

# AGENDA ITEM MADERA UNIFIED SCHOOL DISTRICT

Date: September 9, 2014

**Subject:** Approval of 2013-14 Unaudited Actuals Financial Report

**Responsible Staff:** Teri Bradshaw, Director of Fiscal Services

**Agenda Placement:** New Business

### **Background/ rationale:**

The Financial Report is being provided to the Board of Trustees to inform them of the District's financial status for the 2013-14 fiscal year. It is also used as a tool for the Board and Administrators to aid in making necessary financial decisions to meet the goals of the district.

#### **Financial impact:**

See attached 2013-14 Financial Report

#### Superintendent's recommendation:

Superintendent recommends approval of the 2013-14 Financial Reports

#### **Supporting documents attached:**

- June 30, 2014 Combined Balance Sheet for all funds
- 2013-14 Financial Reports with 2014-15 Modified Budget
- 2013-14 Local Control Funding Formula (LCFF) with MCOE ADA
- 2013-14 Local Control Funding Formula (LCFF) without MCOE ADA
- Revenue and Expense Pie Charts
- Special Funds 2013-14 Financial Reports with 2014-15 Modified Budget
- 2013-14 Unaudited Actuals and 2014-15 Modify Budget (SACS)

# Combined Balance Sheet - All Fund Types and Account Groups June 30, 2014

		Acct Code	Fund 01 General Fund	Fund 11 Adult Education	Fund 12 Child Development	Fund 13 Child Nutrition	Fund 14 Deferred Maintenance	Fund 21 Building Fund Bond Proceeds	Fund 25 Developer Fees	Fund 27 Redevelopment Agency
	SETS:									
1.	Cash a) in County Treasury	9110	\$ 34,147,460.42	\$ 648,661.86	\$ 13,750.02	\$ 3,330,818.19	\$ 128,770.74	\$ 13,612,269.63	\$ 4,845,659.72	\$ 224,811.56
	b) Fair Value Adj to Cash in Cnty Tres	9111	Ψ 04,147,400.42	Ψ 040,001.00	Ψ 10,700.02	Ψ 0,000,010.10	Ψ 120,710.74	Ψ 10,012,200.00	Ψ 1,010,000.72	221,011.00
	c) in Revolving Fund	9130	28,000.00	2,000.00		3,140.00				
	d) Cash with Fiscal Agent	9135								
	e) Collections Awaiting/Clearing	9140-45		<b>3</b>		21,410.30				
2.	Investments	9150								
3.	Accounts Receivable	9200	27,227,026.33	335,072.97	221,399.25	2 0		5,030.00	62,675.44	200.00
4.	Due from Other Funds	9310	135,957.12	÷	114.24					
5.	Stores Accounts	9320-22	597,859.36			266,536.59				
6. 7.	Prepaid Expenditures Other Current Assets	9330 9340	14,350.69	-	-	-	-	-	-	
	Total Assets		\$ 62,150,653.92	\$ 985,734.83	\$ 235,263.51	\$ 5,253,351.58	\$ 135,957.74	\$ 13,617,299.63	\$ 4,908,335.16	\$ 225,011.56
LI	ABILITIES AND FUND BALANCE:									
Lia	bilities:									
1.	Accounts Payable	9509-10	\$ 7,398,704.35	\$ 41,380.10	\$ 35,469.29	\$ 261,547.45	\$ 135,757.57	\$ -	\$ 7,500.00	\$ -
2.	Holding Accounts - Benefits	9511-16	4,846,761.00	3,310.68	139.05	768.96			(1,186.62)	
3.	Federal Tax Holding	9542	•							
4.	Use Tax Liability	9550	(1,250.39)	1,5		(31.39	)			
5.	Other Current Liabilities	9551-70	510.42			1 =				
6.	Deferred Payroll  Due to Other Funds/Current Loans	9577 9610-40	3,654,154.84 12,646.48	4,479.82	126,640.30	4,837.00		5,040.00	1,228.12	
7. 9.	Deferred Revenue	9650	587,352.31	4,479.02	120,040.30	4,037.00	-	3,040.00	1,220.12	-
0.	Total Liabilities		\$ 16,498,879.01	\$ 49,170.60	\$ 162,248.64	\$ 267,122.02	\$ 135,757.57	\$ 5,040.00	\$ 7,541.50	\$ -
FI	IND EQUITY	1								
	Ending Fund Balance June 30, 2014		\$ 45,651,774.91	\$ 936,564.23	\$ 73,014.87	\$ 4,986,229.56	\$ 200.17	\$ 13,612,259.63	\$ 4,900,793.66	\$ 225,011.56
			\$ -							
To	tal Liabilities and Fund Equity		\$ 62,150,653.92	\$ 985,734.83	\$ 235,263.51	\$ 5,253,351.58	\$ 135,957.74	\$ 13,617,299.63	\$ 4,908,335.16	\$ 225,011.56
	Total Revenue		159,177,711.81	1,180,777.46	1,715,807.22	10,695,458.92	661,308.19	49,491.65	1,869,976.76	603,194.32
	Total Expenditures		155,376,541.61	1,003,029.60	1,717,618.59			106,889.22	1,394,999.87	678,094.00
N	onspendable: Revolving Cash, Stores, Pro	end Exp.	640,210	2,000	<b>-</b> 0	269,677	_	1		:≣
	estricted: Carryover - Entitlements/Local I		4,512,709	2,295	73,015			13,612,260	4,900,794	12
С	ommitted:		: <u>=</u>	932,270	-	*	200	*		
Α	ssigned:			-	•1	₹.				225,012
	Carryover - Other		536,150							
	Equipment Replacement (Prev FN 17)		944,630							
	Techonology Infrastructure (Tier III)		2,340,114							
	Textbooks (Tier III, Lottery) G.A.S.B. 16		2,768,536 391,157		w.	St.	-	~	×=	-
U	nassigned/Unappropriated	3.0%	4,661,296		Steen	erio.	Mod	of East	u=	_
	Reserve for Economic Uncertainities Unassigned/Unapprpriated Amount	3.0%	28,856,973				-	-		
	Unassigned/Unapprpriated +3% Reserve	)	33,518,269							

#### Combined Balance Sheet - All Fund Types and Account Groups June 30, 2014

	Acct Code	Fund 35 County School Facilities Fund	Fund 40 Special Reserve Capital	Ş	Fund 41 Special Reserve Building	Fund 56 Debt Service Fund	ı	Fund 73 Foundation Trust Scholarship	Fund 75 Foundation Trust Iem. Scholarship		Total All Funds
ASSETS:											
Cash     a) in County Treasury     b) Fair Value Adj to Cash in Cnty Tres	9110 9111	\$ 3,828,019.31	\$ 4,783,928.87	\$	274,505.29	\$ 1,008,869.08	\$	58,957.78	\$ 2,328.95	\$	66,908,811.42
c) in Revolving Fund d) Cash with Fiscal Agent	9130 9135										33,140.00
e) Collections Awaiting/Clearing 2. Investments	9140-45 9150										21,410.30
Accounts Receivable     Due from Other Funds	9200 9310	1,500.00 5,040.00	300.00	)	100.00	200.00		20.00			29,479,625.25 153,643.60
5. Stores Accounts	9320-22	3,040.00				-					864,395.95
<ol> <li>Prepaid Expenditures</li> <li>Other Current Assets</li> </ol>	9330 9340	<u>-</u>				 				_	14,350.69
Total Assets		\$ 3,834,559.31	\$ 4,784,228.87	\$	274,605.29	\$ 1,009,069.08	\$	58,977.78	\$ 2,328.95	\$	97,475,377.21
LIABILITIES AND FUND BALANCE:											
Liabilities:											
Accounts Payable     Holding Accounts - Benefits	9509-10 9511-16	\$ 11,590.00 0.38	\$ 65,686.10	\$	•	\$ •	\$	•	\$	\$	7,957,634.86 4,849,793.45
3. Federal Tax Holding	9542	0.00									-
4. Use Tax Liability	9550										(1,281.78)
5. Other Current Liabilities	9551-70										510.42
Deferred Payroll     Due to Other Funds/Current Loans	9577 9610-40										3,654,154.84 154,871.72
9. Deferred Revenue	9650	-	-						<u> </u>		587,352.31
Total Liabilities		\$ 11,590.38	\$ 65,686.10	\$	•	\$ -	\$	-	\$ 18	\$	17,203,035.82
FUND EQUITY											
Ending Fund Balance June 30, 2014		\$ 3,822,968.93	\$ 4,718,542.77	7 \$	274,605.29	\$ 1,009,069.08	\$	58,977.78	\$ 2,328.95	\$	80,272,341.39
Total Liabilities and Fund Equity		\$ 3,834,559.31	\$ 4,784,228.87	7 \$		\$ 1,009,069.08	\$	58,977.78	\$ 2,328.95	\$	97,475,377.21
Total Revenue		120,826.92	4,082,711.68	3	990.89	1,262,415.68		229.77	7.56		181,420,908.83
Total Expenditures		126,056.28	125,313.99		-	862,884.38		9,000.00			173,441,186.24
Nonspendable: Revolving Cash, Stores, Pr			-		: <del>=</del> :	·		-	:=		911,886.64
Restricted: Carryover - Entitlements/Local Committed:	Projects	2,759,747				1,009,069		38,650			31,625,089.86 932,469.85
Assigned:		1,063,222	4,718,543	3	274,605			20,328	2,329		6,304,038.77
Carryover - Other											536,150.40
Equipment Replacement (Prev FN 17) Techonology Infrastructure (Tier III)											944,630.00 2,340,114.00
Textbooks (Tier III, Lottery)						_		_			2,768,536.00 391,157.00
G.A.S.B. 16 Unassigned/Unappropriated		-	-		-	-		-	-		031,107.00
Reserve for Economic Uncertainities Unassigned/Unapprpriated Amount	3.0%	-	-			-		:-	-		4,661,296.00 28,856,973.46
Unassigned/Unapprpriated +3% Reserve	Э										33,518,269.46

RESTRICTED/UNRESTRICTED	

RESTRICTED/UNRESTRICTED										
		2013-14	_	2013-14		2013-14		2014-15		2014-15
		Adopted Budget	Re	evised Budget 04/30/14		Actuals 06/30/14		Adopted Budget		Modified Budget
REVENUES:				0 1100111		30/00/11	II	Daugot		
LCFF/Revenue Limit	\$	97,878,058	\$	128,522,994	\$	129,980,660	\$	148,024,937	\$	150,903,923
Federal	,	11,592,850		14,811,212	*/-	11,755,435		11,755,061		14,858,900
Other State		27,178,145		10,844,311		10,945,223	 	6,358,339		6,372,599
Other Local		5,153,077		6,600,748		6,428,554	'' 	5,294,445		5,439,786
TOTAL REVENUES	\$	141,802,130	\$	160,779,265	\$		" <del>-</del>	171,432,782	\$	177,575,208
	· _	,	<u>·</u>	,,	-	,,	<u>*</u>	,	<u>.                                    </u>	,
EXPENDITURES:							'' 			
Certificated Salaries	\$	68,908,134	\$	69,963,743	\$	69,508,713	\$	75,137,434	\$	75,137,434
Classified Salaries		17,383,645		19,016,736		19,560,132		20,305,029		20,305,029
Employee Benefits		34,497,598		36,073,144			 	40,445,943		40,445,943
Books and Supplies		11,582,324		18,331,971			'' 	11,018,349		18,817,045
Services/Other Operating		8,989,529		13,871,896			" 	12,900,559		13,315,544
Capital Outlay		461,000		455,887			II	778,461		1,045,357
Other Outgoing		1,387,703		1,452,972			u 	1,431,863		1,431,863
Direct Support/Indirect Costs		(592,387)				(658,282)	II II			
	_		_	(608,909)	_		II _	(555,450)	_	(555,893)
TOTAL EXPENDITURES	\$	142,617,546	\$	158,557,440	\$	148,703,705	<u>\$</u>	161,462,188	\$	169,942,322
EXCESS (DEFICIENCY)	\$	(815,416)	\$	2,221,825	\$	10,406,167	    \$	9,970,594	\$	7,632,886
OTHER FINANCING SOURCES/USES:										
		10.025		10.025		26 450	  }	20,000		20,000
Interfund Transfers In - FN 25		18,935		18,935		36,450		20,000		20,000
Interfund Transfers Out - FN11, FN14		(1,260,231)		(1,260,231)		(1,267,331)		(1,860,231)		(1,860,231)
Other Transfers - Tuition Payment to COE		(0.005)		-		(1,321,771)		- (5.000)		(1,654,329)
Other Sources/Uses		(9,335)		57,639		27,614		(5,000)		30,585
Contributions to Restricted Programs		-		- (4.070.050)		- (4.070.050)		(42,022,450)		(42,022,450)
Interfund Transfers Out - FN40, FN41 Flexibility Transfers		-		(4,079,959)		(4,079,959)		(13,633,150)		(13,633,150)
TOTAL FINANCING SOURCES/USES	•	(4.250.634)	•	/E 262 646\	_	- (C COA 007)	_	(45 470 204)	•	(47,007,425)
NET INCREASE IN FUND BALANCE	\$			(5,263,616) (3,041,791)			\$	(15,478,381)	_	(17,097,125)
NET INCREASE IN FUND BALANCE	<u>\$</u>	(2,066,047)	\$	(3,041,791)	\$		<u>\$</u> 	(5,507,787)	<u>\$</u>	(9,464,239)
BEGINNING FUND BALANCE, JULY 1	\$	36,701,721	\$	42,124,726	\$		    \$	39,082,935	\$	45,651,775
Adjustment of Prior Year Appropriations				-			1	-		-
Adjustments - Other						(274,121)		-		-
RESTATED FUND BALANCE, JULY 1	\$	36,701,721	\$	42,124,726	\$		\$	39,082,935	\$	45,651,775
ENDING BALANCE, JUNE 30	\$	34,635,674	\$		\$	45,651,775	\$	33,575,148	\$	36,187,536
							1			
COMPONENTS OF ENDING FUND BALANCE							I			
Nonspendable: Stores, Rev Cash, Prepd Exp	\$	530,125	\$	696,931	\$	640,210	\$	696,931	\$	640,210
Restricted:										
<ul> <li>Carryover, Entitlements</li> </ul>		-		-		4,413,165	1	*		-
<ul> <li>Carryover, Other Local Projects</li> </ul>		-		-		99,544	1	-		12
Commited:							I			
Assigned:- Carryover, Other		63,824		205,869		536,150	l	185,869		39,514
- Equipment Replacement (Prev FN17)		924,724		912,410		944,630	l	-		644,630
- Technology Infrastructure (Tier III)		-		2,340,114		2,340,114	1	2,340,114		2,340,114
- Textbooks (Tier III, Lottery)		2,817,999		2,299,233		2,768,536		2,299,233		2,347,576
- G.A.S.B. 16 Va Accrual		924,177		530,477		390,117		530,477		390,117
Unassigned/Unappropriated										
Unassigned/Unappropriated + 3% Reserve		29,374,825		32,097,900		33,519,309		27,522,523		29,785,374
Reserve for Economic Uncertainities: 3%		4,316,613		4,917,209		4,661,296	1	5,308,817		5,612,851
Unassigned/Unappropriated Amount		25,058,212		27,180,691		28,858,012	I _	22,213,706		24,172,523
% Reserve (Includes 3% Required)		20.42%		19.58%		21.57%		15.55%		15.92%

		2013-14 Adopted Budget		2013-14 Revised Budget 04/30/14		2013-14 Actuals 06/30/14		2014-15 Adopted Budget		2014-15 Modified Budget
RESTRICTED/UNRESTRICTED  LCFF/REVENUE LIMIT:	\$	97,878,058	\$	128,522,994	\$	129,980,660	\$	148,024,937	\$	150,903,923
FEDERAL:	<u>-</u>	3.,,,	<u>·</u>	,	Ě	,	# <u>×</u>		_	,,
Special Ed (Idea Basic Grant PL 94-142) Special Ed IDEA LA Part B	\$	1,145,562	\$	1,183,488	\$		\$ 	1,183,488	\$	1,183,488
Migrant Ed Program		-		265,503		100000000000000000000000000000000000000	ï	-		-
Safe & Supportive Schools		292,500		536,920		299,358	Ï	-		270,062
Title I		6,159,862		8,192,482		6,908,925	II	6,635,985		8,006,256
Voc & Appl Sec lic (Perkins)		*		201,893		201,893	11	201,893		201,893
Title II		883,866		1,184,745		419,130		929,637		1,695,252
Title III		620,855		854,206		714,543		484,183		679,559
Title IV - 21st Century Comm Learning Center Other Federal Income	_	2,259,875 230,330	_	2,309,878 82,097	_	1,807,631 100,681	    _	2,259,875 60,000	_	2,762,122 60,268
TOTAL FEDERAL	\$	11,592,850	\$	14,811,212	\$	11,755,435	\$	11,755,061	\$	14,858,900
OTHER STATE:							II			
Tier III	\$	9,893,839	\$	154,865	\$	154,865	\$		\$	*
Class Size Reduction K-3 (20-1)		3,751,713		-			II	-		-
Mandated Costs		861,206		657,181				655,181		655,181
Lottery		3,121,152		3,328,765				3,195,347		3,195,347
Other State Apport - Prior Year		-		6,397				-		-
Prop 98 Mental Health Apportionment After School Ed & Safety Grant		1,780,312		1,780,312			 	1,780,312		1,780,312
Ag Voc Incentive Grants		27,346		37,141		500 W -65W/50	II	25,099		39,359
Economic Impact Aid/LEP		4,249,735		-			11	-		-
Proposition 39 - CA Clean Energy Jobs Act		-		292,039			ii	-		-
Transportation Home-to-School		2,749,419		-		-	ii	-		-
Transportation - Special Ed		41,023		-		-	II	-		-
Other State Apporttionment (Hourly Programs)		-		-			II	-		-
Quality Education Investment Act 2006		662,400		662,400		662,400	II	662,400		662,400
Common Core Standards Implementation		-		3,885,211		3,885,211		-		
All Other State Income		40,000	_	40,000	_	79,306	II _	40,000	_	40,000
TOTAL OTHER STATE OTHER LOCAL:	\$	27,178,145	\$	10,844,311	\$		<u>\$</u>	6,358,339	\$	6,372,599
Special Education Interagency	\$	3,619,989	2	3,795,419	2		    \$	3,795,419	¢	3,795,419
Sales, Leases, and Rentals	Φ	12,500	Φ	58,292	φ		•	32,000	Φ	32,000
Interest		140,000		140,000			11	140,000		140,000
Transportation Fees from Individuals		95,700		-			ii	-		-
Interagency Services Between LEA's		968,696		1,024,149			II	911,865		983,871
All Other Local Income		316,192	_	1,582,888	_	1,244,222	II _	415,161	_	488,496
TOTAL OTHER LOCAL	\$	5,153,077	\$	6,600,748	\$	6,428,554	\$	5,294,445	\$	5,439,786
TOTAL REVENUES:	\$	141,802,130	\$	160,779,265	\$	159,109,873	\$	171,432,782	\$	177,575,208
OTHER FINANCING SOURCES/USES									1.00	
Interfund Transfers							II			
TRANSFERS IN	\$	18,935	\$	18,935	\$	36,450	\$	20,000	\$	20,000
TRANSFERS OUT							II			
Between GF & Sp Reserve Fn	\$		\$	(4,079,959)	\$	(4,079,959)	\$	(13,633,150)	\$	(13,633,150)
Fr all Funds to SSBF - FN35				-						
Fr GF,SP Reserve FN11, FN14		(1,260,231)		(1,260,231)		(1,267,331)		(1,860,231)		(1,860,231)
Interfund Trnsfrs Out	_		_		-	(1,321,771)	_		_	(1,654,329)
Total Transfers Out	\$	(1,260,231)	\$	(5,340,190)	\$	(6,669,061)	\$ 	(15,493,381)	\$	(17,147,710)
SOURCES	\$	-	\$	66,974	\$	31,389	\$	-	\$	35,585
USES		(9,335)		(9,335)		(3,775)		(5,000)		(5,000)
CONTRIBUTIONS TO RESTR PRG				-		=		=		
TRANSFERS OF RESTRICTED BALANCES		-		-		-		-		-
FLEXIBILITY TRANSFERS						<b>=</b>				
TOTAL FINANCING COURSES	_		_	-	_		II _	-	_	47 005 105
TOTAL FINANCING SOURCES/USES	\$	(1,250,631)	\$	(5,263,616)	\$	(6,604,997)	<u>\$</u>	(15,478,381)	\$	(17,097,125)

#### UNRESTRICTED

		2013-14 Adopted Budget	Re	2013-14 evised Budget 04/30/14		2013-14 Actuals 06/30/14	II	2014-15 Adopted Budget		2014-15 Modified Budget
REVENUES:										
LCFF/Revenue Limit Federal	\$	96,559,142 -	\$	128,522,994 21,645		129,980,660 21,645		\$ 148,024,937	\$	150,903,923
Other State		17,071,029	\$	3,469,663	\$	3,562,220		3,276,038		3,276,038
Other Local		543,302	\$	1,027,285	\$	1,220,868		 904,825		904,825
TOTAL REVENUES	\$	114,173,473	\$	133,041,587	\$	134,785,393		\$ 152,205,800	\$	155,084,786
EXPENDITURES:										
Certificated Salaries	\$	56,266,914	\$	59,019,826	\$	58,888,789		\$ 65,132,253	\$	65,132,253
Classified Salaries		10,655,055		14,998,679		15,515,325		16,284,580		16,284,580
Employee Benefits		25,892,407		29,840,936		29,215,951		34,016,564		34,016,564
Books and Supplies		4,230,463		7,544,085		6,279,965		6,022,006		6,673,606
Services/Other Operating		7,311,653		7,854,824		7,545,047		8,521,311		8,813,976
Capital Outlay		461,000		257,250		213,726		748,000		748,000
Other Outgoing		734,776		821,799		820,048		820,776		820,776
Direct Support/Indirect Costs	-	(1,488,365)	_	(1,377,918)	-07	(1,327,002)		 (1,266,201)	_	(1,542,066)
TOTAL EXPENDITURES	\$	104,063,903	\$	118,959,481	\$	117,151,849		\$ 130,279,289	\$	130,947,689
EXCESS (DEFICIENCY)	\$	10,109,570	\$	14,082,106	\$	17,633,543		\$ 21,926,511	\$	24,137,097
OTHER FINANCING SOURCES/USES:							II			
Interfund Transfers In - Fn 25	\$	18,935	\$	18,935	\$	36,450		\$ 20,000	\$	20,000
Interfund Trnsfrs Out - FN11, FN14		(1,260,231)		(1,260,231)		(1,267,331)		(600,000)		(600,000)
Other Transfers - Tuition Payment to COE		-		-		(1,321,771)	-5.5			(1,654,329)
Other Sources/Uses		(9,335)		(9,335)		(3,775)		(5,000)		(5,000)
Contributions to Restricted Programs Interfund Trnsfrs Out - FN40, FN41		(10,924,986)		(10,651,109) (4,079,959)		(10,566,499) (4,079,959)		(13,216,148) (13,633,150)		(13,216,148) (13,633,150)
Flexibility Transfers		-		(4,073,333)		(4,079,909)	II	(13,033,130)		(13,033,130)
TOTAL FINANCING SOURCES/USES	\$	(12,175,617)	\$	(15,981,699)	\$	(17,202,885)	1	\$ (27,434,298)	\$	(29,088,627)
NET INCREASE IN FUND BALANCE	\$	(2,066,047)		(1,899,593)	-	430,659	1	\$ (5,507,787)		(4,951,530)
							II			
BEGINNING FUND BALANCE, JULY 1	\$	36,433,393	\$	40,594,435	\$	40,594,435		\$ 39,082,935	\$	41,139,066
Adjustment of Prior Year Appropriations				-			11	-		•
Adjustments - Other	_			388,092	_	113,972.28	11	-	_	-
Restated Fund Balance July 1	\$	36,433,393	\$	40,982,528	\$	40,708,407		\$ 39,082,935	\$	41,139,066
ENDING BALANCE, JUNE 30	\$	34,367,346	\$	39,082,935	\$	41,139,066.15		\$ 33,575,148	\$	36,187,536
COMPONENTS OF ENDING FUND BALANCE Nonspendable: Stores,Rev Cash,Prepd Exp Restricted:		261,797		696,931		640,210.05		696,931		640,210.05
- Carryover, Entitlements						25	11	2		
- Carryover, Other Local Projects				-		-		-		
Commited: Assigned: - Carryover, Other		60.004		005.000		E00 4E0 40	II	405.000		20 544 40
- Equipment Replacement (Prev FN17)		63,824 924,724		205,869 912,410		536,150.18 944,629.85		185,869		39,514.42 644,629.85
- Technology Infrastructure (Tier III)		J24,124 -		2,340,114		2,340,114.42	11	2,340,114		2,340,114.42
- Textbooks (Tier III & Lottery)		2,817,999		2,299,233		2,768,536.00	11	2,299,233		2,347,576.00
- G.A.S.B. 16 Va Accrual		924,177		530,477		390,117.05	Ï	530,477		390,117.05
	_		_			-		 	-	-

<u>UNRESTRICTED</u>		2013-14 Adopted Budget	J	2013-14 Revised Budget 04/30/14		2013-14 Actuals 06/30/14		2014-15 Adopted Budget		2014-15 Modified Budget
LCFF/REVENUE LIMIT:	\$	96,559,142	\$	128,522,994	\$		   <u>\$</u>	148,024,937	\$	150,903,923
FEDERAL:			-				1			
Special Ed (Idea Basic Grant PL 94-142)	\$	-	\$	-	\$	-	\$	-	\$	-
Special Ed IDEA LA Part B		-				-	1	-		-
Migrant Ed Program		-		-			1			-
Safe & Supportive Schools		-		-			I	-		÷
Title I		-		-			I	*		-
Federal Fiscal Stabilization Fund		*		-			1	-		H
Title II		-		-		in the	1	-		-
Title III		-		-		-	I	-		-
Title IV - 21st Century Comm Learning Center		-		-		Ξ.	I	-		-
Other Federal Income			_	21,645	_	21,645	I		_	
TOTAL FEDERAL	\$		\$	21,645	\$	21,645	\$		\$	
OTHER STATE:							1			
Tier III FLEX SBX3 4	\$	9,893,839	\$	154,865	\$	154,865	\$	-	\$	-
Class Size Reduction K-3 (20-1)		3,751,713					İ	-		-
Mandated Costs		861,206		657,181		657,181	ĺ	655,181		655,181
Lottery		2,524,271		2,617,617		2,670,868	ĺ	2,580,857		2,580,857
Other State Apport - Prior Year		-		-		-	ĺ	-		-
Ag Voc Incentive Grants		-				-	Î	-		-
Economic Impact Aid/LEP		-		-		æ	ĺ	-		-
Proposition 39 - CA Clean Energy Jobs Act		-					i	-		-
Transportation Home-to-School		-		-		-	Î			-
Transportation - Special Ed		-				-	ĺ	-		-
Other State Apporttionment (Hourly Programs)		-		-		×	i	-		-
Quality Education Investment Act 2006		-		-			l	-		-
Common Core Standards Implementation				-		-	i			
All Other State Income		40,000		40,000		79,306	ĺ	40,000		40,000
TOTAL OTHER STATE	\$	17,071,029	\$	3,469,663	\$		\$	3,276,038	\$	3,276,038
OTHER LOCAL:	-		-							
Special Education Interagency	\$	-	\$	i=	\$		\$	-	\$	-
Sales, Leases, and Rentals	*	12,500	*	58,292	*	83,024		32,000	*	32,000
Interest		140,000		140,000		170,392	•	140,000		140,000
Transportation Fees from Individuals		-		-			İ	-		-
Interagency Services Between LEA's		74,610		282,076		400,356		317,664		317,664
All Other Local Income		316,192		546,917		567,095		415,161		415,161
TOTAL OTHER LOCAL	\$	543,302	\$	1,027,285	\$		\$	904,825	\$	904,825
TOTAL REVENUES:	\$	114,173,473	\$	133,041,587	Titleson.	134,785,393		152,205,800	\$	155,084,786
	<u>*</u>	114,173,473	\$	133,041,307	-	134,703,333	. =	132,203,000	4	133,004,700
OTHER FINANCING SOURCES/USES							l.			
Interfund Transfers	•	18,935	¢.	18,935	¢	36.4E0 I	1 0	20,000	•	20,000
TRANSFERS IN TRANSFERS OUT	\$	10,933	Φ	10,933	Φ	36,450		20,000	Φ	20,000
	\$		\$	(4,079,959)	¢	(4,079,959)	   •	(13,633,150)	¢	(13,633,150)
Between GF & Sp Reserve Fn Fr all Funds to SSBF Fund	Φ	-	Φ	(4,079,939)	φ	(4,079,939)		(13,033,130)	Φ	(10,000,100)
Fr GF to FN11, FN14		(1,260,231)		(1,260,231)		(1,267,331)		(600,000)		(600,000)
Other Transfer - Tuition Payment to MCOE		(1,200,251)		(1,200,201)		(1,321,771)	•	(000,000)		(1,654,329)
	•	(4.000.004)	•	/F 240 400\	-			(14 222 150)	•	
Total Transfers Out	\$	(1,260,231)	Ф	(5,340,190)	Ф	(6,669,061)   		(14,233,150)	ф	(15,887,479)
SOURCES	\$	-	\$	-	\$	- i	\$		\$	-
USES		(9,335)		(9,335)		(3,775)	I	(5,000)		(5,000)
CONTRIBUTIONS TO RESTR PRG		(10,924,986)		(10,651,109)		(10,566,499)	l	(13,216,148)		(13,216,148)
TRANSFERS OF RESTRICTED BALANCES						I				
FLEXIBILITY TRANSFERS		-				- 1	l	-		-
		-		-	_		ا		_	-
TOTAL FINANCING SOURCES/USES	\$	(12,175,617)	\$	(15,981,699)	\$	(17,202,885)	\$	(27,434,298)	\$	(29,088,627)

#### RESTRICTED

		2013-14 Adopted Budget	Re	2013-14 evised Budget 4/30/2014		2013-14 Actuals 6/30/2014	    	2014-15 Adopted Budget		2014-15 Modified Budget
REVENUES:							$\ddot{\parallel}$			
LCFF/Revenue Limit	\$	1,318,916	\$	=	\$		\$	-	\$	-
Federal		11,592,850		14,789,567		11,733,790	1	11,755,061		14,858,900
Other State		10,107,116		7,374,648		7,383,003		3,082,301		3,096,561
Other Local		4,609,775	_	5,573,463	_	5,207,686	1 _	4,389,620	_	4,534,961
TOTAL REVENUES	\$	27,628,657	\$	27,737,678	\$	24,324,480	<u>\$</u>	19,226,982	\$	22,490,422
EXPENDITURES:							II II			
Certificated Salaries	\$	12,641,220	\$	10,943,917	\$	10,619,924	\$	10,005,181	\$	10,005,181
Classified Salaries		6,728,590		4,018,057		4,044,808		4,020,449		4,020,449
Employee Benefits		8,605,191		6,232,208		6,120,717	11	6,429,379		6,429,379
Books and Supplies		7,351,861		10,787,886		4,130,808	11	4,996,343		12,143,439
Services/Other Operating		1,677,876		6,017,072		5,077,024		4,379,248		4,501,568
Capital Outlay		•		198,637		242,521	11	30,461		297,357
Other Outgoing		652,927		631,173		647,333		611,087		611,087
Direct Support/Indirect Costs		895,978		769,009		668,720	II	710,751	_	986,173
TOTAL EXPENDITURES	\$	38,553,643	\$	39,597,959	\$	31,551,856	<u>\$</u>	31,182,899	\$	38,994,633
EXCESS (DEFICIENCY)	\$	(10,924,986)	\$	(11,860,281)	\$	(7,227,376)	    \$ 	(11,955,917)	\$	(16,504,211)
OTHER FINANCING SOURCES/USES:							1			
Interfund Transfers In - FN25	\$	2	\$	-	\$	-	\$	-	\$	<del>-</del>
Interfund Transfers Out - FN14		-				-	I	(1,260,231)		(1,260,231)
Other Sources/Uses		Ξ.		66,974		31,389	II	-		35,585
Contributions to Restricted Programs		10,924,986		10,651,109		10,566,499	11	13,216,148		13,216,148
Transfers of Restricted Balances		-		-		-	I	-		-
Flexibility Transfers		-	_	<u> </u>		-	I _			
TOTAL FINANCING SOURCES/USES	\$	10,924,986	\$	10,718,083	\$	10,597,888	\$	11,955,917	\$	11,991,502
NET INCREASE IN FUND BALANCE	\$	-	\$	(1,142,198)	\$	3,370,512	<u>\$</u>		\$	(4,512,709)
							ll Il			
BEGINNING FUND BALANCE, JULY 1	\$	268,328	\$	1,530,290	\$	1,530,290	    \$		\$	4,512,709
Adjustment of Prior Year Appropriations		-		-		-	11	-		-
Adjustments - Other				(388,092)	_	(388,093)	II	-		
Restated Fund Balance	\$	268,328	\$	1,142,198	\$	1,142,197	\$	-	\$	4,512,709
ENDING BALANCE, JUNE 30	\$	268,328	\$	•	\$	4,512,709	\$	-	\$	(0)
COMPONENTS OF ENDING FUND BALANCE							II			
Nonspendable: Stores, Rev Cash, Prepd Exp		268,328				_	11	-		_
Restricted - Grant-Def at Year-End		-		-		0	11	-		(0)
- Carryover, Entitlements							ii	-		-
- Carryover, Other Local Projects		-		2			 			-
Commited:							1			
Assigned: - Carryover, Other		*		-			Ï	=		-
- Carryover, Tier III		-		-		-		-		<u> </u>
- Equipment Rplcmnt (Prev FN17)		-		=		-	1	-		-
- Textbooks		=		-		-		-		-
- G.A.S.B. 16 Va Accrual		-		-		-		¥		-
	_	-	_	-	-	-	II			

RESTRICTED		2013-14 Adopted Budget		2013-14 Revised Budget 04/30/14		2013-14 Actuals 06/30/14		2014-15 Adopted Budget		2014-15 Modified Budget
LCFF/REVENUE LIMIT:	\$	1,318,916	\$		•		    \$	:-	\$	
FEDERAL:	<u> </u>	1,010,010	<u>*</u>		-		II 💆		<u>~</u>	
Special Ed (Idea Basic Grant PL 94-142)	\$	1,145,562	\$	1,183,488	\$	1,181,459	    \$	1,183,488	\$	1,183,488
Special Ed IDEA LA Part B	•	-	*	-	*	2,030		-	•	-
Migrant Ed Program		_		265,503		119,786		-		-
Safe & Supportive Schools		292,500		536,920		299,358	***			270,062
Title I - Basic Grant Low Income/Neglect		6,159,862		8,192,482		6,908,925	II	6,635,985		8,006,256
Voc & Appl Sec lic (Perkins)				201,893		201,893	II	201,893		201,893
Title II - Part A & Part D		883,866		1,184,745		419,130	II	929,637		1,695,252
Title III		620,855		854,206		714,543	II	484,183		679,559
Title IV - 21st Century Comm Learning Center		2,259,875		2,309,878		1,807,631	II	2,259,875		2,762,122
Other Federal Income		230,330		60,452		79,036	ii	60,000		60,268
TOTAL FEDERAL	\$	11,592,850	5	14,789,567	\$		\$	11,755,061	\$	14,858,900
OTHER STATE:			-		_		<u> </u>			
Tier III	\$		\$	-	\$	-	\$	-	\$	-
Class Size Reduction K-3 (20-1)		-		-		-	ll .	-		
Mandated Costs		-		-			ii	-		-
Lottery		596,881		711,148		732,050	II	614,490		614,490
Other State Apport - Prior Year				6,397		6,310	II	-		-
Prop 98 Mental Health Apportionment		-		-		-	II	•		-
After School Ed & Safety Grant		1,780,312		1,780,312		1,780,312	II	1,780,312		1,780,312
Ag Voc Incentive Grants		27,346		37,141			II	25,099		39,359
Economic Impact Aid/LEP		4,249,735		-			  -	-		-
Proposition 39 - CA Clean Energy Jobs Act		0.740.440		292,039		292,039		-		-
Transportation Home-to-School Transportation - Special Ed		2,749,419 41,023		-		·-	II IT	-		
Other State Apporttionment (Hourly Programs)		41,023		-		1	11 11	-		-
Quality Education Investment Act 2006		662,400		662,400		662,400	11 []	662,400		662,400
Common Core Standards Implementation		-		3,885,211		3,885,211	II	-		-
All Other State Income				-		-	Ï	-		-
TOTAL OTHER STATE	\$	10,107,116	\$	7,374,648	\$	7,383,003	\$	3,082,301	\$	3,096,561
OTHER LOCAL:	-	,	_	.,,	-		" <u>-</u>		_	
Special Education Interagency	\$	3,619,989	\$	3,795,419	\$		\$	3,795,419	\$	3,795,419
Sales, Leases, and Rentals	•	-	•	-	•	-	11	-		-
Interest		-					 	-		-
Transportation Fees from Individuals		95,700		-			ii II	-		-
Interagency Services Between LEA's		894,086		742,073		765,144	II	594,201		666,207
All Other Local Income				1,035,971	_	677,127	II			73,335
TOTAL OTHER LOCAL	\$	4,609,775	\$	5,573,463	\$	5,207,686	\$	4,389,620	\$	4,534,961
TOTAL REVENUES:	\$	27,628,657	\$	27,737,678	\$	24,324,480	\$	19,226,982	\$	22,490,422
OTHER FINANCING SOURCES/USES			es es							
Interfund Transfers							 II			
TRANSFERS IN	\$		\$	-	\$	-	\$	-	\$	-
TRANSFERS OUT							II			
Between GF & Sp Reserve Fn	\$	-	\$	-	\$		\$	-	\$	
Fr all Funds to SSBF - FN35		-		-		:-	II	-		~
Fr GF to Def Maint FN14		-		-		•	II	(1,260,231)		(1,260,231)
Interfund Trnsfrs Out	-		_		-	*	II	*		*
Total Transfers Out	\$		\$	-	\$	•	\$ 	(1,260,231)	\$	(1,260,231)
SOURCES	\$	-	\$	66,974	\$	31,389	\$		\$	35,585
USES		-		-		-	II			-
CONTRIBUTIONS TO RESTR PRG		10,924,986		10,651,109		10,566,499	II	13,216,148		13,216,148
TRANSFERS OF RESTRICTED BALANCES		-					II	-		-
FLEXIBILITY TRANSFERS				¥		ā	II	(4		i d
	3	-	_	<u>-</u>	_	-	_			•
TOTAL FINANCING SOURCES/USES	\$	10,924,986	\$	10,718,083	\$	10,597,888	\$	11,955,917	\$	11,991,502

	Madera Unified		8/21/14
LOCAL CONTROL FUNDING FORMULA			
CALCULATE LCFF TARGET			
	70% COLA 0.850%	COLA 2.190%	COLA 2.140%
Unduplicated as % of Enrollment 88.04% 88.04% 201	<del>-</del>	3 yr average 88.04% 88.04% 2015-16	3 yr average 88.04% 88.04% 2016-17
ADA Base Gr Span Supp Concen TA		ADA Base Gr Span Supp Concen TARGET	ADA Base Gr Span Supp Concen TARGET
Grades TK-3 6,536.67 6,952 724 1,352 1,268 67,3 Grades 4-6 4,538.14 7,056 1,242 1,166 42,5		6,536.67 7,165 745 1,393 1,307 69,354,069 4,538.14 7,272 1,280 1,201 44,260,479	6,536.67 7,318 761 1,423 1,335 70,837,893 4.538.14 7.428 1,308 1,227 45,213,489
Grades 7-8 2,807.15 7,266 1,279 1,200 27,3	77 2,807.15 7,328 1,290 1,210 27,588,670	2,807.15 7,488 1,318 1,237 28,192,207	2,807.15 7,648 1,347 1,263 28,795,745
Grades 9-12 5,015.86 8,419 219 1,521 1,427 58,1	54 5,015.86 8,491 220 1,534 1,439 58,605,308	5,015.86 8,677 226 1,568 1,471 59,899,400	5,015.86 8,863 230 1,601 1,502 61,173,429
Subtract NSS			
TOTAL BASE 18,897.82 140,089,323 5,831,022 25,693,416 24,106,181 195,7	42 18,897.82 141,282,459 5,868,721 25,911,323 24,307,191 197,369,695	18,897.82 144,379,151 6,003,403 26,479,092 24,844,509 201,706,156	18,897.82 147,469,305 6,128,054 27,049,191 25,374,004 206,020,555
	49 423,649	423,649	423.649
Transportation 2,7		2,790,442	2,790,442
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET 198,	200,583,786	204,920,247	209,234,646
CALCULATE ECONOMIC RECOVERY TARGET 2013/14 2020/21			
Revenue Limit per ADA inflated to 2020/21 6,868.64 7,857.48			
Charter General Purpose BG/ADA inflated to 2020/21			
Categorical Base per ADA         1,306.53         1,306.53           Total Economic Recovery Target per ADA         8,175.17         9,164.01			
Statewide 90 <sup>th</sup> percentile rate 12,921.15 12,921.15			
2020-21 LCFF Target rate per ADA - 10,526.82 12,042.30			
ECONOMIC RECOVERY TARGET per ADA  ECONOMIC RECOVERY TARGET x 2012-13 ADA  -			
ECONOMIC RECOVERY TARGET PAYMENT 1/8		3/8	4/8
CALCULATE LCFF FLOOR			
	12-13 14-15	12.12 15.16	12-13 16-17
Rate ADA	Rate ADA	12-13 15-16 Rate ADA	Rate ADA
Current year Funded ADA times Base per ADA         5,223,90         18,897.82         98,782           Current year Funded ADA times Other RL per ADA         41,73         18,897.82         7		5,223.90 18,897.82 98,720,322 41.73 18,897.82 788,606	5,223.90 18,897.82 98,720,322
Current year Funded ADA times Other RL per ADA 41.73 18,897.82  Necessary Small School Allowance at 12-13 rates	606 41.73 18,897.82 788,606	41.73 18,897.82 788,606	41.73 18,897.82 788,606
2012-13 Categoricals 21,1	21,149,536	21,149,536	21,149,536
2012-13 Charter Categorical & Supplemental BG/ 12-13 ADA * cy ADA		776 (DVV ) (E-VONO)	
Less Fair Share Reduction New charter: District PY rate * CY ADA - 18,897.82	- 18.897.82	- 18.897.82	- 18.897.82 -
Beginning in 2014-15, prior year LCFF gap funding per ADA * cv ADA	9,397,408	30,245,459	41,416,035
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR 120,	365 130,055,872	150,903,923	162,074,499
CALCULATE LCFF PHASE-IN ENTITLEMENT			
_ 20:		2015/16	2016-17
LOCAL CONTROL FUNDING FORMULA TARGET 198,5 LOCAL CONTROL FUNDING FORMULA FLOOR 120,6		204,920,247 150,903,923	209,234,646 162,074,499
Difference or GAP (LCFF Target less LCFF Floor, if positive) 78,		54,016,324	47,160,147
Multiply difference by funding rate 12.00% 9,3	29.56% 20,848,051	20.68% 11,170,576	25.48% 12,016,405
ECONOMIC RECOVERY PAYMENT  LCFF Entitlement before Minimum State Ald provision 130,		162,074,499	174,090,904
CEFF EHILLEHIERE DETOIL WILLIAM STATE AND PROVIDENT	130,303,323	102,017,135	21-1/03-0/5-0-1
CALCULATE STATE AID			
LCFF Funding before Minimum State Ald 130,0 Less Property Taxes including RDA (17,:		162,074,499 (17,381,200)	174,090,904 (17,381,200)
LCFF state aid (before Min State Aid) 112,		144,693,299	156,709,704
CALCULATE MINIMUM STATE AID			
	N/A 12-13 Rate 14-15 ADA N/A	12-13 Rate 15-16 ADA N/A	12-13 Rate 16-17 ADA N/A
2012-13 RL/Charter Gen BG adjusted for ADA 98,226,771 5,265.63 18,897.82 99,1	5,265.63 18,897.82 99,508,928	5,265.63 18,897.82 99,508,928	5,265.63 18,897.82 99,508,928
Less Current Year Property Taxes/In Lieu (17,025,384) (17,		(17,381,200)	
Subtotal State Aid for Historical RL/Charter General BG 81,201,387 82,	728 82,127,728	82,127,728	82,127,728
Categorical funding from 2012-13 21,124,437 21, Charter Categorical Block Grant adjusted for ADA	137 21,149,536	21,149,536	21,149,536
Minimum State Aid Prior to Offset 102,325,824 103,	103,277,264	103,277,264	103,277,264
CHARTER SCHOOL MINIMUM STATE AID OFFSET (effective 2014-15)			
Local Control Funding Formula Floor plus Funded Gap	*		9
Minimum State Aid plus Property Taxes including RDA		·	
Offset Minimum State Aid Prior to Offset			
Offset Minimum State Ald Prior to Offset Total Minimim State Ald with Offset	<del></del> :	·	
Offset Minimum State Aid Prior to Offset	133,522,723	144,693,299	156,709,704
Offset Minimum State Aid Prior to Offset Total Minimum State Aid with Offset  TOTAL STATE AID  112.	133,522,723	144,693,299	156,709,704
Offset Minimum State Aid Prior to Offset Total Minimim State Aid with Offset  OTAL STATE AID  Addition to LCFF due to Minimum State Aid provision			-
Offset Minimum State Aid Prior to Offset Total Minimim State Aid with Offset  TOTAL STATE AID  Addition to LCFF due to Minimum State Aid provision  LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental) 130,			156,709,704 
Offset Minimum State Ald Prior to Offset Total Minimum State Ald with Offset  TOTAL STATE AID  Addition to LCFF due to Minimum State Ald provision	773 150,903,923 16,05% 20,873,150 7,985	7.40% 11,170,575 8,576	7.41% 12,016,406 174,690,904 9,212
Offset Minimum State Aid Prior to Offset Total Minimum State Aid with Offset  10TAL STATE AID  Addition to LCFF due to Minimum State Aid provision  LCFF Phase-In Entitlement (Before COE transfer, Choice & Charter Supplemental)  CHANGE OVER PRIOR YEAR  130, 130, 130, 130, 130, 130, 130, 130		162,074,499 7.40% 11,170,575	7.41% 12,016,406
Offset Minimum State Aid Prior to Offset Total Minimum State Aid with Offset  TOTAL STATE AID  Addition to LCFF due to Minimum State Aid provision  LCFF Phase-in Entitlement (before COE transfer, Choice & Charter Supplemental)  LCFF Phase-in Entitlement (before COE transfer, Choice & Charter Supplemental)  LCFF Entitlement PER ADA  FER ADA CHANGE OVER PRIOR YEAR  LCFF SOURCES INCLUDING EXCESS TAXES	773 150,903,923 150,903,923 16.05% 20,873,150 7,985 16.04% 1,104	7.40% 11,170,575 162,074,499 7.40% 591	7.41% 12,016,406 174,090,904 9,212 7.42% 636
Offset Minimum State Aid Prior to Offset Total Minimum State Aid with Offset  TOTAL STATE AID  Addition to LCFF due to Minimum State Aid provision  LCFF Phase-in Entitlement (before COE transfer, Choice & Charter Supplemental) CHANGE OVER PRIOR YEAR  8.95% 10,679,565  LCFF Entitlement PER ADA 6,398 PER ADA CHANGE OVER PRIOR YEAR  1.55% 483  LCFF SOURCES INCLUDING EXCESS TAXES	773 15.903,923 16.05% 20,873,150 7,985 181 16.04% 1,104	7.40% 11,170,575 8,576 7,40% 591 Increase 2015-16	7.41% 12,016,406 174,090,904 7.41% 12,016,406 9,212 7.42% 636 Increase 2016-17
Offset	773 16.05% 20.873,150 150.903,923 381 16.04% 1,104 7,985 4	7.40% 11,170,575  7.40% 591    Increase   2015-16   8.37% 11,170,576   144,693,299   0.00% - 17,381,200	7.41% 12,016,406 174,090,904 7.41% 12,016,406 9,212 7.42% 636    Increase 2016-17 8.30% 12,016,405 156,709,704 0.00% 1,7381,200
Offset	773 15.0903,923 16.05% 20,873,150 381 16.04% 1,104  4 Increase 2014-15 773 18.53% 20,873,150 133,522,723 200 0.00% - 17,381,200	7.40% 11,170,575 162,074,499 7.40% 191,170,575 8,576 7.40% 591    Increase	7.41% 12.016,406 174,090,904 7.42% 636 9,212 7.42% 636  Increase 2016-17 8.30% 12,016,405 156,709,704

	Madera Unified	<b>经工程的</b> 是在1000年,1000年,1000年,1000年	8/21/14
LOCAL CONTROL FUNDING FORMULA			Security of the security of th
CALCULATE LCFF TARGET			
COLA 1.5 Unduplicated as % of Enrollment 87.96% 87.96% 2013-	2 yr average 87.96% 87.96% 2014-15	COLA 2.190% 3 yr average 87.96% 87.96% 2015-16	COLA 2.140% 3 yr average 87.96% 87.968 2016-17
ADA Base Gr Span Supp Concen TARGE Grades TK-3 6.492.69 6.952 724 1.350 1.265 66.816.	ADA Base Gr Span Supp Concen TARGET  73 6.492.69 7.011 729 1.362 1.276 67.381.137	ADA Base Gr Span Supp Concen TARGET 6,492.69 7,165 745 1,392 1,304 68,861,470	ADA Base Gr Span Supp Concen TARGET 6,492.69 7,318 761 1,421 1,332 70,328,818
Grades 4-6 4,489.96 7,056 1,241 1,163 42,475,	22 4,489.96 7,116 1,252 1,173 42,838,708	4,489.96 7,272 1,279 1,199 43,777,110	4,489.96 7,428 1,307 1,224 44,715,512
Grades 7-8 2,774.69 7,266 1,278 1,198 27,031,		2,774.69 7,488 1,317 1,234 27,855,113	2,774.69 7,648 1,345 1,261 28,451,671
Grades 9-12 4,918.32 8,419 219 1,520 1,424 56,963, Subtract NS5 NSS Allowance	32 4,918.32 8,491 220 1,532 1,436 57,441,059	4,918.32 8,677 226 1,566 1,467 58,705,068	4,918.32 8,863 230 1,600 1,499 59,964,157
TOTAL BASE 18,675.66 138,386,573 5,777,820 25,359,072 23,762,843 193,286,	77 18,675.66 139,565,188 5,815,201 25,575,915 23,965,929 194,922,234	18,675.66 142,624,255 5,948,594 26,136,839 24,489,072 199,198,761	18,675.66 145,676,827 6,072,151 26,695,760 25,015,420 203,460,158
Targeted Instructional Improvement 423,		423,649	423,649
Transportation 2,790,		2,790,442	2,790,442
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET 196,500	98 198,136,325	202,412,852	206,674,249
CALCULATE ECONOMIC RECOVERY TARGET 2013/14 2020/21			
Revenue Limit per ADA inflated to 2020/21 6,868.64 7,857.48			
Charter General Purpose BG/ADA inflated to 2020/21 Categorical Base per ADA 1,306.53 1,306.53			
Total Economic Recovery Target per ADA 8,175.17 9,164.01			
Statewide 90 <sup>th</sup> percentile rate         12,921.15         12,921.15           2020-21 LCFF Target rate per ADA         - 10,521.74         12,036.49			
ECONOMIC RECOVERY TARGET per ADA -			
ECONOMIC RECOVERY TARGET × 2012-13 ADA	_	·	
ECONOMIC RECOVERY TARGET PAYMENT 1/8	- 2/8 -	3/8	4/8
CALCULATE LCFF FLOOR			A THE THE RESERVE OF THE STATE
12-13 13-14 Rate ADA	12-13 14-15 Rate ADA	12-13 15-16 Rate ADA	12-13 16-17 Rate ADA
Current year Funded ADA times Base per ADA         5,223.90         18,675.66         97,559,           Current year Funded ADA times Other RL per ADA         41.73         18,675.66         779,           Necessary Fundle ADA times Other RL per ADA         779,         18,675.66         779,	5,223.90 18,675.66 97,559,780	5,223.90 18,675.66 97,559,780 41.73 18,675.66 779,335	5,223.90 18,675.66 97,559,780 41,73 18,675.66 779,335
2012-13 Categorical Supplemental BG/ 12-13 ADA * cy ADA  21,124,	21,149,536	21,149,536	21,149,536
Less Fair Share Reduction New charter: District PY rate * CY ADA - 18,675.66	- 18,675.66	- 18,675.66 -	- 18,675.66 -
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA  LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR 119,463	9,245,728 128,734,379	29,760,943 149,249,594	40,755,105 160,243,756
CALCULATE LCFF PHASE-IN ENTITLEMENT			
2013/		2015/16	2016-17
LOCAL CONTROL FUNDING FORMULA TARGET 196,500, LOCAL CONTROL FUNDING FORMULA FLOOR 119,463.		202,412,852 149,249,594	206,674,249 160,243,756
Difference or GAP (LCFF Target less LCFF Floor, if positive) 77,036,		149,249,594 53,163,258	46,430,493
Multiply difference by funding rate 12.00% 9,245.	28 29.56% 20,515,215	20.68% 10,994,162	25.48% 11,830,490
ECONOMIC RECOVERY PAYMENT  LCFF Entitlement before Minimum State Aid provision 128,709	149,249,594	160,243,756	172,074,246
LEFT ENGLISHEN DEIDIE HIMMINIAN STATE ALL PIOVISION	245,242,054	200,273,730	2/2/074/240
CALCULATE STATE AID		450.043.755	172.074.246
LCFF Funding before Minimum State Aid 128,709, Less Property Taxes including RDA (17,370)		160,243,756 (17,370,294)	172,074,246 (17,370,294)
LCFF state aid (before Min State Aid) 111,338		142,873,462	154,703,952
CALCULATE MINIMUM STATE AID			
2012/13 12-13 Rate 13-14 ADA 98,226,771 5,265.63 18,675.66 98,339	I/A         12-13 Rate         14-15 ADA         N/A           16         5,265.63         18,675.66         98,339,116	12-13 Rate 15-16 ADA N/A 5,265.63 18,675.66 98,339,116	12-13 Rate 16-17 ADA N/A 5,265.63 18,675.66 98,339,116
2012-13 RL/Charter Gen BG adjusted for ADA 98,226,771 5,265.63 18,675.66 98,339, 2012-13 NSS Allowance -	5,203.03 18,675.66 98,339,116	5,205.03 18,675.66 98,339,116	5,203.03 18,6/3.06 98,339,116
Less Current Year Property Taxes/in Lieu (17,025,384) (17,370		(17,370,294)	(17,370,294)
Subtotal State Aid for Historical RL/Charter General BG         81,201,387         80,968           Categorical funding from 2012-13         21,124,437         21,124		80,968,822 21,149,536	80,968,822 21,149,536
Charter Categorical Block Grant adjusted for ADA -			
Minimum State Aid Prior to Offset 102,325,824 102,093	59 102,118,358	102,118,358	102,118,358
CHARTER SCHOOL MINIMUM STATE AID OFFSET (effective 2014-15)			
Local Control Funding Formula Floor plus Funded Gap Minimum State Aid plus Property Taxes including RDA		_ :	
Offset		-	*
Minimum State Aid Prior to Offset Total Minimim State Aid with Offset		<del></del>	<del></del>
TOTAL STATE AID 111,338	131,879,300	142.873.462	154,703,952
	151,673,500	242,073,402	134,703,331
Addition to LCFF due to Minimum State Aid provision	•		*11
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental) 128,709 CHANGE OVER PRIOR YEAR 7.84% 9.358.072	80 149,249,594 15,96% 20,540,314	160,243,756 7.37% 10,994,162	7.38% 11,830,490
	92 7,992	8,580	9,214
PER ADA CHANGE OVER PRIOR YEAR 7.72% 494	15.96% 1,100	7.36% 588	7.39% 634
LCFF SOURCES INCLUDING EXCESS TAXES			
2012-13 Increase 2013- State Ald 102,325,824 8.81% 9,013,162 111,338		Increase   2015-16	Increase 2016-17   8.28%   11,830,490   154,703,952
State Aid 102,325,824 8.81% 9,013,162 111,338 Property Taxes net of in-lieu 17,025,384 2.03% 344,910 17,370		0.00% - 17,370,294	0.00% - 17,370,294
Charter in-Lieu Taxes - 0.00% -	- 0.00%	0.00%	0.00% 7.38% 11,830,490 172,074,246
LCFF pre COE, Choice, Supp 119,351,208 7.84% 9,358,072 128,709	80 15.96% 20,540,314 149,249,594	7.37% 10,994,162 160,243,756	7.56% 11,850,490 172,074,246



1.17 - FRPM/English Learner/Foster Youth - Count

ic Year: 2013-2014 LEA: Madera Unified

 View:
 SNAPSHOT
 School Type:
 ALL
 Created Date:
 02-13-2014

**As Of:** Fall1 - 10/2/2013 **School:** ALL

### Non-Charter School(s)

Horr-charter conton(s)												
			Free/Red	uced Meal Eligib	ility Counts Bas	sed On:						
School Code	School Name	Total Enrollment	Free & Reduced Meal Program: 181/182	Foster or Homeless (1)	Migrant Program: 135	Direct Certification	Total Unduplicated Eligible Free/Reduced Meal Counts	EL Funding Eligible (2)	Unduplicated FRPM/EL Eligible Count	CDSS Foster Youth (3)	Unduplicated FRPM/EL/Foster Youth Total (4)	
6107122	Alpha Elementary	729	667	8	8	293	669	283	680	0	680	
6105951	Berenda Elementary	807	635	2	2	176	636	192	659	0	659	
0110957	Cesar Chavez Elementary	802	770	5	53	362	770	438	781	0	781	
6023949	Dixieland Elementary	278	246	3	14	75	246	117	254	0	254	
0123620	Eastin-Arcola High	240	220	7	21	84	226	75	230	0	230	
2035640	Furman (Duane E.) High (Independent Study Program)	164	109	1	3	45	115	10	118	0	118	
6023964	George Washington Elementary	810	809	5	40	433	809	554	809	0	809	
6023972	Howard Elementary	609	438	3	6	114	442	123	459	0	459	
0109694	Jack G. Desmond Middle	824	739	18	21	257	740	167	747	0	747	
6023980	James Madison Elementary	607	581	11	17	354	587	336	593	0	593	
6023998	James Monroe Elementary	841	813	20	36	435	814	487	821	0	821	
6024004	John Adams Elementary	828	611	4	5	183	613	133	618	0	618	
0113050	John J. Pershing Elementary	862	797	15	14	304	805	402	814	0	814	
6024012	La Vina Elementary	352	338	6	10	128	338	215	342	0	342	
6112312	Lincoln Elementary	809	517	18	1	114	521	156	545	0	545	
2035707	Madera High	2167	1527	25	61	424	1536	222	1552	0	1552	
0110965	Madera South High	2652	2281	27	130	741	2299	456	2319	0	2319	
2065243	Madera Unified	0	0	0	0	0	0	0	0	0	0	

This report is confidential and use is restricted to authorized individuals.

California Department of Ed	ucation
CALD	V DC
CALP	4D3
California Longitudinal Pupil Achi	ievement Data System

California Longitudinal P	1.17 - FRPM/English Learner/Foster Youth - Count											
6112973	Martin Luther King Jr. Middle	745	723	13	50	262	724	239	724	0	724	
6024020	Millview Elementary	891	864	7	51	447	868	544	875	0	875	
0123414	Mountain Vista Educational Center	19	0	0	0	0	0	5	5	0	5	
0109702	Nishimoto Elementary	839	776	7	22	342	780	433	792	0	792	
0000001	NPS School Group for Madera Unified	0	0	0	0	0	0	0	0	0	0	
0116970	Parkwood Elementary	883	827	18	62	335	828	394	839	0	839	
6024046	Sierra Vista Elementary	764	748	15	72	418	750	546	758	0	758	
6024053	Thomas Jefferson Middle	1051	849	19	30	289	855	177	866	0	866	
TOTA	AL - Selected Schools	19573	16885	257	729	6615	16971	6704	17200	0	17200	

	Charter School(s)											
			Free/Red	luced Meal Eligib	ility Counts Bas	sed On:						
School Code	Free & Reduced Total Meal Program: Foster or Migrant Direct School Code School Name Enrollment 181/182 Homeless (1) Program: 135 Certification							EL Funding Eligible (2)	Unduplicated FRPM/EL Eligible Count	CDSS Foster	Unduplicated FRPM/EL/Foster Youth Total (4)	
TOTAL - Selected Schools			0	0	0	0	0	0	0	0	0	
TOTAL LEA 19573			16885	257	729	6615	16971	6704	17200	0	17200	

This report only includes students with Primary and Short Term enrollment in grade levels K through 12 only. Students enrolled in Adult Education Schools are not included in this report.

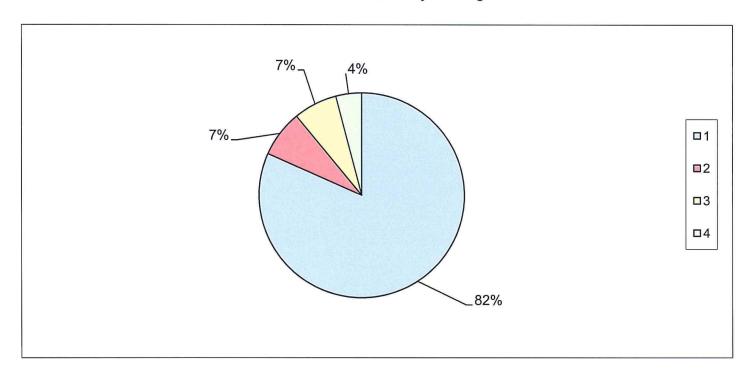
Students with multiple qualifying records within a single LEA as of Fall 1 Census Day are counted only once. A student with qualifying enrollments in more than one LEA on Census Day is counted in each LEA.

- (1) Foster/Homeless counts based on Primary Residency categories: Temporary Shelters (100), Hotels/motels (110), Temporarily Double Up (120), temporarily Unsheltered (130), Foster Family Home or Kinship Placement (210).
- (2) For Funding, Eligible English Learners must be 'EL' on Fall 1 Census Day
- (3) CDSS Foster Youth count based on match of records from California Department of Social Services (CDSS).
- (4) FRPM/EL/Foster Youth Total will always equal enrollment count for Juvenile Court schools

Grade:	Fourth Grade,05-Fifth Grade,06-Sixth Grade,07-	Ethnicity/Race:	ALL	Gender:	ALL
	Seventh Grade,08-Eighth Grade,09-Ninth Grade,10- Tenth Grade,11-Eleventh Grade,12-Twelfth Grade,KN- Kindergarten,UE-Ungraded Elementary,US-Ungraded				
	Secondary				

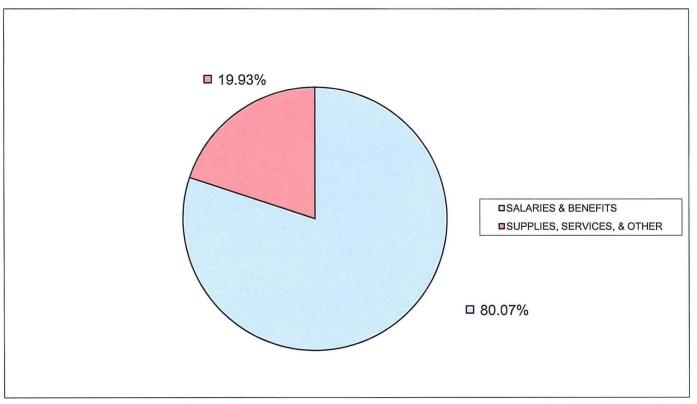
This report is confidential and use is restricted to authorized individuals.

### Madera Unified School District 2013-14 Financial Report Total General Fund Revenues by Funding Source



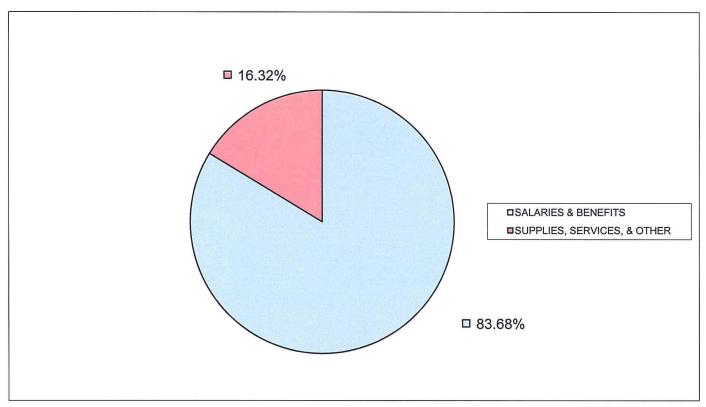
(1)	(2)	(3)	(4)					
LCFF/REVENUE LIMIT SOURCES 82%	FEDERAL REVENUE 7%	OTHER STATE REVENUE 7%	OTHER LOCAL REVENUE 4%					
\$ 90,196,665 LCFF - Principal Apportionment \$ 20,928,394 EPA - Ed Protection Act 19,874,289 Property & Local Taxes - PERS Reduction (968,562) Charter Schools In-Lieu Taxes (50,125) State Aid Prior Year	\$ 1,181,459 Sp Ed-Entitlement (IDEA) - Sp Ed ARRA IDEA Basic 6,908,925 Title I (ESEA) 119,786 NCLB ARRA American Recovery - Education Jobs & Medicaid 201,893 Voc & Applied Tech 299,358 A19,130 Title II Part A 1,807,631 Title IV Part B 714,543 Title III Part A (LEP)	\$ - EIA Economic Impact Aid/Lep - Transportation 2,670,868 Lottery 657,181 Mandated Cost Reimb 732,050 Lottery - Instructional Materials 292,039 Prop 39 - CA Clean Energy Jobs Act 1,780,312 After School Ed Grant 24,681 Ag Voc Incentive Grant 662,400 Quality Education Invest 3,885,211	\$ 170,392 Interest 1,165,500 Interagency Revenue 3,765,416 Trsfr Appor fr MCOE Sp Ed 1,327,246 Sales/Other Local 67,839 Other Sources & Trnsfrs					
\$ 129,980,660 Total LCFF/Rev Limit	\$ 11,755,435 Other Federal Revenue  Total Federal Revenue	\$ 10,945,223 Other State Revenues  Total State Revenue	\$ 6,496,393 Total Local Revenue  \$ 159,177,712 Total District Revenue					

#### Madera Unified School District 2013-14 Financial Report Total General Fund Expenditures by Object Code



	(1)			(2)						
SALA	ARIES & BENEFITS		SUPPLIES, SERVICES, & OTHER							
	80.07%			19.93%						
\$ 69,508,713	Certificated Salaries	\$	10,410,773	Books & Supplies						
19,560,132	Classified Salaries		12,622,071	Services/Other Operating						
35,336,667	Employee Benefits		456,247	Capital Outlay						
-			2,130,871	Other Outgoing, Direct/Indirect Costs						
			5,347,290	Interfund Transfers						
-		_	3,775	Other Uses						
\$ 124,405,513	Total	\$	30,971,028	Total						
		\$	155,376,542	Total District Expenses						

#### Madera Unified School District 2013-14 Financial Report Unrestricted General Fund Expenditures by Object Code



	(1)				(2)
SALA	ARIES & BENEFITS			SUPPLI	ES, SERVICES, & OTHER
	83.68%				16.32%
\$ 58,888,789	Certificated Salaries	\$	;	6,279,965	Books & Supplies
15,515,325	Classified Salaries			7,545,047	Services/Other Operating
29,215,951	Employee Benefits			213,726	Capital Outlay
-				814,818	Other Outgoing, Direct/Indirect Costs
-				5,347,290	Interfund Transfers
		_		3,775	Other Uses
\$ 103,620,064	Total	<u>\$</u>		20,204,621	Total
					-
		\$		123,824,686	Total District Expenses

### **SPECIAL FUNDS INDEX**

TITLE OF FUND	Fund Number	Page Number
Adult Education Fund	11	SF - 1
Child Development Fund	12	SF - 2
Cafeteria Fund (Child Nutrition)	13	SF - 3
Deferred Maintenance Fund	14	SF - 4
Building Fund	21	SF - 5
Capital Facilities/Developers Fees Fund	25	SF - 6
Redevelopment Agency Fund	27	SF - 7
County Schools Facilities Funds	35	SF - 8
Special Reserve - Capital Outlay	40	SF - 9
Special Reserve - Building Fund	41	SF - 10
C.O.P. Debt Service Fund	56	SF - 11
Foundation Trust - Scholarship Fund	73	SF - 12
Foundation Trust - Memorial Scholarship Fund	75	SF - 13

#### ADULT EDUCATION - FUND 11 2013-14 Financial Report

		2013-14 Adopted Budget	F	2013-14 Revised Bgt 04/30/14		2013-14 Actuals 06/30/14			2014-15 Adopted Budget		2014-15 Modified Budget
REVENUES:							11				
Revenue Limit	\$	-	\$	-	\$	-	11	\$	-	\$	-
Federal		147,805		200,303		200,303	H		200,303		200,303
Other State		49,277		48,956		50,738	11		48,956		48,956
Other Local		224,680		317,238		329,736	П		295,135		305,454
TOTAL REVENUES	\$	421,762	\$	566,497	\$	580,777	П	\$	544,394	\$	554,713
	_						П				
EXPENDITURES:							ii				
Certificated Salaries	\$	399,467	\$	450,161	\$	392,526	II	\$	418,229	\$	418,229
Classified Salaries	*	233,946	*	252,828	*	235,874	II	*	244,902	•	244,902
Employee Benefits		218,625		218,318		195,809	II		217,438		217,438
Books and Supplies		192,079		227,579		72,088			108,813		1,052,761
Services/Other Operating		115,095		171,901		85,881	П		145,826		146,318
Capital Outlay		-		-		1,055	II		-		-
Other Outgoing		-		9,576		9,576	П		_		-
Interprogram/Interfund Support		8,617		10,665		10,220	П		9,186		9,629
TOTAL EXPENDITURES	\$	1,167,829	\$	1,341,028	\$	1,003,030	II	\$	1,144,394	\$	2,089,277
TOTAL EXI ENDITORES	Ψ	1,107,025	Ψ	1,041,020	Ψ	1,000,000		Ψ	1,144,004	Ψ	2,000,217
EXCESS (DEFICIENCY)	\$	(746,067)	\$	(774,531)	\$	(422,252)	11	\$	(600,000)	\$	(1,534,564)
OTHER FINANCING SOURCES/USES:							ii				
Interfund Transfers In (Tier III)	\$	600,000	\$	600,000	\$	600,000	II	\$	600,000	\$	600,000
Interfund transfers Out	•	-	Υ.	-	*	-	11		-	•	-
Other Sources/Uses		_		-		_	П		_		-
Contributions to Restricted Programs		_		_		-	П		-		-
Transfers of Restricted Balances		-		-		-	П		-		-
Flexibility Transfers		-		-		-	П		_		
TOTAL FINANCING SOURCES/USES	\$	600,000	\$	600,000	\$	600,000	П	\$	600,000	\$	600,000
NET INCREASE IN FUND BALANCE	\$	(146,067)	\$	(174,531)	\$	177,748	II	\$	T NEL	\$	(934,564)
NET MOREAGE IN 1 GND DALANGE	Ψ	(140,007)	Ψ	(174,001)	Ψ	111,140	11	Ψ	1000	<u> </u>	(001,001)
DECIMINE FUND DALANCE, HILVA	•	442.002	Œ.	750.040	æ	750.040	II	C.	E04 00E	æ	000 504
BEGINNING FUND BALANCE, JULY 1	\$	443,003	\$	758,816	\$	758,816	II	\$	584,285	\$	936,564
Adjustment of Prior Year Appropriations		-		-		-	II		-		-
Adjustments - Other			_		_		II				
RESTATED FUND BALANCE, JULY 1	\$	443,003	\$	758,816	\$	758,816	II	\$	584,285	\$	936,564
ENDING BALANCE, JUNE 30	\$	296,936	\$	584,285	\$	936,564	11	\$	584,285	\$	2,000
		7 313					11				
Nonspendable: Revolving Cash	\$	2,000	\$	2,000	\$	2,000	II	\$	2,000	\$	2,000
Restricted							II				
- Adult Secondary Ed				-		2,295	II		_		-
- Carryover		-		-		-	11		-		-
Assigned: C/O - other		1-1		-			П		-		-
Commited:							II				
Adult Education Program	\$	294,936	\$	582,285	\$	932,270	11	\$	582,285		-
G.A.S.B. 16 Va Accrual							11				
Other Commitments							11				
Reserve for Economic Uncertainty - 3%	\$	-	\$	-	\$	-	11	\$	7-1	\$	0
Unassigned/Unappropriated Amount	\$	-	\$	-	\$	-	II	\$	-	\$	-
The state of the s											

# CHILD DEVELOPMENT - FUND 12 2013-14 Financial Report

		2013-14 Adopted Budget	F	2013-14 Revised Bgt 04/30/14		2013-14 Actuals 06/30/14		2014-15 Adopted Budget		2014-15 Modified Budget
REVENUES:							ı —			
Revenue Limit	\$	-	\$	-	\$	-	\$	-	\$	-
Federal		-		-			<u>l</u>	-		-
Other State Other Local		1,423,867 91,551		1,784,805 191,219		1,518,927 187,191		1,423,867 110,530		1,423,867 110,530
TOTAL REVENUES	\$	1,515,418	\$	1,976,024	\$	1,706,118	II \$	1,534,397	\$	1,534,397
	-	1,010,110	<u>*</u>	1,070,021	<u>*</u>	111001110	1 -	1,001,001	<u> </u>	1,001,001
EXPENDITURES:							i			
Certificated Salaries	\$	586,976	\$	613,408	\$	600,277	\$	Control of the Contro	\$	617,908
Classified Salaries		314,888		435,663				328,512		328,512
Employee Benefits		373,781		422,175			l	435,639		435,639
Books and Supplies		113,661		439,039		ACCORD SAMERON S		19,375		92,390
Services/Other Operating		19,930		40,723				36,049		36,049
Capital Outlay Other Outgoing		33,735		33,735		and the second s		33,735		22.725
Interprogram/Interfund Support		33,735 72,447		75,683				63,179		33,735 63,179
TOTAL EXPENDITURES	\$		<u>-</u>		•				•	
TOTAL EXPENDITURES	<u> </u>	1,515,418	\$	2,060,426	\$	1,717,619	<u>\$</u>	1,534,397	\$	1,607,412
EXCESS (DEFICIENCY)	\$	-	\$	(84,402)	\$	(11,500)	   \$ 	-	\$	(73,015)
OTHER FINANCING SOURCES/USES:							İ			
Interfund Transfers In	\$	-	\$	9,576	\$	9,689	\$	-	\$	-
Interfund transfers Out		-		-		-	ĺ	-		-
Other Sources/Uses		-		( <del>-</del>		-	1	-		-
Flexibility Transfers	_		_		_		I	-	_	-
TOTAL FINANCING SOURCES/USES	\$	-	\$	9,576	\$	9,689	\$	-	\$	-
NET INCREASE IN FUND BALANCE	\$	-	\$	(74,826)	\$		\$		\$	(73,015)
BEGINNING FUND BALANCE, JULY 1	\$	0	\$	74,826	\$		\$	0	\$	73,015
Adjustment of Prior Year Appropriations		-		-		-	I	-		-
Adjustments - Other				-	_		l			-
RESTATED FUND BALANCE, JULY 1	\$	0	\$	74,826	\$	74,826	\$	0	\$	73,015
ENDING BALANCE, JUNE 30	\$	0	\$	0	\$	73,015	\$	0	\$	(0)
Nonspendable: Revolving Cash	\$	-	\$	-	\$		\$	-	\$	-
Restricted	18						İ		120	
- Carryover		-		-		- 1	1	-		-
- Child Development Program	\$	-	\$	-	\$	73,015	\$	-	\$	-
Assigned: C/O - other		=		-		-		-		-
Other Commitments		_		-		!		_		7-1
Unassigned/Unappropriated Amount		0		0		- 1	l	0		(0)

#### CAFETERIA - FUND 13 2013-14 Financial Report

	_	2013-14 Adopted Budget	F	2013-14 Revised Bgt 04/30/14		2013-14 Actuals 06/30/14	_	2014-15 Adopted Budget		2014-15 Modified Budget
REVENUES:	•		•		•				•	
Revenue Limit Federal	\$	9,424,169	\$	9,430,769	\$	9.619.753	\$	9,291,299	\$	9,291,299
Other State		718,996		718,996		708,366	 	735,727		735,727
Other Local		942,884		942,884		812,043	II II	838,782		838,782
TOTAL REVENUES	\$	11,086,049	\$	11,092,649	\$	11,140,162	\$		\$	10,865,808
EXPENDITURES:							 			
Certificated Salaries	\$	-	\$	-	\$	_	ii \$	_	\$	-
Classified Salaries		2,659,265		2,777,621		2,650,279	İİ	2,961,980		2,961,980
Employee Benefits		1,489,791		1,630,885		1,530,376	II	1,648,830		1,648,830
Books and Supplies		5,462,769		5,384,209		6,573,927	11	5,706,447		5,706,447
Services/Other Operating		394,580		433,522			II	441,868		441,868
Capital Outlay		100,000		175,000		57,962	II	150,000		150,000
Other Outgoing						-	II	-		-
Interprogram/Interfund Support	-	511,323	_	522,561	_	568,173	Ш_	483,085	_	483,085
TOTAL EXPENDITURES	\$	10,617,728	\$	10,923,798	\$	11,744,972	<u>\$</u>	11,392,210	\$	11,392,210
EXCESS (DEFICIENCY)	\$	468,321	\$	168,851	\$	(604,811)	    \$ 	(526,402)	\$	(526,402)
OTHER FINANCING SOURCES/USES:							11			
Interfund Transfers In	\$	_	\$	-	\$	-	ii \$	-	\$	-
Interfund transfers Out		; <del>-</del> 5		-		-	II	-		-
Other Sources/Uses	_	:=:	_			-	II _	-		
TOTAL FINANCING SOURCES/USES	\$	·•.	\$	-	\$	-	11 \$	-	\$	-
NET INCREASE IN FUND BALANCE	\$	468,321	\$	168,851	\$	(604,811)	<u>\$</u>	(526,402)	\$	(526,402)
BEGINNING FUND BALANCE, JULY 1	\$	5,529,425	\$	5,316,919	\$	5,316,919	ii \$	5,485,770	\$	4,986,230
Adjustment of Prior Year Appropriations		-		-		274,121	II	-		-
Adjustments - Other		_		-			 II	-		-
RESTATED FUND BALANCE, JULY 1	\$	5,529,425	\$	5,316,919	\$	5,591,040	<u>-</u>	5,485,770	\$	4,986,230
ENDING BALANCE, JUNE 30	\$	5,997,746	\$	5,485,770	\$	4,986,230	<u>                                  </u>	4,959,368	\$	4,459,828
2/12/1102, 00/12 00	Ψ	0,007,740	Ψ	0,100,110	Ψ	1,000,200	II <u>¥</u>	1,000,000	<u> </u>	1,100,020
Nonspendable: Revolving Cash, Stores	\$	430,134	\$	291,814	\$	269,677	      \$	291,814	\$	269,677
Restricted										
- Carryover		_		-			II			
- Child Nutrition Program		5,487,247		5,139,071				4,612,669		4,154,299
- G.A.S.B. 16 Va Accrual		80,365		54,886		35,852		54,886		35,852
Other Commitments: Unassigned/Unappropriated Amount		-		-		-	 	-		-

#### DEFERRED MAINTENANCE - FUND 14 2013-14 Financial Report

		2013-14 Adopted Budget	R	2013-14 evised Bgt 04/30/14		2013-14 Actuals 06/30/14		2014-15 Adopted Budget		2014-15 Modified Budget
REVENUES:							II —			
Revenue Limit	\$	-	\$	-	\$	-	\$	-	\$	-
Federal		-		-			II	-		-
Other State		-		-		-	11	-		-
Other Local		1,000		1,000		1,324	II	1,000		1,000
TOTAL REVENUES	\$	1,000	\$	1,000	\$	1,324	<u>\$</u>	1,000	\$	1,000
EXPENDITURES:							 			
Certificated Salaries	\$	-	\$	-	\$	-	\$	-	\$	-6
Classified Salaries		-		-		-		-		-
Employee Benefits		-		Table (Market St.)		-	ll	-		-
Books and Supplies		-		5,468		5,444	ll .			-
Services/Other Operating		482,150		282,889			!!	1,260,231		1,260,231
Capital Outlay		-		583,835		576,221		-		-
Other Outgoing Interprogram/Interfund Support		-		-		-	ll li	-		-
TOTAL EXPENDITURES	\$	400.450	<u></u>		_	000 444	II	4 000 004	•	1 200 221
TOTAL EXPENDITORES	<u>\$</u>	482,150	\$	872,192	\$	880,111	<u>\$</u> 	1,260,231	\$	1,260,231
EXCESS (DEFICIENCY)	\$	(481,150)	\$	(871,192)	\$	(878,787)	    \$ 	(1,259,231)	\$	(1,259,231)
OTHER FINANCING SOURCES/USES:							u II			
Interfund Transfers In	\$	660,231	\$	660,231	\$	667,218	\$	1,260,231	\$	1,260,231
Interfund transfers Out	-	-		-		-	i	-		-
Other Sources/Uses		-		-	-		ii	-		-
TOTAL FINANCING SOURCES/USES	\$	660,231	\$	660,231	\$	667,218	\$	1,260,231	\$	1,260,231
NET INCREASE IN FUND BALANCE	\$	179,081	\$	(210,961)	\$		\$	1,000	\$	1,000
BEGINNING FUND BALANCE, JULY 1	\$	168,687	\$	211,769	\$	211,769	\$	808	\$	200
Adjustment of Prior Year Appropriations		-		-		-	1	-		-
Adjustments - Other		-		<u> </u>		-	I	-		-
RESTATED FUND BALANCE, JULY 1	\$	168,687	\$	211,769	\$	211,769	\$	808	\$	200
ENDING BALANCE, JUNE 30	\$	347,768	\$	808	\$	200	\$	1,808	\$	1,200
							1			
Nonspendable: Revolving Cash Restricted - Carryover	\$	-	\$	-	\$	-	; ; ;	-	\$	-
Committed: Deferred Maintenance		347.768		808		200		1,808		1,200
Assigned: G.A.S.B. 16 Va Accrual		-		-		_	1	1,000		1,200
Unassigned/Unappropriated Amount		-		-			l I	-		_
						=	1			

#### BUILDING FUND/G.O. BOND PROCEEDS - FUND 21 2013-14 Financial Report

		2013-14 Adopted Budget	1	2013-14 Revised Bgt 04/30/14		2013-14 Actuals 06/30/14		2014-15 Adopted Budget		2014-15 Modified Budget
REVENUES:							<sub>  </sub> =			
Revenue Limit	\$	-	\$	-	\$	-	\$	-	\$	-
Federal		-		-			II	-		-
Other State		-		-			ii II	-		-
Other Local	_	64,250	_	64,250	_	49,492	_	64,250	_	64,250
TOTAL REVENUES	<u>\$</u>	64,250	<u>\$</u>	64,250	\$	49,492	<u>\$</u> 	64,250	\$	64,250
EXPENDITURES:							ii			
Certificated Salaries	\$		\$	-	\$		\$	-	\$	-
Classified Salaries		-		-				-		-
Employee Benefits		-		-				-		-
Books and Supplies		-		-		-	[]	-		-
Services/Other Operating Capital Outlay		-		-		-	 	-		-
Other Outgoing		-				-		-		
Interprogram/Interfund Support		-		-		-	11 11			-
TOTAL EXPENDITURES	\$		\$		\$		'' _    \$		\$	
TOTAL EXI ENDITORES	Ψ		Ψ		Ψ		II <u>¥</u>		Ψ	
EXCESS (DEFICIENCY)	\$	64,250	\$	64,250	\$	49,492	::       \$ 	64,250	\$	64,250
OTHER FINANCING SOURCES/USES:							ï			
Interfund Transfers In	\$	-	\$	-	\$	-	:i \$	-	\$	-
Interfund transfers Out - Fund 35		*		(15,069,750)		(106,889)	Ï	-		(15,140,043)
Other Sources/Uses	_		_	4,438,556			II _		_	4,438,556
TOTAL FINANCING SOURCES/USES	\$		\$	(10,631,194)	\$	(106,889)	<u>\$</u>		\$	(10,701,487)
NET INCREASE IN FUND BALANCE	\$	64,250	\$	(10,566,944)	\$	(57,398)	\$	64,250	\$	(10,637,237)
BEGINNING FUND BALANCE, JULY 1	\$	3,031,299	\$	13,669,657	\$	13,669,657	    \$	3,102,713	\$	13,612,260
Adjustment of Prior Year Appropriations		-		-		-	I	-		-
Adjustments - Other	_		_	-			II _	-		
RESTATED FUND BALANCE, JULY 1	\$	3,031,299	\$	13,669,657	\$	13,669,657	\$	3,102,713	\$	13,612,260
ENDING BALANCE, JUNE 30	\$	3,095,549	\$	3,102,713	\$	13,612,260	\$	3,166,963	\$	2,975,023
							-			
Nonspendable: Revolving Cash Restricted	\$	-	\$	-	\$	-	    \$ 	-	\$	-
- Carryover - Restricted for New Construction		3,095,549		3,102,713		13,612,260	I	3,166,963		2,975,023
Assigned: G.A.S.B. 16 Va Accrual		3,093,349		3,102,713		13,012,200		3,100,903		2,813,023
Other Commitments		-		-		-	I	-		-
Unassigned/Unappropriated Amount		-		-			İ			-

# CAPITAL FACILITIES FUND/DEVELOPERS FEES - FUND 25 2013-14 Financial Report

		2013-14 Adopted Budget	F	2013-14 Revised Bgt 04/30/14		2013-14 Actuals 06/30/14		2014-15 Adopted Budget		2014-15 Modified Budget
REVENUES:							II ===			
Revenue Limit	\$	-	\$	-	\$	-	\$	-	\$	-
Federal		=		-		-	11	-		-
Other State		-		-		-	II	-		-
Other Local	_	1,020,000	_	2,020,000		1,869,977	Ⅱ	2,020,000		2,020,000
TOTAL REVENUES	\$	1,020,000	\$	2,020,000	\$	1,869,977	II <u>\$</u>	2,020,000	\$	2,020,000
EXPENDITURES:							II II			
Certificated Salaries	\$	-	\$	-	\$	-	\$	-	\$	-
Classified Salaries		71,184		88,930		89,443	II	113,782		113,782
Employee Benefits		34,813		40,035		39,113	II	52,349		52,349
Books and Supplies		-		25,809			II	-		-
Services/Other Operating		-		72,113			II	-		-
Capital Outlay		-		608,721		551,191	II	-		-
Other Outgoing		-		-		-	II	-		-
Interprogram/Interfund Support					_		II			
TOTAL EXPENDITURES	\$	105,997	\$	835,608	\$	775,828	<u>\$</u>	166,131	\$	166,131
EXCESS (DEFICIENCY)	\$	914,003	\$	1,184,392	\$	1,094,149	    \$ 	1,853,869	\$	1,853,869
OTHER FINANCING SOURCES/USES:							 			
Interfund Transfers In	\$	-	\$	-	\$	-	ii \$	-	\$	-
Interfund transfers Out - Fund 01, 56		(601,657)		(601,657)		(619,172)	ii	(569,146)		(569,146)
Other Sources/Uses		- '		-		-	ii	-		-
TOTAL FINANCING SOURCES/USES	\$	(601,657)	\$	(601,657)	\$		II \$	(569,146)	\$	(569,146)
NET INCREASE IN FUND BALANCE	\$	312,346	\$	582,735	\$_	474,977	\$	1,284,723	\$	1,284,723
							[] []			
BEGINNING FUND BALANCE, JULY 1	\$	4,524,037	\$	4,425,817	\$	4,425,817	\$	5,008,552	\$	4,900,794
Adjustment of Prior Year Appropriations		-		-		-	II	-		-
Adjustments - Other		_		-			 	-		-
RESTATED FUND BALANCE, JULY 1	\$	4,524,037	\$	4,425,817	\$		'' <u>-</u>	5,008,552	\$	4,900,794
ENDING BALANCE, JUNE 30	\$	4,836,383	\$	5,008,552	\$		<u>\$</u>	6,293,275	\$	6,185,517
ENDING BALANGE, SOME SU	Ψ	4,030,303	Ψ	3,000,332	Ψ		li <u>Ψ</u> 	0,293,273	Ψ	0,100,517
Nonspendable: Revolving Cash	\$		\$		\$		    \$		\$	
Restricted	ψ	-	Ψ	-	Ψ		    •	-	Ψ	-
- Carryover		-		-			ii II	-		-
	\$	-	\$	-	\$	-	\$	-	\$	-
Assigned: New Construction		4,836,383		5,008,552		4,900,794		6,293,275		6,185,517
Other Commitments										
Unassigned/Unappropriated Amount		-		-		-	II	-		-

#### REDEVELOPMENT AGENCY - FUND 27 2013-14 Financial Report

		2013-14 Adopted Budget	F	2013-14 Revised Bgt 04/30/14		2013-14 Actuals 06/30/14		2014-15 Adopted Budget		2014-15 Modified Budget
REVENUES:							II			
Revenue Limit	\$	-	\$	-	\$	-	\$	-	\$	-
Federal		-		-		-	II	-		7-3
Other State		-		-		-	II	-		-
Other Local	_	679,294	_	679,294	-	603,194	II	722,917	_	722,917
TOTAL REVENUES	\$	679,294	\$	679,294	\$	603,194	<u>\$</u>	722,917	\$	722,917
EXPENDITURES:							 			
Certificated Salaries	\$	-	\$	-	\$		jj \$	-	\$	-
Classified Salaries		-		_		-	ii	-		-
Employee Benefits		-		-		-	Ï	-		1=1
Books and Supplies		<u>=</u>		-		-	II	-		-
Services/Other Operating		-		-		-	II	-		-
Capital Outlay		-		-		-	II	-		-
Other Outgoing		-		-		-	II	-		-
Interprogram/Interfund Support			_		_		II			
TOTAL EXPENDITURES	\$	-	\$		\$	-	<u>\$</u>		\$	-
EXCESS (DEFICIENCY)	\$	679,294	\$	679,294	\$	603,194	    \$ 	722,917	\$	722,917
OTHER FINANCING SOURCES/USES:							II II			
Interfund Transfers In - GF	\$	-	\$	-	\$	-	:i \$	-	\$	-
Interfund transfers Out - Fund 56		(678,094)		(678,094)		(678,094)	ii	(721,717)		(721,717)
Other Sources/Uses	N-						ii	-		
TOTAL FINANCING SOURCES/USES	\$	(678,094)	\$	(678,094)	\$	(678,094)	\$	(721,717)	\$	(721,717)
NET INCREASE IN FUND BALANCE	\$	1,200	\$	1,200	\$	(74,900)	II \$	1,200	\$	1,200
							II			
BEGINNING FUND BALANCE, JULY 1	\$	390,220	\$	299,911	\$	299,911	    \$	301,111	\$	225,012
Adjustment of Prior Year Appropriations		-		-		-	II	-		-
Adjustments - Other		-		-		-	 II	-		-
RESTATED FUND BALANCE, JULY 1	\$	390,220	\$	299,911	\$	299,911	<del> </del>	301,111	\$	225,012
ENDING BALANCE, JUNE 30	\$	391,420	\$	301,111	\$		<u>*</u>    \$	302,311	\$	226,212
ENDING BALANGE, JONE 30	Ψ	391,420	Ψ	301,111	Ψ		<u>Ψ</u>	302,311	Ψ	220,212
							II			
Nonspendable: Revolving Cash Restricted	\$	-	\$	•	\$		\$ 	-	\$	-
- Carryover				-			II 			
-	\$		\$	_	\$		    \$	_	\$	
Assigned: New Construction	Ψ	391,420	Ψ	301,111	Ψ	Charles Santo Carron Santonia	ll Ψ 	302,311	Ψ	226,212
Other Commitments		001,420		001,111			ll II	002,011		220,212
Unassigned/Unappropriated Amount		-		-				-		-

# COUNTY SCHOOLS FACILITIES FUND - FUND 35 2013-14 Financial Report

		2013-14 Adopted Budget	F	2013-14 Revised Bgt 04/30/14		2013-14 Actuals 06/30/14		2014-15 Adopted Budget		2014-15 Modified Budget
REVENUES:							<del></del>			
Revenue Limit	\$	a <del>-</del>	\$	-	\$	-	\$	-	\$	-
Federal		-		-				-		-
Other State Other Local		20,000		25,076				20,000		25,076
TOTAL REVENUES	•		_	20,000	<u>_</u>	13,938	II		_	20,000
TOTAL REVENUES	\$	20,000	\$	45,076	\$	13,938	<u>\$</u>	20,000	\$	45,076
EXPENDITURES:							[] []			
Certificated Salaries	\$	-	\$	-	\$		\$	-	\$	-
Classified Salaries		3,396		3,463			II	49,477		49,477
Employee Benefits		2,203		2,282		•		24,450		24,450
Books and Supplies		-		2,320			11	-		72
Services/Other Operating		-		107,948			ll 	-		81,610
Capital Outlay		-		17,957,556			II.	-		18,036,694
Other Outgoing Interprogram/Interfund Support				-		-	II.	-		<del>(4</del>
	_		_		_		II _		_	-
TOTAL EXPENDITURES	\$	5,599	\$	18,073,569	\$	126,056	<u>\$</u>	73,927	\$	18,192,303
EXCESS (DEFICIENCY)	\$	14,401	\$	(18,028,493)	\$	(112,119)	    \$ 	(53,927)	\$	(18,147,227)
OTHER FINANCING SOURCES/USES:							!! 			
Interfund Transfers In - Fund 21	\$	-	\$	15,069,750	\$	106,889	\$	-	\$	15,140,043
Interfund transfers Out		-		-		-	II	-		-
Other Sources/Uses			_		_	-	II		_	-
TOTAL FINANCING SOURCES/USES	\$	-	\$	15,069,750	\$		\$	-	\$	15,140,043
NET INCREASE IN FUND BALANCE	\$	14,401	\$	(2,958,743)	\$	(5,229)	<u>\$</u>	(53,927)	\$	(3,007,184)
BEGINNING FUND BALANCE, JULY 1	\$	865,620	\$	3,828,198	\$	3,828,198	\$	869,455	\$	3,822,969
Adjustment of Prior Year Appropriations		-		-		-	II	-		-
Adjustments - Other	_		_		_		II	-	_	-
RESTATED FUND BALANCE, JULY 1	\$	865,620	\$	3,828,198	\$	3,828,198	\$	869,455	\$	3,822,969
ENDING BALANCE, JUNE 30	\$	880,021	\$	869,455	\$	3,822,969	\$	815,528	\$	815,785
							_			
Nonspendable: Revolving Cash	\$	_	\$		\$		    \$		\$	
Restricted	φ	-	φ	-	φ		    •	-	φ	-
- Carryover		_		_		and the same of th	l I	_		-
-	\$	_	\$	_	\$	-,,,, .,	1 \$	-	\$	-
Assigned: Building Projects		880,021		869,455		1,063,222		815,528		815,785
Other Commitments							I I			
Unassigned/Unappropriated Amount		-		-		-	i	-		-

### SPECIAL RESERVE-Capital Outlay - FUND 40 2013-14 Financial Report

Revenue Limit			2013-14 Adopted Budget	F	2013-14 Revised Bgt 04/30/14		2013-14 Actuals 06/30/14		2014-15 Adopted Budget		2014-15 Modified Budget
Federal	REVENUES:	_						II ===			
Colher State	Revenue Limit	\$	-	\$	-	\$	_	ii \$	_	\$	-
Other Local         5,000         5,000         2,753         1,000         5,000         5,000           TOTAL REVENUES         \$ 5,000         \$ 5,000         \$ 2,753         II         \$ 5,000         \$ 5,000           EXPENDITURES:         Certificated Salaries         Serical Salaries         Serical Salaries         Serical Salaries         Serical Salaries         Serical Salaries         Serical Salaries         Serical Salaries         Serical Salaries         Serical Salaries         Serical Salaries         Serical Salaries         Serical Salaries         Serical Subplies         Serical Subplies         Serical Salaries         Serical Subplies	Federal		-		-		-	ii	_		:
TOTAL REVENUES	Other State		-		E		-	ii	-		-
EXPENDITURES:   Certificated Salaries   S	Other Local		5,000		5,000		2,753	Ï	5,000	0.00	5,000
Certificated Salaries         S	TOTAL REVENUES	\$	5,000	\$	5,000	\$	2,753	<u>\$</u>	5,000	\$	5,000
Certificated Salaries         S	EXPENDITURES:							II II			
Classified Salaries		\$	_	\$	_	\$	_	II \$	-	\$	-
Employee Benefits Books and Supplies Services/Other Operating Services/		Ψ		Ψ	_	Ψ	_	II Ψ	_	Ψ	_
Books and Supplies			_		_		_	ii	_		_
Services/Other Operating Capital Outlay         33,000         84,993         49,997			_		_		_	ii	_		_
Capital Outlay         -         1,492,850         75,317         -         1,434,085           Other Outgoing         -			33,000		84 993		49 997	ii	_		6.672
Cither Outgoing			-				2 C. (1976) 4 C. (1977) 10 C. (1977)	ii	_		
Interprogram/Interfund Support			_		-, 102,000		-	ii	_		-
TOTAL EXPENDITURES   \$ 33,000   \$ 1,577,843   \$ 125,314   \$ - \$ 1,440,757			-		-		-	ii	-		-
EXCESS (DEFICIENCY) \$ (28,000) \$ (1,572,843) \$ (122,561)    \$ 5,000 \$ (1,435,757)    OTHER FINANCING SOURCES/USES: Interfund Transfers In - GF   \$ - \$ 4,079,959 \$ 4,079,959    \$ 1,363,315 \$ 1,363,315   Interfund Transfers Out     -       -   Other Sources/Uses             TOTAL FINANCING SOURCES/USES   -   \$ 4,079,959 \$ 4,079,959    \$ 1,363,315 \$ 1,363,315    NET INCREASE IN FUND BALANCE   \$ (28,000) \$ 2,507,116 \$ 3,957,398    \$ 1,363,315 \$ 1,363,315    NET INCREASE IN FUND BALANCE   \$ 732,785 \$ 761,145 \$ 761,145    \$ 3,268,261 \$ 4,718,543    Adjustment of Prior Year Appropriations     -         -   Adjustments     -       -   -    RESTATED FUND BALANCE, JULY 1 \$ 732,785 \$ 761,145 \$ 761,145    \$ 3,268,261 \$ 4,718,543    ENDING BALANCE, JULY 1 \$ 732,785 \$ 761,145 \$ 761,145    \$ 3,268,261 \$ 4,718,543    Nonspendable: Revolving Cash   \$ 732,785 \$ 3,268,261 \$ 4,718,543    \$ 4,636,576 \$ 4,646,101    Nonspendable: Revolving Cash   \$ - \$ - \$ -     \$ -   -      Restricted   - Carryover   -   -   -            Carryover   -   -   -            Assigned: Capital Outlay Projects   704,785   3,268,261    4,718,543    4,636,576    4,646,101    Building Projects   704,785   3,268,261    4,718,543    4,636,576    4,646,101    Other Commitments		•	33 000	•	1 577 9/12	•	125 314	II &		\$	1 440 757
OTHER FINANCING SOURCES/USES:           Interfund Transfers In - GF         \$ - \$ 4,079,959         \$ 4,079,959           \$ 1,363,315         \$ 1,363,315           Interfund transfers Out Other Sources/Uses	TOTAL EXPENDITORES	φ	33,000	Ψ	1,577,043	Ψ	120,514	II <u>Ψ</u>		Ψ	1,440,737
Interfund Transfers In - GF	EXCESS (DEFICIENCY)	\$	(28,000)	\$	(1,572,843)	\$	(122,561)	    \$ 	5,000	\$	(1,435,757)
Interfund transfers Out	OTHER FINANCING SOURCES/USES:							ii			
Other Sources/Uses         -	Interfund Transfers In - GF	\$	-	\$	4,079,959	\$	4,079,959	\$	1,363,315	\$	1,363,315
TOTAL FINANCING SOURCES/USES   S	Interfund transfers Out		-		-		-	Ï	-		-
NET INCREASE IN FUND BALANCE   \$ (28,000)   \$ 2,507,116   \$ 3,957,398     \$ 1,368,315   \$ (72,442)	Other Sources/Uses		-		-		-	II			14
NET INCREASE IN FUND BALANCE   \$ (28,000)   \$ 2,507,116   \$ 3,957,398     \$ 1,368,315   \$ (72,442)	TOTAL FINANCING SOURCES/USES	\$	-	\$	4,079,959	\$	4,079,959	II \$	1,363,315	\$	1,363,315
BEGINNING FUND BALANCE, JULY 1   \$ 732,785   \$ 761,145   \$ 761,145   \$ 3,268,261   \$ 4,718,543     Adjustment of Prior Year Appropriations         -     Adjustment of Prior Year Appropriations           RESTATED FUND BALANCE, JULY 1   \$ 732,785   \$ 761,145   \$ 761,145   \$ 3,268,261   \$ 4,718,543     ENDING BALANCE, JUNE 30   \$ 704,785   \$ 3,268,261   \$ 4,718,543   \$ 4,636,576   \$ 4,646,101     Nonspendable: Revolving Cash   \$ -	NET INCREASE IN FUND BALANCE		(28 000)				10,000				
Adjustment of Prior Year Appropriations Adjustments   -       RESTATED FUND BALANCE, JULY 1 \$ 732,785 \$ 761,145 \$ 761,145    \$ 3,268,261 \$ 4,718,543    ENDING BALANCE, JUNE 30 \$ 704,785 \$ 3,268,261 \$ 4,718,543    \$ 4,636,576 \$ 4,646,101    Nonspendable: Revolving Cash Restricted - Carryover   -     Carryover   -     S - S - S -   S -   S - S -   Assigned: Capital Outlay Projects Building Projects Other Commitments	NET INONEAGE IN FORD BALANGE	Ψ	(20,000)	Ψ	2,007,110	Ψ			1,000,010	Ψ	(12,112)
Adjustments	BEGINNING FUND BALANCE, JULY 1	\$	732,785	\$	761,145	\$	761,145	    \$	3,268,261	\$	4,718,543
RESTATED FUND BALANCE, JULY 1 \$ 732,785 \$ 761,145 \$ 761,145   \$ 3,268,261 \$ 4,718,543   \$ 4,636,576 \$ 4,646,101   \$ 1	Adjustment of Prior Year Appropriations		-		-		-	II	-		-
S   TO4,785   S   3,268,261   S   4,718,543   S   4,636,576   S   4,646,101	Adjustments		_		-		-	II	-		-
State	RESTATED FUND BALANCE, JULY 1	\$	732.785	\$	761.145	\$	761.145	II \$	3.268.261	\$	4.718.543
Nonspendable: Revolving Cash \$ - \$ - \$ -    \$ - \$ - \$ - Restricted    - Carryover    5 - 5 -    5 - 5 -    5 - 5 -					CERCHIONS						
Restricted	ENDING BALANCE, JUNE 30	Ψ	704,703	Ψ	3,200,201	Ψ	4,710,545	li <u>Ψ</u>	4,030,370	Ψ	4,040,101
Restricted	Nonspendable: Revolving Cash	\$	-	\$	-	\$	-	    \$	-	\$	-
\$ - \$ - \$ -    \$ - \$ - Assigned: Capital Outlay Projects 704,785 3,268,261 4,718,543    4,636,576 4,646,101  Building Projects    Other Commitments		•				-		ii i			
\$ - \$ - \$ -    \$ - \$ - Assigned: Capital Outlay Projects 704,785 3,268,261 4,718,543    4,636,576 4,646,101  Building Projects    Other Commitments	- Carryover		-		-		-	ii	-		-
Assigned: Capital Outlay Projects 704,785 3,268,261 4,718,543    4,636,576 4,646,101  Building Projects    Other Commitments	· · · · · · · · · · · · · · · · · · ·	\$	-	\$	_	\$	-	\$	-	\$	-
Building Projects       Other Commitments	Assigned: Capital Outlay Projects		704,785		3,268,261		4,718,543	II	4,636,576		4,646,101
Other Commitments								II			
	0							ii			
Unassigned/Unappropriated Amount	Unassigned/Unappropriated Amount		-		-		-	ii	_		-

# SPECIAL RESERVE-BUILDING - FUND 41 2013-14 Financial Report

		2013-14 Adopted Budget	R	2013-14 evised Bgt 04/30/14		2013-14 Actuals 06/30/14		2014-15 Adopted Budget		2014-15 Modified Budget
REVENUES:							II —			
Revenue Limit	\$	1-	\$	-	\$	-	ii \$	-	\$	-
Federal		-		-		-	Ï	-		-
Other State		-		-		-		-		-
Other Local		1,500	_	1,500		991	II	1,500		1,500
TOTAL REVENUES	\$	1,500	\$	1,500	\$		<u>\$</u>	1,500	\$	1,500
EXPENDITURES:							 			
Certificated Salaries	\$	_	\$	_	\$		\$	-	\$	-
Classified Salaries		-		-			ii .	_	•	-
Employee Benefits		-		-			ii	-		-
Books and Supplies		-		_			ii .	-		-
Services/Other Operating		_		-			ii .	_		-
Capital Outlay		-		-		_	ii	-		-
Other Outgoing		-		-		-	ii	-		-
Interprogram/Interfund Support				-		-	ii			-
TOTAL EXPENDITURES	\$	-	\$		\$		<u>\$</u>		\$	-
EXCESS (DEFICIENCY)	\$	1,500	\$	1,500	\$	991	    \$	1,500	\$	1,500
OTHER FINANCING SOURCES/USES:							 			
Interfund Transfers In - GF	\$	_	\$	-	\$	_	''    \$	12,269,835	\$	12,269,835
Interfund transfers Out	•	_	•	-	•	_	*	-	•	-
Other Sources/Uses		-		-		-	ii	-		-
TOTAL FINANCING SOURCES/USES	\$	_	\$		\$	_	<u> </u>	12,269,835	\$	12,269,835
NET INCREASE IN FUND BALANCE	\$	1,500	\$	1,500	\$		\$	12,271,335	\$	12,271,335
NET INCREASE IN FORD BALANCE	Ψ	1,500	φ	1,300	Φ		— II	12,271,555	Φ	12,271,333
BEGINNING FUND BALANCE, JULY 1	\$	273,689	\$	273,614	\$		    \$	275,114	\$	274,605
Adjustment of Prior Year Appropriations		-		-		-	1	-		-
Adjustments		-		-				-		=
RESTATED FUND BALANCE, JULY 1	\$	273,689	\$	273,614	\$	273,614	\$	275,114	\$	274,605
ENDING BALANCE, JUNE 30	\$	275,189	\$	275,114	\$		\$	12,546,449	\$	12,545,940
	<u>*</u>		<u> </u>	2.0,	<u>-</u>		1	1210101110	<u> </u>	12,010,010
Nonspendable: Revolving Cash Restricted	\$	-	\$	-	\$	- 1	    \$ 	-	\$	-
- Carryover		-		-			ll .	-		-
	\$	\ <u></u>	\$	-	\$		\$		\$	-
Assigned: Capital Outlay Projects		-		-				-		-
Building Projects		275,189		275,114		274,605	I	12,546,449		12,545,940
Other Commitments Unassigned/Unappropriated Amount		_				j	 	_		_
V						,				

#### C.O.P. DEBT SERVICE - FUND 56 2013-14 Financial Report

		2013-14 Adopted Budget	R	2013-14 Revised Bgt 04/30/14		2013-14 Actuals 06/30/14		2014-15 Adopted Budget		2014-15 Modified Budget
REVENUES:							II ===			
Revenue Limit	\$	-	\$	-	\$	-	\$	-	\$	-
Federal		-		-		-	11	-		-
Other State		-		-			11	-		-
Other Local	_	2,500	_	2,500	_	1,600	II	2,500	_	2,500
TOTAL REVENUES	\$	2,500	\$	2,500	\$	1,600	<u>\$</u>	2,500	\$	2,500
EXPENDITURES:							 			
Certificated Salaries	\$	~	\$	-	\$	-	\$	-	\$	-
Classified Salaries		-		-		-		-		-
Employee Benefits		-		-		-	11	-		-
Books and Supplies		-		-		-		-		*
Services/Other Operating		-		-		-	ll	-		-
Capital Outlay		-		-		-	II	-		-
Other Outgoing Interprogram/Interfund Support	_	1,260,816 		1,260,816		862,884	 	1,270,863		1,270,863
TOTAL EXPENDITURES	\$	1,260,816	\$	1,260,816	\$	862,884	<u>\$</u>	1,270,863	\$	1,270,863
EXCESS (DEFICIENCY)	\$	(1,258,316)	\$	(1,258,316)	\$	(861,285)	    \$ 	(1,268,363)	\$	(1,268,363)
OTHER FINANCING SOURCES/USES:							11 11			
Interfund Transfers In - Fund 25, 27	\$	1,260,816	\$	1,260,816	\$	1,260,816	''    \$	1,270,863	\$	1,270,863
Interfund transfers Out	*	-	*	-	•	-	*	-		-
Other Sources/Uses		-		-			ii	-		
TOTAL FINANCING SOURCES/USES	\$	1,260,816	\$	1,260,816	\$	1,260,816	\$	1,270,863	\$	1,270,863
NET INCREASE IN FUND BALANCE	\$	2,500	\$	2,500	\$		<u>*</u>    \$	2,500	\$	2,500
NET MOREAGE IN TOND BALANCE	Ψ	2,000	Ψ	2,000	Ψ		<u>                                  </u>	2,000	Ψ	2,000
BEGINNING FUND BALANCE, JULY 1	\$	609,995	\$	609,538	\$	609,538	    \$	612,038	\$	1,009,069
Adjustment of Prior Year Appropriations		_		_				-		-
Audit Adjustments		-		_			'' 	_		_
RESTATED FUND BALANCE, JULY 1	\$	609,995	\$	609,538	\$			612,038	\$	1,009,069
ENDING BALANCE, JUNE 30	\$	612,495	\$	612,038	\$	1,009,069	<del> </del>	614,538	\$	1,011,569
	<u></u>	3.2,100	<u>*</u>	012,000	<u>-</u>		ii —	511,000	<u>-</u>	.,,
Nonspendable: Revolving Cash	\$	-	\$	-	\$		    \$		\$	-
Restricted		4 7 4 Pm		The same of the same			II			
- Debt Service Payments		612,495		612,038			  [	614,538		1,011,569
Assigned: Debt Service		*		-		-	İ	-		-
Other Commitments Unassigned/Unappropriated Amount		_		_			 	_		_
Shaddighter/Onappropriated Amount		-		-		-	П	3.77)		100

#### FOUNDATION TRUST-SCHOLARSHIP - FUND 73 2013-14 Financial Report

		2013-14 Adopted Budget	F	2013-14 Revised Bgt 04/30/14		2013-14 Actuals 06/30/14		2014-15 Adopted Budget		2014-15 Modified Budget
REVENUES:							=			
Revenue Limit	\$	-	\$	-	\$		5	-	\$	-
Federal		-		-			ii	-		-
Other State		z= z		-		-	Ï	-		-
Other Local		400	_	400		230	11 _	400		400
TOTAL REVENUES	\$	400	\$	400	\$		§	3 400	\$	400
EXPENDITURES:							 			
Certificated Salaries	\$	_	\$	_	\$		9		\$	_
Classified Salaries	*	-	*	-	*		ii `	_	*	-
Employee Benefits		-		-			ii	-		_
Books and Supplies		-		-			Ï			-
Services/Other Operating		-		29,098			ï	-		20,327
Capital Outlay		-		-			Ï	_		-
Other Outgoing		-		:			ii	-		-
Interprogram/Interfund Support				-		_	Ï	-		-
TOTAL EXPENDITURES	\$	_	\$	29,098	\$		9	-	\$	20,327
EXCESS (DEFICIENCY)	\$	400	\$	(28,698)	\$	(8,770)	 	400	\$	(19,927)
OTHER FINANCING SOURCES/USES:							[] []			
Interfund Transfers In	\$	_	\$	-	\$		ii \$	-	\$	-
Interfund transfers Out		-		:-			ii '	_	*	-
Other Sources/Uses		-		-			Ï	-		-
TOTAL FINANCING SOURCES/USES	\$	_	\$		\$		<u>-</u>	-	\$	_
NET INCREASE IN FUND BALANCE	\$	400	\$	(28,698)	\$		\$		\$	(19,927)
NET MOREAGE IN 1 OND BALANCE	Ψ	400	<u> </u>	(20,090)	Ψ		-	400	Ψ	(19,921)
BEGINNING FUND BALANCE, JULY 1	\$	38.650	\$	67,748	\$		       \$	39,050	\$	58,978
Adjustment of Prior Year Appropriations	Ψ	00,000	Ψ	07,740	Ψ			00,000	Ψ	00,070
		-		-				-		
Adjustments RESTATED FUND BALANCE, JULY 1	\$	38,650	\$	67,748	\$		_    \$	39,050	\$	58,978
ENDING BALANCE, JUNE 30	\$	39,050	\$	39,050	\$		\$		\$	39,051
ENDING BALANCE, JUNE 30	Φ	39,030	Ψ	39,030	Ψ		 	39,430	Ψ	39,031
COMPONENTS OF ENDING NET ASSETS										
Capital Assets Net of Related Debt	\$		\$	-	\$	- 1	II \$	_	\$	-
Restricted Net Assets	\$	38,650	\$	38,650	\$	The state of the s	\$		\$	38,650
Unrestricted Net Assets	16.7	400		400			ï	800		401
Lorraine Thompson	\$	240	\$	240	\$	The state of the s	ii \$		\$	81
School of Science & Health	\$		\$	-	\$		\$	-	\$	-
Cadenazzi Roberts Science	\$	4	\$	4	\$		\$	8	\$	8
Berry - Robotics Scholarship	\$	-	\$	-	\$	-	\$	-	\$	-
Madera Lions Club	\$	156	\$	156	\$	THE RESERVE OF THE PARTY OF THE	\$	312	\$	312

#### FOUNDATION TRUST-MEMORIAL SCHOLARSHIP - FUND 75 2013-14 Financial Report

	Α	013-14 dopted Budget	Rev	2013-14 vised Bgt 4/30/14		2013-14 Actuals 06/30/14		2014-15 Adopted Budget		2014-15 Modified Budget
REVENUES:										
Revenue Limit	\$	-	\$	-	\$	-	\$	-	\$	-
Federal		-		-		-	11	-		-
Other State				-		-	ii	-		-
Other Local	-	15		15	_	8	II	15	_	15
TOTAL REVENUES	\$	15	\$	15	\$	8	II <u>\$</u>	15	\$	15
EVERNETURES							ii			
EXPENDITURES:	•		œ.		•				•	
Certificated Salaries Classified Salaries	\$	-	\$	-	\$	-	\$	-	\$	-
Employee Benefits		-		-		-	 	-		-
Books and Supplies		-		-		-	II	_		_
Services/Other Operating		_		_			II II	_		-
Capital Outlay		-		_		_	ii	_		_
Other Outgoing		_		_		-	ii	-		-
Interprogram/Interfund Support		_		-		-	ii .	-		-
TOTAL EXPENDITURES	\$		\$	•	\$	-	\$	-	\$	-
EXCESS (DEFICIENCY)	\$	15	\$	15	\$	8	    \$ 	15	\$	15
OTHER FINANCING SOURCES/USES:							II			
Interfund Transfers In	\$	_	\$	_	\$	-	ii \$	_	\$	-
Interfund transfers Out		-	70	-		-	ii	_		-
Other Sources/Uses						_	іі <u> </u>		-	
TOTAL FINANCING SOURCES/USES	\$	•	\$	-	\$	- 1-	\$	-	\$	-
NET INCREASE IN FUND BALANCE	\$	15	\$	15	\$	8	\$	15	\$	15
		•								
BEGINNING FUND BALANCE, JULY 1	\$	2,324	\$	2,321	\$	2,321	    \$	2,336	\$	2,329
Adjustment of Prior Year Appropriations		-		-		-	II	=		-
Adjustments		-		_		-	 	=		-
RESTATED FUND BALANCE, JULY 1	\$	2,324	\$	2,321	\$	2,321	\$	2,336	\$	2,329
ENDING BALANCE, JUNE 30	\$	2,339	\$	2,336	\$		\$	2,351	\$	2,344
ENDING BALANGE, CONE CO	Ψ	2,000	Ψ	2,000	Ψ		<u> </u>	2,001	<u> </u>	2,011
							11 ][			
COMPONENTS OF ENDING NET ASSETS							11			
Capital Assets Net of Related Debt	\$	-	\$	-	\$	-	\$	-	\$	-
		-		-	170	-	II	-	- 51	-
Restricted - Net Assets		-		-		-	II			-
Memorial Scholarship Fund	\$	2,339	\$	2,336	\$	2,329	\$	2,351	\$	2,344

G = General Ledger Data; S = Supplemental Data

		Data Supp	lied For:
Form	Description	2013-14 Unaudited Actuals	2014-15 Budget
01	General Fund/County School Service Fund	GS	GS
09	Charter Schools Special Revenue Fund	9 326 36	9 8000
10	Special Education Pass-Through Fund		
11	Adult Education Fund	G	G
12	Child Development Fund	G	G
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund	G	G
15	Pupil Transportation Equipment Fund	201 - 201 -	
17	Special Reserve Fund for Other Than Capital Outlay Projects		
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund	G	G
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund	SV E0 50 HAS 15 7050	150
35	County School Facilities Fund	G	G
40	Special Reserve Fund for Capital Outlay Projects	G	G
19	Capital Project Fund for Blended Component Units		
51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund		
56	Debt Service Fund	G	G
57	Foundation Permanent Fund		
31	Cafeteria Enterprise Fund	14.00	(i) (ii)
32	Charter Schools Enterprise Fund		
33	Other Enterprise Fund		
66	Warehouse Revolving Fund		
37	Self-Insurance Fund		
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund	G	G
<b>7</b> 6	Warrant/Pass-Through Fund		
35	Student Body Fund		
76A	Changes in Assets and Liabilities (Warrant/Pass-Through)		
95A	Changes in Assets and Liabilities (Student Body)		- 100
λ	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets	S	
CA	Unaudited Actuals Certification	- s	- 1/2
CAT	Schedule for Categoricals		
CEA	Current Expense Formula/Minimum Classroom Comp Actuals	GS	
CHG	Change Order Form	-	
DEBT	Schedule of Long-Term Liabilities	s	
SANN	Appropriations Limit Calculations	GS	GS
CR	Indirect Cost Rate Worksheet	GS	30
	Lottery Report	GS	-
VCMOE	No Child Left Behind Maintenance of Effort	GS	
TOMOL	Program Cost Report Schedule of Allocation Factors	GS	

Printed: 8/28/2014 5:58 PM

G = General Ledger Data; S ≈ Supplemental Data

		Data Supp	lied For:
Form	Description	2013-14 Unaudited Actuals	2014-15 Budget
PCR	Program Cost Report	GS	
SEA	Special Education Revenue Allocations	 \$	S
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)	S	S
SIAA	Summary of Interfund Activities - Actuals		

Printed: 8/28/2014 5:48 PM

	1	2013-	14 Unaudited Actua	ls		2014-15 Budget		
Description Resource	Object e Codes Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. 0 + E (F)	% Diff Column C & F
A. REVENUES	- 1							
1) LCFF Sources	8010-8099	129,980,660,09	0.00	129,980,660.09	150,903,923.00	0.00	150,903,923,00	16.1%
2) Federal Revenue	8100-8299	21,645.00	11,733,790.31	11,755,435.31	0.00	14,858,900.00	14,858,900.00	26.4%
3) Other State Revenue	8300-8599	3,562,219.70	7,383,003.26	10,945,222.96	3,276,038.00	3,096,561.00	6,372,599.00	-41.8%
4) Other Local Revenue	8600-8799	1,220,867.84	5,207,686.30	6,428,554.14	904,825.00	4,534,961.00	5,439,786.00	-15.4%
5) TOTAL, REVENUES		134,785,392.63	24,324,479.87	159,109,872.50	155,084,788.00	22,490,422.00	177,575,208.00	11.6%
8. EXPENDITURES								
1) Certificated Salaries	1000-1999	58,888,789,24	10,619,924.23	69,508,713.47	65,132,253.00	10,005,181.00	75,137,434.00	8.1%
2) Classified Salaries	2000-2999	15,515,324.58	4,044,807.89	19,560,132,47	16,284,580.00	4,020,449.00	20,305,029.00	3.8%
3) Employee Benefits	3000-3999	29,215,950,57	6,120,716.85	35,336,667.42	34,016,564.00	6,429,379.00	40,445,943.00	14.5%
4) Books and Supplies	4000-4999	6,279,965.32	4,130,808.08	10,410,773.38	6,673,606.00	12,143,439.00	18,817,045.00	80.7%
5) Services and Other Operating Expenditures	5000-5999	7,545,046.82	5,077,024.32	12,622,071.14	8,813,976.00	4,501.588.00	13,315,544.00	5.5%
6) Capital Outlay	6000-6998	213,726.13	242,521,27	455,247.40	748,000.00	297,357.00	1,045,357.00	129.1%
<ol> <li>Other Outgo (excluding Transfers of Indirect Costs)</li> </ol>	7100-7299 7400-7499	2,141,819.39	647,333.09	2,789,152.48	2,475,105.00	511,087.00	3,086,192.00	10.6%
8) Other Outgo - Transfers of Indirect Costs	7300-7399	(1,327,001.75)	668,720.23	(658,281.52)	(1,542,086.00)	986,173.00	(555,893.00)	-15.6%
9) TOTAL, EXPENDITURES		118,473,620.30	31,551,855.94	150,025,476.24	132,602,018.00	38,994,633.00	171,596,851.00	14,4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - 89)		16,311,772.33	(7,227,376.07)	9,084,396.26	22,482,768.00	(16,504,211.00)	_5,978,557.00	-34.2%
D. OTHER FINANCING SOURCES/USES		100		V			311	
t) Interfund Transfers a) Transfers In	8900-8929	36,450.22	0.00	35,450.22	20,000.00	0.00	20,000.00	-45.1%
b) Transfers Out	7600-7629	5,347,290.37	0.00	5,347,290.37	14,233,150.00	1,260,231.00	15,493,381.00	189.7%
Other Sources/Uses     Sources	8930-8979	0.00	31,389.09	31,389.09	0.00	35,585.00	35,585.00	13,4%
b) Uses	7630-7699	3,775.00	0.00	3,775.00	5,000.00	0.00	5,000.00	32.5%
3) Contributions	8980-8999	[10,566,498,51]	10,566,496.51	0.00	(13,216,148.00)	13,216,148.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		(15,881,113.66)	10,597,887.60	(5,283,226.06)	(27,434,298.00)	11,991,502.00	(15,442,796.00)	192.3%

Page 1

	Resource Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 Budget			
Description			Unrestricted (A)	Restricted (B)	Total Fund cal, A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. 0 + E (F)	% OIH Column C & F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			430,658.67	3,370,511.53	3,891,170.20	(4,951,530.00)	(4,512,709.00)	(9,464,239.00)	-349.05
F. FUND BALANCE, RESERVES									
Beginning Fund Balance     As of July 1 - Unaudited		9791	40,594,435.20	1,530,290.46	42,124,725.66	41,139,066.15	4,512,708.76	45,651,774.91	8.45
b) Audit Adjustments		9793	(274,120.95)	0.00	(274,120.95)	0.00	0.00	0.00	-100.05
c) As of July 1 - Audited (F1a + F1b)			49,320,314.25	1,530,290.46	41,850,604.71	41,139,066,15	4,512,706.78	45,651,774.91	9.1
d) Other Restatements		9795	365,093.23	(386,093.23)	0.00	0.00	0.00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)			40,708,407.48	1,142,197.23	41,850,604,71	41,339,086.15	4,512,708.78	45,651,774.91	9.11
2) Ending Balance, June 30 (E + F1e)			41,139,066.15	4,512,706,76	45,651,774.91	36,187,536,15	(0.24)	36,187,535.91	-20.75
Components of Ending Fund Balance a) Nonspendable Revolving Cash		9711	28,000.00	0.00	28,000.00	29,000.00	9,00	28,000.00	0.09
Slores		9712	597,859.36	0.00		597,850.36	0.00	597,859.36	0.0
Prapaid Expenditures		9713	14,350.69	0.90		14,350.69	0.00	14,350.69	0.0
All Others		9719	0.00	0.00	1.794.000.00	0.00	0.00	0.00	0.0
b) Restricted		9740	0.00	4,512,708.76	4,512,708.76	0.00	0.87	0.87	-100.0
c) Committed		2- 40	_0.00	4,012,100,10	CO TALL SECTION	4,692.1	4.61	0.01	-100.0
Stabilization Arrangements		9750	0.00	0.00	0.00	_0.00	0.00	0.00	0.0
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0
d) Assigned									
Other Assignments		9780	6,979,547.70	0.00	**************************************	5,761.951.72	0.00	5,761,951.72	-17.45
Equipment Replacement - RS 0170	0000	9780 9780	944,629.85 2.340,114.42		944,629.85 2.340,114.42				
Technology Infrastructure - RS 0000 Textbooks - RS 0000	9000	9780	1,542,555.00		1,542,555.00				ł
Summer School - RS 0000	9000	9780	61,832.69		61,832.69				
Other Resources CarryOver - RS 0020-06		9780	426,916.71		426,916.71				1
G.A.S.B 16 Va Accrual	0000	9780	390,117.05		390,117.05	-			1
Textbooks - RS 1100	1100	9780	1,225,981.00		1,225,981.00				1
PACES & Mammoth Project - RS 1100	1100	9780	5.874.75		5.874.75				Ť
Unanticipated Sile Needs - RS 1100	1100	9780	41,525.23		41,526.23				1
Egupmeni Replacement - RS 0170	0000	9780	100000000000000000000000000000000000000		1.000	644.629.85	-	144,629.85	]
Technology Infrastructure - RS 0000	0000	9780				2,340,114.42		2,340,114.42	]
Textbooks - RS 0000	0000	9780				1,121,595.00		1,121,595.00	]
Other Resources CarryOver - RS 0150	0000	9780				39,514.42		19,514.42	1
G.A.S.B 16 Va Accrual	0000	9790	(2)			390,117.05		390,117.05	
Textbooks - RS 1100	1100	9780				1,225.980.98	- 1	r, 225,980,98	

Page 2

Unaudited Actuals General Fund Unrestricted and Restricted Expenditures by Object

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	4,661,296.00	0.00	4,661.296.00	5,612,851.00	0.00	5,612,851.00	20.4%
Unassigned/Unappropriated Amount		9790	28,858,012.40	0.00	28,858,012.40	24,172,523.38	(1.11)	24,172,522.27	-16.2%

		Object Codes	2013-14 Unpudited Actuals			2814-15 Budget				
Description Res	ource Codes		Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Rettricted (E)	Total Fund col. D + E (F)	% Diff Column C & F	
G. ASSETS										
Cash     a) in County Treasury		9110	31,615,970.59	2,531,489.83	34,147,460.42					
1) Fair Value Adjustment to Cash in County Trea	sury	9111	0.00	0.00	0.00					
b) in Banks		9120	0.00	0.00	0.00					
c) in Revalving Fund		9130	28,000.00	0.00	28,000.00					
d) with Fiscal Agent		9135	0.00	0.00	0.00					
e) collections awaiting deposit		9140	0.00	0.00	0.00					
2) Investments		9150	0.00	0.00	6.00					
3) Accounts Receivable		9200	23,435,542,24	3,791,484.09	27,227,026,33					
4) Due from Grantor Government		9290	0.00	0.00	0.00					
5) Due from Other Funds		9310	135,957.12	0.00	135,957.12					
6) Sloves		9320	597,859,36	0.00	597,659.36					
7) Prepaid Expenditures		9330	14,350.69	0.00	14,350.69					
8) Other Current Assets		9340	0.00	0.00	0.00					
9) TOTAL, ASSETS			55,827,680.00	6,322,973.92	62,150,653,92					
H. DEFERRED OUTFLOWS OF RESOURCES				employed the same of the let						
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00					
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00					
I. LIABILITIES										
1) Accounts Payable		9500	14,675,967.37	1,222,912.85	15,899,890.22					
2) Due to Granfor Governments		9590	0.00	0.00	0.00					
3) Due to Other Funds		9610	12,646.48	0.00	12,646.48					
4) Cuireni Loans		9640	0.00	0.00	0.00					
5) Unearned Revenue		9650	0.00	587,352.31	587,352.31					
6) TOTAL, LIABILITIES			14,688,613.85	1,810,265,16	16,498,879,01					
J. DEFERRED INFLOWS OF RESOURCES										
1) Deferred Inflows of Resources		9690	0.00	0.00	0,00					
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00					
K. FUND EQUITY										
Ending Fund Balance, June 30 (must agree with line F21(G9 + H21-(16 + J2)			41,139,068.15	4,512,708 76	45,651,774 91					

Castornia Dept of Education SACS Financial Reporting Software - 2014.2.0 File. fund-a (Rev 06/17/2014)

V		- 3	2013-	14 Unaudited Actua	is		2014-15 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (8)	Total Fund col. A + 8 (C)	Unrestricted (0)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	90,196,664.52	0.00	90,196,664.52	112,594,304.00	0.00	112,594,304.00	24.8
Education Protection Account State Aid - Curre	nt Year	8012	20,928,394.00	0.00	20,928,394.00	20,928,419.00	0.00	20,928,419.00	0.0
State Aid - Prior Years		8019	(50,124.91)	0.00	(50,124.91)	0.00	0.00	0.00	-100.09
Tax Relief Subventions Homeowners' Exemptions		8021	287,226,74	6.00	287,226.74	280,216.00	0.00	280,216.00	-2.41
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Other Subventions/In-Lieu Taxes		8029	0.00	6.00	0.00	0.00	0.00	0.00	0.09
County & District Taxes Secured Roll Taxes		8041	17,106,888.93	0.00	17,106,888.93	20,801,043.00	0.00	20,801,043.00	21.69
Unsecured Roll Taxes		8042	834,213.72	0.00	834,213.72	742,778.00	0.00	742,778.00	-11.09
Prior Years' Taxes		8043	167,202.33	0.00	167,202.33	0.00	0.00	0.00	-100.01
Supplemental Taxes		8044	242,245.05	6.00	242,245.05	36,696.00	0.00	36,696.00	-84.9
Education Revenue Augmentation Fund (ERAF)		8045	0.00	6.00	0.00	(3,570,443,00)	0.00	(3,570,443.00)	Ne
Community Redevelopment Funds (SB 617/699/1992)		8047	1,236,511,82	0.00	1.236,511.82	59,471.00	0.00	59,471,00	-95.25
Penalties and Interest from Delinquent Taxes		8048	0.00	0,00	0.00	0,00	0.00	0.00	0.09
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.01
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Subtotal, LCFF Sources	_		130,949,222.20	0.00	130,949,222.20	151,872,484.00	0.00	151,872,484.00	16.01
LCFF Transfers						ALLES AND AND ADDRESS OF THE PARTY OF THE PA			
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.01
All Other LCFF Transfers - Current Year	All Other	8091	0,00	0.00_	0.00	0.00	0.00	0,00	0.01
Transfers to Charter Schools in Lieu of Propert	ty Taxes	8096	(968,582.11)	0.00	(968,562,11)	(968,561.00)	0.00	(968,561.00)	0.0
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	7500
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0

## Unaudited Actuals General Fund Unrestricted and Restricted Expenditures by Object

			2013	-14 Unaudited Actua	ls		2014-15 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
TOTAL, LCFF SOURCES			129,980,660.09	0.00	129,980,660.09	150,903,923.00	0.00	150,903,923.00	16.19
FEDERAL REVENUE				-					
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Special Education Entitlement		8181	0.00	1,183,488.00	1,183,488.00	0.00	1,183,488.00	1,183,488.00	0.09
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Interagency Contracts Between LEAs		8285	0.00	183.94	183.94	0.00	268.00	268.00	45.7%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low- Income and Neglected	3010	8290		6,908,924.71	6,908,924.71		8.006,256.00	8,006,256.00	15.9%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.09
NCLB: Title II, Part A, Teacher Quality	4035	8290		419,130.03	419,130.03		1,695,252.00	1,695,252.00	304.59
NCLB: Title III, Immigrant Education Program	4201	8290		0.00	0.00		0.00	0.00	0.09

Page 6 Printed: 8/28/2014 5:48 PM

			2013	14 Unaudited Actua	ls		2014-15 Budget		<u> </u>
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		714,543,03	714,643,03		679,559.00	679,559.00	-1.9%
NCLB: Title V, Pari B, Public Charter Schools Grant Program (PCSGP)	4610 3205, 4036-4126,	8290		0.00	5.00		0.00	9.00	0.0%
Other No Child Left Behind	5510	8290		1,932,462.35	1,932,482.35		2,762,122.00	2,762,122.00	42.9%
Vocational and Applied Technology Education	3500-3699	8290		201,893.00	201.893.00		201,893.00	201,893.00	0.0%
Sale and Drug Free Schools	3700-3799	8290		299,357,98	299,357.98	-	270,062.00	270,062.00	-9.87
Alt Other Federal Revenue	All Other	8290	21,645.00	73,807.27	95,452,27	0.00	60,000.00	60,000.00	:37.1%
TOTAL, FEDERAL REVENUE			21,645.00	11,733,790,31	11,755,435,31	0.00	14,858,900.00	14,858,900.00	26.4%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Current Year	6355-6360	8311		0.00	0.00		0.00	0.00	0.0%
Pnor Years	6355-6350	8319		0.00	0.00		0.00	0.00	0.09
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		6,310.00	6,310.00		0.00	0.00	-100.09
All Other State Apportionments - Current Year	All Other	8311	0.00	00.0	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8318	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Mandated Costs Reimbursements		8550	657,181.00	0.00	657,181.00	655,181.00	0.00	655,181.00	-0.3%
Lotlery - Unrestricted and Instructional Materia	ls	8560	2,670,867.92	732,049.97	3,402,917.89	2,580,857.00	514,490.00	3,195,347.00	-6.15
Tax Relief Subventions Restricted Lewes - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/in-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.06	0.00	0.05
Pass-Through Revenues from State Sources		8587	0.00	0,00	0.00	0.00	0.00	0.00	0.09
School Based Coordination Program	7250	8590		0.00	0.00	-	0.00	0.00	0.09
After School Education and Safety (ASES)	6010	8590		1,780,312.00	1,780,312.00		1,780,312,00	1,780,312,00	0.09
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.09

			2013-	-14 Unaudited Actual	ls		2014-15 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Drug/Alcohol/Tobacco Funds	6650, 6690	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		292,039.00	292,039.00		0.00	0.00	-100.0%
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		662,400.00	662,400.00		662,400.00	662,400.00	0.0%
Common Core State Standards Implementation	7405	8590		3,885,211.00	3,885,211.00		0.00	0.00	-100.0%
All Other State Revenue	All Other	8590	234,170.78	24,681.29	258,852.07	40,000.00	39,359.00	79,359.00	-69.3%
TOTAL, OTHER STATE REVENUE			3,562,219.70	7,383,003.26	10,945,222.96	3,276,038.00	3,096,561.00	6,372,599.00	-41.8%

			2013-	14 Unaudited Actua	Is		2014-15 Budget		
Description R	esource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
OTHER LOCAL REVENUE									
Other Local Revenue County and District Taxes									
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.03
Sales Sale of Equipment/Supplies		8631	24,150.83	0.00	24,150.83	2,000.00	0.00	2,000.00	-91,79
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.09
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Leases and Rentals		8650	58,872.98	0.00	58,872.98	30,000.00	0.00	30,000.00	-49.09
Interest		8660	170,392.22	0.00	170,392.22	140,000.00	0.00	140,000.00	-17.89
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Fees and Contracts Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Interagency Services		8677	400,356,36	765,143.74	1,165,500.10	317,664.00	666,207.00	983,871.00	-15.69
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.09
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Other Local Revenue Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.09

California Dept of Education SACS Financial Reporting Software - 2014.2.0 File: fund-a (Rev 06/17/2014)

			2013	14 Unaudited Actua	s		2014-15 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. 0 + E (F)	% Diff Column C & F
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0,00	0.00	0.00	0.0%
All Other Local Revenue		8699	567,095.45	677,126.56	1,244,222.01	415,161.00	73,335.00	488,496.00	-80.79
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.09
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments Special Education SELPA Transfers From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		3,765,416.00	3,765,416.00		3,795,419.00	3,795,419.00	0.8%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.05
ROCIP Transfers From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.05
From County Offices	6360	8792		0.00	0,00		0.00	0.00	0.09
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.05
Other Transfers of Apportionments From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0,00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0,0%
All Other Transfers in from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, OTHER LOCAL REVENUE		1000000	1,220,867.84	5,207,686.30	6,428,554.14	904,825.00	4,534,961.00	5,439,786.00	-15,49
TOTAL REVENUES			134,785,392,63	24,324,479.87	159,109.872.50	155,084,786,00	22,490,422.00	177,575,208.00	11,6%

		2013	14 Unaudited Actua	ls		2014-15 Budget		
Description Resource Code	Object 9 Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + 8 (C)	Unrestricted (0)	Restricted (E)	Total Fund col. 0 + £ (F)	% Diff Column C&F
CERTIFICATED SALARIES	1			1				
Certificated Teachers' Salaries	1100	48,552,792.03	7,158,780.15	55,799,572.18	51,465,033.00	7,163,829.00	58,628,662.00	5.2
Certificated Pupil Support Salaries	1200	2.800,857.64	708,116.54	3,508,974.18	3,744,731.00	629,433.00	4,374,164.00	24.7
Certificated Supervisors' and Administrators' Sataries	1300	6,588,808.92	1,225,443.07	7,814,251.99	7,713,670.00	1.045,210.00	8,758,880.00	12.1
Other Certificated Salaries	1900	946,330.65	1,529,584,47	2,475,915.12	2,208,819.00	1,168,709.00	3,375,528.00	36.3
TOTAL, CERTIFICATED SALARIES		58,888,789.24	10,619,924.23	69,508,713,47	65,132,253.00	10,005,181.00	75,137,434.00	8.1
CLASSIFIED SALARIES								
Classified Instructional Salaries	2100	824,844.97	2,027,986.19	2,852,831.16	638,607.00	2,251,940.00	2,890,547.00	1.3
Classified Support Salaries	2200	6,824,861.66	1,423.360.78	6,245,222,44	6,939,229.00	1,350,602.00	8,289,831.00	0.5
Classified Supervisors' and Administrators' Salaries	2300	862,433,10	83,877,54	945,310.64	855,555.00	117,431.00	972,986,00	2.8
Clerical, Technical and Office Salaries	2400	5,887,932.06	385,741.70	6,273,673,76	6,506,812.00	300,476.00	6,807,288.00	8.5
Other Classified Salaries	2900	1,115,252.79	123,841.68	1,239,094,47	1.344,377.00	0.00	1,344,377.00	8.5
YOYAL, CLASSIFIED SALARIES		15,515,324.58	4,044,607.89	19,560,132,47	16,284,580.00	4,020,449.00	20,305,029.00	3.8
EMPLOYEE BENEFITS								
STRS	3101-3102	4,721,216.44	830,213.48	5,551,429.92	6,122,897.00	926,049.00	7,048,946.00	27.05
PERS	3201-3202	1.544,631.03	434,587,01	1,979,198,04	1,762,947.00	453,713.00	2,216,660.00	12.0
OASD//Medicare/Alternative	3301-3302	2.034,759,77	480,604,94	2,515,364.71	2,221,027.00	470,900.00	2,691,927.00	7.05
Health and Welfare Benefits	3401-3402	16,742,473.34	3,760,270,23	20,502,743.57	20,100,611.00	3,991,810.00	24,092,421.00	17.5
Unemployment Insurance	3501-3502	54,533.95	7,191.03	61,724,98	43,505.00	6.884.00	50,389.00	+18.4
Workers' Compensation	3601-3602	1,323,934.30	263,608.12	1,587,542.42	1,492,576,00	255,265.00	1,737,841.00	9.5
OPEB, Allocated	3701-3702	1,678,082.22	332,664.38	2,010,746.60	1,848,625.00	318,110.00	2,166,735.00	7.8
OPEB, Active Employees	3751-3752	0,00	0.00	0.00	0.00	0.00	0.00	0.0
Other Employee Benefits	3901-3902	1,116,319.52	11,597.66	1,127,917.18	434,376,00	6,646.00	441,024.00	-60.9
TOTAL, EMPLOYEE BENEFITS		29.215.950.57	6,120,716.85	35,336,667,42	24,016,564.00	6,429,379.00	40,445,943.00	14,5
BOOKS AND SUPPLIES								
Approved Yex/books and Core Curricula Materials	4100	1,486,475.09	1,020,361.76	2,506,836.85	1,929,026.00	628,120,00	2,557,146.00	2.0
Books and Other Reference Materials	4200	89,118.55	197,686,51	286,805,06	0.00	15,427,00	15,427.00	-94.6
Materials and Supplies	4300	3,667,460.89	1,744,421.29	5,411,882.18	4,354,499.00	11,470,197.00	15,824,896.00	192.4

		2013	14 Unaudited Actual	is .		2014-15 Budget		
Description Resou	Object urce Codes Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. 0 + E (F)	% Diff Column C & F
Noncapitalized Equipment	4400	1,035,801.29	1,168,338.50	2,204,139.79	390,081.00	29,695.00	419,776.00	-81.0%
Food	4700	1,109.50	0.00	1,109.50	0.00	0.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES		6,279,965,32	4,130,808.06	10,410,773.38	6,673,606.00	12,143,439.00	18,817,045.00	80.7%
SERVICES AND OTHER OPERATING EXPENDITURES								l i
Subagreements for Services	5100	0.00	2,774,710.81	2,774,710.81	0.00	3,521,048.00	3,521,048.00	26.9%
Travel and Conferences	5200	330,140.53	161,618.21	491,758.74	257,313.00	9,261.00	266,574.00	-45.8%
Dues and Memberships	5300	34,930.58	12,844.00	47,774.58	33.518.00	500.00	34,018.00	-28.8%
Insurance	5400 - 5450	819,889.41	3,500.00	823,389.41	850,808.00	0.00	850,808.00	3.3%
Operations and Housekeeping Services	5500	2,994,840.99	40.52	2,994,881.51	3,030,808.00	48.00	3,030,856.00	1.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	728,301.53	239,431.59	967,733.12	1,155,377.00	265,500.00	1,420,877.06	46.8%
Transfers of Direct Costs	5710	(312,522.95)	312,522.95	0.00	(221,757.00)	221,757.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750	(72,070,75)	(24,559.67)	(96,630.42)	(80,387.00)	(21,739.00)	(102,126.00)	5,7%
Professional/Consulting Services and Operating Expenditures	5800	2,809,908,21	1,573,892.51	4,383,800.72	3,566,181.00	505,193,00	4,071,374,00	-7.19
Communications	5900	211,629.27	23,023.40	234,652.67	222,115.00	0.00	222,115.00	-5.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		7,545,046.82	5,077,024.32	12,622,071.14	8,813,976.00	4,501,568.00	13,315,544.00	5,5%

			2013	14 Unaudited Actua	ls		2014-15 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + 8 (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
APITAL OUTLAY								1	S.
Land		6100	0.00	0.00	0.00	0.00	354.00	354.00	Ne
Land Improvements		6170	0.00	5.026.00	5,026.00	0.00	13,525,00	13,525.00	169.1
Buildings and Improvements of Buildings		6200	13,907.79	56,635,54	70,543.33	8,000.00	242,017.00	250,017.00	254.4
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Equipment		6400	58,737.59	72,559.73	131,297.32	40,000.00	41,461.00	81,461.00	-38.0
Equipment Replacement		6500	141,080.75	108,300.00	249,380.75	700,000.00	0.00	700,000.00	180.7
TOTAL, CAPITAL OUTLAY			213,726.13	242,521.27	456,247.40	748.000.00	297,357.00	1,045,357.00	129.1
THER OUTGO (excluding Transfers of Indire	ct Costs)								
Tuition Tuition for instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0
State Special Schools		7130	21,023.00	0.00	21,023.00	20,000.00	0.00	20,000.00	-4,9
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Payments to County Offices		7142	1,321,771.00	647,333.09	1.969,104,09	1,654,329.00	611,087.00	2,265,416.00	15.0
Payments to JPAs		7143	0.00	0.00	6.00	0.00	0.00	0.00	0.0
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Special Education SELPA Transfers of Apportion To Districts or Charter Schools	onments 6500	7221		0.00	0.00		0.00	0.00	0.0
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0
Other Transfers of Apponionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0
All Other Transfers		7781-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0
All Other Transfers Out to All Others alifornia Dept of Education		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0

California Dept of Education SACS Financial Reporting Software - 2014.2.0 File: fund-a (Rev 06/17/2014)

			2013-	14 Unaudited Actua	ls		2014-15 Budget		
Description R	escurce Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Debt Service Debt Service - Interest		7438	212,422.20	0.00	212,422.20	183,809.00	0.00	183,809.00	-13.5%
Other Debt Service - Principal		7439	586,603.19	0.00	586,603.19	616,967.00	0.00	616,967.00	5.2%
TOTAL, OTHER OUTGO (excluding Transfers of Inc	direct Costs)		2,141,819.39	647,333.09	2,789,152.48	2,475,105.00	611,087.00	3,086,192.00	10.6%
OTHER OUTGO - TRANSFERS OF INDIRECT COS	ITS								
Transfers of Indirect Costs		7310	(668,720.23)	668.720.23	0.00	(986,173.00)	986,173.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(658,281.52)	0.00	(658,281.52)	(555,893.00)	0.00	(555,893.00)	-15.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIR	ECT COSTS		(1,327,001.75)	668,720.23	(658,281.52)	(1,542,066.00)	986,173.00	(555,893.00)	-15.6%
TOTAL, EXPENDITURES			118,473,620.30	31,551,855.94	150,025,476.24	132,602,018.00	38,994,633.00	171,596,651.00	14.4%

			2013	14 Unaudited Actua	ls		2014-15 Budget	- 8	2
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (8)	Total Fund col. A + 8 (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% DIFF Column C & F
NTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0,00	0.00	0.00	0.00	0.00	0.0
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Other Authorized Interfund Transfers In		8919	36,450.22	0.00	36,450.22	20,000.00	0.00	20,000.00	-45.19
(a) TOTAL, INTERFUND TRANSFERS IN			36,450.22	0,00	36,450.22	20,000.00	0.00	20.000.00	-45.19
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.09
To: Special Reserve Fund		7612	4,079,959.00	0.00	4,079,959.00	13,633,150.00	0.00	13,633,150.00	234.19
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.05
To: Caleteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.01
Other Authorized Interfund Transfers Out		7619	1,267,331.37	0.00	1,267,331.37	600,000.00	1,260,231.00	1.860,231.00	46.85
(b) TOTAL, INTERFUND TRANSFERS OUT			5,347,290,37	0.00	5,347,290.37	14,233,150.00	1,260,231.00	15,493,381.00	189.7
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	.0.00	0.00	0.0
Proceeds									
Proceeds from Sale/Lesse- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0,00	0.00	0,0
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0,00	0.00	0.00	0.00	0.00	_0.00	0.0
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0
All Other Financing Sources		8979	0.00	31,389.09	31,389.09	0.00	35,585.00	35,585.00	13.45
(c) TOTAL, SOURCES			0.00	31,389.09	31,389.09	0.00	35,585.00	35,585.00	13.4

California Dept of Education SACS Financial Reporting Software - 2014.2.0 File: fund-a (Rev 06/17/2014)

		57	2013-	14 Unaudited Actual	5		2014-15 Budget	3	
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (8)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
USES		00			22 19		200	1000	
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0,00	0.00	0,00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	3,775,00	0.00	3,775,00	5,000.00	0.00	5,000.00	32.5%
(d) TOTAL, USES			3,775.00	0.00	3,775,00	5,000.00	0.00	5,000.00	32.5%
CONTRIBUTIONS			3.000		1127000			-11000000	
Contributions from Unrestricted Revenues		8980	(10,556,495,51)	10,566,498.51	0.00	(13,216,148.00)	13,216,148,00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL CONTRIBUTIONS			(10.586,498,51)	10.566,498.51	0.00	(13,216,148.00)	13,216,148,00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (g - b + c - d + e)			(15,881,113.66)	10,597,887.80	(5,283,228.06)	(27,434,298.00)	11,991,502.08	(15,442,796.00)	192.39

		14	2013	14 Unaudited Actua	ls		2014-15 Budget		
Description	Function Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	129,980,680.09	0.00	129,980,660.09	150,903,923.00	0,00	150,903,923.00	0.05
2) Federal Revenue		8100-8299	21,645.00	11,733,790.31	11,756,435.31	0.00	14,858,900.00	14,858,900.00	0.05
3) Other State Revenue		8300-8599	3,562,219.70	7,383,003.26	10,945,222.96	3,276,038.00	3,096,561.00	6,372,599.00	0.01
4) Other Local Revenue		8600-8799	1,220,867.84	5,207,686.30	6,428,554.14	904,825.00	4,534,961.00	5,439,786.00	0.05
5) TOTAL, REVENUES			134,785,392.63	24,324,479.87	159,109,872.50	155,084,786.00	22,490,422.00	177,575,208.00	0.09
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		71,502,014.53	21,122,672.21	92,624,686,74	76,319,640.00	27,591,893.00	103,911,533.00	12.25
2) Instruction - Related Services	2000-2999		13,987,092.94	4,510,558.97	18,497,651.91	17,388,369.00	5,226,502.00	22,614,871.00	22.35
3) Pupil Services	3000-3999		10,875,580.39	1,142,590.04	12,018,170.43	12,538,712.00	1,014,282.00	13,552,994.00	12.85
4) Ancillary Services	4000-4999		2,134,755.37	702.50	2,135,457.87	2,592,257.00	1,374.00	2,593,631.00	21.55
5) Community Services	5000-5999		18,769,74	0.00	18,769,74	27,538.00	0.00	27,538.00	46.75
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	9.00	0,00	0.05
7) General Administration	7000-7999	- 4	6,807,019.21	750,141.26	7,557,160.47	8,870,911.00	1,035,710.00	9,906,621.00	31.15
8) Plant Services	8000-8999		11,008,568,73	3,377,857.87	14,384,426.60	12,389,486.00	3,513,785.00	15,903,271,00	10.65
9) Other Outgo	9000-9999	7600-7699	2,141,819.39	647,333.09	2,789,152,48	2,475,105.00	611,087.00	3,086,192.00	10,61
10) TOTAL, EXPENDITURES			118,473,620.30	31,551,855.94	150,025,476.24	132,602,018.00	38,994,633.00	171,595,651.00	14.45
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5	\$100 CE-200		16.311,772.33	(7,227,376.07)	9,084,396.26	22 482,768.00	(16,504,211.00)	5,978,557.00	-34.29
D. OTHER FINANCING SOURCES/USES						2			
1) Interlund Transfers a) Transfers in		8900-8929	36,450.22	0.00	36,450.22	20,000.00	0.00	20,000.00	0.09
b) Transfers Out		7600-7629	5.347,290.37	0.00	5,347,290,37	14,233,150.00	1,260,231.00	15,493,381.00	0.09
Other Sources/Uses     a) Sources		8930-8979	0.00	31,389.09	31,389.09	0.00	35,585.00	35,585.00	0.0
b) Uses		7630-7699	3,775.00	0.00	3,775.00	5.000.00	0.00	5,000.00	0.0*
3) Contributions		8980-8999	(10,566,498.51)	10,566,498,51	0.00	(13,216,148,00)	13,216,149,00	0.00	0.0
4) TOTAL, OTHER FINANCING SOURCE:	S/USES		(15,881,113,66)	10,597,887.60	(5,283,226.06)	(27,434,298.00)	11,991,502.00	(15,442,796.00)	0.05

			2013	14 Unaudited Acts	uals		2014-15 Budget		
Description	Function Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
L NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			430,658.67	3,370,511.53	3,801,170.20	(4,951,530.00)	(4,512,709.00)	(9,464,239.00)	-349.0%
F, FUND BALANCE, RESERVES					l i				
Beginning Fund Balance     As of July 1 - Unaudited		9791	40,594,435.20	1,530,290.46	42,124,725.66	41,139,066.15	4,512,708.76	45,651,774.91	8.4%
b) Audit Adjustments		9793	(274,120.95)	0.00	(274,120.95)	0.00	0.00	0.00	-100.09
c) As of July 1 - Audited (F1a + F1b)			40,320,314.25	1,530,290.46	41,850,604.71	41,139,066,15	4,512,708.76	45,651,774.91	9.19
d) Other Resialements		9795	388,093.23	(388,093.23)	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			40,708,407.48	1,142,197.23	41,850,804.71	41,139,066.15	4,512,708.76	45,651,774.91	9.1%
2) Ending Balance, June 30 (E + F1e)			41,139,066.15	4,512,708.76	45,651,774.91	36,187,536.15	(0.24)	38,187,535.91	-20.7%
Components of Ending Fund Balance a) Nonspendable		9711	28,000,00	0.00	28,000.00	27 202 82	0.00	22 222 22	0.00
Revolving Cash				10.10	565765952883	28,000.00		28,000.00	0.0%
Siores		9712	597,859.36	0.00	- Control of	597,859.36	0.00	597.859.36	0.0%
Prepaid Expenditures		9713	14,350.69	0.00	14,350.69	14,350.69	-0.00	14,350.69	0.0%
All Others		9719	0.00	0.00	0.00	9.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	4,512,708.76	4,512,708.78	0.00	0.87	0.87	-100.0%
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned						100			177
Other Assignments (by Resource/Object)		9780	6,979,547.70	0.00	6.979,547.70	5,761,951.72	0.00	5,761,951.72	-17.4%
Equipment Replacement - RS 0170	0000	9780	944,629.85		944,629.85				100
Technology Infrastructure - RS 0000	0000	9780	2,340,114.42		2,340,114.42				
Textbooks - RS 0000	0000	9780	1,542,558.00		1,542,555.00		1455	- I	
Symmer School - RS 0000	0000	9780	61,832,69		61,832,69				
Other Resources CarryOver - RS 0020-06	40 0000	9780	426,916.71		426,916.71		7,2		
G.A.S.B 16 Va Accrual	0000	9780	390,117.05		390,117.05				
Textbooks - RS 1100	1100	9780	1,225,981.00		1,225,981.00				
PACES & Mammoth Project - RS 1100	1100	9780	5.874.75		5.874.75				
Unanticipated Site Needs - RS 1100	1100	9780	41,526.23	12	41,526.23				
Equipment Replacement - RS 0170	0000	9780				644,629.85		644,629.85	
Technology Infrastructure - RS 0000	0000	9780				2,340,114.42		2,340,114.42	
Textbooks - RS 0000	0000	9780				1,121,595.00		1,121,595.00	
Other Resources CarryOver - RS 0150	0000	9780				39,514.42		39,514,42	

California Dept of Education SACS Financial Reporting Software - 2014.2.0 File: fund-a (Rev 02/08/2014)

			2013	2013-14 Uneudited Actuals 2014-15 Bud					
Description	Function Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. 0 + E (F)	% Diff Column C & F
G.A.S.B 16 Va Accrual	0000	9780				390,117.05		390,117.05	
Textbooks - RS 1100	1100	9780				1,225,980.98		1,225,980.98	
e) Unessigned/unappropriated									
Reserve for Economic Uncertainties		9789	4,661,296.00	0,00	4,661,296.00	5,612,851.00	0.00	5,612,851.00	20.4%
Unassigned/Unappropriated Amount		9790	28,858,012.40	0.00	28,858,012.40	24,172,523.38	(1.11)	24,172,522.27	-16.2%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					340000000000000000000000000000000000000
1) LCFF Sources		8010-8099	0.00_	0.00	0.0%
2) Federal Revenue		8100-8299	200,303.00	200,303,00	0.0%
3) Other State Revenue		8300-8599	50,738.00	48,956.00	-3.5%
4) Other Local Revenue		8600-8799	329,736.46	305.454.00	-7.4%
5) TOTAL, REVENUES			580,777.46	554,713.00	-4.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	392,526.23	418,229.00	6.5%
2) Classified Salanes		2000-2999	235,874.42	244,902.00	3.8%
3) Employee Benefits		3000-3999	195,809.33	217,438.00	11.0%
4) Books and Supplies		4000-4999	72.088.26	1,052,761.00	1360.4%
5) Services and Other Operating Expenditures		5000-5999	85,881.11	146,318.00	70.4%
6) Capital Outlay		6000-6999	1,055.00	0.00	-100.0%
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Oulgo - Transfers of Indirect Costs		7300-7399	10.219.56	9,629.00	-5.8%
9) TOTAL, EXPENDITURES			993,453.91	2,089,277.00	110.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B9)		:	(412,676.45)	(1,534,564.00)	271.9%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers     Transfers In		8900-8929	600,00 <u>0.00</u>	600,000.00	0.0%
b) Transfers Out		7600-7629	9,575.69	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0,00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			590,424.31	600,000.00	1.6%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND					
BALANCE (C + D4)			177,747.86	(934,564.00)	-625.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	758.816.37	936,564.23	23.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audiled (F1a + F1b)			758,816.37	938,564.23	23.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			758.816.37	936,564.23	23.4%
2) Ending Balance, June 30 (E + F1e)			936.564.23	2,000.23	-99.89
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	2,000.00	2,000.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,294.55	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	932,269.68	0.68	-100.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(0.45)	Nev

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
Cash     a) in County Treasury		9110	648,661.86		
Fair Value Adjustment to Cash in County Treasury	¢.S	9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	2,000.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	335,072.97		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			985,734.83		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
LIABILITIES					
1) Accounts Payable		9500	44.690.78		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	4.479.82		
4) Current Loans		9640			
5) Uneamed Revenue		9650	0.00		
6] TOTAL, LIABILITIES			49,170.60		
DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources	10	9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			936,564.23		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0,00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0 00	0.00	0.0%
No Child Left Behind	3105, 3200, 4045	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	13.514.00	13.514.00	0.0%
Sale and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
All Other Federal Revenus	All Other	8290	186,789.00	186,789.00	0.0%
TOTAL, FEDERAL REVENUE			200.303.00	200.303.00	0,0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	7.297 00	5.515.00	-24.4%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
All Other State Revenue		8590	43,441.00	43,441.00	0.0%
TOTAL, OTHER STATE REVENUE			50.738 00	48,956.00	-3.5%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	3.213.33	3,000.00	-6.6%
Net Increase (Decrease) in the Fair Value of Investments	(	8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	120,020.00	174,735.00	45.6%
Interagency Services		8677	107,302.67	31,404.00	-70.7%
Other Local Revenue					
All Other Local Revenue		8699	99,200.46	96,315.00	-2.9%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			329,736.46	305,454.00	-7.4%
TOTAL, REVENUES			580,777.46	554,713.00	-4.5%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	293,447.76	318,777.00	8.6%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	99,078.47	99,452.00	0.4%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			392,526.23	418,229.00	6.5%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	31,980.75	29,746.00	-7.0%
Classified Supervisors' and Administrators' Salaries		2300	64,279.29	63,666.00	-1,0%
Clerical, Technical and Office Salaries		2400	130,412.12	143,186.00	9.8%
Other Classified Salaries		2900	9,202.26	8,304.00	-9.8%
TOTAL, CLASSIFIED SALARIES			235.874.42	244,902.00	3.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	25,371.62	37.206.00	46.6%
PERS		3201-3202	27.107.45	26,700.00	1.5%
OASDI/Medicare/Alternative		3301-3302	27.464.72	26,695.00	-2.8%
Health and Welfare Benefits		3401-3402	89,832.05	99.372.00	10.6%
Unemployment Insurance		3501-3502	312.02	331.00	6.1%
Workers' Compensation		3601-3602	11,366.29	12,080.00	6.3%
OPEB, Allocated		3701-3702	14,355.18	15,054.00	4.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			195,809.33	217,438.00	11.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	3,085.00	New
Books and Other Reference Malerials		4200	943.25	0.00	-100.0%
Materials and Supplies		4300	22,573.48	1,046,934.00	4537.9%
Noncapitalized Equipment		4400	48,571.53	2.742.00	-94.4%
TOTAL, BOOKS AND SUPPLIES			72,088.26	1,052,761.00	1360.4%

Description Re	source Codes Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES				
Subagreements for Services	5100	0.00	0.00	0.0%
Travel and Conferences	5200	3,628.74	1,375.00	-62.1%
Dues and Memberships	5300	1,085.00	1,606.00	48,0%
Insurance	5400-5450	2,511,28	2,512.00	0.0%
Operations and Housekeeping Services	5500	13,222.78	25,000.00	89.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	1,232.04	5,200.00	322.1%
Transfers of Direct Costs	5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750	5,370.76	6,545.00	21.9%
Professional/Consulting Services and Operating Expenditures	5800	58,830.51	101,930.00	73.3%
Communications	5900	0.00	2,150.00	Nen
TOTAL, SERVICES AND OTHER OPERATING EXPENDITU	RES	85,881.11	146,318.00	70.4%
CAPITAL OUTLAY				
Land	€100	0.00	0.00	0.0%
Land Improvements	€170	0.00	0.00	0.0%
Buildings and Improvements of Buildings	6200	0.00	0.00	0.0%
Equipment	6400	1,055.00	0.00	-100.0%
Equipment Replacement	6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY		1.065.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)				
Tuition				
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Chaner Schools	7549	0.00	0.00	0.0%
Payments to County Offices	7142	0.00	0.00	0.0%
Payments to JPAs	7143	0.00	0.00	0.0%
Debt Service				
Debt Service - Interest	7438	0.00	0.00	0.0%
Other Debt Service - Principal	7439.	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Cost	ts)	0.00	0.00	0.0%

Description Re	source Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	10,219.56	9,629.00	-5.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COS	TS		10.219.56	9.629.00	<u>-5.8%</u>
TOTAL, EXPENDITURES			993,453.91	2,089,277.00	110.3%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	600,000.00	600,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			600,000.00	600,000.00	0.0%
INTERFUND TRANSFERS OUT			5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5		
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	9,575.69	0.00	-100.0%
		70.0	9,575.69	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT OTHER SOURCES/USES			9,070.09	0.00	-100.0%
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Oebl Proceeds Proceeds from Certificates				1	
of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL SOURCES		9	0.00	0.00	0.0%
USES		7.2	5.7		
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL CONTRIBUTIONS		600 33700	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			590,424.31	600,000.00	1,6%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	200,303.00	200,303.00	0.0%
3) Other State Revenue		8300-8599	50,738.00	48,956.00	-3.5%
4) Other Local Revenue		8600-8799	329,736.46	305,454.00	-7.4%
5) TOTAL, REVENUES			580,777.46	554,713.00	-4.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		479,430.04	1,516.209.00	216.3%
2) Instruction - Related Services	2000-2999	ļ	422,439.94	468,640.00	10.9%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		10,219.56	9,629.00	-5.8%
8) Plant Services	8000-8999		81,364.37	94,799.00	16.5%
9) Other Outgo	9000-9999	7600-7699	0.00	0.00	0.0%
10] TOTAL EXPENDITURES			993,453.91	2,089,277.00	110.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(412,676.45)	(1,534,564.00)	271.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	600,000.00	600,000.00	0,0%
b) Transfers Out		7600-7629	9,575.69	0.00	0.0%
Other Sources/Uses    a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		and the state of t	590,424.31	600,000.00	0.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE [C + D4]			177,747.86	(934,564.00)	-625.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	758,816.37	936,564.23	23.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			758,816.37	936,564.23	23.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			758,816.37	936,564.23	23.4%
2) Ending Balance, June 30 (E + F1e)			936,564.23	2,000.23	-99.8%
Components of Ending Fund Balance a) Nonspendable					
Revolving Cash		9711	2.000.00	2,000.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,294.55	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	932,269.68	0.68	-100.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(0.45)	New

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,518,927.24	1,423,867.00	-6.3%
4) Other Local Revenue		8600-8799	187,190.92	110,530.00	-41.0%
5) TOTAL, REVENUES			1,706,118.16	1,534,397.00	-10.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	600,277.02	617,908.00	2.9%
2) Classified Salaries		2000-2999	423,979.90	328,512.00	-22.5%
3) Employee Benefits		3000-3999	425,504.21	435,639.00	2.4%
4) Books and Supplies		4000-4999	121.394.93	92,390.00	-23.99
5) Services and Other Operating Expenditures		5000-5999	32,838.41	36,049.00	9.8%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
<ol> <li>Other Outgo (excluding Transfers of Indirect Costs)</li> </ol>		7100-7299, 7400-7499	33,734.75	33,735.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	79,889.37	63,179.00	-20.9%
9) TOTAL, EXPENDITURES		= 1-	1,717,618.59	1,607,412.00	-6.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(11,500.43)	(73,015.00)	534.9%
D. OTHER FINANCING SOURCES/USES				00000 TO 100	
Interfund Transfers     a) Transfers In		8900-8929	9,689.06	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses		112020114414	27.26	TEXT I	12000
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			9,689.06	0.00	-100.09

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,811.37)	(73,015.00)	3930.99
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	74.826.24	73,014.87	-2.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audiled (F1a + F1b)			74,826.24	73,014.87	-2.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			74,826.24	73,014.87	-2.49
Ending Balance, June 30 (E + F1e)     Components of Ending Fund Balance     a) Nonspendable			73,014.87	(0.13)	-100.09
Revolving Cash		9711	0.00	0.00	0.09
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	73,014.87	0.04	-100.0%
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					170 170
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(0.17)	New

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
Cash     a) in County Treasury		9110	13,750.02		
1) Fair Value Adjustment to Cash in County Treasur	у	9111	0.00		
b) in Banks		9120	0,00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) investments		9150	0.00		
3) Accounts Receivable		9200	221,399.25		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	114.24		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			235,263.51		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS		-	0.00		
LIABILITIES			1		
1) Accounts Payable		9500	35,608.34		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	126,640.30		
4) Current Loans		9640			
5) Uneamed Revenue		9650	0.00		
6) TOTAL, LIABILITIES			162,248.64		
. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			73,014.87		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low- Income and Neglected	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE		5575-57	0.00	0.00	0.0%
OTHER STATE REVENUE				8.000 (.)	60-2000
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	1,522,560.24	1,423,867.00	-6.5%
All Other State Revenue	All Other	8590	(3.633.00)	0.00	-100.0%
TOTAL, OTHER STATE REVENUE	dia dia		1,518,927.24	1,423.867.00	-6.3%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	786.80	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments	s	8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	28,989.39	0.00	-100.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	157,414.73	110,530.00	-29.8%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			187,190,92	110,530.00	-41.0%
TOTAL, REVENUES			1,706,118.16	1,534,397.00	-10.1%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	496,332.80	511.585.00	3.1%
Certificated Pupil Support Salaries		1200	23,340.23	23,358.00	0.1%
Certificated Supervisors' and Administrators' Salaries		1300	80,603.99	82,965.00	2.9%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			600,277.02	617,908.00	2.9%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	302.854.26	248.084.00	-18.1%
Classified Support Salaries		2200	16,742.79	16,900.00	0.9%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	51,446.05	28,556.00	-44.5%
Other Classified Salaries		2900	52,936.80	34,972.00	-33.9%
TOTAL, CLASSIFIED SALARIES			423,979.90	328,512.00	-22.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	34,218.26	47,720.00	39.5%
PERS		3201-3202	40,974,62	35,401.00	-13.6%
OASDI/Medicare/Alternative		3301-3302	52.086.85	42,343.00	-18.7%
Health and Wellare Benefits		3401-3402	254,716.96	269.985.00	6.0%
Unemployment Insurance		3501-3502	505.94	473.00	-6.5%
Workers' Compensation		3601-3602	18,434.46	17,323.00	-6.0%
OPEB, Allocated		3701-3702	23,210.88	22,150.00	-4.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefils		3901-3902	1.356.24	244.00	-82.0%
TOTAL, EMPLOYEE BENEFITS			425,504.21	435,639.00	2.4%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	14.328.97	11,000.00	-23.2%
Materials and Supplies		4300	72,396.25	67,248.00	-7.1%
Noncapitalized Equipment		4400	23,375,21	4,142.00	-82.3%
Food		4700	11,294.50	10,000.00	-11.5%
TOTAL, BOOKS AND SUPPLIES			121,394.93	92,390.00	-23.9%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	7,072.34	5,599.00	-20.8%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,506.00	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvement	ents	5600	1,008.00	1,000.00	-0.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	5,532.89	9,200.00	66.3%
Professional/Consulting Services and Operating Expenditures		5800	17,719,18	20,250.00	14.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPEND	DITURES		32,838.41	36,049.00	9.8%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs	)				
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	33,734.75	33.735.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect	Costs)		33,734,75	33,735,00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	79.889.37	63.179.00	-20.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT	COSTS		79,889.37	63.179.00	-20.9%
TOTAL, EXPENDITURES			1,717,618.59	1,607,412.00	-6.4%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers in		8919	9.689.06	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			9,689.06	0.00	-100.0%
INTERFUND TRANSFERS OUT			3	***************************************	
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds			r		
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES				25007	
Transfers of Funds from					
Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0,0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES		X			
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,518,927,24	1,423,867.00	-6.3%
4) Other Local Revenue		8600-8799	187,190.92	110,530.00	-41.0%
5) TOTAL, REVENUES			1,706,118.16	1,534,397.00	-10.1%
B. EXPENDITURES (Objects 1000-7999)				Ĩ	
1) Instruction	1000-1999		1,251,450.95	1,216,065.00	-2.8%
2) Instruction - Related Services	2000-2999		281,641.67	221,195.00	-21.5%
3) Pupil Services	3000-3999		42,813.46	41,713.00	-2.6%
4) Ancillary Services	4000-4999	,	0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999	1	0.00	0.00	0.0%
7) General Administration	7000-7999		79,889.37	63,179.00	-20.9%
8) Plant Services	8000-8999		28,088.39	31,525.00	12.2%
9) Other Outgo	9000-9999	7600-7699	33,734.75	33,735.00	0.0%
10) TOTAL, EXPENDITURES			1,717,618.59	1,607,412.00	-6.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(11,500.43)	(73,015.00)	534.9%
D. OTHER FINANCING SOURCES/USES			2 0000 410000	#0 JO (PADA 102)	
Interfund Transfers     a) Transfers in		8900-8929	9,689.06	0.00	0.0%
b) Transfers Oul		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses		22 20	220,00		
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			9,689.06	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,811.37)	(73,015.00)	3930.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	74,826.24	73,014.87	-2.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			74,826.24	73,014.87	-2.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			74,826.24	73,014.87	-2.4%
2) Ending Balance, June 30 (E + F1e)			73,014.87	(0.13)	-100.0%
Components of Ending Fund Balance a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	73,014.87	0.04	-100.0%
c) Committed		0.000.000			
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned		0.000074.045	5-13-075	2000000	
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
Unassigned/Unappropriated     Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(0.17)	New

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0 <u>%</u>
2) Federal Revenue		8100-8299	9.619,753.21	9.291.299.00	·3.4%
3) Other State Revenue		8300-8599	708,365.62	735.727.00	3.9%
4) Other Local Revenue		8600-8799	812,042.79	838,782.00	3.3%
5) TOTAL, REVENUES		<u> </u>	11,140,161.62	10,865,808.00	-2.5%
3. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,650,278.83	2,961,980.00	11.8%
3) Employee Benefits		3000-3999	1,530,375,96	1,648,830.00	7.7%
4) Books and Supplies		4000-4999	6.573,927.14	5,706,447,00	-13.2%
5) Services and Other Operating Expenditures		5000-5999	364,255.34	441,868.00	21.3%
6) Capital Oullay		6000-6999	57,962.48	150,000.00	158.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299. 7400-7499	0.00	0.00	<u>0.0%</u>
8) Other Outgo - Transfers of Indirect Costs		7300-7399	568,172.59	463,065.00	-1 <u>5.0%</u>
9) TOTAL, EXPENDITURES			11,744,972.34	11,392,210.00	•3.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - 89)	70		(604,810.72)	(528,402.00)	-13.0%
). OTHER FINANCING SOURCES/USES					7
Interfund Transfers     a) Transfers in		8900-8929	0.00	0.00	_ 0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Usas a) Sources		8930-8579	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	Q.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	Q.Q%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE [C + D4)			(604,810.72)	(526,402.00)	-13.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,316,919.33	4,986,229.56	-6.2%
b) Audit Adjustments		9793	274,120.95	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			5,591,040.28	4,986,229.56	-10.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,591.040.28	4.986,229.56	~ <u>10.8%</u>
Ending Balance, June 30 (E + F1e)     Components of Ending Fund Balance     Necessard			4,986,229.56	4,459,827.56	-10.6%
a) Nonspendable Revolving Cash		9711	<u>3.</u> 140.00	28,000.00	791.7%
Stores		9712	266,536.59	266,536.59	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	4,716.552.97	4,165,290.97	11.7%
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.09
d) Assigned Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.09
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

			2013-14	2014-15	Percent
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	Difference
G. ASSETS					
1) Cash a) in County Treasury		9110	3,330,818.19		
Fair Value Adjustment to Cash in County Treasur	у	9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	3,140.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	21.410.30		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,625,901.26		
4) Due from Grantor Government		9290	0.00		
5) Due from Olher Funds		9310	5,545.24		
6) Stores		9320	266,536.59		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			5,253,351.58		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	262,285.02		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	4,837.00		
4) Current Loans		9640			
5) Uneamed Revenue		9650	0.00		
6) TOTAL, LIABILITIES			267,122.02		
J. DEFERRED INFLOWS OF RESOURCES					
Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			4,986,229.56		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	9,619,753,21	9,291,299.00	-3.4%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE	_		9.619,753.21	9,291,299.00	-3.4%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	708,365.62	735.727.00	3.9%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			708,365.62	735,727.00	3.9%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	733,019.16	695,922.00	-5.1 <u>%</u>
Leases and Renials		8650	0.00	0.00	0.0%
Interest		8660	12,928.28	19.681.00	52.2%
Net Increase (Oecrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue			1		
All Other Local Revenue		8699	66,095.35	123,179.00	86.49
TOTAL, OTHER LOCAL REVENUE			812,042.79	838,782.00	3.3%
FOTAL, REVENUES			11,140,161.62	10,865,808.00	-2.5%

Descripilon	Resource Codes	Qbject Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	<b>Q</b> . <b>Q</b> %
Other Certificated Salanes		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	1,927,793.06	2,239,362.00	16 29
Classified Supervisors' and Administrators' Salaries		2300	267.099.35	257,697.00	-3.5%
Clerical, Technical and Office Salaries		2400	455.386.42	464,921.00	2.19
Other Classified Salaries		2900	0.00	0.00	0.09
TOTAL, CLASSIFIED SALARIES			2.650,278.83	2.961,980.00	11,89
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	252,021.78	252,848.00	0.35
OAS DIMedicare/Alternative		3301-3302	198,566.11	215,101.00	8.35
Health and Wellare Benefits		3401-3402	96 <u>3,</u> 126.07	1.054,423.00	9.59
Unemployment Insurance		3501-3502	1,298,96	1,402,00	7.91
Workers' Compensation		3601-3602	47,365.38	51,228.00	8.29
OPEB. Allocated		3701-3702	59.275.78	63,828.00	7.79
OPEB. Active Employees		3751-3752	0.00	0.00	0.09
Other Employee Benefits		3901-3902	8,721.88	10,000.00	14.75
TOTAL. EMPLOYEE BENEFITS			1,530.375.98	1.64B.830.0D	7.79
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.09
Materials and Supplies		4300	417,216.66	381.580.00	8.59
Noncapitalized Equipment		4400	114,477.07	100,000.00	-12.69
Food		4700	6,042,233.41	5,224.867.00	-13.5%
TOTAL, 800KS AND SUPPLIES			6,573,927.14	5.706.447.00	-13.29

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Oifference
SERVICES AND OTHER OPERATING EXPENDITUR	EŠ				
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	25,476.83	26,817.00	5.3%
Dues and Memberships		5300	2,190.75	600.00	-72.6%
Insurance		5400-5450	9,966.24	10,616.00	6,5%
Operations and Housekeeping Services		5500	57,828.16	101,766.00	76.0%
Rentals, Leases, Repairs, and Noncapitalized Improve	ements	5600	104,819.13	117,731.00	12.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	85,726.77	86.381.00	0.8%
Professional/Consulting Services and Operating Expenditures		5800	77,635.42	85,368.00	10.0%
Communications		5900	612.04	12,589.00	1956.9%
TOTAL, SERVICES AND OTHER OPERATING EXP	ENDITURES		364.255.34	441,868.00	21,3%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	57,962.48	100,000.00	72.5%
Equipment Replacement		6500	0.00	50,000.00	New
TOTAL, CAPITAL OUTLAY			57,962.48	150,000.00	158.8%
OTHER OUTGO (excluding Transfers of Indirect Co	sts)				
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indi	rect Costs)		0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COST	s				
Transfers of Indirect Costs - Interfund		7350	568,172.59	483,085.00	-15.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRE	CT COSTS		568,172.59	483,085.00	-15.0%
					-3.0%

Description	Resource Codes	Object Codes	2013-14 Unaudlied Actuals	2014-15 Budgel	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From; General Fund		6916	0.00	0.00	0.0
Other Authorized Interfund Transfers In		6919	0.00	0.00	0.0
(a) TOTAL, INTERFUND TRANSFERS IN	_		0.00	0.00	0.0
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Translers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	Q. <i>0</i> *
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	<u>Q.</u> 0°
All Other Financing Sources		6979	0.00	0.00	<u> </u>
(c) TOTAL, SOURCES			0.00	0.00	<u>0.0</u>
USES					
Translers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.04
-			T		0.0
Alf Other Financing Uses		7699	0.00	0.00	
(d) TOTAL, USES		_	0.00	0.00	0.0
Contributions from Unrestricted Revenues		6980	0.00	0.00	0.0
Contributions from Restricted Revenues		8990	0.00	0.00	0.0
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0
TOTAL, OTHER FINANCING SOURCES/USES					

Description	Function Codes	Object Codes	2013-14 Unauditod Actuals	2014-15 Budget	Percent Olherance
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	9.619,753.21	9,291,299.00	-3.4%
3) Other State Revenue		8300-8599	708,365.62	735,727.00	3.9%
4) Other Local Revenue		8600-8799	812,042.79	838,782.00	3.3%
5) TOTAL, REVENUES			11,140,161.62	10,865,808 00	-2.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction · Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		10.870,902.97	10,559,495.00	-2.9%
4) Ancillary Services	4000-4989		0.00	0.00	0.0%
5) Community Services	5000-5999	ļ	0.00	0.00	0.0%
6) Enerprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		588,172.59	483,085.00	-15. <u>0%</u>
8) Plant Services	8000-8999		305,896.78	349.630.00	14.3%
8) Other Ourgo	9000-9999	Excepi 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			11,744,972.34	11,392,210 00	-3.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(604,810.72)	(525,402.00)	-13.0%
D. OTHER FINANCING SOURCES/USES					
1) Interlund Transfers a) Transfers (n		8900-8929	0.00	٥.0٥	0.0%
b) Transfers Out		7600-7629	0.00	0,00	0.0%
2) Other Sources/Uses		. 000-7023	0.00	0.00	0.076
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FWANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(604,810.72)	(526,402.00)	-13.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,316,919.33	4,986,229.56	-6.2%
b) Audit Adjustments		9793	274.120.95	0 00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			5,591,040.28	4,986,229.56	-10.8%
d) Other Resistements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5.591.040.28	4,986,229.56	-10.8%
2) Ending Balance, June 30 (E + F1e)			4,986,229.56	4,459,827.56	-10.6%
Components of Ending Fund Balance a) Nonspendable					
Revolving Cash		9711	3.140.00	28,000.00	791 7%
Stores		9712	266,536.59	266,536.59	0 0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Olhers		9719	0.00	0.00	0.0%
b) Restricted		9740	4,716,552.97	4.165.290.97	-11.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0,00	0.0%
d) Assigned Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	<u>۵٬۵</u> ۰۵
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unauditēd Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	
2) Federal Revenue		8100-8299	0.00	0.00	0.09
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,324.12	1,000.00	-24.59
S) TOTAL, REVENUES			1,324.12	1,000.00	-24.5%
B. EXPENDITURES					
1) Certificaled Salaries		1000-1999	0.00	0.00	0.09
2) Classified Salaries		2000-2999	0.00	0.00	0.09
3) Employée Banelits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	5,444.07	0.00	-100.09
5) Services and Other Operating Expenditures		5000-5999	298,446.40	1,260,231.00	322.39
6) Capital Outlay		6000-6999	576,220.63	0.00	-10 <u>0.0%</u>
7) Other Outgo (excluding Translers of Indirect Costs)		7100-7299, 7400-7499	0.00	6.60	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.09
9) TOTAL, EXPENDITURES			880,111.10	1,260,231.00	43.29
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - 89)			(876,786.98)	(1,259,231.00)	43.3%
D. OTHER FINANCING SOURCES/USES					-
Interlund Transfers    a) Transfers in		8900~8929	667.218.00	1,260,231.00	88.9%
b) Transfers Out		7600-7629	0.00	0.00	0.09
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.09
b) Uses		7630-7699	0.00	0.00	0.09
3) Contributions		8980-8999	Q.00	0.00	0.09
4) TOTAL, OTHER FINANCING SOURCES/USES			667,218.00	1,260,231.00	88.99

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND			1044 500 001	1.000.00	100 50
BALANCE (C + D4)		-	(211,568.98)	1,000.00	-100.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	211,769.15	200.17	-99.9%
b) Audit Adjustments		9793	0.00	0.00	0.09
c) As of July 1 - Audited (F1a + F1b)			211,769.15	200.17	-99.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			211,769.15	200.17	-99.9%
2) Ending Balance, June 30 (E + F1e)			200.17	1.200.17	499.69
Components of Ending Fund Balance  a) Nonspendable					
Revolving Cash		9711	Q.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	200.17	1.200.17	499.6%
d) Assigned			2 000	7.77	
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated		0700	0.00	0.00	
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

### Unaudited Actuals Deferred Maintenance Fund Expenditures by Object

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
Cash     a) in County Treasury		9110	128,770,74		
Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
CONTACTOR CONTAC		101125/05/1			
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	200.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	6,987.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			135,957.74		
H. DEFERRED OUTFLOWS OF RESOURCES	Ac-0		0.0000000000000		
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS		9	0.00		
LIABILITIES					
1) Accounts Payable		9500	135,757.57		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	9		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			135,757.57		
J. DEFERRED INFLOWS OF RESOURCES		7	100,101,01		
		0000	0.00		
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
C FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (l6 + J2)			200.17		

## Unaudited Actuals Deferred Maintenance Fund Expenditures by Object

20 65243 0000000 Form 14

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Différence
LCFF SOURCES					
LCFF Translers			[		
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limil Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
other local revenue					
Other Local Revenue					
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,324.12	1.000.00	24.5%
Net Increase (Decrease) in the Fair Value of Investments	\$	8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,324.12	1,000.00	-24.5%
TOTAL, REVENUES			1,324.12	1,000.00	24.5%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
Classified Salaries					
Classified Support Salaries		2200	0.00	0.00	0.09
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
employee benefits					
STRS		3101-3102	0.00	0.00	Ø.0 <del>%</del>
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	_0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0 <u>%</u>
OPEB. Allocated		3701-3702	0.00	0.00	0.0%
OPES, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Malerials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,837.48	0.00	-100. <u>0%</u>
Noncapitalized Equipment		4400	3,606.59	0.00	~100.0 <u>%</u>
TOTAL, BOOKS AND SUPPLIES			5,444.07	0.00	-100.0%

#### Unaudited Actuals Deferred Maintenance Fund Expenditures by Object

DescriptionF	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5	5600	189,603.99	1,260.231.00	564.7%
Translers of Direct Costs		\$710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	_0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	108,842.41	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDIT	URE <u>S</u>		298,446.40	1,260,231,00	322.3%
CAPITAL OUTLAY					
Land Improvements		6170	167,127.65	0.00	-100.0%
Buildings and Improvements of Buildings		6200	376.044.98	0.00	-100.0%
Equipment		6400	33,048.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			576,220.63	0.00	-10 <u>0.0%</u>
OTHER OUTGO (excluding Translers of Indirect Costs)		1			
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect C	os(s)	-	0.00	0.00	0.0%
TOTAL, EXPENDITURES			880,111.10	1,260,231.00	43.2%

Description	Resource Codes Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
INTÉRFUND TRANSFERS				
INTERFUND TRANSFERS IN				
Other Authorized Interfund Transfers In	8919	687,218.00	1,260,231.00	88.9%
(a) TOTAL INTERFUND TRANSFERS IN		657,218,00	1,260,231,00	88.9%
INTERFUND TRANSFERS OUT				
Other Authorized Interland Transfers Out	7619	0.00	0.00	0.0%
(b) TOTAL INTERFUND TRANSFERS OUT		0.00	0.00	0.0%
OTHER SOURCES/USES				
SOURCES				
Other Sources				
Translers from Funds of Lapsed/Reorganized LEAs	8965	0.00	0.00	0.0%
Long-Term Debi Proceeds				
Proceeds from Capital Leases	8972	0.00	0.00	0.0%
All Other Financing Sources	8979	0.00	0.00	0.0%
(c) YOTAL SOURCES		0.00	0.00	0.0%
USES				
Transfers of Funds from Lapsed@eorganized_LEAs	7651	0.00	0.00	0.0%
All Other Financing Uses	7699	0.00	0.00	0.0%
(d) TOTAL USES	,,,,,	0.00	0.00	0.0%
CONTRIBUTIONS				
Contributions from Unrestricted Revenues	0869	0.00	0.00	0.0%
Contributions from Restricted Revenues	8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS	20000	0.00	0.00	0.0%
FOTAL, OTHER FINANCING SOURCES/USES				

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,324.12	1,000.00	-24.5%
5) TOTAL, REVENUES			1,324.12	1,000.00	-24.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Refated Services	2000-2999	ļ	0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999	)	0.00	0,00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999	110 EJ	880,111.10	1,260,231.00	43.2%
9) Olher Oulgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES	200		860,111.10	1,260,231.00	43.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(878,786.98)	[1,259,231.00]	43.3%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers     a) Transfers In		8900-8929	667,218.00	1,260,231.00	0.0%
b) Transfers Out		7600-7629	0.00	9.00	0.0%
Other Sources/Uses    a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			667,218.00	1,260,231.00	0.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(211,568.98)	1,000.00	-100.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	211,769.15	200.17	-99.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			211,769.15	200.17	-99.9%
d) Other Restatements		9795	0.00	0.00	
e) Adjusted Beginning Balance (F1c + F1d)			211,769.15	200.17	-99.9%
2) Ending Balance, June 30 (E + F1e)			200.17	1,200.17	499.6%
Components of Ending Fund Balance a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	200.17	1,200.17	499.6%
d) Assigned Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Oifference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Olher Local Revenue		8600-8799	49,491.65	64,250.00	29.8%
5) TOTAL, REVENUES			49,491.65	64,250.00	29.8%
B. EXPENDITURES					
Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			49,491.65	64,250.00	29.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	106,889.22	15.140.043.00	14064.2%
Other Sources/Uses    a) Sources		8930-8979	0.00	4,438,556.00	New
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(106,889.22)	(10,701,487.00)	9911.8%

Form 21

#### Unaudited Actuals **Building Fund** Expenditures by Object

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Perceni Difference
E. NET INCREASE (DECREASE) IN FUND			(62, 202, 63)	(40 502 00)	18432.6%
BALANCE (C + D4)		Ti Ti	(57,397.57)	(10,637,237.00)	18432.5%
F, FUNO BALANCE, RESERVES					
1) Seginning Fund Batance					
a) As of July 1 - Unaudiled		9791	13,669,657,20	13,612,259.63	-0.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1e + F1b)			13,669.657.20	13,612,259.63	-0.4%
d) Other Restatements		979\$	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,669,657.20	13,612,259.63	-0.4%
2) Ending Salance. June 30 (E + F1e) Components of Ending Fund Balance		3	13,612,259.63	2,975.022.63	-78.1%
a) Nonspendable Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
				-	100,000
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		97 19	0.00	0.00	0,0%
b) Resincted		9740	13,612,259.63	2,975,022.63	-78.1%
c) Committed		9760	0.00	0.00	0.0%
Stabilization Arrangements		9/50			
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned Other Assignments		9780	0.00	0.00	0.0%
•					
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Cades	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash a) in County Treasury		9110	13,612,269.63		
1) Fair Value Adjustment (o Cash in County Treasury	,	9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awalting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	5,030.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS		-	13,617,299.63		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	5,040.00		
4) Current Loans		9640	0.00		
5) Uneamed Revenue		9650	0.00		
6) YOTAL, LIABILITIES			5,040.00		
). DEFERREO INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
C. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2)_(G9 + H2) - (I6 + J2)			13,612,259.83		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE		11	0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other			7		
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes	fil				
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	49,491.65	64,250.00	29.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue		0.000 TEN. 0	-	5,45	
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			49,491.65	64.250.00	29.8%
TOTAL, REVENUES			49,491.65	64,250.00	29.8%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
CLASSIFIED SALARIES		30,000			
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS			0.00	0,00	0.078
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Allemative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employée Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Malerials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapilalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		\$100	0.00	0.00	0.0%
Travel and Conferences		\$200	0.00	0.00	0.0%
Insurance		\$400-\$450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvement	ıs	5600	0.00	0.00	0.0%
Transfers of Direct Costs		\$710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
Professional/Consulling Services and		0.7940Xe-0.1	Mar. Sept.	Newson	280 40-0
Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPE	NDITURES		0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries		12.629.70.5	2070/3	803-504	
or Major Expansion of School Libraries		6300	0.00	0.00	0.09
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Co	sts)				
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund		0905200.5	85,495,09	400.0	
Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of India	ect Costs)		0,00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

<u>Description</u>	Resource Codes	Object Codes	2013-14 Unaudiled Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	9.00	0.0%
(a) TOTAL, INTERFUND TRANSPERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	106,889.22	15,140,043.00	14064.2%
Other Authorized Interlund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			108,889.22	15.140,043.00	14064.2%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds Proceeds from Sale of Bonds		8951	0.00	4,438,556.00	New
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds		VEIDANIA	230423	343564	
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	4.438,556.00	Nev
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS				13074.1.1.4	
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			(106,889.22)	(10.701.487.00)	9911.8%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	49,491.65	64,250.00	29.8%
5) TOTAL, REVENUES			49,491.65	64,250.00	29.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Oulgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B10)			49,491.65	64,250.00	29.8%
D. OTHER FINANCING SOURCES/USES					
Inlerfund Transfers     a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	106,889.22	15,140,043.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	4,438,556.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		1	(106,889.22)	(10,701,487.00)	0.0%

# Unaudited Actuals Building Fund Expenditures by Function

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND					
BALANCE (C + D4)			(57,397.57)	(10,637,237.00)	18432,6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Uneudiled		9791	13,669,657.20	13.612,259.63	0.49
b) Audil Adjustments		9793	0.00	6,00	0.0%
c) As of July 1 - Audited (F1a + F1b)		1	13,669,657.20	13,612,259.53	0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)		ļ	13,669,657.20	13.612,259.63	0.49
<ol> <li>Ending Balance, June 30 (E + F1e)</li> <li>Components of Ending Fund Balance</li> <li>Nonspendable</li> </ol>			13,612,259.63	2,975,022,83	78.19
Revolving Cash		9711	0.00	0.00	0.0%
Slores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.09
All Others		9719	0.00	0,00	0.0%
b) Restricted		9740	13,612,259.63	2,975,022.63	78.19
c) Commilled Slabilization Arrangements		9750	0.00	0.06	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.06	0.0%
d) Assigned					230
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
Unassigned/Unappropriated     Reserve for Economic Uncertainties		9789	0.00	0.00	0.09
Unassigned/Unappropriated Amount		9790	0.00	0.00	0,0%

Description	Resource Codes Object C	odes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					1000
1) LCFF Sources	8010-80	099	0.00	0.00	0.0%
2) Federal Revenue	8100-82	299	0.00	0.00	0.0%
3) Other State Revenue	8300-85	599	0.00	0.00	0.0%
4) Other Local Revenue	8600-87	799	2,473,171.08	2,742,917.00	10.9%
5) TOTAL, REVENUES			2,473,171.08	2,742,917.00	10.9%
B. EXPENDITURES					
1) Certificated Salaries	1000-19	999	0.00	0.00	0.0%
2) Classified Salaries	2000-29	999	89,443.07	113,782.00	27.2%
3) Employee Benefits	3000-39	999	39,113.00	52,349.00	33.8%
4) Books and Supplies	4000-49	999	24,767.89	0.00	-100.0%
5) Services and Other Operating Expenditures	5000-59	999	71,312.95	0.00	-100.0%
6) Capital Outlay	6000-69	999 _	551,190.74	0.00	-100.0%
Other Outgo (excluding Transfers of Indirect     Costs)	7100-72 7400-74		0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-73	399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			775,827.65	166,131.00	-78.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B9)			1,697,343.43	2,576,786.00	51.8%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers     a) Transfers In	8900-89	929	0.00	0.00	0.0%
b) Transfers Out	7600-76	529	1,297,266.22	1,290,863.00	-0.5%
2) Other Sources/Uses	<b></b>		2		
a) Sources	8930-89		0.00	0.00	0.0%
b) Uses	7630-76		0.00	0.00	0.0%
3) Contributions	8980-89	999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES	_		(1,297,266.22)	(1,290,863.00)	-0.5%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			400,077.21	1,285,923.00	221.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance a) As of July 1 - Unaudited		9791	4,725,728.01	5,125,805.22	8.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,725,728.01	5,125,805.22	8.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,725,728.01	5,125,805.22	8.5%
Ending Balance, June 30 (E + F1e)     Components of Ending Fund Balance     a) Nonspendable			5,125,805.22	6,411,728.22	25.1%
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	4,900,793.66	6,185,516.66	26.2%
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned Other Assignments		9780	225,011.56	226,211.56	0.5%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actu <del>als</del>	2014-15 Budget	Percent Difference
G. ASSETS	resource codes	Object Codes	Chaudited Mc(Daile	Dudget	Putetence
1) Cash					
a) in County Treasury		9110	5,070,471.28		
Fair Value Adjustment to Cash in County Treasury	•	9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	62,875.44		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			5,133,346.72		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
. LIABILITIES	• 15				
1) Accounts Payable		9500	7,541.50		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
		3000	7,541.50		
6) TOTAL, LIABILITIES  J. DEFERRED INFLOWS OF RESOURCES		-	7,541.50		
		0000	0.00		
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			5,125,805,22		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0
All Other State Revenue		8590	0.00	0.00	0.0
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0
Unsecured Roll		8616	0.00	0.00	0.0
Prior Years' Taxes		8617	0.00	0.00	0.0
Supplemental Taxes		8618	0.00	0.00	0.0
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0
Other		8622	0.00	0.00	0.0
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	601,935.97	721,717.00	19.9
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0
Interest		8660	17,624.12	21,200.00	20.3
Net Increase (Decrease) in the Fair Value of Investments	;	8662	0.00	0.00	0.0
Fees and Contracts					
Mitigation/Developer Fees		8681	1,853,610.99	2,000,000.00	7.9
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0
All Other Transfers In from All Others		8799	0.00	0.00	0.0
TOTAL, OTHER LOCAL REVENUE			2,473,171.08	2,742,917.00	10.9
TOTAL, REVENUES			2,473,171.08	2,742,917.00	10.9

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES		1000	0.00	0.00	0.0%
CLASSIFIED SALARIES			0.00	0.00	
Classified Support Salaries		2200	15,281.97	30,452.00	99.3%
Classified Supervisors' and Administrators' Salaries		2300	49,650.00	59,580.00	20.0%
Clerical, Technical and Office Salaries		2400	24,511.10	23,750.00	-3.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			89,443.07	113,782.00	27.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	10,093.48	13,225.00	_ 31.0%
OASDI/Medicare/Alternative		3301-3302	6,532.36	8,422.00	28.9%
Health and Welfare Benefits		3401-3402	18,786.32	25,990.00	38.3%
Unemployment Insurance		3501-3502	43.75	56.00	28.0%
Workers' Compensation		3601-3602	1,594.84	2,072.00	29.9%
OPEB, Allocated		3701-3702	2,062.25	2,584.00	25.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			39,113.00	52,349.00	33.8%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	23,068.51	0.00	-100.0%
Noncapitalized Equipment		4400	1,699.38	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			24,767.89	0.00	-1 <u>00.0%</u>

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvemer	nts	5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	71,312.95	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPEND	ITURES		71,312.95	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	2,980.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	547,413.69	0.00	100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400		0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			551,190.74	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect	Costs)		0.00	0.00	0.0%
TOTAL, EXPENDITURES			775,827.65	166,131.00	-78.6%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.09
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.09
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.09
Other Authorized Interfund Transfers Out		7619	1,297,266.22	1,290,863.00	-0.59
(b) TOTAL, INTERFUND TRANSFERS OUT			1,297,266.22	1,290,863.00	-0.59
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.09
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0
Proceeds from Capital Leases		8972	0.00	0.00	0.0
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0
All Other Financing Sources		8979	0.00	0.00	0.0
(c) TOTAL, SOURCES			0.00	0.00	0.0
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.09
All Other Financing Uses		7699	0.00	0.00	0.0
(d) TOTAL, USES			0.00	0.00	0.0
CONTRIBUTIONS					0.0
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.09
Contributions from Restricted Revenues		8990	0.00	0.00	0.0
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.09
FOTAL, OTHER FINANCING SOURCES/USES					

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,473,171.08	2,742,917.00	10.9%
5) TOTAL, REVENUES			2,473,171.08	2,742,917.00	10.9%
B. EXPENDITURES (Objects 1000-7999)					_
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		149,278.57	143,971.00	-3.6%
8) Plant Services	8000-8999		626,549.08	22,160.00	-96.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			775,827.65	166,131.00	-78.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B10)			1,697,343.43	2,576,786.00	51.8%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers     a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629			0.0%
2) Other Sources/Uses		7000-7629	1,297,266.22	1,290,863.00	0.0%
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,297,266.22)	(1,290,863.00)	0.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			400,077.21	1,285,923.00	221.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,725,728.01	5,125,805.22	8.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,725,728.01	5,125,805.22	8.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,725,728.01	5,125,805.22	8.5%
Ending Balance, June 30 (E + F1e)     Components of Ending Fund Balance			5,125,805.22	6,411,728.22	25.1%
a) Nonspendable Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	4,900,793.66	6,185,516.66	26.2%
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned Other Assignments (by Resource/Object)		9780	225,011.56	226,211.56	0.5%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudiled Actuals	2014-15 Budget	Percent Difference
A. REVENUES	-st				
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	25,076.00	Nev
4) Other Local Revenue		8600-8799	13,937,70	20,000,00	43.59
S) TOTAL, REVENUES			13,937.70	45,076.00	223.4%
B. EXPENDITURES					
1) Cenificaled Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Safanes		2000-2999	3,400.38	49,477.00	1355.0%
3) Employee Benefits		3000-3999	2.026.07	24,450.00	1106,8%
4) Books and Supplies		4000-4999	2,081.89	72.00	-96.5%
5) Services and Other Operating Expenditures		5000-5999	21,737 65	81,610 00	275.4%
6) Capital Oultay		6000-6999	96,810.29	18.036,694.00	18531.0%
7) Other Outgo (excluding Transfers of Indirect Casts)		7100-7299. 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
2) TOTAL, EXPENDITION SATOT (8			126,056.28	18, 192,303.00	14331.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					
FINANCING SOURCES AND USES (AS - B9)  D. OTHER FINANCING SOURCESJUSES			(112,118.58)	(18,147,227.00)	16085.7%
1) Interfund Transfers					
a) Translers In		8900-8929	106.889.22	15,140,043.00	14084.2%
b) Translers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources		8930-8979	2.00	0.00	5.04
•		1	0.00	0.00	0.0%
b) Uses		7530-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND			(2 000 00)	10.007.404.00	62405.00
BALANCE (C + D4)  F. FUND BALANCE, RESERVES			(5,229.36)	(3,007,184.00)	57405.89
•					
1) Beginning Fund Balance		•••			
a) As of July 1 - Unaudited		9791	3,828,198.29	3.822.968.93	-0.19
b) Audit Adjustments		9793	0.00	0.00	0.09
c) As of July 1 - Audiled (F1a + F1b)			3.828.198.29	3,822,968.93	-0.19
d) Other Restalements		9795	0.00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)			3,828,198.29	3,822.968.93	-0.19
Ending Balance, June 30 (E + F1e)     Components of Ending Fund Balance			3,822,968.93	815,784.93	-78.79
a) Nonspendable		9711	0.00	0.00	0.00
Revolving Cash		9/11	0.00	0.00	0.0
Stores		9712	0.00	0.00	0.0
Prepaid Expenditures		9713	0.00	0.00	0.04
All Olhers .		9719	0.00	0.00	0.09
b) Restricted		9740	2.759,746.51	0.51	-100.09
c) Committed					
and a contraction and a contra		9750	0.00	0.00	0.05
Other Commitments		9760	0.00	0.00	0.09
d) Assigned					
Other Assignments		9780	1,063,222.42	815,784.42	23.39
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0,00	0.0
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.09

			2013-14	2014-15	Percent
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	Difference
G. ASSETS 1) Cash					
a) in County Treasury		9110	3,828,019.31		
1) Fair Value Adjustment to Cash in County Treasury	1	9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140			
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,590.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	5,040.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			3,834,559.31		
I. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
LIABILITIES					
1) Accounts Payable		9500	11,590.38		
2) Due lo Granlor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Uneamed Revenue		9650	0.00		
6) TOTAL, LIABILITIES			11,590.38		
, DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
C. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			3,822,968.93		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Perceni Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	25,076.00	Ne
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0
All Other State Revenue		8590	0.00	0.00	0.0
TOTAL, OTHER STATE REVENUE		_	0.00	25,076.00	Ne
OTHER LOCAL REVENUE					
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0
Leases and Ren(als		8650	0.00	0.00	0.0
Interest		8660	13,937.70	20,000 00	43.5
Net Increase (Decrease) in the Fair Value of Investments	:	8662	0.00	0.00	0.0
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0
All Other Transfers in from All Others		8799	0.00	0.00	0.0
TOTAL, OTHER LOCAL REVENUE			13,937.70	20,000.00	43.5
OTAL, REVENUES			13,937.70	45,076.00	223.4

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	3.400.38	49.477.00	1355.09
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.09
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.09
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			3,400.38	49,477.00	1355.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	388.59	5,621.00	1346.59
OASDI/Medicare/Alternative		3301-3302	227.57	3,785.00	1563.2%
Health and Welfare Benefits		3401-3402	1.272.89	12,995.00	920.9%
Unemployment Insurance		3501-3502	1.50	25.00	1566.7%
Workers' Compensation		3601-3602	54.23	901.00	1561.4%
OPEB, Allocated		3701-3702	81.29	1,123.00	1281.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,026.07	24,450.00	1106.8%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	2,081.89	72,00	-96.5%
TOTAL, BOOKS AND SUPPLIES			2,081.89	72.00	-96.5%

Description Res	ource Codes Object Co	des	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services	\$100		0.00	0.00	0.0%
Travel and Conlerences	5200	4	0.00	0.00	0.0%
Insurance	5400-54	50	0.00	0.00	0.09
Operations and Housekeeping Services	5500	_	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	_	3,471,21	_0.00	-100.09
Transfers of Direct Costs	57 10	_	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750		0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures	5800		18.266.44	81,610.00	346.8%
Communications	5900		0.00	0.00	0.0%
			AND THE R. P. LEWIS CO. L. P.		275.49
TOTAL, SERVICES AND OTHER OPERATING EXPENDITUR	<u></u>		21,737.65	81,610.00	2/3.47
CAPITAL OUTLAY	6400		40.000.00	4 500 554 00	25424 50
Land	6100		18,290.00	4.596,554.00	25031.59
Land Improvements	6170		0.00	128,980.00	Nev
Buildings and Improvements of Buildings	6200	-	78.520.29	13,247,183.00	16771.09
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	_	0.00	0.00	0.0%
Equipment	6400		0.00	63,977.00	Nev
Equipment Replacement	6500		0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			96,810.29	18,036,694.00	18531.09
OTHER OUTGO (excluding Transfers of Indirect Coats)					
Other Transfers Out					
Translers of Pass-Through Revenues					
To Districts or Charter Schools	7211	-	0.00	0.00	0.0%
To County Offices	7212	-	0.00	0.00	0.0%
To JPAs	7213	-	0.00	0.00	0.09
All Other Transfers Out to All Others	7299	}	0.00	0.00	0.09
Debt Service					
Debl Service - Interest	7438	-	0.00	0.00	0.09
Other Debt Service - Principal	7439	-	0.00	0.00	
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs	)		0.00	0.00	0.09
OTAL, EXPENDITURES			126,056.28	18,192,303.00	14331,99

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Oifference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/					
County School Facilities Fund		2042	100 000 00	15 440 042 00	14064.2%
From: All Other Funds		8913	106,889.22	15.140.043.00	14054.2%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			106,889.22	15.140.043.00	14064.2%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/					
County School Facilities Fund		7613	0.00	0.00	0,0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0,00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS		-	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			106,889.22	15,140,043.00	14064.2%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUÉS	1 4.7411017 00000	00,000,000,000	074440070	очеде	
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0,0%
3) Other State Revenue		8300-8599	0.00	25,076.00	New
4) Other Local Revenue		8600-8799	13,937.70	20,000.00	43.5%
5) TOTAL, REVENUES			13,937.70	45,076.00	223.4%
8. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999	,	0.00	0.00	0. <u>0%</u>
7) General Administration	7000-7999		0.00	0.00	ō. <u>0%</u>
8) Plant Services	8000-8999		126,056.28	18.192,303.00	14331.9%
9) Olher Oulgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			126,056.28	18,192,303.00	14331.9%
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(112,118.58)	(18,147,227.00)	16085.7%
D. OTHER FINANCING SOURCES/USES				Î	
1) Interfund Transfers a) Transfers In		8900-8929	106,889.22	15,140,043.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses		7000-7049	0.00	0.00	0,076
a) Sources Uses		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			106,889.22	15,140,043.00	0.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C → D4)			(5,229.36)	(3,007,184,00)	57405.8%
F. FUND BALANCE, RESERVES			(5,229.36)	(3,007,184.00)	37403.07
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,828,198.29	3,822,968.93	-0.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,828,198,29	3,822,968.93	-0.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,828,198,29	3,822,968.93	-0,19
Ending Balance, June 30 (E + F1e)     Components of Ending Fund Balance		,	3,822,968.93	815,784.93	-78.79
a) Nonspendable Revolving Cash		9711	0.00	0.00	0.09
Stores		9712	0.00	0.00	0.09
Prepaid Expanditures		9713	0.00	0.00	0.09
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,759,746.51	0.51	-100.0 <del>9</del>
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned Other Assignments (by Resource/Object)		9780	1,063,222.42	815,784.42	23.35
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0,0%

<del>.</del>					
Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A, REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,743.57	6,500.00	73.6%
S) TOTAL, REVENUES			3,743.57	6,500.00	73.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	49,996.58	6,672.00	
6) Capital Outlay		6000-6999	75,317.41	1,434,085.00	1804.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299. 7400-7499	0.00	0.00	0.0%
8) Other Oulgo . Translers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			125,313.99	1,440,757.00	1049.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - 99)			(121,570,42)	(1,434,257.00)	1079.8%
D. OTHER FINANCING SOURCES/USES		N=1		(1,101,001.100)	, 0.00
1) Inletiund Translers a) Translers In		8900-8929	4,079.959.00	13,633,150.00	234.1%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
Other Sources/Uses    a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			4,079,959.00	13,633,150.00	234.1%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3, <u>958,</u> 388.58	12.198,893.00	208.2
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,034,759.48	4.993,148.06	382.5
b) Audit Adjustments		9793	0.00	0.00	
c) As of July 1 - Audited (F1a + F1b)			1,034,759.48	4.993.148.06	382.5
d) Other Reslatements		9795	0.00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)			1,034.759.48	4,993,148.06	382.5
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			4,993,148.06	17,192,041.06	244.5
a) Nonspendable Revolving Cash		9711	0.00	0.00	0.0
Slores		9712	0.00	0.00	0.0
Prepaid Expenditures		9713	0.00	0.00	0.(
All Others		9719	0.00	0.00	0.0
b) Restricted		9740	0.00	0.00	0.0
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0
Other Commitments		9760	0.00	0.00	0.0
d) Assigned					
Other Assignments		9780	4.993.148.06	17,192,041.06	244.
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0
Unassigned/Unaggropriated Amount		9790	0.00	0.00	0.0

Description	Resource Codes	Object Codes	2013-14 Unsudited Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
Cash     a) in County Treasury		9110	5,058,434.16		
1) Fair Value Adjustment to Cash in County Treas	ury	9111	0.00		
b) in Barris	60 <b>1</b> 0	9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	400.00		
4) Due irom Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			5,058,834.16		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
LIABILITIES					
1) Accounts Payable		9500	65,686.10		
2) Due to Grantor Governments		9690	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unapriled Revenue		9650	0.00		
6) TOTAL LIABILITIES			65,686.10		
DEFERRED INFLOWS OF RESOURCES					
1) Deterred Inflows of Resources		9690	0.00		
2) TOTAL DEFERRED INFLOWS			0.00		
C. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			4,993,148.06		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.09
All Other Federal Revenue		8290	0.00	0.00	0.09
TOTAL, FEDERAL REVENUE			0.00	0.00	0.09
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.09
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.09
All Other State Revenue	All Other	8590	0.00	0.00	0.09
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.09
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds			2727		
Not Subject to LCFF Deduction		8625	0.00	0.00	0.09
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.09
				CONTRACT.	Processi.
Interest		8660	3,743.57	6,500.00	73.6%
Net Increase (Decrease) in the Fair Value of In-	vesiments	8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,743.57	6,500.00	73.6%
TOTAL, REVENUES			3,743.57	6,500.00	73.69

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.09
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.09
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.05
TOTAL CLASSIFIED SALARIES			0.00	0.00	0.05
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.09
PERS		3201-3202	0.00	0.00	0.09
OASD#Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Wetlare Senefits		3401-3402	0.00	0.00	0.09
Unemployment Insurance		3501-3502	0.00	0.00	0.05
Workers' Compensation		3601-3602	0.00	0.00	0.05
OPEB, Allocated		3701-3702	0.00	0.00	0.05
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.05
TOTAL EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0,00	0.09
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Differe <u>nce</u>
SERVICES AND OTHER OPERATING EXPENDITURES	•				
Subagreements for Services		5100	0.00	0.00	0.0
Travel and Conferences		5200	0.00	0.00	0.0
Insurance		5400-5450	0.00	0.00	0.0
Operations and Housekeeping Services		5500	0.00	0.00	0.0
Rentals, Leases, Repairs, and Noncapitalized Improvement	s	5600	0.00	0.00	0.0
Translers of Direct Costs		5710	0.00	0.00	0.0
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0
Professional/Consulting Services and		10.000		25726201161757	724555
Operating Expenditures		5800	49,996.58	6,672.00	-86.7
Communications		5900	0.00	0.00	0.0
TOTAL, SERVICES AND OTHER OPERATING EXPENDIT	TURES		49,996.58	6,672.00	86.7
APITAL OUTLAY					
Land		6100	16,450.00	80,700.00	390.6
Land Improvements		6170	57,736.10	1,224,835.00	2021.4
Buildings and Improvements of Buildings		6200	1,131.31	128,550.00	11262.9
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0
Equipment		6400	0.00	0.00	0.0
Equipment Replacement		6500	0.00	0.00	0.0
TOTAL CAPITAL OUTLAY		5500	75,317.41	1,434,085.00	1804.1
OTHER OUTGO (excluding Transfers of Indirect Costs)		1	75,317.41	1,434.065.00	1004.
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0
To County Offices		7212	0.00	0.00	0.0
To JPAs		7213	0.00	0.00	0.0
All Other Transfers Out to All Others		7299	0.00	0.00	0.0
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0
Other Debt Service - Principal		7439	0.00	0.00	0.0
TOTAL, OTHER OUTGO (excluding Translers of Indirect C	osis)		0.00	0.00	0.0
			125,313.99		

Madera Unified Madera County

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	4,079,959.00	13.633,150.00	234.1%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			4.079,959.00	13,633,150.00	234.1%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/				127 (49.84)	
County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0,00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.09
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.09
All Other Financing Sources		8979	0.00	_0.00	0.09
(c) TOTAL, SOURCES			0.00	0.00	0.09
USES					
Translers of Funds from Lapsed/Reorganized LEAs		7651	0.00	_0.00	0.09
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS	- ÿ-		0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					Went si
(a - b + c - d + e)			4,079,959.00	13,633,150.00	234.19

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3.743.57	6.500,00	73.6%
5) TOTAL, REVENUES			3,743.57	6,500.00	73.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999	i	0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999	,	0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999	,	125,313.99	1,440,757.00	1049.7%
9) Other Oulgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			125,313.99	1,440,757.00	1049.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B10)			(121,570.42)	(1,434,257.00)	1079.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers			744		
a) Transfers In		8900-8929	4,079,959.00	13,633,150.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
Olher Sources/Uses     Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		, S	4,079,959.00	13,633,150.00	0.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,958,388.58	12,198,893.00	208.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,034,759.48	4,993,148.06	382.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)		,	1,034,759.48	4,993,148.06	382.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,034,759.48	4,993,148.06	382.5%
Ending Balance, June 30 (E + F1e)     Components of Ending Fund Balance     a) Nonspendable			4,993,148.06	17,192,041.06	244.3%
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	4,993,148.06	17,192,041.06	244.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainlies		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.09
2) Federal Revenue		8100-8299	0.00	0.00	0.09
3) Other State Revenue		8300-8599	49.017.76	43.041.00	-12.29
4) Other Local Revenue		8600-8799	4,319,708.83	4,052,303.00	-6.29
5) TOTAL, REVENUES			4,368,726.59	4,095,344.00	-6.39
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.09
2) Classified Salaries		2000-2999	0.00	0.00	0.09
3) Employee Benefits		3000-3999	0.00	0.00	0.09
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.09
6) Capital Outlay		6000-6999	0.00	0.00	0.09
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	_4.060,017.00	4,233,617.00	4.39
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.09
9) TOTAL, EXPENDITURES			4,060,017.00	4,233,617.00	4.39
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - 89)		12	308,709.59	(138,273.00)	-144.89
D. OTHER FINANCING SOURCES/USES			000,100.00	(100/270:00)	,,,,,,,
Interfund Transfers     a) Transfers In		8900-8929	0.00	0.00	0.09
b) Transfers Out		7600-7629	0.00	0.00	0.09
Other Sources/Uses    a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.09
3) Contributions		8980-8999	0.00	0.00	0.09
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.09

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			308,709.59	(138,273.00)	-144.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,581,997.00	3,894,194.63	8.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3.581.997.00	3.894,194.63	8.7%
d) Other Restatements		9795	3,488.04	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,585.485.04	3.894,194.63	8.6%
2) Ending Balance, June 30 (E + F1e)			3,894,194.63	3,755,921.63	-3.6%
Components of Ending Fund Balance				Fac. 120	
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,894,194.63	3,755,921.63	-3.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned				20000	
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.90	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

### Unaudited Actuals Bond Interest and Redemption Fund Expenditures by Object

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
Cash     a) in County Treasury		9110	3,686,749.77		
Fair Value Adjustment to Cash in County Treasur	y	9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	207,444.86		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			3,894,194.63		
I, DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Granlor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
. DEFERRED INFLOWS OF RESOURCES			8		
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
C. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			3,894,194.63		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	49.017.76	43,041.00	-12.2%
Other Subventions/In-Lieu					
Taxes		B572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			49.017.76	43,041.00	-12.2%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies		8611	2 000 244 25	3,812,433.00	2.70
Secured Roll		0011	3,900.344.36	3,812,433.00	-2.3%
Unsecured Roll		8612	252.563.74	239.870.00	-5.0%
Prior Years' Taxes		8613	138,195.66	0.00	-100.0%
Supplemental Taxes		8614	28.482.75	0,00	-100.0%
Penalties and Interest from				3	
Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	122.32	C.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investment	15:	8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL OTHER LOCAL REVENUE			4,319,708.83	4,052,303.00	-6.2%
TOTAL, OTHER EDUAL REVEROE			The state of the s	- Indiana Company of the Company of	an incompanied

# Unaudited Actuals Bond Interest and Redemption Fund Expenditures by Object

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs	5)				
Debt Service					
Bond Redemptions		7433	2,465,000.00	2,745,000.00	11.4%
Bond Interest and Other Service		j			
Charges		7434	1,595,017.00	1.488.617.00	-6.7%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirec	i Cosis)		4,060,017.00	4,233,617.00	4.3%
TOTAL, EXPENDITURES			4,060,017.00	4,233,617.00	4.3%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
interfund transfers					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.09
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0
(b) TOTAL, INTERFUND TRANSFERS OUT	<u> </u>		0.00	0.00	0.09
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Translers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.09
All Other Financing Sources		8979	0.00	0.00	0.09
(c) TOTAL SOURCES			0.00	0.00	0.09
USES	_				
Translers of Funds from		<b>20.5</b>		• • •	
Lapsed/Reorganized LEAs		7651	0,00	0.00	0.05
All Other Financing Uses		7699	0.00	0.00	0.09
(d) TOTAL, USES			0.00	0.00	0.09
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.09
Contributions from Restricted Revenues		8990	0.00	0.00	0.09
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	_O.Q^
TOTAL, OTHER FINANCING SOURCES/USES (8 - b + c - d + e)			0.00	0.00	0.0

### Unaudiled Actuals Bond Interest and Redemption Fund Expenditures by Function

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Saurces		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	49,017.76	43,041,00	-12.2%
4) Other Local Revenue		8600-8799	4,319,708.83	4,052,303.00	-6.2%
S) TOTAL, REVENUES		*	4,368,726.59	4,095,344.00	-8.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999	5	0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0,00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
S) Community Services	5000-5999	, i	0.00	0.00	0.0%
6) Enterprise	6000-6999	,	0.00	0.00	0.0%
7) General Administration	7000-7999	4	0.00	0.00	0.0%
8) Plani Services	8000~8999	3	0.00	0.00	0.0%
9) Other Ouigo	9000-9999	Except 7800-7699	4,060,017.00	4,233,617.00	4.3%
10) TOTAL, EXPENDITURES			4,060,017.00	4,233,617.00	4.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B10)			308,709.59	(138,273.00)	-144.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0,00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

### Unaudited Actuals Bond Interest and Redemption Fund Expenditures by Function

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			308,709.59	(138.273.00)	-144.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,581,997.00	3,894,194.63	8.7%
b) Audiı Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audiled (F1a + F1b)			3,581,997.00	3,894,194.63	8.7%
d) Other Restatements		9795	3,488.04	0.00	-100.0%
e) Adjusted Beginning Salanca (F1c + F1d)		1	3,585,485.04	3.894,194.63	8.6%
2) Ending Balance, June 30 (E + F1a) Components of Ending Fund Balance			3,894,194.63	3.755.921.63	-3.6%
a) Nonspendable Revolving Cash		9711	0.00	0.00	0.0%
Stores		97 12	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3.894,194.63	3,755,921.63	-3.6%
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated		A300	200	0.00	0.80
Reserve for Economic Uncertainlies  Unassigned/Unappropriated Amount		9789 9790	0.00	0.00	0.0%

Description	Resource Codes Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES				
1) LCFF Sources	8010-8099	0.00	0.00	0.0%
2) Federal Revenue	8100-8299	0.00	0.00	0.0%
3) Other State Revenue	8300-8599	0.00	0.00	0.0%
4) Other Local Revenue	8600-8799	1,599.68	2,500.00	56.3%
5) TOTAL, REVENUES		1,599.68	2,500.00	56.3%
B. EXPENDITURES				
1) Certificated Salaries	1000-1999	0.00	0.00	0.0%
2) Classified Salaries	2000-2999	0.00	0.00	0.0%
3) Employee Benefits	3000-3999	0.00	0.00	0.0%
4) Books and Supplies	4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures	5000-5999	0.00	0.00	0.0%
6) Capital Oullay	6000-6999	0.00	0.00	0.0%
<ol> <li>Other Outgo (excluding Transfers of Indirect Costs)</li> </ol>	7100-7299, 7400-7499	862,884.38	1.270.863.00	47.3%
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES		862,884.38	1,270,863.00	47.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		(861,284.70)	(1,268,363.00)	47.3%
D. OTHER FINANCING SOURCES/USES				
Interfund Transfers     Transfers In	8900-8929	1,260.816.00	1,270,863.00	0.8%
b) Transfers Out	7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses				102000
a) Sources	8930-8979	0.00	0.00	0.0%
b) Uses	7630-7699	0.00	0.00	0.0%
3) Contributions	8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		1,260,816.00	1,270,863.00	0.8%

Description	Resourca Cades	Object Codes	2013-14 Unaudilad Actuals	2014-15 Budgel	Parcent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			399,531.30	2,500.00	-99.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudilled		9791	609,537.78	1,009,069.08	65.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			609,537.78	1,009.069.08	65.5%
d) Other Resistements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			609,537.78	1,009,069.08	65.5%
Ending Balance, June 30 (E + F1e)     Components of Ending Fund Balance     B) Nonspendable			1,009.069.08	1,011.569.08	0.29
Revolving Cash		9711	0.00	0.00	0.09
Slores		9712	<u>0.</u> 00	0.00	0.09
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.09
b) Restricted		9740	983,568.34	986,068.34	0.39
c) Committed					
Stabifization Arrangaments		9750	0.00	0.00	0.09
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	25,500.74	25.500.74	0.09
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.09
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
Cash     Ounty Treasury		9110	1,008,869.08		
1) Fair Value Adjustment to Cash in County Treasur	у	9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0,00		
2) investments		9150	0.00		
3) Accounts Receivable		9200	200.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,009,069.08		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,009,069.08		

Description Re	source Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.09
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
other local revenue					
Interest		8660	1,599.68	2,500.00	56.39
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	Q.Q9
TOTAL, OTHER LOCAL REVENUE			1,599.68	2,500.00	56.3%
TOTAL, REVENUES			1,599.68	2,500.00	56.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debi Service					
Debt Service - Interest		7438	407,884.38	795,863.00	95,1%
Other Debt Service - Principal		7439	455.000.00	475,000.00	4.49
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Cos	is)		862,884.38	1,270,863.00	47.3%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budgai	Percent Olfference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers in		8919	1,260,816.00	1,270.863.00	0.89
(a) TOTAL, INTERFUND TRANSFERS IN			1,260,816.00	1,270.863.00	0.89
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.09
(b) TOTAL, INTERFUND TRANSFERS OUT		_	0.00	0.00	0.09
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Translers from Funds of Lapsed/Reorganized LEAs		<b>8</b> 965	0.00	0.00	
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.09
(c) TOTAL, SOURCES			0.00	0.00	0.09
USES					
Translars of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES		7001	0.00	0.00	0.09
CONTRIBUTIONS	-		3,43	5.95	0.0.
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.09
TOTAL, OTHER FINANCING SOURCES/USES (8 - D + C - D + E)			1,260,816.00	1,270,863.00	0.89
•			*,	'•-	

			2013-14	2014-15	Percent
Description	Function Codes	Object Codes	Unaudited Actuals	Budget	Difference
A. REVENUES				Ĭ	
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,599.68	2,500.00	56.3%
S) TOTAL, REVENUES			1,599.68	2,500.00	56,3%
8. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plani Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	862.884.38	1,270,863.00	47.3%
10) TOTAL, EXPENDITURES			862,884.38	1,270,863.00	47.3%
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (AS - 810)			(861,284.70)	(1,268,363.00)	47.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers  a) Transfers in		8900-8929	1,260,816.00	1,270,863.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,260,816.00	1,270,863.00	0,0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percant Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			399,531,30	2,500.00	-99.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	609,537.78	1,009,069.08	65.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			609,537.78	1,009,069.08	65.5%
d) Other Resistements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			609,537.78	1,009,069.08	65.5%
Ending Balance, June 30 (E + F1e)     Components of Ending Fund Balance			1,009,069.08	1,011,569.08	Q.2%
a) Nonspendable Revolving Cash		9711	0.00	0.00	0.0%
Şlores		9712	0.00	0.00	0.0%
Prepeid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	983,568.34	986,068,34	0.3%
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned Other Assignments (by Resource/Object)		9780	25,500.74	25,500.74	0.0%
Unessigned/Unappropriated     Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

# Unaudited Actuals Foundation Private-Purpose Trust Fund Expenses by Object

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.06	0.00	0.09
3) Other State Revenue		8300-8599	0,00	0.00	0.09
4) Other Local Revenue		8600-8799	237.33	415.00	74.9%
S) TOTAL, REVENUES			237.33	415.00	74.9%
8. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.09
3) Employee Benefits		3000-3999	0.00	0.00	0.09
4) Books and Supplies		4000-4999	0.00	0.00	0.09
5) Services and Other Operating Expenses		5000-5999	9,000.00	20,327.00	125.99
6) Depreciation		6000-6999	0.00	0.00	0.0%
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.05
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			9,000.00	20,327.00	125.99
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (AS - B9)			(8,762.67)	(19,912.00)	127.2%
O. OTHER FINANCING SOURCES/USES	<u> </u>		(0,100.01)	(20)	
1) Interfund Transfers a) Transfers in		8900-8929	0.00	0.00	0.09
b) Transfers Out		7600-7629	0.00	0.00	0.09
Other Sources/Uses    a) Sources		8930-8979	0.00	0.00	0.09
b) Uses		7630-7699	0.00	0.00	0.09
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0,00	0.09

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(8,762.67)	[19,912.00)	127,2%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudilled		9791	70,069.40	61,306.73	-12.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			70,069.40	61,306.73	-12.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			70,069.40	61,306.73	-12.5%
2) Ending Net Position, June 30 (E + F1e)			61.306.73	41,394.73	-32.5%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	58,977.78	39,050.78	33.8%
c) Unrestricted Net Position		9790	2,328.95	2,343.95	0.6%

Description Reso	urce Codes Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
G. ASSETS		1		
Cash     a) in County Treasury	9110	61,286.73		
Fair Value Adjustment to Cash in County Treasury	9111	0.00		
b) in Banks	9120	0.00		
c) in Revolving Fund	9130	0.00		
d) with Fiscal Agent	9135	0.00		
e) collections awaiting deposit	9140	0.00		
2) Investments	9150	0.00		
3) Accounts Receivable	9200	20,00		
4) Due from Grantor Government	9290	0.00		
5) Due from Other Funds	9310	0.00		
6) Stores	9320	0.00		
7) Prepaid Expenditures	9330	0.00		
8) Other Current Assets	9340	0.00		
9) Fixed Assets				
a) Land	9410	0.00		
b) Land Improvements	9420	0.00		
c) Accumulated Depreciation - Land Improvements	9425	0.00		
d) Buildings	9430	0.00		
e) Accumulated Depreciation - Buildings	9435	0.00		
f) Equipment	9440	0.00		
g) Accumulated Depreciation - Equipment	9445	0.00		
h) Work in Progress	9450	0.00		
10) TOTAL, ASSETS		61,306.73		
H. DEFERRED OUTFLOWS OF RESOURCES				
1) Deferred Outflows of Resources	9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS		0.00		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
Long-Term Liabilities     a) Net OPEB Obligation		9664	0.00		
b) Compensated Absences		9665	0.00		
c) COPs Payable		9666	0.00		
d) Capital Leases Payable		9667	0.00		
e) Lease Revenue Bonds Payable		9668	0.00		
f) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL LIABILITIES		-	0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30					
(must agree with line F2) (G10 + H2) - (I7 + J2)			61,306.73		

20 65243 0000000 Form 73

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales Sale of Equipment/Supplies		8631	0.00	0.00	
Interest		8660	237.33	415.00	74.9%
Net Increase (Decrease) in the Fair Value of Investments	i	8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL. OTHER LOCAL REVENUE			237.33	415.00	74.9%
TOTAL, REVENUES			237.33	415.00	74.9%

Printed: 8/28/2014 5:52 PM

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.09
Certificated Pupil Support Salaries		1200	0.00	0.00	0.09
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0
Other Certificated Salaries		1900	0.00	0.00	0.0
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.09
Classified Support Salaries		2200	0.00	0.00	0.09
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.09
Other Classified Salaries		2900	0.00	0.00	0.09
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.09
EMPLOYEE BENEFITS				ļ.:	
STRS		3101-3102	0.00	0.00	0.09
PERS		3201-3202	0.00	0.00	0.09
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.05
Health and Welfare Benefits		3401-3402	0.00	0.00	0.09
Unemployment Insurance		3501-3502	0.00	0.00	0.09
Workers' Compensation		3601-3602	0.00	0.00	0.09
OPEB, Allocated		3701-3702	0.00	0.00	0.09
OPEB, Active Employees		3751-3752	0.00	0.00	0.09
Other Employee Benefits		3901-3902	0.00	0.00	0.09
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.09
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.09
Books and Other Reference Materials		4200	0.00	0.00	0,05
Materials and Supplies		4300	0.00	0.00	0.09
Noncapitalized Equipment		4400	0.00	0.00	0.09
Food		4700	0.00	0.00	0.09
TOTAL, BOOKS AND SUPPLIES		22	0.00	0.00	0.09

Description Res	source Codes Ob	oject Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance	5	400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	9,000.00	20,327.00	125.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES	0	- 2	9.000.00	20,327.00	125.9%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs	s)		0.00	0.00	0.0%
TOTAL, EXPENSES			9,000.00	20,327.00	125.9%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.09
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.09
OTHER SOURCES/USES	10				
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES		337.393.5	0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.09
2) Federal Revenue		8100-8299	0.00	0.00	0.05
3) Other State Revenue		8300-8599	0.00	0.00	0.09
4) Other Local Revenue		8600/8799	237.33	415.00	74.99
5) TOTAL, REVENUES			237.33	415.00	74,99
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0,00	_ 0.0%
2) Instruction - Related Services	2000-2999		9.000.00	20,327.00	125.9%
3) Pupil Services	3000-3999	,	0.00	0.00	0.0%
4) Ancillary Services	4000-4999	,	0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enlerprise	6000-6999	94	0,00	0.00	0.09
7) General Administration	7000-7999		0.00	0.00	_ 0.09
8) Plani Services	8000-8999	ļ	0.00	0.00	0.09
9) Other Outgo	9000-9999	Except 7600-7699	0.00	ô. <u>0</u> 0	0.09
10) TOTAL, EXPENSES			9,000.00	20,327.00	125.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B10)			(8,762.67)	(19,912.00)	127.29
O. OTHER FINANCING SOURCES/USES					
1) Inlerfund Translers a) Translers In		8900-8929	0.00	0.00	0.09
b) Transfers Out		7600-7629	0.00	0.00	0.09
2) Other Sources/Uses					
a) Sources		8930-8979	0,00	0.00	0.0
b) Uses		7630-7699	0.00	0.00	0.09
3) Contributions		8980-8999	0.00	0.00	0.09
4) TOTAL, OTHER FINANCING SOURCES/USES		A	0.00	0.00	0.0

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budgel	Perceni Difference	
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(8,762.67)	<u>(19,912.00)</u>	127.2%	
F. NET POSITION						
1) Beginning Net Position						
a) As of July 1 - Unaudited		9791	70,069.40	61,306.73	-12.5%	
b) Audil Adjustments		9793	0.00	0.00	0.0%	
c) As of July 1 - Audited (F1a + F1b)			70,069.40	61,306.73	-12.5%	
d) Other Residlements		9795	0.00	0.00	٥. <u><b>۵</b></u>	
e) Adjusted Beginning Net Position (F1c + F1d)			70,069.40	61,306.73	-12.5%	
2) Ending Net Position. June 30 (E + F1e)			61,306.73	41,394.73	-32. <u>5%</u>	
Components of Ending Net Position						
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%	
b) Resincted Net Position		9797	58,977. <u>78</u>	39,050.78	-33.8%	
c) Unrestricted Net Position		97 <b>90</b>	2,328.95	2,343.95	0.6%	

	2013-	14 Unaudited	Actuals	20	014-15 Budge	et
Description	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
DESCRIPTION .	F-E RUN	Attitude And	Pulmen nen	RUR	HEIRIGH COM	Tunoeu Acy
A. DISTRICT						
Total District Regular ADA per EC 42238.05(b) Includes Opportunity Classes. Home & Hospital. Special Day Class. Continuation Education, Special Education NPSrt.Cl and Extended Year, and Community Day School (includes Necessary Small School ADA)     Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA per EC 42238.05(b) Includes Opportunity Classes, Home &	18,675,66	18,624.41	18,575.66	18,675.66	18,675.68	18.675.61
Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above) 3. Total Basic Ald Open Enrollment Regular ADA						
per EC 42238.65(b) Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3) 5. District Funded County Program ADA	18,675.66	18,624,41	18,675.66	18,675,66	18,675.66	18,675.60
a. County Community Schools						
per EC 1981(a)(b)8(d)	18.46	17.21	18.46	16.46	18.46	18,4
Special Education-Special Day Class     Special Education-NPS/LC1	192,42	194.59	192,42	192.42	192.42	192.4
Special Education - NPS/LCI     Special Education Extended Year-NPS/LCI     Other County Operated Programs:     Opportunity Schools and Full Day     Opportunity Classes, Specialized Secondary	11.28	11,26	11.28	11.28	11.28	11.2
Schools, Technical, Agricultural, and Natural Flesource Conservation Schools  f. Total, District Funded County Program ADA (Sum of Lines A5a through A5a)  6. TOTAL DISTRICT ADA	222.16	223.08	222.16	222.16	222.16	222,16
(Sum of Line A4 and Line A5f)	18.897.82	18.847.49	18,897.82	18,897.82	18,897.82	18,897.82
7. Adults in Correctional Facilities	18.15	17.10	18.15	18,15	18.15	18.13
fl. Charter School ADA (Enter Charter School ADA using Tab C, Charter School ADA)						

	2013-	14 Unaudited	Actuals	2014-15 Budget		
Description_	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION				· · · · · · · · · · · · · · · · · · ·		
1. County Program ADA						8'
a, County School Tuition Fund						
b. County Group Home and Institution Pupils						
c. Juvenile Halls, Homes, and Camps						
d. Probation Referred, on Probation or Parole,						
or Mandatory Expelled per EC 2574(c)(4)(A)						
e. Total, County Program ADA			509/50.4	50 4005		
(Sum of Lines B1a through B1d)	0.00	0.00	0.00	0.00	0.00	0.00
2. District Funded County Program ADA		W W				
a. County Community Schools						
per EC 1981(a)(b)&(d)						
<ul> <li>b. Special Education-Special Day Class</li> </ul>					' <sup>11</sup>	
c. Special Education-NPS/LCI						
d. Special Education Extended Year-NPS/LCI						
e. Other County Operated Programs:						
Opportunity Schools and Full Day						
Opportunity Classes, Specialized Secondary						
Schools, Technical, Agricultural, and Natural						
Resource Conservation Schools					_	ľ
f. Total, District Funded County Program ADA	0.00	0.00	0.00	0.00	0.00	0.00
(Sum of Lines B2a through B2e) 3. TOTAL COUNTY OFFICE ADA	0.00	0.00	0.00	0.00	0.00	0.00
(Sum of Lines B1e and B2f)	0.00	0.00	0.00	0.00	0.00	0.00
4. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0.00
5. County Operations Grant ADA	_			_		
6. Charter School ADA						
(Enter Charter School ADA using			], 17 71		1	
Tab C. Charter School ADA)	A L H		الشريب عال			

	2013-	14 Unaudited	Actuals	20	014-15 Budge	et
Description	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS finan-	cial data in their F	und 01, 09, or 62	report ADA for	those charter scho	ools in this section	on.
Charter schools reporting SACS financial data separat	lely from their auth	norizing LEAs rep	ort their ADA in	this section.	5-15 E-0.1 (15 DV 3-180 - (14 A)	000
Total Charter School Regular ADA	100	-17 03 - 29		2	0	
per EC 42238.05(b)						
2. Charter School County Program ADA						
County School Tuition Fund						
<ul> <li>b. County Group Home and Institution Pupils</li> </ul>						
<ul> <li>Juvenile Halls, Homes, and Camps</li> </ul>						
<ul> <li>d. Probation Referred, on Probation or Parole,</li> </ul>						
or Mandatory Expelled per EC 2574(c)(4)(A)						_
e. Total, Charter School County Program ADA						
(Sum of Lines C2a through C2d)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
<ol> <li>County Community Schools per EC 1981(a)(b)8(d)</li> </ol>						
<ul> <li>Special Education-Special Day Class</li> </ul>		0.7		- 1		
c. Special Education-NPS/LCI						
<ul> <li>d. Special Education Extended Year-NPS/LCI</li> </ul>				2 8	\$	
e. Other County Operated Programs:						
Opportunity Schools and Full Day						
Opportunity Classes, Specialized Secondary						
Schools, Technical, Agricultural, and Natural						
Resource Conservation Schools						
f. Total, Charter School Funded County						
Program ADA	333		55.0	5.5	200	8293
(Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2e, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
(Sum of Lines G1, G26, and G3)	0.00	0.00	0.00	0.00	0.00	0.0

, see	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:			T 9.12			
Capital assets not being depreciated:	10001009-51 0-9 07000-1		Commission of	10.14		
Land	13,763,332.16		13,763,332.16	0.00	0.00	13,763,332,16
Work in Progress	8,492,619.02		8,492,619.02	222,694.09	7,903,070.50	812,242.61
Total capital assets not being depreciated	22,255,951.18	0.00	22,255,951.18	222,694.09	7,903,070.50	14,575,574.77
Capital assets being depreciated:		7,000	WATER STREET	- succession and the second		a la H Ten Ab Falm Internation for
Land Improvements	12,519,305.61		12,519,305.61	3,353,660.43		15,872,966.04
Buildings	216,811,500.70		216,811,500.70	5,653,646.01		222,465,146.71
Equipment	20,224,108.25		20,224,108.25	569,613.09	5,399.00	20,788,322.34
Total capital assets being depreciated	249,554,914.56	0.00	249,554,914.56	9.576,919.53	5,399.00	269,126,435.09
Accumulated Depreciation for:		30.00			200000000000000000000000000000000000000	
Land Improvements	(2,942,124.03)		(2,942,124.03)	(712,842.51)		(3,654,766.54)
Buildings	(56,278,857.76)	- Fig.	(56,278,857.76)	(4,045,293.28)		(60,324,151.04)
Equipment	(14,626,774.61)		(14,626,774.61)	(1,121,363.49)	(5,399.00)	(15,742,739.10)
Total accumulated depreciation	(73,847,756.40)	0.00	(73,847,756.40)	(5,879,299.28)	(5,399.00)	(79,721,656.68)
Total capital assets being depreciated, net	175,707,158.16	0.00	175,707,158.16	3,697,620.25	0.00	179,404,778.41
Governmental activity capital assets, net	197,953,109.34	0.00	197,963,109.34	3,920,314.34	7,903,070.50	193,980,353.18
Business-Type Activities:						
Capital assets not being depreciated:			790			
Land			0.00			0.00
Work in Progress		www.	0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:	2		40,000			
Land improvements	-		0.00			0.00
Buildings	1		0.00			0.00
Equipment	-		0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:			700207			
Land Improvements	_		0.00		-	0.00
Buildings			0.00			0.00
Equipment	7,200		0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0,00
Business-type activity capital assets, not	0.00	0.00	0.00	0.00	0.00	0.00

UNAUDITED ACTUAL FINANCIAL REPORT:	
To the County Superintendent of Schools:	
2013-14 UNAUDITED ACTUAL FINANCIAL REPOR- with Education Code Section 41010 and is hereby app the school district pursuant to Education Code Section Signed	proved and filed by the governing board of
Clerk/Secretary of the Governing Board (Original signature required)	Date of Meeting. Gep 03, 2014
To the Superintendent of Public Instruction:	
2013-14 UNAUDITED ACTUAL FINANCIAL REPOR- by the County Superintendent of Schools pursuant to	
Signed	Date:
County Superintendent/Designee (Original signature required)	
For additional information on the unaudited actual rep	orts, please contact:
For County Office of Education:	For School District:
Cecilia Belmontes-DeAnda	Teri Bradshaw
Name Fiscal Manager	Name Director of Fiscal Services
Title	Title
(559) 662-6226 ext. 226	(559) 675-4500 ext. 208
Telephone	Telephone
cbelmontes-deanda@maderacoe.us  E-mail Address	teribradshaw@maderausd.org  E-mail Address
E-IIIaii Audiess	E-IIIaii Addiess
SELECTION OF BUDGET ADOPTION CYCLE:	
Pursuant to Education Code Section 42127(i), this sch adoption cycle for the 2015-16 budget year:	nool district elects to use the following budget

Madera Unified Madera County

#### **Unaudited Actuals** FINANCIAL REPORTS 2013-14 Unaudited Actuals Summary of Unaudited Actual Data Submission

20 65243 0000000 Form CA

Following is a summary of the critical data elements contained in your unaudited actual data. Since these data may have fiscal implications for your agency, please verify their accuracy before filing your unaudited actual financial reports.

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation	59.71%
	Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school	
	districts or future apportionments may be affected. (EC 41372)	
	CEA Deficiency Amount	\$0.00
	Applicable to districts not exempt from the requirement and not meeting the minimum classroom	
	compensation percentage - see Form CEA for further details.	
GANN	Adjustments to Appropriations Limit Per Government Code Section 7002 1	£0.00
GAININ	Adjustments to Appropriations Limit Per Government Code Section 7902.1	\$0.00
	If this amount is not zero, it represents an increase to your appropriations limit. The Department of	
	Finance must be notified of increases within 45 days of budget adoption.	
	Adjusted Appropriations Limit	\$112,723,494.22
	Appropriations Subject to Limit	
1		\$112,723,494.22
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to	
	Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate	4.87%
	Fixed-with-carry-forward indirect cost rate for use in 2015-16, subject to CDE approval.	
NCMOE	No Child Left Behind (NCLB) Maintenance of Effort (MOE) Determination	MOE Met
	If MOE Not Met, the 2015-16 apportionment may be reduced by the lesser of the following two percentages:	moz moc
	MOE Deficiency Percentage - Based on Total Expenditures	
	MOE Deficiency Percentage - Based on Expenditures Per ADA	

2013-14 Unaudited Actuals
SUMMARY SHEET
ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES (GRANTS)

AWARD	FN 01	FN 11	FN 12	FN 13	GRAND TOTAL
1) Prior Year Carryover	2,529,041.26	8,737.53	7,857.22	-	2,545,636.01
2) A.Current Year Award	15,617,301.21	219,971.17	1,970,437.75	-	17,807,710.13
B. (Federal) Transferability (NCLB)	_			-	=
B. Other adjustments	(293,953.54)	(462.17)	(271,156.66)	-	(565,572.37)
C. (Fed) Other adjustments	- '	, ,	-		-
C/D. Adj Current Yr Award					-
(sum lines 2a thru 2c)	15,323,347.67	219,509.00	1,699,281.09	-	17,242,137.76
3) Required Matching Funds Other	-	-	-	-	-
4) Total Available Award			_		-
(sum lines 1,2e,3	17,852,388.93	228,246.53	1,707,138.31	-	19,787,773.77
*Check 4 from all sheets	17,852,388.93	228,246.53	1,707,138.31		19,787,773.77
REVENUES					
5) Unearned Revenue Deferred from Prior Year	47,327.78	-	1,397,427.21	-	1,444,754.99
Cash Received in Current Year	13,073,648.93	76,065.47	88,451.85	-	13,238,166.25
7) Contributed Matching Funds	-	-	-	-	-
8) Total Available (sum lines 5, 6, & 7)	13,120,976.71	76,065.47	1,485,879.06	-	14,682,921.24
*Check 8) from all sheets	13,120,976.71	76,065.47	1,485,879.06		14,682,921.24
EVENDITUES		STATE OF CH			
EXPENDITURES	44 550 004 04	247 027 56	1,707,138.31		16,478,430.11
9) Donor-Authorized Expenditures	14,553,364.24	217,927.56	1,707,130.31	-	10,470,430.11
10) Non Donor-Authorized Expenditures	14,553,364.24	217,927.56	1,707,138.31	-	16,478,430.11
11) Total Expenditures (line 9 plus line 10)			1,707,138.31		16,478,430.11
*Check 11) from all sheets	14,553,364.24	217,927.56	1,707,130.31	in later to the	10,470,430.11
12) Amounts included in Line 6 above for Prior					
Year Adjustments	-	-	-	-	-
13) Calculation of Deferred Revenue or A/P, &					
A/R amts (line 8 minus line 9 plus line 12)	(1,432,387.53)	(141,862.09)	(221,259.25)	-	(1,795,508.87)
13a) Unearned Revenue	587,352.31			-	587,352.31
13b) Accounts Payable					
13c) Accounts Receivable	2,019,739.84	141,862.09	221,259.25		2,382,861.18
*Check 13) from all sheets	(1,432,387.53)	(141,862.09)	(221,259.25)		(1,795,508.87)
14) Unused Grant Award Calculation	0.000.004.00	40.040.07			2 200 242 66
(line 4 minus line 9)	3,299,024.69	10,318.97			3,309,343.66
*Check 14) from all sheets	3,299,024.69	10,318.97			3,309,343.66
15) If Carryover is allowed, enter line 14 amt Here	3,299,024.69	10,318.97	-		3,309,343.66
16) Reconciliation of Revenue (line 5 plus line 6					
minus line 13a minus line 13b plus line 13c)	14,553,364.24	217,927.56	1,707,138.31	_	16,478,430.11
*Check 16) from all sheets	14,553,364.24	217,927.56	1,707,138.31		16,478,430.11
CHECK 10) HOITI all SHEELS	14,000,004.24	211,321.00	1,707,100.01		10,470,400.11

2013-14 Unaudited Actuals
FEDERAL GRANT AWARDS, REVENUES, AND EXPENDITURES
ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES (GRANTS)

011002.2.4						
TITLE I	TITLE I	TITLE I MIGRANT ED	TITLE I MIGRANT ED	TITLE I MIGRANT ED	TITLE I MIGRANT ED	TITLE I MIGRANT ED
3010 - YR 3	3010 - YR 4					3060
8290	8290	8290	8290	8290	8290	8290
FN 01/ RS 3010	FN 01/RS 3010	FN 01/ de0760	FN 01/de0770	FN 01/ de4600	FN 01/ de6560	FN 01/ de7630
1,556,496.54	-					
	6,722,699.00	70,246.00	70,246.00	58,802.00	58,802.00	52,493.00
		(8,826.42)	(55,239.70)	(58,802.00)	(24,777.25)	(43,157.68)
-	6,722,699.00	61,419.58	15,006.30	-	34,024.75	9,335.32
1,556,496.54	6,722,699.00	61,419.58	15,006.30	-	34,024.75	9,335.32
		-	-	-	-	-
1,556,496.54	4,752,647.00	50,167.91	3,994.20	-	34,024.75	6,445.75
-	-					
1,556,496.54	4,752,647.00	50,167.91	3,994.20	-	34,024.75	6,445.75
1,556,496.54	5,352,428.17	61,419.58	15,006.30		34,024.75	9,335.32
1,556,496.54	5,352,428.17	61,419.58	15,006.30	-	34,024.75	9,335.32
-	(599,781.17)	(11,251.67)	(11,012.10)	-	-	(2,889.57)
Mitting of the			TO PARTY SERVICE	-		
	599,781.17	11,251.67	11,012.10	The second section (4)	ACCOUNT OF A THE	2,889.57
-	1,370,270.83	-		-	=	
Mark Barriers						
-	1,370,270.83					
	Cana II and an in a canada and a canada and a canada and a canada and a canada and a canada and a canada and a					
1,556,496.54	5,352,428.17	61,419.58	15,006.30		34,024.75	9,335.32
F	TITLE I  3010 - YR 3 8290 FN 01/ RS 3010  1,556,496.54  1,556,496.54  1,556,496.54  1,556,496.54  1,556,496.54	TITLE I  3010 - YR 3 8290 FN 01/ RS 3010 1,556,496.54 - 6,722,699.00  1,556,496.54 - 6,722,699.00  1,556,496.54 - 4,752,647.00 - 4,752,647.00 1,556,496.54 - 5,352,428.17 1,556,496.54 - (599,781.17) - 599,781.17 - 1,370,270.83 - 1,370,270.83	3010 - YR 3 8290 FN 01/ RS 3010 1,556,496.54 - 6,722,699.00 - 6,722,699.00 - 6,722,699.00 - 6,722,699.00 - 6,722,699.00 - 6,722,699.00 - 61,419.58 - 1,556,496.54 - 4,752,647.00 - 1,556,496.54 - 1,556,496.54 - 5,352,428.17 - 1,556,496.54 - (599,781.17)	TITLE I TITLE I TITLE I MIGRANT ED 3060 8290 8290 FN 01/ RS 3010 FN 01/ RS 3010 FN 01/ RS 3010 FN 01/ RS 3010 FN 01/ de0760 FN 01/ de0770 FN 01/de07	TITLE	TITLE I TITLE I TITLE I MIGRANT ED TITLE I MIGRANT ED MIGRATTE MIGRATION EN MIGRANT ED MIGRATTE MIGRANT ED MIGRANT ED MIGRANT ED MIG

2013-14 Unaudited Actuals FEDERAL GRANT AWARDS, REVENUES ALL FUNDS SCHEDULE FOR CATEGORICALS SUBJI

	TITLE I MIGRANT ED	SP ED:IDEA BASIC	SP ED:IDEA BASIC	VOC ED			
FEDERAL CATALOG NUMBER							
RESOURCE CODE	3061	3310	3311	3550	3725	3725	3725
REVENUE OBJECT	8290	8181	8181	8290	8290	8290	8290
LOCAL DESCRIPTION (IF ANY)	FN 01/ de4600	FN 01/ RS 3310	FN 01/ RS 3311	FN 01/ RS 3550	PYR 2	PYR 3	PYR 4
AWARD	THE RESIDENCE						
1) Prior Year Carryover		-			134,700.00	109,720.06	-
2) A.Current Year Award	5,045.01	1,183,488.00		201,893.00			325,000.00
B. Transferability (NCLB)							
C. Other Adjustments		(2,029.50)	2,029.50				
D. Adj Current Yr Award							
(sum lines 2a, 2b, & 2c)	5,045.01	1,181,458.50	2,029.50	201,893.00	-	-	325,000.00
3) Required Matching Funds/Other							
4) Total Available Award							
(sum lines 1,2d, 3)	5,045.01	1,181,458.50	2,029.50	201,893.00	134,700.00	109,720.06	325,000.00
REVENUES							
5) Unearned Revenue Deferred from							
Prior Year	-	-	-			_	
6) Cash Received in Current Year	-	906,496.09	2,029.50	71,768.79	134,700.00	75,739.89	-
7) Contributed Matching Funds						0.01000	
8) Total Available (sum lines 5, 6 & 7)	-	906,496.09	2,029.50	71,768.79	134,700.00	75,739.89	-
EXPENDITURES							
Donor-Authorized Expenditures	5,045.01	1,181,458.50	2,029.50	201,893.00	134,700.00	109,720.06	54,937.92
10) Non Donor-Authorized expenditures		-	all the talkent started				
11) Total Expenditures (line 9 & line 10)	5,045.01	1,181,458.50	2,029.50	201,893.00	134,700.00	109,720.06	54,937.92
12) Amounts Included in Line 6 above							
for Prior Year Adjustments		-					
13) Calculation of Deferred							
Revenue or A/P, & A/R amts							
(line 8 minus line 9 plus line 12)	(5,045.01)	(274,962.41)	-	(130,124.21)	-	(33,980.17)	(54,937.92)
13A) Unearned Revenue			- 1	-			
13B) Accounts Payable							
13C) Accounts Receivable	5,045.01	274,962.41	ALCOHOLD BY	130,124.21	and the second	33,980.17	54,937.92
14) Unused Grant Award Calculation							
(line 4 minus line 9)	-	-	-	-	-	-	270,062.08
15) If Carryover is allowed, enter line 14							
amount here		-	-	-	- 10 m		270,062.08
16) Reconciliation of Revenue							
(line 5 plus line 6 minus line 13a minus			0.005 ==	001 000 00	10.1 700.00	100 700 00	E4.007.00
line 13b plus line 13c)	5,045.01	1,181,458.50	2,029.50	201,893.00	134,700.00	109,720.06	54,937.92

2013-14 Unaudited Actuals FEDERAL GRANT AWARDS, REVENUES ALL FUNDS SCHEDULE FOR CATEGORICALS SUBJI

	THE RESERVE	NCLB-TITLE II, A	NCLB-TITLE II, A	TITLE II, EETT	TITLE II, EETT	TITLE II, EETT	TITLE III-LEP
FEDERAL CATALOG NUMBER							
RESOURCE CODE	3725	4035 - PY3	4035 -PY4	4124	4124	4124	4203 - PY3
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (IF ANY)	TOTAL	FN 01/ RS 4035	FN 01/ RS 4035	FN 01/ de0740	FN 01/ de0741	FN 01/ de0742	FN 01/RS 4203
AWARD		PROPERTY NEWSFALL		THE SERVE STATE			
1) Prior Year Carryover	244,420.06	255,107.86	-				270,022.50
2) A.Current Year Award	325,000.00		929,637.00	1,849,878.00	200,000.00	260,000.00	
B. Transferability (NCLB)	-						
C. Other Adjustments							
D. Adj Current Yr Award							
(sum lines 2a, 2b, & 2c)	325,000.00		929,637.00	1,849,878.00	200,000.00	260,000.00	-
3) Required Matching Funds/Other							
4) Total Available Award			_				
(sum lines 1,2d, 3)	569,420.06	255,107.86	929,637.00	1,849,878.00	200,000.00	260,000.00	270,022.50
REVENUES							
5) Unearned Revenue Deferred from							
Prior Year	-						
Cash Received in Current Year	210,439.89	255,107.86	555,539.00	1,582,005.60	143,750.00	140,000.00	270,022.50
7) Contributed Matching Funds					===	4.40.000.00	070 000 50
8) Total Available (sum lines 5, 6 & 7)	210,439.89	255,107.86	555,539.00	1,582,005.60	143,750.00	140,000.00	270,022.50
EXPENDITURES						0.1.070.10	070 000 50
<ol><li>Donor-Authorized Expenditures</li></ol>	299,357.98	255,107.86	164,022.17	1,581,992.85	130,665.41	94,973.13	270,022.50
10) Non Donor-Authorized expenditures	-		101 000 17	4 504 000 05	100 005 11	04.070.40	070 000 50
11) Total Expenditures (line 9 & line 10)	299,357.98	255,107.86	164,022.17	1,581,992.85	130,665.41	94,973.13	270,022.50
12) Amounts Included in Line 6 above							
for Prior Year Adjustments							
13) Calculation of Deferred							
Revenue or A/P, & A/R amts	(00.010.00)		004 540 00	40.75	40.004.50	45,000,07	
(line 8 minus line 9 plus line 12)	(88,918.09)	-	391,516.83	12.75	13,084.59	45,026.87	
13A) Unearned Revenue	· ·		391,516.83	12.75	13,084.59	45,026.87	
13B) Accounts Payable	00.040.00						
13C) Accounts Receivable	88,918.09	- Alberta Company	Control of the Control of Control	- Carlotte Control Control	March Control of the State of		The second second
14) Unused Grant Award Calculation	070 000 00		705 044 00	267 005 15	69,334.59	165,026.87	
(line 4 minus line 9)	270,062.08	-	765,614.83	267,885.15	09,334.39	100,020.07	-
15) If Carryover is allowed, enter line 14	270,000,00		765,614.83	267,885.15	69,334.59	165,026.87	
amount here 16) Reconciliation of Revenue	270,062.08		700,014.03	201,000.10	09,334.39	100,020.07	THE WASTERDAY
(line 5 plus line 6 minus line 13a minus							
	299,357.98	255,107.86	164,022.17	1,581,992.85	130,665.41	94,973.13	270,022.50
line 13b plus line 13c)	299,331.90	200,107.00	104,022.17	1,001,002.00	100,000.41	04,070.10	210,022.00

2013-14 Unaudited Actuals FEDERAL GRANT AWARDS, REVENUES ALL FUNDS SCHEDULE FOR CATEGORICALS SUBJI

	TITLE III-LEP	MCKINNEY-VENTO	
FEDERAL CATALOG NUMBER			
RESOURCE CODE	4203 - YR4	5630	
REVENUE OBJECT	8290	8290	SUBTOTAL
LOCAL DESCRIPTION (IF ANY)	FN 01/RS 4203	FN 01/RS 5630	FN 01
AWARD			
1) Prior Year Carryover		451.58	2,326,498.54
2) A.Current Year Award	639,897.00		12,628,126.01
B. Transferability (NCLB)			•
C. Other Adjustments			(190,803.05)
D. Adj Current Yr Award			
(sum lines 2a, 2b, & 2c)	639,897.00	-	12,437,322.96
3) Required Matching Funds/Other			-
4) Total Available Award			
(sum lines 1,2d, 3)	639,897.00	451.58	14,763,821.50
REVENUES			
5) Unearned Revenue Deferred from			
Prior Year		451.58	451.58
6) Cash Received in Current Year	494,370.00		11,035,305.38
7) Contributed Matching Funds	40.4.070.00	454.50	44 005 750 00
8) Total Available (sum lines 5, 6 & 7)	494,370.00	451.58	11,035,756.96
EXPENDITURES	444 500 50	400.04	44 050 000 04
9) Donor-Authorized Expenditures	444,520.53	183.94	11,659,983.04
10) Non Donor-Authorized expenditures 11) Total Expenditures (line 9 & line 10)	444 500 50	183.94	11 050 002 04
, , , , , , , , , , , , , , , , , , , ,	444,520.53	183.94	11,659,983.04
12) Amounts Included in Line 6 above			
for Prior Year Adjustments			
13) Calculation of Deferred			
Revenue or A/P, & A/R amts	49,849.47	267.64	(624,226.08)
(line 8 minus line 9 plus line 12) 13A) Unearned Revenue	49,849.47	267.64	499,758.15
13B) Accounts Payable	45,045.47	207.04	499,700.10
13C) Accounts Receivable	_		1,123,984.23
14) Unused Grant Award Calculation			1,120,004.20
(line 4 minus line 9)	195,376.47	267.64	3,103,838.46
15) If Carryover is allowed, enter line 14	100,010.41	207.04	0,100,000.40
amount here	195,376.47	267.64	3,103,838.46
16) Reconciliation of Revenue	100,010.11	20,.01	0,.00,000.10
(line 5 plus line 6 minus line 13a minus			
line 13b plus line 13c)	444,520.53	183.94	11,659,983.04

2013-14 Unaudited Actuals FEDERAL GRANT AWARDS, REVENUES ALL FUNDS SCHEDULE FOR CATEGORICALS SUBJI

	VOC ED ADULTS	ABE:321	ABE-SEC 231	ABE-ENG LIT	FAM LIT/SEC 225		
FEDERAL CATALOG NUMBER							A Control of the last
RESOURCE CODE	3555	3905	3913	3926	3940		
REVENUE OBJECT	8290	8290	8290	8290	8290	SUBTOTAL	GRAND
LOCAL DESCRIPTION (IF ANY)	FN 11/ RS 3555	FN 11/ RS 3905	FN 11/ RS 3913	FN 11 /RS 3926	FN11/RS3940	FN 11	TOTAL
AWARD							
1) Prior Year Carryover			-	-	-	-	2,326,498.54
2) A.Current Year Award	13,514.00	69,755.00	61,605.00	45,429.00	10,000.00	200,303.00	12,828,429.01
B. Transferability (NCLB)						-	
C. Other Adjustments						-	(190,803.05)
D. Adj Current Yr Award							
(sum lines 2a, 2b, & 2c)	13,514.00	69,755.00	61,605.00	45,429.00	10,000.00	200,303.00	12,637,625.96
3) Required Matching Funds/Other						-	-
4) Total Available Award							
(sum lines 1,2d, 3)	13,514.00	69,755.00	61,605.00	45,429.00	10,000.00	200,303.00	14,964,124.50
REVENUES					100		
5) Unearned Revenue Deferred from							
Prior Year			V St. Albertan St.	Call No. Newscartner Contract			451.58
<ol><li>Cash Received in Current Year</li></ol>	13,514.00	18,403.00	11,631.00	11,375.00	4,646.00	59,569.00	11,094,874.38
7) Contributed Matching Funds				7. 222 22			-
8) Total Available (sum lines 5, 6 & 7)	13,514.00	18,403.00	11,631.00	11,375.00	4,646.00	59,569.00	11,095,325.96
EXPENDITURES							
9) Donor-Authorized Expenditures	13,514.00	69,755.00	61,605.00	45,429.00	10,000.00	200,303.00	11,860,286.04
10) Non Donor-Authorized expenditures					40.000.00	-	
11) Total Expenditures (line 9 & line 10)	13,514.00	69,755.00	61,605.00	45,429.00	10,000.00	200,303.00	11,860,286.04
12) Amounts Included in Line 6 above							
for Prior Year Adjustments							-
13) Calculation of Deferred							
Revenue or A/P, & A/R amts					/= a= / aa)	// /0 =0 / 00)	(704 000 00)
(line 8 minus line 9 plus line 12)	-	(51,352.00)	(49,974.00)	(34,054.00)	(5,354.00)	(140,734.00)	
13A) Unearned Revenue		-	-	-	- Carrier	•	499,758.15
13B) Accounts Payable				2122122	5.554.00	-	4 004 740 00
13C) Accounts Receivable	-	51,352.00	49,974.00	34,054.00	5,354.00	140,734.00	1,264,718.23
14) Unused Grant Award Calculation							0.400.000.40
(line 4 minus line 9)	-	-	-	-	-		3,103,838.46
15) If Carryover is allowed, enter line 14							2 402 020 40
amount here						•	3,103,838.46
16) Reconciliation of Revenue							
(line 5 plus line 6 minus line 13a minus	10.511.00	00 755 00	04 005 00	45 400 00	40,000,00	200 202 00	11 000 200 04
line 13b plus line 13c)	13,514.00	69,755.00	61,605.00	45,429.00	10,000.00	200,303.00	11,860,286.04

2013-14 Unaudited Actuals STATE GRANT AWARDS ALL FUNDS (REVENUE & EXPENDITURE)

ALL FUNDS (REVENUE & EXPENDITURES)
SCHEDULE FOR CATEGORICALS SUBJECT TO UNEARNED REVENUES (GRANTS)

SCHEDULE FOR CATEGORICALS SUBJECT		EVENUES (GRAN	IS)			
STATE PROGRAM NAME	ASES	AG INCENTIVE		CD:ST PRESCH		
STATE ID NUMBER (if any)	23939	03068		03038		
RESOURCE CODE	6010	7010	A THE RESERVE	6105	U.S. C. WESTERN	
REVENUE OBJECT	8590	8590	SUBTOTAL	8590	SUBTOTAL	GRAND
LOCAL DESCRIPTION (if any)	FN 01/ RS 6010	FN 01/ RS 7010	FN 01	FN 12/ RS 6105	FN 12	TOTAL
AWARD						
a. Prior Year Carryover	-	12,041.86	12,041.86	-	- 1	12,041.86
2a) Current Year Award	1,780,312.00	26,899.00	1,807,211.00	1,809,712.00	1,809,712.00	3,616,923.00
b) Other adjustments		·		(258,049.00)	(258,049.00)	(258,049.00)
c) Adj Curr Yr Award				,		
(sum lines 2a throught 2d)	1,780,312.00	26,899.00	1,807,211.00	1,551,663.00	1,551,663.00	3,358,874.00
3) Required Matching Fnds/Other	1,1.00,0.12.00	20,000.00	1,001,211100	1,001,000.00	-	-
4) Total Available Award						
(sum lines 1, 2c, & 3)	1,780,312.00	38,940.86	1,819,252.86	1,551,663.00	1,551,663.00	3,370,915.86
REVENUES	1,700,312.00	30,340.00	1,019,232.00	1,551,665.00	1,551,005.00	3,370,913.00
5) Unearned Revenue Deferred from Prior					SALAS DESCRIPTION	
,		40.044.00	40.044.00	4 007 407 04	4 007 407 04	4 400 400 07
Year	4 000 000 00	12,041.86	12,041.86	1,397,427.21	1,397,427.21	1,409,469.07
6) Cash Received in Current Year	1,602,280.80	26,899.00	1,629,179.80	113.37	113.37	1,629,293.17
7) Contributed Matching Funds						-
8) Total Available (sum lines 5, 6 & 7)	1,602,280.80	38,940.86	1,641,221.66	1,397,540.58	1,397,540.58	3,038,762.24
EXPENDITURES					正 不可可以 法 正	
Donor-Authorized Expenditures	1,780,312.00	24,681.29	1,804,993.29	1,551,663.00	1,551,663.00	3,356,656.29
10) Non Donor-Authorized Expenditures						
11) Total Expenditures (line 9 & line 10)	1,780,312.00	24,681.29	1,804,993.29	1,551,663.00	1,551,663.00	3,356,656.29
12) Amounts Included in Line 6 above						
. for Prior Year Adjustments			-			
13) Calculation of Unearned Revenue or A/P,						
& A/R amounts (line 8 minus line 9 plus line						
12)	(178,031.20)	14,259.57	(163,771.63)	(154,122.42)	(154,122.42)	(317,894.05)
13a) Unearned Revenue	(170,001.20)	14,259.57	14,259.57	(104,122.42)	(104,122.42)	14,259.57
13b) Accounts Payable	KIND OF THE OWNER, WASHINGTON	14,200.01	14,200.01	Maria Charles Salvas	AND DESCRIPTION OF THE PERSON	14,200.01
13c) Accounts Receivable	178,031.20	_	178,031.20	154,122.42	154,122.42	332,153.62
14) Unused Grant Award Calculation	170,031.20		170,031.20	104,122.42	104,122.42	332,133.02
(line 4 minus line 9)	_	14,259.57	14,259.57			14 250 57
	-	14,209.57	14,209.57	-		14,259.57
15) If Carryover is allowed, enter line 14		44.050.57	44.050.57			44.050.57
amount here		14,259.57	14,259.57	-		14,259.57
16) Reconciliation of Revenue (line 5 plus line						
6 minus line 13a minus 13b plus line 13c)	1,780,312.00	24,681.29	1,804,993.29	1,551,663.00	1,551,663.00	3,356,656.29

2013-14 Unaudited Actuals LOCAL GRANT AWARDS, REVENUES, AND EXPENDITURES

SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES (GRANTS)

LOCAL PROGRAM NAME RESOURCE CODE	MS Software Voucher RS 9010	MS General Purpose Vchr RS 9010	MS San Frn Settlement RS 9010	Other Local Resources RS 9010	Comm Grnt Prg Chukchansi RS 9138	Comm Grnt Prg Chukchansi RS 9138	Comm Grnt Prg Chukchansi RS 9138
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)	Dept 508	Dept 509	Dept 512		Site 260-320	Site 400	Site 460
AWARD							
1) a. Prior Year Carryover	\$0.00	\$1,688.84	\$0.00	1,688.84	\$3,071.31	\$3,769.66	\$694.70
a. Current Year Award     b. Other Adjustments	\$63,511.86	\$390,859.85	\$0.00	454,371.71 -	\$0.00	\$0.00	\$0.00
c. Adj Cur Yr Award (sum lines 2a thru 2b)	63,511.86	390,859.85	_	454,371.71	-	-	_
Required Matching Funds/Other     Total Available Award (sum	-	-	-	•	-	-	
lines 1, 2e, &3)	63,511.86	392,548.69	-	456,060.55	3,071.31	3,769.66	694.70
REVENUES							
5) Unearned Revenue Deferred from Prior Year	\$0.00	\$1,688.84	\$0.00	1,688.84	\$3,071.31	\$3,769.66	\$694.70
Cash Received in Current Year	\$63,511.86	\$0.00	\$0.00	63,511.86			
7) Contributed Matching Funds	-	-					_
8) Total Available (sum lines 5, 6 & 7)	63,511.86	1,688.84		65,200.70	3,071.31	3,769.66	694.70
EXPENDITURES							
Donor-Authorized Expenditures	\$14,974.86	\$392,548.69	\$0.00	\$407,523.55	\$0.00	\$992.50	\$694.70
10) Non Donor-Authorized Expenditures	-		•				
11) Total Expenditures (line 9 plus line 10)	14,974.86	392,548.69	-	407,523.55	_	992.50	694.70
12) Amounts Included in Line 6 above for Prior Year Adjustments			-		-	-	-
13) Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 - line 9 + line 12)	48,537.00	(390,859.85)	_	(342,322.85)	3,071.31	2,777.16	-
13A) Unearned Revenue	48,537.00	-		48,537.00	3,071.31	2,777.16	
13B) Accounts Payable							
13C) Acounts Receivable		390,859.85	The state of the state of	342,322.85	The second second	COLOR POLEM	N THE RESIDENCE
14) Unused Grant Award Calculation (line 4 minus line 9)	48,537.00	-	-	48,537.00	3,071.31	2,777.16	-
15) If Carryover is allowed, enter line 14 amount here	48,537.00	-	-	48,537.00	3,071.31	2,777.16	-
16) Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus 13b plus line 13c)	14,974.86	392,548.69	-	407,523.55	-	992.50	694.70

2013-14 Unaudited Actuals LOCAL GRANT AWARDS, REVENUES SCHEDULE FOR CATEGORICALS SU

	Comm Grnt Prg	Comm Grnt Prg	Comm Grnt Prg	JBT Food Tech	JBT Food Tech	JBT Food Tech	JBT Food Tech
LOCAL PROGRAM NAME	Chukchansi	Chukchansi	Chukchansi	& Mini Grant	& Mini Grant	& Mini Grant	& Mini Grant
RESOURCE CODE	RS 9138	RS 9138	RS 9138	RS 9179	RS 9179	RS 9179	RS 9179
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)	Site 490	Site 630		RS 9179 Yr 0	RS 9179 Yr 1	RS 9179 Yr 2	RS 9179 YR 3
AWARD							
1) a. Prior Year Carryover	\$21.00	\$2,784.00	10,340.67	\$2,697.71	\$1,074.43	\$2,873.86	\$4,449.49
2) a. Current Year Award	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00
b. Other Adjustments							
c. Adj Cur Yr Award (sum lines 2a thru 2b)	-	-		-	-	-	-
3) Required Matching Funds/Other	-	₩ (					
4) Total Available Award (sum							
lines 1, 2e, &3)	21.00	2,784.00	10,340.67	2,697.71	1,074.43	2,873.86	4,449.49
REVENUES							
5) Unearned Revenue Deferred from Prior Year	\$21.00	\$2,784.00	10,340.67	\$2,697.71	\$1,074.43	\$2,873.86	\$4,449.49
Cash Received in Current Year			-				
7) Contributed Matching Funds							
8) Total Available (sum lines 5, 6 & 7)	21.00	2,784.00	10,340.67	2,697.71	1,074.43	2,873.86	4,449.49
EXPENDITURES							
Donor-Authorized Expenditures	\$0.00	\$0.00	1,687.20	\$2,138.00	\$223.88	\$1,241.19	\$3,674.09
10) Non Donor-Authorized Expenditures							
11) Total Expenditures (line 9 plus line 10)	-		1,687.20	2,138.00	223.88	1,241.19	3,674.09
12) Amounts Included in Line 6 above for Prior			化物质抗性性				
Year Adjustments	-	-					
13) Calculation of Unearned Revenue or A/P,							
& A/R amounts (line 8 - line 9 + line 12)	21.00	2,784.00	8,653.47	559.71	850.55	1,632.67	775.40
13A) Unearned Revenue	21.00	2,784.00	8,653.47	559.71	850.55	1,632.67	775.40
13B) Accounts Payable							
13C) Acounts Receivable	The second of the second	Control of the	THE STATE OF STREET	MATERIAL PROPERTY.	AND THE PARTY OF T	ALTONOMIC TO THE	Barrier Control
14) Unused Grant Award Calculation		2					
(line 4 minus line 9)	21.00	2,784.00	8,653.47	559.71	850.55	1,632.67	775.40
15) If Carryover is allowed, enter line 14							
amount here	21.00	2,784.00	8,653.47	559.71	850.55	1,632.67	775.40
16) Reconciliation of Revenue (line 5 plus line							
6 minus line 13a minus 13b plus line 13c)	-	-	1,687.20	\$2,138.00	223.88	1,241.19	3,674.09

2013-14 Unaudited Actuals LOCAL GRANT AWARDS, REVENUES SCHEDULE FOR CATEGORICALS SU

	JBT Food Tech	JBT Food Tech	1st Five	1st Five	1st Five	1st Five	1st Five
LOCAL PROGRAM NAME	& Mini Grant	& Mini Grant	Madera County	Madera County	Madera County	Madera County	Madera County
RESOURCE CODE	RS 9179	RS 9179	RS 9226	RS 9226	RS 9226	RS 9226	RS 9226
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	\$8,669.00
LOCAL DESCRIPTION (if any)	RS 9179 YR 4	RS 9179	Site 290,300,310,360	Site 420, 440, 460, 470	Site 520 & 580	Site 620, 630, 650, 670	RS 9226
AWARD							
1) a. Prior Year Carryover	\$0.00	\$11,095.49	\$2,456.67	\$2,521.78	\$26.26	\$172.44	5,177.15
2) a. Current Year Award	\$10,000.00	10,000.00					
b. Other Adjustments		· ·					
c. Adj Cur Yr Award (sum lines 2a thru 2b)	10,000.00	10,000.00	-	-	-	-	
Required Matching Funds/Other				-	=	-	
4) Total Available Award (sum							
lines 1, 2e, &3)	10,000.00	21,095.49	2,456.67	2,521.78	26.26	172.44	5,177.15
REVENUES							
5) Unearned Revenue Deferred from Prior Year	\$0.00	11,095.49	\$2,456.67	\$2,521.78	\$26.26	\$172.44	5,177.15
Cash Received in Current Year	\$10,000.00	10,000.00	\$0.00	\$0.00	\$0.00	\$0.00	-
7) Contributed Matching Funds		- 1	\$0.00	\$0.00	\$0.00	\$0.00	
8) Total Available (sum lines 5, 6 & 7)	10,000.00	21,095.49	2,456.67	2,521.78	26.26	172.44	5,177.15
EXPENDITURES							
Donor-Authorized Expenditures	\$4,476.48	11,753.64	\$2,385.29	\$2,521.78	\$0.00	\$0.00	4,907.07
10) Non Donor-Authorized Expenditures		-	¥	-	*	-	-
11) Total Expenditures (line 9 plus line 10)	4,476.48	11,753.64	2,385.29	2,521.78	=	-	4,907.07
12) Amounts Included in Line 6 above for Prior Year Adjustments							
'			-	-	-	-	
13) Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 - line 9 + line 12)	5,523.52	9,341.85	71.38		26.26	172.44	270.08
13A) Unearned Revenue	5,523.52	9,341.85	71.38		26.26	172.44	270.08
13B) Accounts Payable	0,020.02	9,541.05	71.50		20.20	172.44	210.00
13C) Accounts Receivable	-	-	<u>-</u>		TOTAL CANADA	1 10 10 10 10 10	10 11 11 11 12 12 12 11 11 11 12 11 11 11
14) Unused Grant Award Calculation							
(line 4 minus line 9)	5,523.52	9,341.85	71.38	-	26.26	172.44	270.08
15) If Carryover is allowed, enter line 14	,						
amount here	5,523.52	9,341.85	71.38	-	26.26	172.44	270.08
16) Reconciliation of Revenue (line 5 plus line							
6 minus line 13a minus 13b plus line 13c)	4,476.48	11,753.64	2,385.29	2,521.78	=	-	4,907.07

2013-14 Unaudited Actuals LOCAL GRANT AWARDS, REVENUES SCHEDULE FOR CATEGORICALS SU

	Healthy Schls	McKinney-Vento	HS Const.	R.O.P.	R.O.P.	SJVU	
LOCAL PROGRAM NAME	Program	Homless Prgrm	Project		RFP Prop Tax	Air Pollution	
RESOURCE CODE	RS 9303	RS 9485	RS 9316	RS 9665	RS9669	RS 9696	
REVENUE OBJECT	8699	8699	8699	8677	8677	8699	SUBTOTAL
LOCAL DESCRIPTION (if any)	Various	Various	Various	Site 410	Site 410	Site 260	FN 01
AWARD							
1) a. Prior Year Carryover	\$6,532.19	\$0.00	\$66,974.52	\$88,692.00	\$0.00	\$0.00	190,500.86
2) a. Current Year Award	\$0.00	\$0.00	\$0.00	\$617,592.49	\$0.00	\$100,000.00	1,181,964.20
b. Other Adjustments	\$0.00	\$0.00	\$0.00	(\$103,150.49)	\$0.00	\$0.00	(103,150.49)
c. Adj Cur Yr Award (sum lines 2a thru 2b)	-	-	-	514,442.00	-	100,000.00	1,078,813.71
3) Required Matching Funds/Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
4) Total Available Award (sum							
lines 1, 2e, &3)	6,532.19	-	66,974.52	603,134.00	-	100,000.00	1,269,314.57
REVENUES							
5) Unearned Revenue Deferred from Prior Year	\$6,532.19	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	34,834.34
Cash Received in Current Year	\$0.00	\$0.00	\$6,974.04	\$228,677.85	\$0.00	\$100,000.00	409,163.75
7) Contributed Matching Funds							
8) Total Available (sum lines 5, 6 & 7)	6,532.19	-	6,974.04	228,677.85	-	100,000.00	443,998.09
EXPENDITURES							
Donor-Authorized Expenditures	\$0.00	\$0.00	\$31,389.09	\$531,127.36	\$0.00	\$100,000.00	1,088,387.91
10) Non Donor-Authorized Expenditures							-
11) Total Expenditures (line 9 plus line 10)	_	-	31,389.09	531,127.36	-	100,000.00	1,088,387.91
12) Amounts Included in Line 6 above for Prior							
Year Adjustments							-
13) Calculation of Unearned Revenue or A/P,							
& A/R amounts (line 8 - line 9 + line 12)	6,532.19	-	(24,415.05)	(302,449.51)	-	-	(644,389.82)
13A) Unearned Revenue	6,532.19		-			1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -	73,334.59
13B) Accounts Payable							
13C) Acounts Receivable	-	ALTON DE	24,415.05	302,449.51	Little Control	(A) (A) (A) (A)	717,724.41
14) Unused Grant Award Calculation							
(line 4 minus line 9)	6,532.19	-	35,585.43	72,006.64	-	-	180,926.66
15) If Carryover is allowed, enter line 14	0.500.40		05 505 40	70 000 04			490 000 00
amount here	6,532.19	-	35,585.43	72,006.64	-	-	180,926.66
16) Reconciliation of Revenue (line 5 plus line				F04 107 55		400 000 00	4 000 007 04
6 minus line 13a minus 13b plus line 13c)	-	-	31,389.09	531,127.36	-	100,000.00	1,088,387.91

2013-14 Unaudited Actuals
LOCAL GRANT AWARDS, REVENUES
SCHEDULE FOR CATEGORICALS SU

LOCAL PROGRAM NAME		SCOE/Migrant Head Start	SCOE/Migrant Head Start	SCOE/Migrant Head Start		FIRST 5
RESOURCE CODE	9515	9515	9515	9515		9226
REVENUE OBJECT	8699	8699	8699	8699	SUBTOTAL	8699
LOCAL DESCRIPTION (if any)	DE 000	DE 7510	DE 7650	TOTAL	FN 11	de0000
AWARD					TO THE STREET	
a. Prior Year Carryover		8,737.53		8,737.53	8,737.53	7,857.22
2) a. Current Year Award	8,221.11		11,447.06	19,668.17	19,668.17	66,336.00
b. Other Adjustments	(462.17)			(462.17)	(462.17)	(3,224.38)
c. Adj Cur Yr Award (sum lines 2a thru 2b)	7,758.94	-	11,447.06	19,206.00	19,206.00	63,111.62
3) Required Matching Funds/Other						
4) Total Available Award (sum						
lines 1, 2e, &3)	7,758.94	8,737.53	11,447.06	27,943.53	27,943.53	70,968.84
REVENUES						
5) Unearned Revenue Deferred from Prior Year				•		
Cash Received in Current Year	7,758.94	8,737.53	-	16,496.47	16,496.47	44,999.62
7) Contributed Matching Funds						
8) Total Available (sum lines 5, 6 & 7)	7,758.94	8,737.53	-	16,496.47	16,496.47	44,999.62
EXPENDITURES						
Donor-Authorized Expenditures	7,758.94	8,737.53	1,128.09	17,624.56	17,624.56	70,968.84
10) Non Donor-Authorized Expenditures						
11) Total Expenditures (line 9 plus line 10)	7,758.94	8,737.53	1,128.09	17,624.56	17,624.56	70,968.84
12) Amounts Included in Line 6 above for Prior						
Year Adjustments						
13) Calculation of Unearned Revenue or A/P,						
& A/R amounts (line 8 - line 9 + line 12)	-	-	(1,128.09)	(1,128.09)	(1,128.09)	(25,969.22)
13A) Unearned Revenue						
13B) Accounts Payable						
13C) Acounts Receivable	DESCRIPTION OF THE PARTY.		1,128.09	1,128.09	1,128.09	25,969.22
14) Unused Grant Award Calculation						
(line 4 minus line 9)	-	; <b>-</b>	10,318.97	10,318.97	10,318.97	-
15) If Carryover is allowed, enter line 14			20.00.00.00			
amount here	=	=	10,318.97	10,318.97	10,318.97	-
16) Reconciliation of Revenue (line 5 plus line						
6 minus line 13a minus 13b plus line 13c)	7,758.94	8,737.53	1,128.09	17,624.56	17,624.56	70,968.84

2013-14 Unaudited Actuals LOCAL GRANT AWARDS, REVENUES SCHEDULE FOR CATEGORICALS SU

LOCAL PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	FIRST 5 9226 8699 de4050	FIRST 5 9226 8699 de7910	SUBTOTAL FN 12	GRAND TOTAL
AWARD				
a. Prior Year Carryover     a. Current Year Award     b. Other Adjustments	- 26,123.41	68,266.34 (9,883.28)	7,857.22 160,725.75 (13,107.66)	207,095.61 1,362,358.12 (116,720.32)
c. Adj Cur Yr Award (sum lines 2a thru 2b) 3) Required Matching Funds/Other 4) Total Available Award (sum	26,123.41	58,383.06	147,618.09	1,245,637.80 -
lines 1, 2e, &3)	26,123.41	58,383.06	155,475.31	1,452,733.41
REVENUES				
5) Unearned Revenue Deferred from Prior Year 6) Cash Received in Current Year	-	- 43,338.86	88,338.48	34,834.34 513,998.70
7) Contributed Matching Funds 8) Total Available (sum lines 5, 6 & 7)	-	43,338.86	88,338.48	548,833.04
EXPENDITURES	00.400.44	50,000,00	455 475 04	4 004 407 70
Donor-Authorized Expenditures     Non Donor-Authorized Expenditures	26,123.41	58,383.06	155,475.31	1,261,487.78
11) Total Expenditures (line 9 plus line 10)	26,123.41	58,383.06	155,475.31	1,261,487.78
12) Amounts Included in Line 6 above for Prior Year Adjustments			•	
13) Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 - line 9 + line 12)	(26,123.41)	(15,044.20)	(67,136.83)	(712,654.74)
13A) Unearned Revenue		7. 17. 18. 18. 18. 18. 18. 18. 18. 18. 18. 18		73,334.59
13B) Accounts Payable				
13C) Acounts Receivable	26,123.41	15,044.20	67,136.83	785,989.33
14) Unused Grant Award Calculation (line 4 minus line 9)	-	-		191,245.63
15) If Carryover is allowed, enter line 14 amount here	-	-	-	191,245.63
16) Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus 13b plus line 13c)	26,123.41	58,383.06	155,475.31	1,261,487.78

2013-14 Unaudited Actuals (Entitlements)
TOTAL ENTITLEMENTS ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES (ENTITLEMENTS)

AWARD	FN 01	FN 11	FN 12	FN 73	GRAND TOTAL
4-) Drive Veer Destricted Ending Release	¢4 142 107 47	11,952.84	71,193.24	\$67,747.98	\$1,293,091.53
1a) Prior Year Restricted Ending Balance	\$1,142,197.47	315,535.57	12,301.91	\$229.77	\$9,981,105.45
2a) Current Year Award	\$9,653,038.20	315,535.57	12,301.91	\$229.77	φ9,961,105.45
b) Block Grant Tsf (Ob 8995)					
c. Cat Flex Transfers(Obj 8998)	C440 455 40	(64 270 00)		\$0.00	\$85,077.10
d. Other Adjustments	\$149,455.10	(64,378.00)	-	φυ.υυ	\$65,077.10
e. Adj Curr yr Award	£0,000,400,00	054 457 57	£40 204 04	\$229.77	\$40.066.490.EE
(sum lines 2a through 2d)	\$9,802,493.30	251,157.57	\$12,301.91	\$0.00	\$10,066,182.55
3) Required Matching Funds/Other	\$10,566,509.93	44,541.39	-	\$0.00	\$10,611,051.32
4) Total Available Award	CO4 544 000 70	207.054.00	CO2 405 45	\$67,977.75	¢04 070 005 40
(sum lines 1a,2d, & 3)	\$21,511,200.70	307,651.80	\$83,495.15		\$21,970,325.40
*Check 4 from all sheets	\$21,511,200.70	307,651.80	83,495.15	\$67,977.75	\$21,970,325.40
REVENUES			New York Control		
5) Cash Received in Current Year	\$8,946,444.40	60,213.00	8,528.91	\$229.77	\$9,015,416.08
6) Amounts included in line 5 for					
Prior Year Adjustments	\$0.00	-	3,633.00	\$0.00	\$3,633.00
7a) Accounts Receivable					
(line 2 minus lines 5 & 6)	\$856,048.90	\$190,944.57	\$140.00	\$0.00	\$1,047,133.47
*Check 7a) from all sheets	\$856,048.90	\$190,944.57	140.00	\$0.00	\$1,047,133.47
7b) Non-current Accounts Receivable	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
7c) Current Accounts Receivable (7a-7b)	\$856,048.90	\$190,944.57	\$140.00	\$0.00	\$1,047,133.47
*Check 7c) from all sheets	\$856,048.90	\$190,944.57	\$140.00	\$0.00	\$1,047,133.47
8) Contributed Matching Funds	\$4,106,509.93	44,541.39	-	\$0.00	\$4,151,051.32
9) Total Available					
(sum lines 5, 7c & 8)	\$13,909,003.23	\$295,698.96	8,668.91	\$229.77	\$14,213,600.87
*Check 9) from all sheets	\$13,909,003.23	\$295,698.96	8,668.91	\$229.77	\$14,213,600.87
EXPENDITURES					
10) Donor-Authorized Expenditures	\$16,998,491.70	305,357.25	\$10,480.28	\$9,000.00	\$17,323,329.23
11) Non Donor-Authorized Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
12) Total Expenditures (line 10 plus line 11)	\$16,998,491.70	\$305,357.25	\$10,480.28	\$9.000.00	\$17,323,329.23
*Check 12) from all sheets	\$16,998,491.70	\$305,357.25	\$10,480.28	\$9,000.00	\$17,323,329.23
Restricted Ending Balance =	ψ10,000,401.70	ψουσ,σσ1.25	ψ10,700.20	ψο,οσο.οσ	ψ11,020,020.20
13) Current Year (line 4 minus line 10)	\$4,512,709.00	\$2,294.55	\$73,014.87	\$58,977.75	\$4,646,996.17
*Check 13) from all sheets	\$4,512,709.00	2,294.55	\$73,014.87	\$58,977.75	\$4,646,996.17

2013-14 Unaudited Actuals (Entitlements)
FEDERAL AWARDS, REVENUES, AND ALL FUNDS ALL FUNDS ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES (ENTITLEMENTS)

FEDERAL PROGRAM NAME	Medi-Cal Billing Option	Medi-Cal Billing Option	Medi-Cal Billing Option		FEET SEE STATE
FEDERAL CATALOG NUMBER	93.778	93.778	93.778		
RESOURCE CODE	5640 PY2	5640 PY3	5640 PY4		
REVENUE OBJECT	8290	8290	8290	SUBTOTAL	GRAND
LOCAL DESCRIPTION (if any)	FN 01-5640	FN 01-5640	FN 01-5640	FN 01	TOTAL
AWARD					
Prior Year Restricted				\$0.00	Harry Barrier
Ending Balance	8,667.85	20,296.59	-	28,964.44	28,964.44
2) a. Current Year Award			73,807.27	73,807.27	73,807.27
b. Other Adjustments				-	
c. Adj Curr Yr Award					
(sum lines 2a & 2b)	-	=	73,807.27	73,807.27	73,807.27
3) Required Matching Funds/Other	-	-	-	-	
4) Total Available Award					
(sum lines 1, 2c, & 3)	8,667.85	20,296.59	73,807.27	102,771.71	102,771.71
REVENUES					
5) Cash Received in Current Year	-	-	73,807.27	73,807.27	73,807.27
6) Amounts Included in line 5 for					
Prior Year Adjustments	-	-	-	-	
7a) Accounts Receivable					
(line 2 minus lines 5 & 6)	THE RESERVE OF THE PARTY OF THE	-	Company of the		ARTON SERVICE
7b) Non-current Accounts Receivable	-	-	-	-17	-
7c) Current Accounts Receivable					
(7a-7b)	-	, -	-		-
8) Contributed Matching Funds				- 1-1 - 1-1	Mark Radio
9) Total Available					
(sum of lines 5, 7c, & 8)	-	-	73,807.27	73,807.27	73,807.27
EXPENDITURES					
10) Donor Authorized Expenditures	8,667.85	20,296.59	41,380.66	70,345.10	70,345.10
11) Non Donor-Authorized					
Expenditures				-	•
12) Total Expenditures					
(line 10 plus line 11)	8,667.85	20,296.59	41,380.66	70,345.10	70,345.10
RESTRICTED ENDING BALANCE					
13) Current Year (line 4 minus line 10)	-	-	32,426.61	32,426.61	32,426.61

2013-14 Unaudited Actuals (Entitlements)
STATE AWARDS, REVENUES, AND EXPENDITURES
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES (ENTITLEMENTS)

STATE PROGRAM NAME		PCA 10056	PCA 10056				
STATE ID NUMBER	ELAP	Prop 39-CACEJA	LOTTERY:INST MAT'L	SPEC ED	SPEC ED	EIA/LEP	EIA/LEP
RESOURCE CODE	6286	6230	6300	6500	6512	7090	7091
REVENUE ACCOUNT	8590	8590	8560	8550	8550	8311	8311
LOCAL DESCRIPTION (if any)	FN 01/RS 6286	FN 01/ RS 6230	FN 01/ RS 6300	FN 01/ RS 6500	FN 01/ RS 6512	FN 01/ RS 7091	FN 01/ RS 7091
AWARD							
1 a. Prior Year Restricted							
Ending Balance	35,349.99	-	621,345.64		50,683.54	168,805.72	137,876.73
2 a. Current Year Award		292,039.00	732,049.97	3,771,726.00			
b. Other Adjustments							
c. Adj Curr Yr Award				_			
(sum lines 2a through 2d)	-	292,039.00	732,049.97	3,771,726.00	-	-	-
3 Required Matching Funds/other				7,177,993.64			
4 Total Available Award							
(sum lines 1c, 2e, & 3)	35,349.99	292,039.00	1,353,395.61	10,949,719.64	50,683.54	168,805.72	137,876.73
REVENUES							
5 Cash Received in Current Year	-	292,039.00	110,006.03	3,771,726.00			
6 Amounts Included in line 5 for Prior							
Year Adjustments							
7 a) Accounts Receivable	9.78.71957		THE WILLIAM SERVICES	THE PARTY	COLUMN TOWNS	在死亡。 <del>李</del> 子	
(line 2e minus lines 5 & 6)		THE PROPERTY OF	622,043.94				The Male Buy
b) Non-current Accounts Receivable							
c) Current Accounts Receivable							
(7a minus line 7b)	-	-	622,043.94	_	-	-	-
8 Contributed Matching Funds			•	717,993.64			
9 Total Available							
(sum of lines 5, 7c, & 8)	-	292,039.00	732,049.97	4,489,719.64	-	-	-
EXPENDITURES							
10 Donor Authorized Expenditures	13,540.12	29,765.00	1,159,888.94	10,949,719.64	3.99E+04	168,805.72	137,876.73
11 Non Donor Authorized Expenditures			407 049	2 27		V-1	
12 Total Expenditures							
(line 10 plus line 11)	13,540.12	29,765.00	1,159,888.94	10,949,719.64	39,944.36	168,805.72	137,876.73
RESTRICTED ENDING BALANCE							
13 Current Year (line 4 minus line 10)	21,809.87	262,274.00	193,506.67	-	10,739.18	=	=

2013-14 Unaudited Actuals (Entitlements STATE AWARDS, REVENUES, AND EX SCHEDULE FOR CATEGORICALS SUB

STATE PROGRAM NAME			PCA 24885				
STATE ID NUMBER	TRANSPORTATION	TRANSPORTATION	QEIA	COMMON CORE	M & O		ADULTS IN CORR FAC
RESOURCE CODE	7230	7240	7400	7405	8150		6015
REVENUE ACCOUNT	8311	8311	8590	8590	8980	SUBTOTAL	8590
LOCAL DESCRIPTION (if any)	FN 01/ RS 7230	FN 01/ RS 7240	FN 01/ RS 7400	FN 01/ RS 7405	FN 01/ RS 8150	FN 01	FN 11/ RS 6015
AWARD							
1 a. Prior Year Restricted							
Ending Balance	-		4,012.26		-	1,018,073.88	-
2 a. Current Year Award			662,400.00	3,885,211.00		9,343,425.97	7,297.00
b. Other Adjustments							
c. Adj Curr Yr Award							
(sum lines 2a through 2d)	=	-	662,400.00	3,885,211.00	-	9,343,425.97	7,297.00
3 Required Matching Funds/other					3,388,516.29	10,566,509.93	
4 Total Available Award							
(sum lines 1c, 2e, & 3)	-		666,412.26	3,885,211.00	3,388,516.29	20,928,009.78	7,297.00
REVENUES							
5 Cash Received in Current Year			662,400.00	3,885,211.00		8,721,382.03	5,231.00
6 Amounts Included in line 5 for Prior							
Year Adjustments							
7 a) Accounts Receivable	<b>在在第二十二年</b>		A STATE OF THE STATE OF	THE PARTY NAMED IN			THE STATE OF THE STATE OF
(line 2e minus lines 5 & 6)			-		F 12 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	622,043.94	2,066.00
b) Non-current Accounts Receivable							
c) Current Accounts Receivable							
(7a minus line 7b)	-	-	=	-	-	622,043.94	2,066.00
8 Contributed Matching Funds					3,388,516.29	4,106,509.93	-
9 Total Available							
(sum of lines 5, 7c, & 8)	-	-	662,400.00	3,885,211.00	3,388,516.29	13,449,935.90	7,297.00
EXPENDITURES		e services					SECURITION OF SECURITION
10 Donor Authorized Expenditures			659,214.52	=	3,388,516.29	16,547,271.32	7,297.00
11 Non Donor Authorized Expenditures							
12 Total Expenditures							
(line 10 plus line 11)	-	-	659,214.52		3,388,516.29	16,547,271.32	7,297.00
RESTRICTED ENDING BALANCE							
13 Current Year (line 4 minus line 10)	-	-	7,197.74	3,885,211.00	-	4,380,738.46	-

2013-14 Unaudited Actuals (Entitlements STATE AWARDS, REVENUES, AND EX SCHEDULE FOR CATEGORICALS SUB

STATE PROGRAM NAME	THE REAL PROPERTY.	PCA #10050		A THE WAY
STATE ID NUMBER RESOURCE CODE		STATE PRESCHOOL RES. 6130		
REVENUE ACCOUNT	SUBTOTAL	8990	SUBTOTAL	GRAND
LOCAL DESCRIPTION (if any)	FN 11	FN 12/ RS 6130	FN 12	TOTAL
AWARD			THE PERSON NAMED IN	
1 a. Prior Year Restricted				
Ending Balance		71,193.24	71,193.24	1,089,267.12
2 a. Current Year Award	7,297.00	786.80	786.80	9,351,509.77
b. Other Adjustments c. Adj Curr Yr Award (sum lines 2a through 2d)	7,297.00	786.80	786.80	9,351,509.77
3 Required Matching Funds/other 4 Total Available Award			-	10,566,509.93
(sum lines 1c, 2e, & 3)	7,297.00	71,980.04	71,980.04	21,007,286.82
REVENUES				
5 Cash Received in Current Year	5,231.00	(2,986.20)	(2,986.20)	8,723,626.83
6 Amounts Included in line 5 for Prior Year Adjustments		3,633.00	3,633.00	3,633.00
7 a) Accounts Receivable		THE PERSON NAMED IN COLUMN TWO IS NOT THE PERSON NAMED IN COLUMN TO PE		
(line 2e minus lines 5 & 6)	2,066.00	140.00	140.00	624,249.94
b) Non-current Accounts Receivable c) Current Accounts Receivable (7a minus line 7b) 8 Contributed Matching Funds 9 Total Available	2,066.00	140.00	140.00	624,249.94 4,106,509.93
(sum of lines 5, 7c, & 8)	7,297.00	(2,846.20)	(2,846.20)	13,454,386.70
EXPENDITURES		(2,5.0.20)		
10 Donor Authorized Expenditures 11 Non Donor Authorized Expenditures	7,297.00			16,554,568.32
12 Total Expenditures (line 10 plus line 11)	7,297.00	-	-	16,554,568.32
RESTRICTED ENDING BALANCE 13 Current Year (line 4 minus line 10)		71,980.04	71,980.04	4,452,718.50
13 Current rear (line 4 minus line 10)		71,960.04	11,300.04	4,432,7 10.30

2013-14 Unaudited Actuals (Entitlements)
LOCAL AWARDS, REVENUES, AND EXPENDITURES -ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES (ENTITLEMENTS)

Total

			i otai						
LOCAL PROGRAM NAME	Comm Challenge Mini Grant	Comm Challenge Mini Grant	COMM CHAL Mini Grant	Cowell Foundation API Scores	District Safety Prg N/A	DONATIONS	DNTN-Giampaoli	DNTN-Giampaoli	DNTN-MUSD
RESOURCE CODE	RS 9121	RS 9121	RS 9121	RS9129	RS9150	RS 9170	RS 9174	9175	RS 9176
REVENUE OBJECT	8699	8699	TOTAL	8699	8699		8699	8699	8699
LOCAL DESCRIPTION (if any)	Site 390	Dept 780		Site 260	Site 260	TOTAL 9170	Site 460	Site 460	Site 400
AWARD									
1.a. Prior Year Restricted					40-1-2 T	W STATE		1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -	
Ending Balance						83,388.67	1,191.47	500.00	248.98
2.a. Current Year Award			-	-					(200.00)
b. Other Adjustments						149,095.10	×.		300.00
c. Adj Curr Yr Award									
(sum lines 2a & 2b)	-	-			-	149,095.10	¥i	-	100.00
3) Required Matching Funds/Other									
4) Total Available Award									
(sum lines 1c, 2c, & 3)		-		-	-	232,483.77	1,191.47	500.00	348.98
REVENUES									
5) Cash Received in Current Year				-		149,095.10		-	300.00
6) Amounts Included in line 5 for									
Prior Year Adjustments	-	=		-	-	-	-	~	
7a) Accounts Receivable									
(line 2c minus lines 5 & 6)	43.000			A Property of the Control	TIME TO SERVE	ALTONOMIC STATE			(200.00)
7b) Non-current Accounts Receivable		-		-	-	-	-	-	-
7c) Current Accounts Receivable									
(7a-7b)	;-	-		-	-	=	-	-	(200.00)
Contributed Matching Funds	-	-		-	-	-	-:	-	-
9) Total Available									
(sum of lines 5, 7c, & 8)	-	-		-	-	149,095.10	-	-	100.00
EXPENDITURES									
10) Donor Authorized Expenditures						143,278.85	1,191.47		300.00
11) Non Donor-Authorized									
Expenditures			-						
12) Total Expenditures									2 22 2 2 2 2
(line 10 plus line 11)	-	-		-	-	143,278.85	1,191.47	-	300.00
RESTRICTED ENDING BALANCE									
13) Current Year (line 4 minus line 10)			All on the same			89,204.92		500.00	48.98

2013-14 Unaudited Actuals (Entitle LOCAL AWARDS, REVENUES, AND EXF SCHEDULE FOR CATEGORICALS SUBJ

LOCAL PROGRAM NAME	COUNSELOR	DNTN-MUSD COUNS	Energy Grant	Mad Cnty Chamber	NAT'L UNIV	PD AFTER	SBC	Sp Ed Local	Sp Ed Local
RESOURCE CODE	RS 9176	RS 9176	RS 9201	RS 9500	RS 9550	SCHOOL RS 9623	Foundation RS9697	(Charters) RS 9731	(Charters) RS 9731
REVENUE OBJECT	8699	TOTAL	8699	8699	8699	8677	8699	8677	8677
LOCAL DESCRIPTION (if any)	Site 490		Site 490	RS 9500	RS 9550	260		Site 014-S T High	Site 015-S Thomas
AWARD									
1.a. Prior Year Restricted	040.00	500.00	4 400 00	204.44		2 257 05	4 227 24		
Ending Balance	340.00	588.98	4,493.83	301.14	4 700 50	3,357.85	1,337.21	45 540 00	77 442 07
2.a. Current Year Award	200.00	-		•	1,788.58	•	-	15,518.02	77,443.97
b. Other Adjustments	60.00	360.00							
c. Adj Curr Yr Award		1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -	•						
(sum lines 2a & 2b)	260.00	360.00	-	-	1,788.58	-	-	15,518.02	77,443.97
Required Matching Funds/Other		-							
4) Total Available Award									
(sum lines 1c, 2c, & 3)	600.00	948.98	4,493.83	301.14	1,788.58	3,357.85	1,337.21	15,518.02	77,443.97
REVENUES	TO A THE STREET			10 May 14 miles					
5) Cash Received in Current Year	60.00	360.00	-	•	1,800.00	-	•		
6) Amounts Included in line 5 for									
Prior Year Adjustments				-	-	-	-		
7a) Accounts Receivable									
(line 2c minus lines 5 & 6)	200.00	-		THE PERSON NAMED IN COLUMN	(11.42)			15,518.02	77,443.97
7b) Non-current Accounts Receivable	-	-1	-	-	-	-	-		
7c) Current Accounts Receivable									
(7a-7b)	200.00	270	-	_	(11.42)	-	-	15,518.02	77,443.97
Contributed Matching Funds	-		-	-		_	-		
9) Total Available									
(sum of lines 5, 7c, & 8)	260.00	360.00	-	_	1,788.58	_	_	15,518.02	77,443.97
EXPENDITURES									
10) Donor Authorized Expenditures	300.00	600.00			1,788.58			15,518.02	77,443.97
11) Non Donor-Authorized					.,				3 3 2 3 3 3 3 3 3 3 3 3
Expenditures									
12) Total Expenditures									
(line 10 plus line 11)	300.00	600.00	_		1,788.58	_	_	15,518.02	77,443.97
RESTRICTED ENDING BALANCE	300.00	000.00			1,700.00			10,010.02	77,110.07
13) Current Year (line 4 minus line 10)	300.00	348.98	4,493.83	301.14	production and the second	3,357.85	1,337.21		
13) Current Year (line 4 minus line 10)	300.00	340.90	4,433.03	301.14		0,001.00	1,007.21		

2013-14 Unaudited Actuals (Entitle LOCAL AWARDS, REVENUES, AND EXF SCHEDULE FOR CATEGORICALS SUBJ

LOCAL PROGRAM NAME	Sp Ed Local	Sp Ed Local	Fund 01
	(Charters)		
RESOURCE CODE	RS 9731	RS 9731	
REVENUE OBJECT	8677	8677	SUBTOTAL
LOCAL DESCRIPTION (if any)	Site 017-S ETAA	Total 9731	FN 01
AWARD			
1.a. Prior Year Restricted			
Ending Balance			95,159.15
2.a. Current Year Award	141,054.39	234,016.38	235,804.96
b. Other Adjustments			149,455.10
c. Adj Curr Yr Award		-	
(sum lines 2a & 2b)	141,054.39	234,016.38	385,260.06
Required Matching Funds/Other			
4) Total Available Award	144.054.00	-	100 110 01
(sum lines 1c, 2c, & 3)	141,054.39	234,016.38	480,419.21
REVENUES			454 055 40
5) Cash Received in Current Year			151,255.10
6) Amounts Included in line 5 for			
Prior Year Adjustments	1 1		
7a) Accounts Receivable	141,054.39	234,016.38	234,004.96
(line 2c minus lines 5 & 6)	141,054.59	234,010.30	234,004.30
7b) Non-current Accounts Receivable 7c) Current Accounts Receivable			
(7a-7b)	141,054.39	234,016.38	234,004.96
8) Contributed Matching Funds	141,004.00	204,010.00	204,004.00
9) Total Available			
(sum of lines 5, 7c, & 8)	141,054.39	234,016.38	385,260.06
EXPENDITURES	141,004.00	204,010.00	
10) Donor Authorized Expenditures	141,054.39	234,016.38	380,875.28
11) Non Donor-Authorized	111,001.00		
Expenditures			
12) Total Expenditures			
(line 10 plus line 11)	141,054.39	234,016.38	380,875.28
RESTRICTED ENDING BALANCE		SUNCERS IN	
13) Current Year (line 4 minus line 10)		A THE PARTY OF THE	99,543.93

2013-14 Unaudited Actuals (Entitle LOCAL AWARDS, REVENUES, AND EXF SCHEDULE FOR CATEGORICALS SUBJ

LOCAL PROGRAM NAME	Jail Contract	GED	SCALISE MURAL	SCALISE MURAL	CAPS & GOWNS
	Local Resources	Co. Educ Fees			
RESOURCE CODE	9010	9136	9170	9170	9170
REVENUE OBJECT	8690	8671	8699	8699	8699
LOCAL DESCRIPTION (if any)	DE 7580	DE 0000	DE0000	DE237	DE 750
AWARD					
1.a. Prior Year Restricted					
Ending Balance	-		9,575.69	492.00	276.00
2.a. Current Year Award	81,575.90	119,360.00			
b. Other Adjustments		(64,378.00)			
c. Adj Curr Yr Award					
(sum lines 2a & 2b)	81,575.90	54,982.00	-	-	-
3) Required Matching Funds/Other		44,541.39			
Total Available Award					
(sum lines 1c, 2c, & 3)	81,575.90	99,523.39	9,575.69	492.00	276.00
REVENUES					
5) Cash Received in Current Year	•	54,982.00	-		
6) Amounts Included in line 5 for					
Prior Year Adjustments	-	-	-	-	-
7a) Accounts Receivable					
(line 2c minus lines 5 & 6)	81,575.90	to and the state of	A THE PROPERTY OF THE PARTY.	A CAMPACATAL STATE OF THE STATE	A THE STATE OF STATE
7b) Non-current Accounts Receivable	-	-	-	-	
7c) Current Accounts Receivable					
(7a-7b)	81,575.90	-	-	-	-
8) Contributed Matching Funds	-	44,541.39		-	-
9) Total Available					
(sum of lines 5, 7c, & 8)	81,575.90	99,523.39	-	-	-
EXPENDITURES					
10) Donor Authorized Expenditures	81,575.90	99,523.39	9,575.69		
11) Non Donor-Authorized					
Expenditures					
12) Total Expenditures					
(line 10 plus line 11)	81,575.90	99,523.39	9,575.69	-	
RESTRICTED ENDING BALANCE					
13) Current Year (line 4 minus line 10)				492.00	276.00

2013-14 Unaudited Actuals (Entitle LOCAL AWARDS, REVENUES, AND EXF SCHEDULE FOR CATEGORICALS SUBJ

LOCAL PROGRAM NAME	ADMIN	MDRA ROTARY-CBET	ISPANIC CHAMBER	SMALL FRY	XMAS BASKETS	TOTAL	National University	NE REPORTED IN
							Local Resources	
RESOURCE CODE	9170	9170	9170	9170	9170	9170	9550	
REVENUE OBJECT	8699	775	8699	8690/8699	8690/8699		8690	SUBTOTAL
LOCAL DESCRIPTION (if any)	DONATIONS / DE 770	DE 775	DE790	DE791	DE798	DONATIONS		FN 11
AWARD								
1.a. Prior Year Restricted								
Ending Balance	355.77	398.50	200.00	-	654.88	11,952.84		11,952.84
2.a. Current Year Award						-	107,302.67	308,238.57
b. Other Adjustments						- 1		(64,378.00)
c. Adj Curr Yr Award						-		
(sum lines 2a & 2b)	-	-	-	-	, -		107,302.67	188,878.57
3) Required Matching Funds/Other								44,541.39
4) Total Available Award								
(sum lines 1c, 2c, & 3)	355.77	398.50	200.00	-	654.88	11,952.84	107,302.67	300,354.80
REVENUES								NEW STREET, ST
5) Cash Received in Current Year							-	54,982.00
6) Amounts Included in line 5 for								
Prior Year Adjustments		-	-	-	-		-	-
7a) Accounts Receivable								e villade (Eg)
(line 2c minus lines 5 & 6)	CONTRACTOR OF CASE	A PROPERTY OF THE PARTY OF THE	AND THE RESIDENCE AND	THE RESIDENCE OF THE PERSON NAMED IN	AND REAL PROPERTY.		107,302.67	188,878.57
7b) Non-current Accounts Receivable	-	-	-		-		-	
7c) Current Accounts Receivable			D					
(7a-7b)	1 -	_	-	-	-		107,302.67	188,878.57
8) Contributed Matching Funds		_	-	-	-			44,541.39
9) Total Available								
(sum of lines 5, 7c, & 8)		-	-	_	_		107,302.67	288,401.96
EXPENDITURES					CONTRACTOR OUT			
10) Donor Authorized Expenditures	-	-	-		82.60	9,658.29	107,302.67	298,060.25
11) Non Donor-Authorized								
Expenditures						- 5		
12) Total Expenditures								
(line 10 plus line 11)			_	2	82.60	9,658.29	107,302.67	298,060.25
RESTRICTED ENDING BALANCE					52.00	0,000.20	10.1002101	
13) Current Year (line 4 minus line 10)	355.77	398.50	200.00		572.28	2,294.55		2,294.55
13) Guiterit Tear (inte 4 minus inte 10)	333.11	330.30	200.00		012.20	2,207.00		2,201.00

2013-14 Unaudited Actuals (Entitle LOCAL AWARDS, REVENUES, AND EXF SCHEDULE FOR CATEGORICALS SUBJ

LOCAL PROGRAM NAME	TOTAL		Scholarship	Scholarship	Scholarship	Scholarship	Scholarship	AL TOTAL S	
			Lorraine Thompson	SCIENCE & HEALTH	CADENAZZI ROBERTS	BERRY ROBOTICS	Madera Lions Club		
RESOURCE CODE	RS 9170		RS 9170	RS 9172	RS 9173	RS 9177	RS 9178		
REVENUE OBJECT		SUBTOTAL						SUBTOTAL	GRAND
LOCAL DESCRIPTION (if any)	Donation	FN 12	Donation	Donation	Donation	Donation	Donation	FN 73	TOTAL
AWARD			医疗学院中的原理						
1.a. Prior Year Restricted									
Ending Balance	-		42,163.42	43.17	600.23	0.00	24,941.16	67,747.98	174,859.97
2.a. Current Year Award	11,515.11	11,515.11	157.10	0.16	2.34	0.00	70.17	229.77	555,788.41
b. Other Adjustments		-							85,077.10
c. Adj Curr Yr Award		-							
(sum lines 2a & 2b)	11,515.11	11,515.11	157.10	0.16	2.34	-	70.17	229.77	585,883.51
3) Required Matching Funds/Other		-							44,541.39
4) Total Available Award									
(sum lines 1c, 2c, & 3)	11,515.11	11,515.11	42,320.52	43.33	602.57	-	25,011.33	67,977.75	860,266.87
REVENUES									
5) Cash Received in Current Year	11,515.11	11,515.11	157.10	0.16	2.34	0.00	70.17	229.77	217,981.98
6) Amounts Included in line 5 for	4								
Prior Year Adjustments	-		-	-	-	-	-	-	
7a) Accounts Receivable									
(line 2c minus lines 5 & 6)	- 10 ( to - 10 to )	-	A BATTER SEL	minimum to the first termination of the	Autor Charles	STATE OF THE PERSON NAMED IN	THE RESERVE OF THE PARTY.	MICH TELES	422,883.53
7b) Non-current Accounts Receivable	-		-	-	-	-	-		•
7c) Current Accounts Receivable									
(7a-7b)	-		-	-	-		-		422,883.53
Contributed Matching Funds	-	-	-	-	-	-	-		44,541.39
9) Total Available									
(sum of lines 5, 7c, & 8)	11,515.11	11,515.11	157.10	0.16	2.34	-	70.17	229.77	685,406.90
EXPENDITURES	NA MARIA TARRES							<b>是一个一个一个一个一个一个一个一个一个一个一个一个一个一个一个一个一个一个一个</b>	
10) Donor Authorized Expenditures	10,480.28	10,480.28	2,000.00	0.00	0.00	0.00	7,000.00	9,000.00	698,415.81
11) Non Donor-Authorized									
Expenditures	-								-
12) Total Expenditures									
(line 10 plus line 11)	10,480.28	10,480.28	2,000.00	-	-	-	7,000.00	9,000.00	698,415.81
RESTRICTED ENDING BALANCE		20 1/20 000							
13) Current Year (line 4 minus line 10)	1,034.83	1,034.83	40,320.52	43.33	602.57		18,011.33	58,977.75	161,851.06

#### Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Cot 1 - Cot 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 · Certificated Salaries	69,508,713,47	301	33 <u>6,</u> 228.56	303	69, 172, 484, 91	305	1,123,424,62	5	307	68.049,060.29	309
2000 - Classified Salaries	19,560,132,47	311	74,741.06	313	19,485,391.41	315	3,450,974,70		317	16,034,416,71	319
3000 - Employee Benefits (Excluding 3800)	35,336,667.42	321	2,117,458,48	323	33,219.208.94	325	2,064,497.05		327	31,154,711.89	329
4000 - Books, Supplies Equip Replace, (6500)	10,660,154.13	331	48,468.42	333	10,611,685.71	335	3,878,872.41		337	6,732,813.30	339
5000 - Services & 7300 - Indirect Costs	11,963,789,62	341	286,569.68	343	11,677,219.94	345	2,718,843.37		347	8,958,376.57	349
			T	OTAL	144,165,990.91	365			TOTAL	130,929,378.76	369

- Note 1 In Column 2, report expenditures for the following programs; Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).
- Note 2 In Column 4, report expenditures for: Transportation (Function 3600). Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.
- If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

			EDP
ART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		No.
Teacher Salaries as Per EC 41011	1100	55,356,661.59	375
Salaries of Instructional Aides Per EC 41011	2100	2,385,007.30	380
STRS	3101 & 3102	4,415,242.10	382
PERS	3201 & 3202	. 321,510.65	383
OASDI - Regular, Medicare and Allemative	3301 & 3302	1,051,620.96	384
Health & Wellare Benefits (EC 41372)			
(Include Health, Dental, Vision, Pharmaceutical, and			
Annuity Plans)	3401.8 3402	13,110,635.95	385
Unemployment Insurance.	3501 & 3502	28.650.69	390
Workers' Compensation Insurance.		1,043,480,19	392
OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
Other Senefils (EC 22310).	3901 & 3902	961,879,34	393
SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)		78.67A.688.77.	.395
Less: Teacher and Instructional Aide Salaries and			1
Benefits deducted in Column 2.	.,.,	401,180.63	
a. Less: Teacher and Instructional Aide Salaries and			
Benefits (o(her than Loffery) deducted in Column 4a (Extracted)		97.758.64	396.
b. Less: Teacher and Instructional Aide Salaries and			1
Benefils (other than Lottery) deducted in Column 4b (Overrides)*		4	396
TOTAL SALARIES AND BENEFITS		78,175,749.50	397
Percent of Current Cost of Education Expended for Classroom			
Compensation (EDP 397 divided by EDP 369) Line 15 must			
equal or exceed 60% for elementary, 55% for unified and 50%			
for high school districts to avoid penalty under provisions of EC 41372		59.71%	A .
District is examplifrom EC 41372 because it meets the provisions			]
of EC 41374. (If exempl, enter 'X')			

PAR	RT III: DEFICIENCY AMOUNT	4
	eliciency amount (Line S) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the risks of EC 41374.	
1.	Minimum percentage required (60% elementary, SS% Unified, S0% high)	П
2.	Percentage spent by this district (Part II, Line 15)	.
3.	Percentage below the minimum (Part III), Line 1 minus Line 2)	
4.	District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	
5.	Deficiency Amount (Part III, Line 3 times Line 4)	

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	72,637,805.00	1,252,816.00	73,890,621.00	0.00	2,465,000.00	71,425,621.00	2,745,000.00
State School Building Loans Payable			0.00	0.00	0.00	0.00	0.00
Certificates of Participation Payable	16,235,000.00		16,235,000.00	0.00	455,000.00	15,780,000.00	870,000.00
Capital Leases Payable	5,731,224.65	(1.65)	5,731,223.00	0.00	586,603.00	5,144,620.00	616,966.00
Lease Revenue Bonds Payable			0.00	0.00	0.00	0.00	0.00
Other General Long-Term Debt	1,897,130.00		1,897,130.00	89,128.00	1,171,730.00	814,528.00	33,735.00
Net OPE8 Obligation	3,880,045.00	(362,677.00)	3,517,368.00	2,721,883.00	2,109,732.00	4,129,519.00	0.00
Compensated Absences Payable	875,218.00		875,218.00	0.00	449,249.00	425,969.00	0.00
Governmental activities long-term liabilities	101,256,422.65	890,137.35	102,146,560.00	2,811,011.00	7,237,314.00	97,720,257.00	4,265,701.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00	I.		0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

		2013-14 Calculations			2014-15 Calculations	
	Extracted Data	Adjustments*	Entered Datal Totals	Extracsed Data	Adjustments*	Entered Data! Totals
A. PRIOR YEAR DATA	5412	2012-13 Actual	70383	Desc	2013-14 Actual	1000
(2012-13 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	-					
1 FINAL PRIOR YEAR APPROPRIATIONS LIMIT	109,432,754.98		109.432,754.98			112,723,494.22
(Prelogifi, inc D11, PY column)  2. PRICR YEAR GANN ADA (Prelogifi, inc B3, PY column)	19,285.24		19 285 24			18,897.82
		1500000000000				
ADJUSTMENTS TO PRIOR YEAR LIMIT  3. District Lapses, Reorganizations and Other Transfers  4. Temporary Voter Approved Increases  5. Less: Lapses of Voter Approved Increases	Ad	justments to 2012-	13	-	djustments to 2013-	14
TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT     (Littles A3 plus A4 minus A5)			0.00			0.00
7 ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations first are entered in Line A3 above)	è			1.		
L CURRENT YEAR GANN ADA		2013-14 P2 Report		2014-15 P2 Estimate		
(2013-14 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)						
† Total K-12 ADA (Form A, Line A6)	18,897.82		18,897.82	18,897.82		18,897.82
Total Charler Schools ADA (Form A, Line C4)	0.00		0.00	0.00		0.00
3 TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			18,897.82			18,897.82
LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED TAXES AND SUBVENTIONS (Funds 01, 00, and 62)		2013-14 Actual			2014-15 Budget	-
Homeowners' Exemption (Object 8021)	287,226.74		287,226,74	280,216.00		280,216.00
Timber Yield Tax (Object 8022)	0.00	11.	0.00	0.00		0.00
Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
Secured Roll Taxes (Object 8041)	17.105,889.93		17,106,888.93 834,213.72	20,801,043.00		20,801,043.00 742,778.00
5 Unsecured Roll Times (Object 8042) 6. Prior Years' Taxes (Object 8043)	834,213.72 167,202.33		167,202.33	742,778.00		0.00
Prior Years' Taxes (Object 8043)     Supplemental Taxes (Object 8044)	242,245.05		242,245.05	36,696.00		36,696.00
Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	0.00		0.00	(3,570,443,00)		(3,570,443.00)
Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Radevelopment Funds (Obj. 8047 & 8625)	1,236,511,82		1,236,511.62	59,471.00		59,471.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.90
<ol> <li>Penalties and Int. from Definquent Non-Revenue Limit Taxes (Object 8629) (Only those for the above taxes)</li> </ol>	0.00	7	0,00	0.00		0.00
<ol> <li>Transfers to Charter Schools in Lieu of Property Taxes (Object 8095)</li> </ol>	(968,562.11)		(968,562.11)	(968,561.00)		(988,561.00)
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	18,905,726.48	0.00	18,905,726,48	17,361,200.00	0,00	17,381,200.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service raises) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	18,905,726.48	0.00	18,905,726.48	17,381,200.00	0.00	17,381,200.00

-		2013-14 Calculations			2014-15 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Opta/ Totals	
EXCLUDED APPROPRIATIONS							
<ol> <li>Medicare (Enter lederally mandated amounts only from objs. 3301 &amp; 3302; do not include negotiated amounts)</li> </ol>			0.00			0.05	
OTHER EXCLUSIONS 20. Americans with Disabilities Act		_ 11					
21. Unreimbursed Court Mandated Desegregation Costs					-17		
22. Other Unfunded Court-ordinal or Federal Mandales 23. TOTAL EXCLUSIONS (Lines C19 through C22)			0.00			0.00	
STATE AID RECEIVED (Funds 61, 09, and 62)							
24. LCFF - CY (objects 8011 and 8012)	111,125,068.62		111,125,058.52	133,522,723.00		133,522,723.00	
25. LCFF/Revenue Limit State Aid - Prior Years (Object 6019)	(50,124.91)		(50,124.91)	0.00		0.00	
26. Class Size Reduction, Grades K-3 (Object 8434)	0.00	11	0.00			0	
27. TOTAL STATE AID RECEIVED (Lines C24 through C26)	111,074,933.61	0.00	111,074,933.61	133,522,723.00	0.00	133,522,723.00	
DATA FOR INTEREST CALCULATION							
28. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	159,109,872.50		159,109,872.50	177,575,208.00		177,575,208.00	
29. Total interest and Return on Investments (Funds 01, 09, and 62, objects 8660 and 8662)	170,392.22		170,392.22	140,000.00		140,000.00	
APPROPRIATIONS LIMIT CALCULATIONS		2013-14 Actual			2614-15 Budget		
D. PRELIMINARY APPROPRIATIONS LIMIT						*********	
Revised Prior Year Program Limit (Lines A1 plus A6)     Inflation Adjustment			109,432,754.98			112,723,494.22	
Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9799			1,0000	
PRELIMINARY APPROPRIATIONS LIMIT (Unes D1 limes D2 times D3)		2.1	112,723,494.22			112,464,230,18	
APPROPRIATIONS SUBJECT TO THE LIMIT					654		
Local Revenues Excluding Interest (Line C16)     Preliminary State Aid Calculation			18,905,726.48		AF .	17,381,200 00	
<ul> <li>Minimum State Aid in Local Umit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C27 or less than zero)</li> <li>Maximum State Aid in Local Limit</li> </ul>		72	2.267,738.40			2,267,738.40	
(Lesser of Line C27 or Lines D4 minus D5 plus C23; but not less than zero)			93,817,767.74		i	95,083,030.18	
c. Preliminary State Ald in Local Limit (Greater of Lines Dita or Dita)			93,817,767.74			85.063.030.18	
Local Revenues in Proceeds of Taxes     Interest Counting in Local Limit (Line C29 divided by [Lines C28 minus C29] times (Lines D5 plus D5c))			120,846,04			88,736.57	
Total Local Proceeds of Taxes (Lines D5 plus D7a)     State Aid in Proceeds of Taxes (Greater of Line D6a.			19,026,572.52		J.	17,469,936.57	
or Unes D4 minus D75 plus C23; but not greater than Line C27 or less than zero)  9 Total Appropriations Subject to the Limit			93,696,921.70			94,994,293.61	
8. Local Revenues (Line D7b)			19.026.572.52				
State Subventions (Line D8)     Less: Excluded Appropriations (Line C23)			93,696,921.70 0.00				
<li>d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)</li>	1 1		112,723,494.22			STST.	

### Unausiled Actuals Fiscal Year 2013-14 School District Appropriations Limit Calculations

		2013-14 Catculations			2014-15 Calculations			
	Extracted	Carculations	Entered Data/	Extracted Entered Data				
	Data	Adjustments*	Totals	Data	Adjustments*	Totals		
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4; if negative, then zero)  if not zero report amount to: Michael Cohen, Director		36 f	0.00	4				
State Department of Finance Attention: School Gann Limits State Capitol, Room 1145 Sacramento, CA 95814	W 1242	S. Sil	h	l e f	Sund			
Summary 11. Adjusted Appropriations Limit		2013-14 Actual			2014-15 Budget			
(Lines D4 plus D10) 12. Appropriations Subject to the Limit			112,723,494.22			172,484,230.18		
(Line D9d)			112,723,494.22					
Ten Bradshaw, Director of Fiscal Services Gann Contact Person		(559) 875-4500, est. Contact Phone Num						

#### Part I - General Administrative Share of Plant Services Costs

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

A.	Salaries and Benefits - Other	General Administration and	Centralized Data Processing
----	-------------------------------	----------------------------	-----------------------------

1.	Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
	(Functions 7200-7700, goals 0000 and 9000)

4,460,018.58

- 2. Contracted general administrative positions not paid through payroll
  - Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800.
  - If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

		17
	 2	

#### B. Salaries and Benefits - All Other Activities

 Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000)

117,934,748.18

C. Percentage of Plant Services Costs Attributable to General Administration (Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6)

3.78%

#### Part II - Adjustments for Employment Separation Costs

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

#### A. Normal Separation Costs (optional)

#### B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero.

1	ļ	Į	ļ	)	Ç	

A.	Ind	irect Costs	
		Other General Administration, less portion charged to restricted resources or specific goals	
		(Functions 7200-7600, objects 1000-5999, minus Line B9)	5,081,541.27
	2.	Centralized Data Processing, less portion charged to restricted resources or specific goals	
		(Function 7700, objects 1000-5999, minus Line B10)	1,726,988.76
	3.	External Financial Audit - Single Audit (Function 7190, resources 0000-1999,	
		goals 0000 and 9000, objects 5000-5999)	53,052.00
	4.	Staff Relations and Negotiations (Function 7120, resources 0000-1999,	00,000
		goals 0000 and 9000, objects 1000-5999)	0.00
	5	Plant Maintenance and Operations (portion relating to general administrative offices only)	0.00
	٠.	(Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	533,849.18
	6	Facilities Rents and Leases (portion relating to general administrative offices only)	000 0.0110
	٧.	(Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	895.42
	7	Adjustment for Employment Separation Costs	
		a. Plus: Normal Separation Costs (Part II, Line A)	0.00
		b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
	R	Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	7,396,326.63
		Carry-Forward Adjustment (Part IV, Line F)	(48,825.39)
	10.	Total Adjusted Indirect Costs (Line A8 plus Line A9)	7,347,501.24
			- 1,001,100
	Ba:	se Costs	
	1.		89,845,688.82
	2.	Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	18,408,789.55
	3.	Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	11,966,901.86
	4.	Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	2,135,457.87
	5.		18,769.74
	6.	Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
	7.	Board and Superintendent (Functions 7100-7180, objects 1000-5999,	
	121	minus Parl III, Line A4)	1,233,825.40
	8.	External Financial Audit - Single Audit and Other (Functions 7190-7191,	
		objects 5000-5999, minus Part III, Line A3)	0.00
	9.	Other General Administration (portion charged to restricted resources or specific goals only)	
		(Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600,	1979-201
		resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	1,322.96
	10.	Centralized Data Processing (portion charged to restricted resources or specific goals only)	
		(Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals	25.10
		except 0000 and 9000, objects 1000-5999)	28,731.17
	11.	Plant Maintenance and Operations (all except portion relating to general administrative offices)	
		(Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	13,589,145.11
	12.	Facilities Rents and Leases (all except portion relating to general administrative offices)	
	02.000	(Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	22,792.96
	13.	Adjustment for Employment Separation Costs	
		a. Less: Normal Separation Costs (Part II, Line A)	0.00
		Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
		Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	982,179.35
	15.	Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,603,994.47
	16.	Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	11,118,837.27
	17.	Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
	18.	Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	150,956,436.53
	Stra	eight Indirect Cost Percentage Before Carry-Forward Adjustment	
•		r information only - not for use when claiming/recovering indirect costs)	
		e A8 divided by Line B18)	4.90%
	3000000	For the second Control of the second	
		Iminary Proposed Indirect Cost Rate	
		r final approved fixed-with-carry-forward rate for use in 2015-16 see www.cde.ca.gov/fg/ac/ic)	
	(Lin	e A10 divîded by Line B18)	4.87%

Printed: 8/28/2014 5:53 PM

#### Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

Α.	Indirect c	osts incurred in the current year (Part III, Line A8)	7,396,326.63
В.	Carry-for	ward adjustment from prior year(s)	
	1. Carry	-forward adjustment from the second prior year	268,721.89
	2. Carry	forward adjustment amount deferred from prior year(s), if any	0.00
c.	Carry-for	ward adjustment for under- or over-recovery in the current year	
		r-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect ate (5.11%) times Part III, Line B18); zero if negative	0.00
	(appre	recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of oved indirect cost rate (5.11%) times Part III, Line B18) or (the highest rate used to	
	reçov	er costs from any program (5.11%) times Part III, Line B18); zero if positive	(48,825.39)
D.	Prelimina	ry carry-forward adjustment (Line C1 or C2)	(48,825.39)
E.	Optional a	allocation of negative carry-forward adjustment over more than one year	
	the LEA or the carry-f	regative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce ould recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA orward adjustment be allocated over more than one year. Where allocation of a negative carry-forward a year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establi	may request that adjustment over more
	Option 1.	Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	4.87%
	Option 2.	Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-24,412.70) is applied to the current year calculation and the remainder (\$-24,412.69) is deferred to one or more future years:	4.88%
	Option 3.	Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-16,275.13) is applied to the current year calculation and the remainder (\$-32,550.26) is deferred to one or more future years:	4.89%
	LEA reque	est for Option 1, Option 2, or Option 3	
			1
F.		vard adjustment used in Part III, Line A9 (Line D minus amount deferred if or Option 3 is selected)	(48,825.39)

#### Unaudited Actuals 2013-14 Unaudited Actuals Exhibit A: Indirect Cost Rates Charged to Programs

20 65243 0000000 Form ICR

Printed: 8/28/2014 5:53 PM

Approved indirect cost rate: 5.11% Highest rate used in any program: 5.11%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	6,212,655.19	317,466.66	5.11%
01	3060	113,962.48	5,823.47	5.11%
01	3061	4,799.74	245.27	5.11%
01	3550	179,464.50	8,972.77	5.00%
01	3725	284,804.47	14,553.51	5.11%
01	4035	398,753.73	20,376.30	5.11%
01	4124	606,704.05	30,335.20	5.00%
01	4203	700,532.38	14,010.65	2.00%
01	5630	175.00	8.94	5.11%
01	6010	545,044.01	27,252.18	5.00%
01	6286	12,881.86	658.26	5.11%
01	7090	163,889.05	4,916.67	3.00%
01	7091	133,860.90	4,015.83	3.00%
01	7400	627,166.32	32,048.20	5.11%
01	8150	3,200,241.00	163,532.32	5.11%
01	9010	1,257,806.62	24,504.00	1.95%
11	3555	13,098.77	415.23	3.17%
11	6015	6,942.25	354.75	5.11%
11	9010	296,659.54	9,449.58	3.19%
12	6105	1,444,133.88	73,794.37	5.11%
12	9010	159,860.59	6,095.00	3.81%
13	5310	10,704,107.81	546,979.92	5.11%
13	5370	414,729.46	21,192.67	5.11%

Ending Balances - All Funds

Desc	ription	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. Al	MOUNT AVAILABLE FOR THIS FISCA	YEAR				
1.	Adjusted Beginning Fund Balance	9791-9795	1,504,767.54		621,345.64	2,126,113.18
2.	State Lottery Revenue	8560	2,670,867.92		732,049.97	3,402,917.89
3,	Other Local Revenue	8600-8799	0.00		0.00	0.00
	Transfers from Funds of Lapsed/Reorganized Districts Contributions from Unrestricted	8965	0.00		0.00	0.00
	Resources (Total must be zero) Total Available	8980	0.00			0.00
	(Sum Lines A1 through A5)		4,175,635.46	0.00	1,353,395.61	5,529,031.07
	XPENDITURES AND OTHER FINANCI Certificated Salaries	NG USES 1000-1999	996,455.80	77.77		996,455.80
	Classified Salaries	2000-2999	326,480.93			326,480.93
	Employee Benefits	3000-3999	414,529.58			414,529.5
	Books and Supplies	4000-4999	956,862.19		1,020,883.37	1,977,745.5
5.	Services and Other Operating     Expenditures (Resource 1100)	5000-5999	200,416.19			200,416.1
	<ul> <li>Services and Other Operating Expenditures (Resource 6300)</li> </ul>	5000-5999, except 5100, 5710, 5800			- 1	
	<ul> <li>Duplicating Costs for Instructional Materials (Resource 6300)</li> </ul>	5100, 5710, 5800	10		139,005.57	139,005.5
	Capital Outlay	6000-6999	7,508.79		THE PARTY OF	7,508.7
	Tuition Interagency Transfers Out	7100-7199	0.00		1.00	0.0
D.	To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00		4 15 6	0.0
	b. To JPAs and All Others	7213,7223, 7283,7299	0.00		11114	0.00
	Transfers of Indirect Costs	7300-7399	A COLOR	1 1000		
	Debt Service	7400-7499	0.00			0.0
	All Other Financing Uses	7630-7699	0.00			0.00
12.	Total Expenditures and Other Financin (Sum Lines B1 through B11)	g Uses	2,902,253,48	0.00	1,159,888.94	4,062,142.42
	NDING BALANCE Must equal Line A6 minus Line B12)	979Z	1,273,381.98	0.00	193,506.67	1,466,888.68

#### D. COMMENTS:

PO#141952 Sunburst Digital - \$12,345.97 for Unlimited Network License. PO#140133 Edmentum - \$126,659.60 Annual Renewal for Plato Products & Services to Support Grades 9 -12 for CAHSEE Preparation, Credit Recovery, and Intervention Support.

Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget Act.

\*Pursuant to Government Code Section 8880.4(a)(2) and the definition in Education Code Section 60010(h). Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

#### Unaudited Actuals 2013-14 Unaudited Actuals No Child Left Behind Maintenance of Effort Expenditures

20 65243 0000000 Form NCMOE

	Fur	ds 01, 09, an	d 62	2013-14
Section I - Expenditures	Goals	Functions	Objects	Expenditures
A. Total state, federal, and local expenditures (all resources)	. All	All	1000-7999	155,376,541.61
<ul> <li>B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)</li> </ul>	All	All	1000-7999	11,730,328.14
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)  1. Community Services	All	5000-5999	1000-7999	18,769.74
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	442,791.67
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	799,025.39
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	5,347,290.37
		9100	7699	
All Other Financing Uses	All	9200 All except	7651	3,775.00
7. Nonagency	7100-7199	5000-5999, 9000-9999	1000-7999	765,143.74
<ol> <li>Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)</li> </ol>				
	All	All	8710	0.00
<ol> <li>Supplemental expenditures made as a result of a Presidentially declared disaster</li> </ol>		entered. Must es in lines B, C D2.		
<ol> <li>Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)</li> </ol>				7,376,795.91
Plus additional MOE expenditures:     Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	604,810.72
Expenditures to cover deficits for student body activities		entered. Must itures in lines		
E. Total expenditures before adjustments (Line A minus lines B and C10, plus lines D1 and D2)				136,874,228.28
F. Charter school expenditure adjustments (From Section IV)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				136,874,228.28

#### Unaudited Actuals 2013-14 Unaudited Actuals No Child Left Behind Maintenance of Effort Expenditures

20 65243 0000000 Form NCMOE

Section II - Expenditures Per ADA		2013-14 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance     (Form A, Annual ADA column, sum of lines A4, C1, and C2e)		18,624.41
B. Charter school ADA adjustments (From Section IV)	F	0.00
C. Adjusted total ADA (Lines A plus B)	1500 17	18,624.41
D. Expenditures per ADA (Line I.G divided by Line II.C)		7,349.18
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	126,883,794.45	6,903.80
<ol> <li>Adjustment to base expenditure and expenditure per ADA amounts LEAs failing prior year MOE calculation (From Section V)</li> </ol>	for 0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	126,883,794.45	6,903.80
B. Required effort (Line A.2 times 90%)	114,195,415.01	6,213.42
C. Current year expenditures (Line I.G and Line II.D)	136,874,228.28	7,349.18
<ul> <li>D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)</li> </ul>	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE	Met
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2015-16 may be reduced by the lower of the two percentages)	0.00%	0.00%

### Unaudited Actuals 2013-14 Unaudited Actuals No Child Left Behind Maintenance of Effort Expenditures

20 65243 0000000 Form NCMOE

SECTION IV - Detail of Charter School Adjustments (used in	Expenditure	•
Charter School Name/Reason for Adjustment	Adjustment	ADA Adjustment
		7
	~	
	1	
	Ť	
otal charter school adjustments	0.00	0.00
		0,00
SECTION V - Detail of Adjustments to Base Expenditures (us	ed in Section III, Line A.1)  Total	Expenditures
Description of Adjustments	Expenditures	Per ADA
<u></u>		
otal adjustments to base expenditures	0.00	0.00

## Unaudited Actuals 2013-14 General Fund and Charter Schools Funds Program Cost Report Schedule of Allocation Factors (AF) for Support Costs

		************	Tencher Full-Time Ec	guilvelents	********	Classross	n Units	Pupils Transported
		Instructional Supervision and Administration (Functions 1100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 &: 3900)	Plens Maintenance and Operations (Functions 8100-8400)	Facilities Roms and Leases (Function 8700)	Pupil Transportation (Function 3000)
	discributed Expenditures, Fueds 91, 09, and 62, 5 9000 (nSII be affected based on factors input)	743,621,18	9,035,57	15.596.10	3,148,271.40	12,776,040.59	23,688,38	4,954,028.72
(Note: A	on Factor(s) by Coalt Nocation factors are only needed for a column if undistributed expenditures in line A.)  Its Description	FTE Factor(s)	PTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
0001	Pre-Kindergamen	1.00	1,00	3,00	1.00			V
1110	Regular Education, K-12	661.23	661.23	661,23	461,23	1,519.54		5,111.00
3100	Alternative Schools							
3200	Continuation Schools	14,40	14.40	34,40	94,40	29.06	29.06	191.00
3300	Independent Study Centers	8.00	3.00	8.00	8.0)			
3460	Opportunity Schools						2	
3550	Community Day Schools	767	375				76 - T	
3700	Specialized Secondary Programs							
3800	Vocational Education							
4110	Regular Education, Adult							
4610	Adult Independent Study Centers				25.5			
4620	Adult Correctional Education							
4630	Adult Vocational Education							
4760	Billingual					10/04/05		E 25 25 050
4850	Migrant Education							
5000-5999	Special Education (allocated to 5001)	74.30	74.30	74.30	74,30			142,00
6000	ROC#							
Other Goals	Description							
7110	Nonegency - Educational	4,34	4.84	4.84	4.84			
7150	Nonegancy - Other							
\$100	Community Services			- III	9223-		ARCO-	iga Re-
8500	Child Care and Development Services							
Other Funds	Description Adult Education (Fund 11)	11 21 19 19				21.30		
**	Child Development (Fund 12)	14,60	14.00	14.60	14.60	18.00		
4.4	Cafesoria (Funda 13 & 61)		35315					ELLEG
C. Total Allocatio	or Factors	778,37	778.57	778.37	778.37	1,588.10	29.06	5,444.00

#### Unaudited Actuals 2013-14 General Fund and Charter Schools Funds Program Cost Report

		************	Direct Costs		Central Admin		Total Costs by Program (col. 3 + 4 + 5) Column 6	
Goal	Program/Activity	Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3	Costs (col. 3 a Sch. CAC line E Column 4	Other Costs (Schedule OC) Column 5		
Instructiona	į.	11.20.000						
Goals	La terra	140 (0) 00	4.55.5		2.000.00			
0001	Pre-Kindergarten	162,491.89	5,031.71	167,523.60	8,978.19		176,501,79	
1110	Regular Education, K-12	99,097,805.12	20,202,595.39	119,300,400.51	6,393,732.70		125,694,133.21	
3100	Alternative Schools	0.00	0.00	0.00	0.00	-	0.00	
3200	Continuation Schools	2,082,954.42	503,738.06	2,586,692.48	138,630.05		2,725,322.53	
3300	Independent Study Centers	1,148,196.24	40,253.60	1,188,449.84	63,693.25	- Y - 3	1,252,143.09	
3400	Opportunity Schools	0.00	0.00	0.00	0.00	-	0.00	
3550	Community Day Schools	0.00	0.00	0.00	0.00	-	0.00	
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	United Table	0.00	
3800	Vocational Education	2,263,821.98	0.00	2,263,821.98	121,326.27		2,385,148.25	
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	FR. 1	0.00	
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00	
4620	Adult Correctional Education	0,00	0.00	0.00	0.00		0.00	
4630	Adult Vocational Education	0.00	0.00	0.00	0.00	ULBERT	0.00	
4760	Bilingual	0.00	0.00	0.00	0.00	1985 E TO TO	0.00	
4850	Migrant Education	116,249.68	0.00	116,249.68	6,230.23		122,479.91	
5000-5999	Special Education	12,224,381.87	503,075.01	12,727,456.88	682,109.67		13,409,566.55	
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00	
Other Goals	5			en diserre			111-111-11	
7110	Nonagency - Educational	740,639.74	24,353.43	764,993.17	40,998,70		805,991.87	
7150	Nonagency - Other	4,815.47	0.00	4,815,47	258.08		5,073.55	
8100	Community Services	74,951.11	0.00	74,951.11	4,016.90		78,968.01	
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00	
Other Costs			- 1					
-	Food Services				154	1,109.50	1,109.50	
-	Enterprise		- 1			0.00	0.00	
	Facilities Acquisition & Construction					91,464.33	91,464.33	
	Other Outgo					8,140,217.85	8,140,217.85	
Other	Adult Education, Child Development,						200.002.07.0	
Funds	Cafeteria, Foundation ([Column 3 +							
-	CAC, line C5] times CAC, line E)		391,234.75	391,234.75	755,467.94		1,146,702.69	
	Indirect Cost Transfers to Other Funds		30 / A / A / A / A / A / A / A / A / A /	- Marine State of				
	(Net of Funds 01, 09, 62, Function 7210,				1			
****	Object 7350)				(658,281.52)		(658,281.52	
	Total General Fund and Charter							
	Schools Funds Expenditures	117,916,307.52	21,670,281.95	139,586,589.47	7,557,160,46	8,232,791.68	155,376,541.61	

#### Unaudited Actuals 2013-14 General Fund and Charter Schools Funds Program Cost Report Schedule of Direct Charged Costs (DCC)

Cost	Type of Program	Instruction (Function 1000-	instructional Supervision and Administration (Punctions 2100- 2200)	Library, Media, Technology and Other Intractional Research (Functions 2420- 2497)	School Administration (Feature 2700)	Pupil Support Services (Functions 3110-	Pepil Transportation	Ancillary Services (Functions 4000-	(Feecline 5000-	(Functions 7005-	and Operations (Flunctions \$100)	Facilities Resistand Lesson	11200
inmructional		1,000	22000	24923	(Feeting 2100)	3160 and 3900)	(Function 3600)	4999)	69991	1999, except 7210)*	1400)	(Partries \$700)	Total
Goats	Рте-Канбегратия.	151,031,13	11,462.16	9.99	9.00	9.00	0.00	0.00			0.00	0.00	162,491,89
1110	Regular Education, K-13	17,083,079,69	3,057,014,63	2,412,144,62	10,593,701,62	2.442.597.34	0.00	2.135,457.67		tella.	1.313,209.35	0.00	99,097,805,12
3100	Alternative Schools	0.00	9,00	0.00	0.00	0.00	9.00	0.00			0.00	0.00	9.99
3200	Continuation Schools	1,512,345.49	0.00	0.00	283,251.01	178,876.14	9.00	0.00			108,081,79	0.00	2.082.954.42
3300	Independent Soudy Centers	148,204,59	0.00	343.44	268,866.80	115.090.61	0.00	0.00			15.690.80	0.00	1,148,196,24
3400	Opportunity Schools	0.00	0.00	0.00	5.00	0.00	0.00	0.00		100	0.00	8.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	5,00	0.00	0.00	0.00			0.00	8.00	0.00
3700	Specialized Secondary Programs	0.00	9,00	0.00	0.00	0.00	0.00	0.00			0.00	8.00	0.00
3800	Vocational Education	2,263,321,98	9,00	0.00	3.00	0.00	0.00	0.00			0.00	0.00	2.263.321.98
4110	Regular Education, Adult	0.00	9.00	0.00	0.00	0.00	9.00	0.00			0.00	0.00	9.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	.0,00	0.00	0.00	0.00			0.00	0.00	6.00
4629	Adult Commissed Education	0.00	0.00	000	0.00	0.00	9.00	0.00			0.00	0.00	0.06
4630	Adult Vocational Education	0.60	0.00	0.00	0.00	0.00	9.00	0.00			0.00	0.00	8,00
1760	Bilinguil	0.00	5.00	0.00	0.00	0.00	9.00	0.00			0.00	0.00	0.00
48.50	Migrant Education	107,529,09	0.00	0.00	8,720,39	0.00	0.00	0.00			0.00	0.00	116,249.68
1000.3999	Special Education	10.057.507.39	995,067,74	0.00	\$3.570.01	490,516.82	697,679.90	0.00			70.00	8:00	12,224,381,87
6000	ROOP	0.00	0.00	0.00	0.00	3.00	0.00	0.00			0.00	0.00	0.00
Other Goals		100000	7,00.00					78.8			1000		
7110	Nessgowy - Educational	696,100.44	0.00	8.00	+4,539.30	10,00	0.00	0.00	0.00	0.00	0.00	0.00	140,639,14
7150	Notegotry - Other	4.666.34	0.00	149.15	0.00	0.00	8.00		0.00	0.00	0.00	0.00	4,815.47
8100	Constantly Services	1000/20	0.00	0.00	0.00	9,00	0.00		18,769.74	1.00	56,181.37	0.00	14,951.11
8500	Child Care and Development Services	0.00	0.00	2.00	0.00	0.00	0.00		0.00	1.00	0.00	0.00	0.00
Tues Direct	Charged Cents	92,624,686,74	4.003.567.53	2,673,337.19	11,252,199,34	2,217,060,61	497,615.90	1.135,457.81	18,769.76	0.00	1,483,233.30 for goals 8330 and 8100	9.09	117.916.307.52

#### Unaudited Actuals 2013-14 General Fund and Charter Schools Funds Program Cost Report Schedule of Allocated Support Costs (AC)

		Allocated Support Cos	ts (Based on factors in	out on Form PCRAF)	
Goal	Type of Program	Full-Time Equivalents	Classroom Units	Pupils Transported	Total
Instructional Goal	Pre-Kindergarten	5,031.71	0.00	0.00	5,031.71
1110	Regular Education, K-12	3,327,110.92	12,224,485.06	4,650,999.41	20,202,595.39
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	72,456.48	257,471.98	173,809.60	503,738.06
3300	Independent Study Centers	40,253.60	0.00	0.00	40,253.60
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Vocational Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0,00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	373,855.30	0.00	129,219,71	503,075.01
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals 7110	Nonagency - Educational	24,353.43	0.00	0.00	24,353.43
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds	Adult Education (Fund 11)		172,964.47		172,964.47
	Child Development (Fund 12)	73,462.82	144,807.46	0.00	218,270.28
	Cafeteria (Funds 13 and 61)		0.00		0.00
Total Allocated St	ipport Costs	3,916,524.26	12,799,728.97	4,954,028.72	21,670,281.95

# Unaudited Actuals 2013-14 Program Cost Report Schedule of Central Administration Costs (CAC)

A.	Central Administration Costs in General Fund and Charter Schools Funds	
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	1,233,825.40
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	53,052.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	5,091,905.99
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	1,836,658.60
5	Total Central Administration Costs in General Fund and Charter Schools Funds	8,215,441.99
В. 1	Direct Charged and Allocated Costs in General Fund and Charter Schools Funds Total Direct Charged Costs (from Form PCR, Column 1, Total)	117,916,307.52
2	Total Allocated Costs (from Form PCR, Column 2, Total)	21,670,281.95
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	139,586,589.47
C.	Direct Charged Costs in Other Funds Adult Education (Fund 11, Objects 1000-5999, except 5100)	982,179.35
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	1,603,994.47
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	11,118,837.27
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	13,705,011.09
D.	Total Direct Charged and Allocated Costs (B3 + C5)	153,291,600.56
E.	Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)	5.36%

#### Unaudited Actuals 2013-14 General Fund and Charter Schools Funds Program Cost Report Schedule of Other Costs (OC)

20 65243 0000000 Form PCR

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400, and 6500)	1,109.50				1,109.50
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			91,464.33		91,464.33
Other Outgo (Objects 1000-7999)				8,140,217.85	8,140,217.85
Total Other Costs	1,109.50	0.00	91,464.33	8,140,217.85	8,232,791.68

#### Unaudited Actuals General Fund Special Education Revenue Allocations (Optional)

20 65243 0000000 Form SEA

Description	2013-14 Actual	2014-15 Budge≀	% Diff.
SELPA Name: Madera/Mariposa (AB)			
Date allocation plan approved by SELPA governance:			
I, TOTAL SELPA REVENUES  A. Base Plus Taxes and Excess ERAF  1. Base Apportionment			0.00%
2. Local Special Education Property Taxes			0.00%
3. Applicable Excess ERAF			0.00%
4. Total Base Apportionment, Taxes, and Excess ERAF	0.00	0.00	0.00%
B. COLA Apportionment			0.00%
C. Growth Apportionment or Declining ADA Adjustment			0.00%
D. Subtotal (Sum lines A.4. B. and C)	0.00	0.00	0.00%
Frogram Specialist/Regionalized Services for NSS Apportionment     F. Low Incidence Materials, Services, and Career Technical     Education Apportionment			0.00%
G. Out of Home Care Apportionment		2'	0.00%
H. Extraordinary Cost Pool for NPS/LCI and NSS Mental Health Services Apportionment	17		0.00%
1. Adjustment for NSS with Declining Enrollment			0.00%
J. Grand Total Apportionment. Taxes and Excess ERAF (Sum lines D through I)	0.00	0.00	0.00%
K. Mental Health Apportionment			0.00%
L. Federal IDEA Local Assistance Grants - Preschool	1		0.00%
M. Federal IDEA - Section 619 Preschool			0.00%
N. Other Federal Discretionary Grants	h -		0.00%
O. Other Adjustments			
P. Total SELPA Revenues (Sum lines J through O)	0.00	<u>0.00</u>	0.00%

#### Unaudited Actuals General Fund Special Education Revenue Allocations (Optional)

20 65243 00**000**00 Form SEA

2013-14 Actual	2014-15 Budgel	% Dif
		0.0
		0.0
		0.0
		0.0
		0.0
		0.0
		0.0
		0.0
		0.0
		0.0
		0.0
		0.0
0 00	0.00	0.0
	0 00	0 00 0.00

# Unaudited Actuals 2013-14 General Fund Special Education Revenue Allocations Setup

20 65243 0000000 Form SEAS

Current LEA: Selected SELPA	20-65243-0000000 Madera Unified  x: AB	(Enter a SELPA ID from the list below then save and close)
POTENTIAL SE ID AB	LPAS FOR THIS LEA SELPA-TITLE Madera/Mariposa	DATE APPROVED (from Form SEA)

Description	Direct Costs - Transfers in 5750	Interfund Transfers Out 5750	Indirect Costs Transfers In 7350	s - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
Description Description Description					0000			
Expenditure Detail Other Sources/Uses Detail	0.00	(96.630.42)	0.00	(658,281.52)	36,450.22	5.347.290.37		
Fund Reconciliation						-	135,957.12	12,646.4
9 CHARTER SCHOOLS SPECIAL REVENUE FUND Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail Fund Reconciliation				-	0.00	0.00	0.00	0.0
10 SPECIAL EDUCATION PASS-THROUGH FUND	22-2-2						A 171	
Expenditure Detail Other Sources/Uses Detail	The Land							
Fund Reconciliation								
I1 ADULT EDUCATION FUND Expenditure Detail	5,370.76	0.00	10,219.56	0.00				
Other Sources/Uses Detail Fund Reconciliation				-	600.000.00	9,575.69	0.00	4,479.8
12 CHILD DEVELOPMENT FUND						Ī		
Expenditure Detail Other Sources/Uses Detail	5,532.89	0.00	79,889.37	0.00	9,689.06	0.00		
Fund Reconciliation							114.24	126,640.3
I3 CAFETERIA SPECIAL REVENUE FUND  Expenditure Detail	85,726.77	0.00	568,172.59	0.00				
Other Sources/Uses Detail Fund Reconciliation					0.00	0.00	5,545.24	4,837.0
14 DEFERRED MAINTENANCE FUND	953	1.0				T I	0,0 70,2 7	1,00110
Expenditure Detail Other Sources/Uses Detail	0.00	0.00			667,218.00	0.00		
Fund Reconciliation		- 1					6,987.00	0.0
15 PUPIL TRANSPORTATION EQUIPMENT FUND Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00	0.00	0.0
Fund Reconciliation 7 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY			_ ~				0.00	0.0
Expenditure Detail Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation				1 3			0.00	0.0
18 SCHOOL BUS EMISSIONS REDUCTION FUND Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00	0.00	0.0
Fund Reconciliation  19 FOUNDATION SPECIAL REVENUE FUND						F	0.00	
Expenditure Detail	0.00	0.00	0.00	0.00		0.00		
Other Sources/Uses Detail Fund Reconciliation						0.00	0.00	0.0
O SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation			THE RESERVE				0.00	0.0
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail Fund Reconciliation				1	0.00	106,889.22	0.00	5.040.0
25 CAPITAL FACILITIES FUND	0.00	0.00	-					
Expenditure Detail Other Sources/Uses Detail	0.00	0.00			0.00	1,297,266.22		
Fund Reconciliation  STATE SCHOOL BUILDING LEASE/PURCHASE FUND				- 6 w-7		-	0.00	0.0
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail Fund Reconciliation					0.00	0.00	0.00	0.0
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail Other Sources/Uses Detail	0.00	0.00			106,889.22	0.00		
Fund Reconciliation							5,040.00	0.0
io special reserve fund for capital outlay projects Expenditure Detail	0.00	0.00		1 - 16				
Other Sources/Uses Detail					4.07 <u>9.959.00</u>	0.00	0.00	0.0
Fund Reconciliation  9 CAP PROJ FUND FOR BLENDED COMPONENT UNITS				1.33		F	0.00	
Expenditure Detail Other Sources/Uses Detail	0.00	0.00			0.00	0.00		
Fund Reconciliation				C4 1774	*****		0.00	0.0
51 BOND INTEREST AND REDEMPTION FUND Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00	0.00	0.0
Fund Reconciliation 2 DEBT SVC FUND FOR BLENDED COMPONENT UNITS				-, 11		F	0.00	0.0
Expenditure Detail Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation					0.00		0.00	0.0
3 TAX OVERRIDE FUND Expenditure Detail			100					
Other Sources/Uses Detail					0.00	0.00	0.00	
Fund Reconciliation 6 DEBT SERVICE FUND						}	0.00	_0.
Expenditure Detail					1 000 010 00	0.00		
Other Sources/Uses Detail Fund Reconciliation		I		F	1,260,816.00	0.00	0.00	0.
7 FOUNDATION PERMANENT FUND		2.00	0.00	0.00				
Expenditure Detail Other Sources/Uses Detail	0.00	0.00	0.00	0.00		0.00		
Fund Reconciliation		l		Γ			0.00	0.
1 CAFETERIA ENTERPRISE FUND Expenditure Detail	0.00	0.00	0.00	0.00		I		
Other Sources/Uses Detail					0.00	0.00	0.00	0.

Description	Direct Costs - Transfers In 5750	Interfund Transfers Out 5750	Indirect Cost Transfers In 7350	s - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
52 CHARTER SCHOOLS ENTERPRISE FUND	0.00	0.00	0.00	0.00				
Expenditure Detail Other Sources/Uses Detail	0.00	0.00	0.00	0.00	0.00	0.00		
Fund Reconciliation				- 3			0.00	0.00
33 OTHER ENTERPRISE FUND	0.000	4.00						
Expenditure Detail	0.00	0.00			0.00	0.00		
Other Sources/Uses Detail Fund Reconciliation				9	0.00	0.00	0.00	0.00
66 WAREHOUSE REVOLVING FUND	5.0	11.11				ŀ	0.00	0.00
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail		- 11 / 11 / 1	4		0.00	0.00		
Fund Reconciliation							0.00	0.0
7 SELF-INSURANCE FUND Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail	0.00	0.00			0.00	0.00		
Fund Reconciliation							0.00	0.0
71 RETIREE BENEFIT FUND								
Expenditure Detail Other Sources/Uses Detail					0.00			
Fund Reconciliation					0.00		0.00	0.0
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00		2.00	
Fund Reconciliation							0.00	0.00
6 WARRANT/PASS-THROUGH FUND		1000						
Expenditure Detail Other Sources/Uses Detail						The state of the s		
Fund Reconciliation				0.0			0.00	0.0
5 STUDENT BODY FUND							7,00	
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation			1.1		the transfer		0.00	0.00
TOTALS	96,630.42	(96,630.42)	658,281.52	(658,281.52)	6,761,021.50	6,761,021,50	153,643.60	153,643.6

	70		2013-	14 Expenditures by						respon sec
Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5719)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5759)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
100000000000000000000000000000000000000	UNDUPLICATED PUPIL COUNT			NO.10,110.000						1,205
OTAL EXP	NOITURES (Funds 01, 00, & 62; resources 0000-9309)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0,00	5,773,730,42		5,773,730.42
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	2,563,060,95		2,563,060.95
3000-3999	Employee Benefits	0.00	0.00	0,00	0.00	0.00	0.00	3,970,605.20		3.970,605.20
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	60.040.84		60,040.84
5000-5999	Services and Other Operating Expenditures	21,150.00	0.00	0.00	0.00	70.00	0.00	(184,275.54)		(143,055.54
6000-6999	Capital Outley	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	21,150,00	0.00	0.00		70.00	0.00	12.203,161.87	0.00	12,224,381.87
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00		0.00		0.00
PCRA	Program Cost Report Allocations	503,075.00			A 100	/				503,075.00
	Total Indirect Costs and PCR Allocations	503,075.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	503,075.00
	TOTAL COSTS	524,225.00	0.00	0.00	0.00	70.00	0.00	12,203,161,67	0.00	12,727,456.87
EDERAL E	CPENDITURES (Funds 01, 09, and 62; resources 3000-596	9, except 3330, 334	0. 3355, 3360, 3370,	3375, 3385, 8 340	5)	33555			9/10/	
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	247,398,21		247,398.21
	Classified Salaries	0.00	0.00	0.00		0.00	0.00	480,665.25		480,665.25
	Employee Benefits	0.00	0.00	0.00		0.00		455,424.54		455,424.54
	Books and Supplies	0.00	0.00	0.00		0.00		0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00		0.00		0.00		0.00
6000-6999		0.00	0.00	0.00		0.00		0.00		0.00
7130	State Special Schools	0.00	0.00	0.00		0.00		0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00		0.00		0.00	0.00	0.00
	Total Direct Costs	-		0.00	1	0.00		1,183,488.00	0.00	1,163,488.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00		0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00		0.00		0,00		0.00
	Total Indirect Costs	0.00	0.00	0.00		0.00		0.00	0.00	0.00
	TOTAL SEFORE OSJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	1,183,488.00	0.00	1,183,488.00
A980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385, all goals, resources 3000-3178 & 3410-5610, goals 5000-5999)									0.00
	TOTAL COSTS									1,183,486.00
	10111000000									F4 15561 -7050.5

#### Unaudited Actuals Special Education Maintenance of Effort 2013-14 Actual vs. 2012-13 Actual Companson 2013-14 Expenditures by LEA (LE-CY)

6. KV. 6 73 T-1	401		2013-	14 Expenditures by	LEA (LE-CY)					313505300
Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Servicus (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonsoverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND	LOCAL EXPENDITURES (Funds 91, 09, & 62; resources 0	100-2999, 3330, 334	0, 3355, 3360, 3370,	3375, 3385, 3405,	& 6000-9999j		37774500000000			1,090
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	5,528,332,21		5,826,332.21
2000-2999	Classified Salaries	0.00	0.00	0.00	0:00	0.00	0.00	2.082,385.70		2,052,395.70
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	3,515,180,66		3,515,180.66
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	60,040.84		60,040.84
5000-5999	Services and Other Operating Expenditures	21,150.00	0.00	0.00		70.00	0.00	(164,275.54)		(143,055.54
6000-6999	Capital Outlay	0.00	0.00	0.00		0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00		0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00		0.00	0.00	0.00		0.00
	Total Direct Costs	21,150.00	0.00	0.00	0.00	70.00	_0,00	11,019,673,87	0.06	11,040,893,87
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00		0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	503,075.00	1914					8,44		503.075.00
	Total Indirect Costs and PCR Allocations	503,075.00	0.00	0,00	0.00	0.00	0.00	0.00	0.00	503,075.00
	TOTAL BEFORE OBJECT 8980	524,225.00	0.00	0.00		70.00	0.00	11,019,673.87	0.00	11.543.968.87
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section) TOTAL COSTS	neo poseti.			,					0.00 11,543.968.87
	ENDITURES (Funds 91, 99, & 62; resources 9000-1999 & 8 Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00		0.00	0.00	407,253,62		407.253.62
3000-2999	Employee Benefits	0.00	0.00	0.00		0.00	0.00	290,426.28		290,426,28
4000-4989	Books and Supplies	0.00	0.00	0.00	100000	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00		0.00	0.00	883.06		883.06
6000-6999	Capital Outray	0.00	0.00	0.00		0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00		0.00	0.00	0.00		0.00
	Debt Service	0.00	0.00	0.00		0.00	0.00	0,00		0.00
7.796 ( 7.597)	Total Direct Costs	0.00	0.00	0.00		0,00	0.00	698,562,96	0.00	698,552,95
7310	TransMrs of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00		0.00	0.00	0.00		0.00
1300	Total indirect Costs	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECTS 8091, 5099, AND 8980	0.00	0.00	0.00		0.00	0.00	698,562.96	0.00	698.562.96
8091, 8099 8980	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999) Contributions from Univestificted Revenues to Federal									0.00
8980	Resources (from Federal Expenditures section) Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370,									0.00
	3375, 3385, 3405, 6500, 6510, & 7240, all goals: resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999) TOTAL COSTS									7,177,993.64 7,876,556.60

Attach an additional sheet with explanations of any amounts in the Adjustments column

#### Unaudiled Actuals Special Education Maintenance of Effort 2013-14 Actual vs. 2012-13 Actual Comparison 2012-13 Expenditures by LEA (LE-PY)

20 65243 0000000 Report SEMA

2012	-13 Expenditures	A. State and Local	B. Local Only
1,	Enter Total Costs amounts from the 2012-13 Report SEMA, 2012-13 Expenditures by LEA (LE-CY) worksheet. Total Column, for the State and Local Expenditures section and the Local Expenditures section	10,883,858.25	7,351,138.23
2.	Enter audit adjustments of 2012-13 special education expenditures from SACS2014ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)		
Ì			
3.	Enter restatements of 2013-14 special education beginning fund balances from SACS2014ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9795)		
4,	Enter any other adjustments, not included in Line 1 (explain below)		
\$.	2012-13 Expenditures, Adjusted for 2013-14 MOE Calculation (Sum lines 1 through 4)	10,883,858.25	7,351,138.23
1000	edupticated Pupil Count  Enter the unduplicated pupil count reported in 2012-13 Report SEMA.  2012-13 Expenditures by LEA (LE-CY) worksheet	1,176.00	
2.	Enter any adjustments not included in Line C1 (explain below)		
3.	2012-13 Unduplicated Pupil Count, Adjusted for 2013-14 MOE Calculation (Line C1 plus Line C2)	1 176 00	

## Unaudited Actuals Special Education Maintenance of Effort 2013-14 Actual vs. 2012-13 Actual Comparison LEA Maintenance of Effort Calculation (LMC-A)

20 65243 0000000 Report SEMA

SELPA:	Madera/Mariposa (AB)	- · · ·							
member of a	sed to check maintenance of effort (MOE) for an LEA, whether the LEA is a mem SELPA, submit this form together with the 2013-14 Expenditures by LEA (LE-CY) J. If a single-LEA SELPA, submit the forms to the CDE.								
After review	ng all sections of this form, please select which of the following methods y ment.	our LEA chooses to use to	meet the 2013-14						
X	Combined state and local expenditures								
	Local expenditures only								
SECTION 1	Exampt Reduction Under 34 CFR Section 300.204								
	If your LEA determines that a reduction in expenditures occurred as a result of calculate a reduction to the required MOE standard. Reductions may apply to to MOE standard, or both.								
	<ol> <li>Voluntary departure, by retirement or otherwise, or departure for just cause, related services personnel.</li> </ol>	of special education or							
	2. A decrease in the enrollment of children with disabilities.								
	<ol> <li>The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:</li> </ol>								
	<ul> <li>a. Has left the jurisdiction of the agency;</li> <li>b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or</li> <li>c. No longer needs the program of special education.</li> </ul>								
	<ol> <li>The termination of costly expenditures for long-term purchases, such as the equipment or the construction of school facilities.</li> </ol>	acquisition of							
	5. The assumption of cost by the high cost fund operated by the SEA under 34	CFR Sec. 300.704(c).							
	List exempt reductions, if any, to be used in the calculation below.	State and Local	Local Only						
		<del>(i)</del> ,							
		£							
			-						
		200							
	Total exempl reductions	0.00	0.00						

#### Unaudited Actuals Special Education Maintenance of Effort 2013-14 Actual vs. 2012-13 Actual Comparison LEA Maintenance of Effort Calculation (LMC-A)

20 65243 0000000 Report SEMA

SELPA:

Madera/Mariposa (AB)

#### **SECTION 2**

Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205(d))
IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement.

Up to 50% of the increase in IDEA Part 8 Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act of 1965. Also, the amount of Part 8 funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [P.L. 108-446].

		_	State and Local	Local Only
Current year funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)	-			
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)				
Increase in funding (if difference is positive)	0.00			
Maximum available for MOE reduction (50% of increase in funding)	0.00	(a)		
Current year funding (IDEA Section 619 - Resource 3315)				
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310, 3315, and 3320)	0.00	(b)		
If (b) is greater than (a).				
Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)		(c)		
Available for MOE reduction. (line (a) minus line (c), zero if negative)	0.00	(d)		
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).		_		
If (b) is less than (a). Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE				
requirement).		(e) _		
Available to set aside for EIS (line (b) minus line (e), zero if negative)	0.00	(f)		

#### Unaudited Actuals Special Education Maintenance of Effort 2013-14 Actual vs. 2012-13 Actual Comparison LEA Maintenance of Effort Calculation (LMC-A)

20 65243 0000000 Report SEMA

SELPA: Madera/Mariposa (AB)

SECTION 3	Column A	Column B	Column C
	Actual Expenditures FY 2013-14	Actual Expenditures FY 2012-13	Difference
	(LE-CY Worksheet)	(LE-PY Worksheet)	(A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD	Ter-ol Mornalisett	James I Workshoot	V- 9/
<ol> <li>Total special education expenditures</li> </ol>	12,727,456.87		
2. Less: Expenditures paid from federal sources	1,183,488.00		
3, Expenditures paid from state and local sources	11,543,968.87	10,883.858.25	
Less: Exempt reduction(s) from SECTION 1	20 200000000000000000000000000000000000	0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	11,543,968.87	10,883,858.25	660,110.62
4. Special education unduplicated pupil count	1,205	1,176	
5. Per capita state and local expenditures (A3/A4)	9,580.06	9,254,98	325.08

If one or both of the differences in lines A3 and A5, Column C, are positive (current year state and local expenditures, in total or per capita, are greater than prior year's net state and local expenditures), the MOE requirement is met; Part B can still be reviewed.

If both lines A3 and A5, Column C, are negative, the MOE is not met based on combined state and local expenditures, and Part B must be reviewed.

## Unaudited Actuals Special Education Maintenance of Effort 2013-14 Actual vs. 2012-13 Actual Comparison LEA Maintenance of Effort Calculation (LMC-A)

20 65243 0000000 Report SEMA

Printed: 8/28/2014 5:58 PM

SELPA: Madera/Mariposa (AB)

#### B. LOCAL EXPENDITURES ONLY METHOD

	FY 2013-14	FY 2012-13	Difference
1. Last year's local expenditures met MOE requirement:			
a. Expenditures paid from local sources	7,876,556,60	7,351,138.23	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	7,876,556.60	7,351,138,23	525,418.37
b. Per capita local expenditures (B1a/A4)	6,536.56	6,250.97	285.59

If one or both of the differences in Column C are positive (current year local expenditures, in total or per capita, are greater than prior year's net local expenditures), the MOE requirement is met.

If both of the differences in Column C are negative, the MOE is not met based on local expenditures only.

After reviewing all sections of this form, please select which of the above methods your LEA chooses to use to meet the 2013-14 MOE requirement and make the selection on Page 1.

Teri Bradshaw	(559) 675-4500, ext 208
Contact Name	Telephone Number
Director of Fiscal Services	teribradshaw@maderausd.org
Title	E-mail Address

	100		1999	2014-15 Budget	by LEA (LB-B)	\$66				T. C. Paris
Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goat 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severaly Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT							Land of the same		1,205
OTAL BUDG	ET (Funds 01, 99, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	6,241,423,00		6.241,423.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	2.851,677.00		2,851,677.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0,00	4,611,544,00		4.611,544,00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	137,335.00		137,335.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	900.00	0.00	18,330.00		18,830.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0,00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	500.00	0.00	13,860,309.00	0.00	13,860,809.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
10000	Total indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	500.00	0.00	13,860,309.00	0.00	13,860,809.00
STATE AND	DCAL BUDGET (Funds 01, 09, & 62; resources 000	0-2999, 3330, 3340,	3355, 3360, 3370, 33	375, 3385, 3405, & 6	(8999-0003					
1000-1999	Certificated Sataines	0.00	0.00	0.00	0.00	0.00	0.00	5,948,823,00		5.948.823.00
2000-2999	Classified Sataries	0.00	0.00	0.00	0.00	0.00	0.00	2,422,429.00		2,422,429.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	4,149,907.00		4,149,907.00
	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	137,332.00		137,332.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	500.00	0.00	18,330,00		18,830.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,653.3	0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	500.00	0.00	12,676,821.00	0.00	12,677,321.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	# JUNEAU TO	6,00		0.00
	Total Indirect Costs	0.00	0.00	0.00	8.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	500.00	0.00	12,676,821.00	0.00	12,677,321.00
8080	Contributions from Unirestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, 5 3385, all goals; resources 3000-3176 5 3410-6810, goals 5000-5999)								47	0.00
	TOTAL COSTS									12,677,321.00

80.001.58.00	rin i a sa sa sa sa sa sa sa sa sa sa sa sa s			2014-15 Budget	by LEA (LB-B)					175-555
blect Code	Description	Special Estucation, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5050)	Special Education, infants (Goal 5710)	Special Education, Preschool Students (Goal 573b)	Spec Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseversly Disabled (Goal 5779)	Adjustments*	Total
-	GET (Funds 01, 09, & 62; resources 0000-1999 & 800	- December 1997	Jonas societ	forme annex)	(Great to set	Contract by Sed	19698.01991	\$5000 PT (18)	wednest and a	roter
	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00		0.00	0.90	452,494.00		452,494.00
3000-3999	Employee Benefits	0,00	0.00	0.00		0.00	0.00	332,182.00		332,182.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	5.00	100,086.00		100,886,00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.09		0.00
9999-0000	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	8.00	0.00	0.00	0.00	0.00	0.00		0.00
1430-7439	Debt Service	0.00	0.00	0.00	6.00	0.00	0.00	0.00		9.00
	Total Direct Costs	0.00	0.00	0.00	6.00	0.00	90.0	884,784.00	0.00	884,784.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2262	9.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0,00
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	0.08	0.00	0.00	6.00	0.00	0.00	884,764.00	0.08	884,764.00
8091, 8099	Revenue Limit Transfers to Special Education (At- resources except 0000, goals 5000-5999)									0.00
4940	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)									0.00
ageg	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3365, 3465, 6500-6540, & 7240, ell goals; resources 2000-2999 & 5010-7810, accept 6500-6540, & 7240, goals 5000-6989)									8.507.488.00
	TOTAL COSTS									9.482,250.00

Attach an additional sheet with explanations of any amounts in the Adjustments column.

bject Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5718)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STEEN STATES	UNDUPLICATED PUPIL COUNT	THE CONTRACTOR OF								1,200
OTAL EXPE	NDITURES (Funds 01, 09, & 62; resources 0000-999	9)								
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	5,773,730.42		5,773,730.4
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	2,563,060.95		2.583.060.9
9000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	3.970,605.20	A 1.	3,970,605.2
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	60,040.84		60,040.6
5000-5999	Services and Other Operating Expenditures	21,150.00	0.00	0.00	0.00	70.00	0.00	(164,275.54)		[143,055,5
6000-6999	Capital Outlay	0.09	0.00	0.00	0.00	0.00	0.00	0.00		0.0
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0:00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.0
	Total Direct Costs	21,150.00	0.00	0.00	0.00	70.00	0.00	12,203,161.67	0.00	12,224,381.8
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.0
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.0
PCRA	Program Cost Report Adocations (non-add)	503.075.00			703.0.60		-	7777		503,075.0
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
	TOTAL COSTS	21,150.00	0.00	0.00	0.00	70.00	0.00	12,203,161,87	0.00	12.224,381.5
EDERAL EX	PENDITURES (Funds 01, 09, and 62; resources 300	0-5999, except 3330.	3340, 3355, 3360, 3	370, 3375, 3385, &	3405)		(0.11			
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	247,398.21		247,398.2
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	480,665.25	1	480,665.2
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	455,424.54		455,424.5
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0:00		0.0
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.0
	Capital Outley	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.0
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.0
7430-7438	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10000	0.0
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	1,183,488.00	0.00	1,183,488.0
7310	Transfers of indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.0
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.0
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
	TOTAL BEFORE OBJECT 8980	0.00	0,00	0.00	0.00	0.00	0.00	1,183,488,00	0.00	1,183,488.0
8980	Less: Doniributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385, all goels; resources 3000-3178 & 3410-5810, goels 5000-5999)									0.0
										1.183,488.0

20 65243 0000000 Report SEMB

Object Code		Special Education, Unspecified (Goal 3001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goaf 5710)	Special Education, Preschool Students (Geal 5739)	Spec. Education, Ages 5-22 Severely Disabled (Ocal 5750)	Spec Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	LOCAL EXPENDITURES (Funds 01, 09, & 62; resource				405, & 6000-9999)				7-78-2000-	- ESSA
1000	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	5,526,332.21		5,526,332.21
THE RESIDENCE OF THE PROPERTY.	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	2,082,395.70		2.082,395.7
	Employee Benefits	0.00	0.00	0.00	0,00	0.00	0.00	3,515,180.66		3,515,180,69
	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	60,040.84		60,040.8
5000-5999	Services and Other Operating Expenditures	21,150.00	0.00	0.00	0,00	70,00	0.00	(164,275.84)		{143,055.54
6000-6998	Capital Dutlay	0.00	0.00	0.00	0.00	0,00	0.00	0.00		0.0
7130	State-Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Tetal Direct Costs	21,150.06	0.00	0.00	0,00	70.00	0.00	11.019,673.87	0.00	11,040,893.87
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	503,075.00		100	1000	1000				503,075.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	21,150,00	0.00	0.00	0.00	70.00	0.00	11,019,673.87	0.00	11,040,893.8
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expanditures section)  TOTAL COSTS									11,040,893.8
	ENDITURES (Funds 01, 69, & 62; resources 0000-1995		2220			274.6	2000	79.92		
The second second	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Classified Salanes	0.00	0.00	0.00	0.00	0.00	0.00	407.253.62		407.253.6
	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	290,426.28		290,426.2
4000-4999 5000-5999	Books and Supplies Services and Other Operating Expenditures	0.00	0.00	0.00	0,00	0.00	0.00	0.00		883.0
6000-5999	Capital Outley	0.00	0.00	8.00	0.00	0:00	0.00	0.00		0.0
7130	State Special Schools	0.00	0.00	0,00	0.00	0.00	0.00	0.00		0.0
	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-1433	Total Direct Costs	0.00	0.00	9.00	0.00	0.00	0.00	698,562,96	0.00	698,562.96
	-			8.00	0.00			000,007.10		000,000
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	0.00	0.00	0.00	0.00	0.00	0.00	<b>998,562.96</b>	0.00	698.562.96
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									0.00
8986	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								- 4	0.00
9960	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500, 6510, 8 7240, atl goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-6999)									7,177,993.6

Attach an additional sheet with explanations of any amounts in the Adjustments column.

# Unaudited Actuals Special Education Maintenance of Effort 2014-15 Budget vs. 2013-14 Actual Comparison LEA Maintenance of Effort Calculation (LMC-B)

20 65243 0000000 Report SEMB

SELPA:	Madera/Mariposa (AB)		
member of a S AU. If a single	ed to check maintenance of effort (MOE) for an LEA, whether the LEA is a member ELPA, submit this form together with the 2014-15 Budget by LEA (LB-B) and the CLEA SELPA, submit the forms to the CDE.  g all sections of this form, please salect which of the following methods you	2013-14 Expenditures by LEA	(LE-8) to the SELPA
requirement.			
X	Combined state and local expenditures  Local expenditures only		
SECTION 1	Exempt Reduction Under 34 CFR Section 300.204		
	If your LEA determines that a reduction in expenditures occurred as a result of o calculate a reduction to the required MOE standard. Reductions may apply to loc MOE standard, or both.		
	<ol> <li>Voluntary departure, by retirement or otherwise, or departure for just cause. or related services personnel.</li> </ol>	of special education or	
	2. A decrease in the enrollment of children with disabilities.		
	<ol><li>The termination of the obligation of the agency to provide a program of speck child with a disability that is an exceptionally costly program, as determined to</li></ol>		
	<ul> <li>a. Has left the jurisdiction of the agency;</li> <li>b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or</li> </ul>		
	<ul> <li>c. No longer needs the program of special aducation.</li> </ul>		
	<ol> <li>The termination of costly expenditures for long-term purchases, such as the a equipment or the construction of school facilities.</li> </ol>	ecquisition of	
	5. The assumption of cost by the high cost fund operated by the SEA under 34 (	CFR Sec. 300,704(c).	
	List exempt reductions, if any, to be used in the calculation below:	State and Local	Local Only
		-	

Total exempt reductions

0.00

0.00

Printed: 8/28/2014 5:59 PM

#### Unaudited Actuals Special Education Maintenance of Effort 2014-15 Budget vs. 2013-14 Actual Comparison LEA Maintenance of Effort Calculation (LMC-B)

20 65243 0000000 Report SEMB

Printed: 8/28/2014 5:59 PM

SELPA:

Madera/Mariposa (AB)

SECTION 2

Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205(d))
IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement.

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [P.L. 108-446].

		State and Local	Local Only
Current year funding (IOEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)			
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)			
Increase in funding (if difference is positive)	0.00		
Maximum available for MOE reduction (50% of increase in funding)	0.00	(a)	
Current year funding (IDEA Section 619 - Resource 3315)			
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310, 3315, and 3320)	0.00	(b)	
If (b) is greater than (a).			
Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)		(c)	
Available for MOE reduction. (line (a) minus line (c), zero if negative)	0.00	(d)	
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).			
If (b) is less than (a). Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e). Portion used to reduce MOE			
requirement).		(e)	
Available to set aside for EIS (line (b) minus line (e), zero if negative)	0.00	(f) 	

## Unaudited Actuals Special Education Maintenance of Effort 2014-15 Budget vs. 2013-14 Actual Comparison LEA Maintenance of Effort Calculation (LMC-B)

20 65243 0000000 Report SEMB

Printed: 8/28/2014 5:59 PM

SELPA: Madera/Mariposa (AB)

SECTION 3		Column A	Column B	Column C
		Budgeted Amounts FY 2014-15	Actual Expenditures FY 2013-14	Difference
A COMPINE	D STATE AND LOCAL EXPENDITURES METHOD	(LB-B Worksheet)	(LE-B Worksheet)	(A - B)
A. COMBINE	- 173 (1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	020224325026		
1.	Total special education expenditures	13,860,809.00		
2.	Less: Expenditures paid from federal sources	1,183,488.00		
3.		12,677,321.00	11,040,893.87	
	Less: Exempt reduction(s) from SECTION 1 Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from state and local sources	12,677,321.00	11,040,893.87	1,636,427,13
4,	Special education unduplicated pupil count.	1,205	1,205	
5.	Per capita state and local expenditures (A3/A4)	10,520.60	9,162.57	1,358.03

If one or both of the differences in lines A3 and A5. Column C, are positive (current year budgeted state and local expenditures, in total or per capita, are greater than prior year's net state and local expenditures), the MOE requirement is met; Part B can still be reviewed.

If both lines A3 and A5, Column C, are negative, the MOE is not met based on combined state and local expenditures, and Part B must be reviewed.

#### Unaudited Actuals Special Education Maintenance of Effort 2014-15 Budget vs. 2013-14 Actual Comparison LEA Maintenance of Effort Calculation (LMC-B)

20 65243 0000000 Report SEMB

Printed: 8/28/2014 5:59 PM

SELPA:

Madera/Mariposa (AB)

#### B. LOCAL EXPENDITURES ONLY METHOD

	Budget FY 2014-15	Actual FY 2013-14	Difference
1. Last year's local expenditures met MOE requirement:			
Expenditures paid from local sources     Less: Exempt reduction(s) from SECTION 1	9,482,250.00	7,876,556.60 0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	9,482,250.00	7,876,556.60	1,605,693.40
b. Per capita local expenditures (B1a/A4)	7,869.09	6,536.56	1,332.53

If one or both of the differences in Column C are positive (current year local expenditures, in total or per capita, are greater than prior year's net local expenditures), the MOE requirement is met.

If both of the differences in Column C are negative, the MOE is not met based on local expenditures only.

After reviewing all sections of this form, please select which of the above methods your LEA chooses to use to meet the 2014-15 MOE requirement and make the selection on Page 1.

Teri Bradshaw	(559) 675-4500, ext. 208
Contact Name	Telephone Number
Director of Fiscal Services	teribradshaw@maderausd.org
Title	E-mail Address

#### Unaudited Actuals 3915-14 Unaudited Actuals Conversor from Serverometial Funds to Severomental Activities Fund Consolidation

			Fund 51	Fund 51	Fund 12	Fund 13	Funt 14	Fund 21	Fued 25
	Resource	Function Object	Deneral Fund	Adult Education Fund	Child Davelopment Fund	Cafetaria Special Revenue Fund	Oxformed Mandamance Fund	Building Fund	Capital Facilities Fund
Assets	Fints 21-5	7, except where indicated	-		5200000000	0.000	100000000		
Cen		9110-9140	34.175.466.42	550,661.85	13,750.02	3,355,368,49	128,770,74	13,612,269,63	5,070,471,28
Investments		9190	0.00	8.00	0.00	0.00	0.00	0.00	0.00
Pacawatres		9200-9290	27,227,026.33	335,072,97	221,399,25	1,625,901,26	200.00	5.030.00	62,675,44
Due from Dither Funds		9310	136.967.12	0.00	114.24	5,545.24	6,987.00	0.00	8.00
Stores		9320	997,659,36	0.00	0.00	286,535.99	3.00	0.90	8.00
Property		9336	14,350,69		0.00	0.00	0.00	0.00	1
Other Current Assets		5340	0.00		0.00	0.00		0.00	
Lang		9410	(0.00)	1 1100	162.0	122		7.511	117
Land Improvements		9420							
Accumulated Deprecation - Land Improvements		9425							
Bedrus		\$430							
		9435							
Accumulated Depreciation - Buritago.		9440							
Equipment	_								
Accomulated Deprecation - Equipment	_	0.444							
		9445							
Work in Progress	_	9455 9450							
Deferred Outflows of Resources			0.00	0.00	0.00	0.00	0.00	9.00	1 0.00
Committee of the Commit		9450	0.00	0.00	9.00	0.00	0.00	9.00	0.00
Committee of the Commit		9450	0.00	0.00	9.00	0.00	0.00	0.00	0.01
Deferred Outflows of Resources Liabilities		9450 9400 9506-9590							
Deferred Outflows of Resources Liabilities Assuris Payable and Other Current Liabilities		9450 9492 9506-9599, 9635	15.898.800.22	44,650,7%	35,606.34	262,285.02	126,757,57	0.00	7.041.50
Deferred Outflows of Resources Liabilities Accounts Payable and Other Current Liabilities Due to Other Funds		9450 9490 9506 9599, 9630 9610	15.898.800.22 12.646.48	44,850,79, 6,479,80	25,606.34 126,642.30	262,285.02 4,637.00	139,757.57	5,040.00	7.041.50 0.00
Deferred Outflows of Resources Liabilities Accounts Payable and Other Current Liabilities One to Other Funds Current Learns		9450 9490 9500-9599, 9630 9610 9643	15.898.800.22 12.646.48 0.00	44,850,7% 8,479,80 0.00	35,606.34 128,640.30 1.80	262,285.02 4.837.00 0.00	138,767,57 0.00 0.00	5,040.00 5,040.00 6.00	7.041.50 0.00 0.00
Deferred Outflows of Resources Liabilities Accounts Payable and Other Cornel Liabilities Due to Other Funds Current Loans Unbarred Revenue		9450 9490 9506 9599, 9630 9610	15.898.800.22 12.646.48	44,850,7% 8,479,80 0.00	25,606.34 126,642.30	262,285.02 4,637.00	139,757.57	5,040.00	7.041.50 0.00 0.00
Deferred Outflows of Resources  Liabilities  Accounts Payable and Other Cornel Labilities  Due to Other Funds  Cutteril Lorns  Unbarred Revenue Seneral Obligator Boncs Payable		9450 9490 9506-9599, 9630 9610 9640 9650 9651	15.898.800.22 12.646.48 0.00	44,850,7% 8,479,80 0.00	35,606.34 128,640.30 1.80	262,285.02 4.837.00 0.00	138,767,57 0.00 0.00	5,040.00 5,040.00 6.00	7.041.50 0.00 0.00
Deferred Outflows of Resources  Liabilities  Accounts Payable and Other Corrent Labeline Due to Other Funds  Current Learn  Uneared Revenue  General Obligator Booss Payable  Siale School Balding Loan Payable		9450 9400 9500 9599, 9629 9619 9640 9650 9651 9652	15.898.800.22 12.646.48 0.00	44,850,7% 8,479,80 0.00	35,606.34 128,640.30 1.80	262,285.02 4.837.00 0.00	138,767,57 0.00 0.00	5,040.00 5,040.00 6.00	7.041.50 0.00 0.00
Deferred Outflows of Resources  Liabilities  Accounts Payable and Other Cornel Labilities  Due to Other Funds  Current Learn  Uneared Revenue  Seneral Obligator Booss Payable  Size School Building Loan Payable  Net OPER Obligator		9450 9490 9506-9599, 9630 9610 9640 9650 9651	15.898.800.22 12.646.48 0.00	44,850,7% 8,479,80 0.00	35,606.34 128,640.30 1.80	262,285.02 4.837.00 0.00	138,767,57 0.00 0.00	5,040.00 5,040.00 6.00	7.041.50 0.00 0.00
Deferred Outflows of Resources  Liabilities  Accounts Payable and Other Corrent Labilities  Due to Other Funds  Current Loarn  Uneared Revenue  General Obligator Booss Payable  Net OPES Obligator  Compensated Absences Payable		9450 9490 9506-9599, 9620 9640 9640 9651 9662 9664	15.898.800.22 12.646.48 0.00	44,850,7% 8,479,80 0.00	35,606.34 128,640.30 1.80	262,285.02 4.837.00 0.00	138,767,57 0.00 0.00	5,040.00 5,040.00 6.00	7.041.50 0.00 0.00
Deferred Outflows of Resources  Liabilities  Assource Payable and Other Current Liabilities  Ove to Other Funds  Current Learn.  Unbarred Revenue  Sceneral Obligation Books Payable  Scale School Building Loan Payable  Net OPES Obligation  Compensated Absences Payable  COPS Payable		9450 9492 9492 9425 9470 9443 9450 9551 9662 9665 9665	15.898.800.22 12.646.48 0.00	44,850,7% 8,479,80 0.00	35,606.34 128,640.30 1.80	262,285.02 4.837.00 0.00	138,767,57 0.00 0.00	5,040.00 5,040.00 6.00	7.041.50 0.00 0.00
Deferred Outflows of Resources  Liabilities  Accounts Payable and Other Current Liabilities  Ove to Other Funds  Current Learn.  Unearred Revenue  Seneral Objector Booss Payable  Seneral Objector Booss Payable  Net OPES Objector Payable  Compensated Absences Payable  Compensated Absences Payable  Cops Payable  Capital Leases Payable		9450 9490 9490 9470 9470 9443 9450 9651 9662 9665	15.898.800.22 12.646.48 0.00	44,850,7% 8,479,80 0.00	35,606.34 128,640.30 1.80	262,285.02 4.837.00 0.00	138,767,57 0.00 0.00	5,040.00 5,040.00 6.00	7.041.50 0.00 0.00
Deferred Outflows of Resources Liabilities Assource Payable and Other Cornell Ladvilles One to Other Funds Content Learn. Unbarred Revenue Seneral Obligation Sonos Payable Sizes School Building Loan Payable Net OPES Obligation Payable Compensated Absences Payable COPs Payable		9450 9492 9492 9639 9639 9639 9650 9651 9662 9665 9665	15.898.800.22 12.646.48 0.00	44,850,7% 8,479,80 0.00	35,606.34 128,640.30 1.80	262,285.02 4.837.00 0.00	138,767,57 0.00 0.00	5,040.00 5,040.00 6.00	7.041.50 0.00 0.00
Deferred Outflows of Resources  Liabilities  Accounts Psystels and Other Cornell Liabilities  Due to Other Funds  Current Learns  Unearred Revenue Seneral Obligation Bongs Payable State School Building Soon Payable Net OPEB Obligation  Compensated Assences Psystels  COPE Payable Capital Leases Payable Lease Revenue Bonds Payable  Other General Long-Term Osbi		9450 9490 9500 9599, 9630 9610 9643 9650 9651 9662 9664 9665 9665 9665 9665	15.898.800.22 12.646.48 5.00 587.352.31	44,890,79, 8,479,82 0,00 6,00	35,600 34 126,642.30 1.00 1.00	262,285.02 4,837.00 0,00 0.00	138,767.57 0.00 0.00 0.00 0.00	0.09 5,040.00 0.00 6.00	7.041.50 0.00 0.00 0.00
Deferred Outflows of Resources  Liabilities  Assource Payable and Other Current Lactobies  Due to Other Funds  Current Lisers  Unearted Revenue  Seneral Obligation Books Payable  Series School Building Som Payable  Net OPER Obligation  Compensated Absorbes Payable  Compensated Absorbes Payable  Capital Leases Payable  Lease Revenue Bonds Payable		9450 9490 9490 9470 9470 9470 9480 9650 9661 9665 9665 9665	15.898.800.22 12.646.48 0.00	44,890,79, 8,479,82 0,00 6,00	35,606.34 128,640.30 1.80	262,285.02 4.837.00 0.00	138,767.57 0.00 0.00 0.00 0.00	5,040.00 5,040.00 6.00	7.041.50 0.00 0.00 0.00

### Undudited Actuals 2013-14 Undudited Actuals Connection from Governmental Funds to Governmental Activities Fund Contabilities

			Fund 35	Fund 49	Fund 51	Fund 56			
	Resource Function	Object	County School Facilities Fund	Special Reserve Fund for Capital Outlay Projects	Bond Interest and Redemption Fund	Debt Service Fund	Total Governmental Funds	Capital Assets, Deferred Outflows of Passources, Long- Term, Liabilities, and Deferred inflows of Resources	Total Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long- Term Liabilities, and Daferrad leftows of Resources
								- 1	
Assets	Funds 01-57, except when	o indicated							
Cash		9110-9140	3.825,019.31	5,058,434,16	3,686,749,77	1,008,869.08	70,588,825		70,588,829
Investments	Y .	9150	0.00	0.00	0.00	0.00	0		0
Recevables		9200-9290	1,500.00	400.00	207.444.86	200.00	29,667,060	DC 27	29,687,050
Due from Other Funds		9310	5,040,00	9,00	0.08	0.00	153,644		153,644
States		9320	0.00	0.00	0.00	0.00	864,395		864,396
		9330	0.00	0.00	0.00	0.00	14,351	1,276,964	1,291,315
Prepaids		9340	0.00	0.00	0.00	0.00	17,331	1,679,894	1,001,010
Other Current Assets		9410	4.00	0.00	0.00	0.00		13,763,332	13,763,332
Land		7.7						17,800,712,010	
Land Improvements	4	9420					1 158	12.519,506	12,519,306
Accumulated Depreciation - Land Improvements		9425						(2.942.124)	(2,542,124
Buildings		9430					1 10 10	216,811,501	215,611,501
Accumulated Depreciation - Buildings		9435						(56,278,857)	(56,278,857
Equipment		9440						20,224,107	20,224,107
Accumulated Depreciation - Equipment		9445						(14,626,775)	(14,626,775
Work in Progress		9450						8,482,619	8,492,619
Deferred Outflows of Resources		9490	0,00	0.00	0.00	0.00	.0	.0	
Liabilities				<u> </u>					31
		9500-9599.							
Accounts Payable and Other Current Liabilities		9620	11,590,38	65,686,10	0,00	0.00	16,452,040		15,462,040
Due to Other Funds		9610 9640	0.00	0.00	0.00	0,00	153,644		153.644
Current Loans Unearned Révenue		9640 9650	0.00	0.00	0.00	00,0	587,352		587.357
General Obligation Bonds Payable		9691	430	V.VV.	2.00	V.W.	507,324	73,890,621	73,890,621
State School Building Loan Payable		9662						0	I made out
Net OPEB Coligation		3664					100	3,517,368	3,517,368
Compensated Absences Payable		9665						675.218	875.218
COPs Payable		9666					11	16,235,000	16.235.000
Capital Lesses Payable	7: 1	9667					-	5,731,223	5,731,227
Lesse Revenue Bands Payable		9668						0	0
Other General Long-Term Debt		9668						1,897,130	7,897,130
Deferred inflows of Resources		9690	0.00	0.00	0.00	0.00	0	0	

### Unavalted Actuals 2015-14 Overdaed Actuals Conversion from Governmental Funds as Governmental Actuals Fund Congulations

				Fond 81	Punt 11	Fund 12	Fund 13	Fund 14	Fund 21	Fund 25
	Resource	Function	Object	General Fund	Adult Education Fund	Child Development Fund	Caleceria Special Révolus Fund	Deferred Maintenance Fund	Suiting Fund	Capital Facilities Fun
General Revenues										111111111111111111111111111111111111111
Taxes and Subversions		_								
Taxes Levied for General Purposes	0000-9999		9020-8076. 8097	19,874,288,29	8.00	0.00	0.00	0.00	0.00	0.00
Taxes Levied for Debt Service	1000-1999		8571-8572, 8610-6614	9.00	0.00	0.00	8.00	8.00	9.00	0.00
			8575-8576.	15997	- 500	- 99	73101			0.004918
Taxes Levies for Other Specific Purposes	0000-9999		8415-8629	8.00	8.00	0.00	0.00	0.00	2.00	601,935.97
Federal and State Aid Not Restricted to Specific Purposes	0000-1999		8810-8019, 8092, 8094, 8100-6544, 8546-8560, 8547-8590	113,690,236,20	43,441,00	0.00	9.59	0.00	0.00	0.00
Interest and Investment Earnings	0000-1999	-	1000-0005	179,962,22	2.213.33	0.00	0.00	1,324.12	0.00	1,258.56
Interagency Revonues	0000-1999		8780-8799	400,356.36	0.00	9.00	0.00	2.00	0.00	0.00
Miscellunesus	0000-1999		8081-8089, 8631-8658, 8663-8678, 8678-8710	600,119.26	65,008.00	2.00	0.00	0.00	6.00	0,00
Program Revenues										
Cherges for Services	2000-2299		8081-8089, 8531-8659, 8563-8658, 8709-8710	765,143.74	162.254.67	28,589-30	730,019,16	0.60	0.00	1,853,610.99
	6200, 7710		8290, 8567, 8699							
Operating Glania and Contributions	2000-6199, 6291-7769, 7711-9999		8010-8015, 8100-8544, 8546-8560, 8587-8580, 8680-8662, 8899, 8786-8799	29,559 306 13	306,200,46	1,877,128,77	10,407,142,46	2.00	49,491.65	16.369.77
Operation in the property of the control of the con	0000-7709.					104171148077	THE REAL PROPERTY.		34291168	This section is
	7711-9939	-	6565							
	7710		8660-6662							
Capital Grants and Contributions	6200		8500, 8650-8662	0.00	0.00	0.00	0.00	0.00	8.00	0.00
_0000144020001						200		100		
Expenditures		3223-3233	200000000000000000000000000000000000000			22111222			190	07338
Instruction	-	1009-1999	1000-7359	32,624,886,74	475,430,04	1,251,459,95	0.00	0.00	0.00	0.00
Instruction - Related Services:	_	2000 COOK			-					
Instructional Supervision and Administration		2000-2999, except 2420, 2700	1000-7998	6,038,596,40		281,641,67	0.00	0.00	0.06	0.00
Instructional Library, Media and Technology		2430	1000-7999	1,190,859,67		0.00	0.00		0.00	
School Site Administration		2700	1000-7999	11,268,185.48		0,00	0.00		0.00	

### Unuscitled Actuals 2013-14 (unsudded Actuals Convention from Governmental Funds to Governmental Activities Fund Consolidation

				Fund 35	Fant 40	Fund 51	Fund 56			Total Governmental
	Resource Function Otter			County School Facilities Fund	Special Reserve Fund for Capital Outlay Projects	Bond Interest and Redemption Fund	Debt Service Fund	Total Governmental Funds	Capital Assets, Defened Outflows of Resources, Long- Term Liabilities, and Deformed inflows of Resources	Funds, Capital Assets, Deferred Dufflows of Resources, Long- Term Liabilities, and Deferred Inflows of Resources
General Revenues			-							
Taxes and Subventions:										
Taxes Levied for General Purposes	0000-9999		8020-8079. 8097	0.00	0,00	0.00	0.00	19,874,299		19,874,289
Taxes Levied for Debt Service	0000-9999		8571-8572. 8610-8614	0.00	0.00	4,368,604.27	0.00	A,368,604		4.368,604
Taxes Levied for Other Specific Purposes	0000-9999		8575-8576, 8615-8629	0.00	0.00	0.00	0.00	601,936		801,938
Federal and State Aid Not Restricted to Specific Purposes	0000-1999		8010-8019, 8092, 8098, 8100-8544, 8546-8560, 8587-8590	0.00	0.00	0.00	0.00	113,733,677		113,733,677
Interest and Investment Earnings	0000-1999		8660-8662	13,937,70	3,743,57	0.00	0.00	193,869		193,869
Interspericy Revenues	0000-1999		8677. 8780-8799	0.00	0.00	000	0.05	400.356		400,356
Miscellaneous	0000-1999		6081-8089, 6631-8659, 8663-8676, 6678-8710	0.00	0.00	0.00	0.00	715,157		715,157
Program Revenues	1000000			100000			777	3		
Charges for Services	2000-9959		6061-8065, 8631-8659, 8663-8698, 8700-8710	0.00	0.00	0.00	00.0	3,543,048		3,643,048
	6200, 7710		8290, 8587. 8699							
Operating Grants and Constitutions	2000-6199 6201-7709 7711-9999		8010-8019. 8100-8544. 8546-8560, 8587-8590. 8660-8662, 8699, 8780-8799	0.00	9.00	122.32	1,599.68	36,017,987		36,017,981
Operators are Company	0000-7709 7711-9999 7710		6545 6545, 8660-8662	0.00		166.56	1,357.00	30,017,307		33,517,331
Capital Grants and Contributions	6200		8590, 8660-8662	0.00	0.00	0.00	0.00	0,		
Expenditures										
Instruction		1000-1999	1000-7999	0,00	9.00	0.00	0.00	94,355,568		94,355,568
Instruction - Related Services:	1 2 3	A. W. C. C. S. C. C.	17.17.19.115.11			20,000		3.0000000000000000000000000000000000000		100000
		2000-2999. except 2420.								
Instructional Supervision and Administration	-	2700	1000-7999	0.00		0.00	0,00	6,320,238		6,320,238
Instructional Library, Media and Technology		2700	1000-7999	0.00	7110	0,00	0.00	1,190,860		1,190,860

### Unseditor Actuals 3015-14 Unsedited Actuals Convertion from Generoscalal Funds in Governmental Activities Fund Convertidation

				Print Concordation					
			Fund 01	Fund 11	Fund 12	Fund 13	Fund 14	Fund 21	Fund 25
<u> 2</u>	Rosource Function	Oujea	General Fund	Adult Education Fund	Child Development Fund	Calpierlo Special Revolus Fund	Deferred Maintenance Fund	Building Fund	Capital Facilities Fund
Physil Services:	1444	11000 2000	4 44 - ha	776	2.00	224		-	
Hame-To-School Transportation	3600	1000-7999	5,651,706,62	0.00	0.00	0.00	0.00	2.00	0.00
Food Services	3700	1200-7999	1,109.50	0.00	(1.294.50	10.870.902.97	0.00	0.00	0,00
All Other Pupil Services	3000-399%, execpt 3600 3700	10000000	6,365,312 31	9.00	31,518.96	200		\$ 0C	200
Seneral Administration	1 200	100.166	\$1900,005.31		2.1373348	- 0.00			707
Centralized Data Processing	7700	1000-7999	1,836,658.60	0.60	0.00	0.00	0,00	0.00	0.00
At Other General Administration	7100-7699	1000-7996	5,729.501.87	- well has	79,880.37	568,172.59	2000	0.00	-
Plan Streiges	#COD-899%	1000-7998	14,792,962.25		28,008.39	305,898.78	336,938-47	0.00	
Facility Acquisition and Construction	8502_	1000-7999	91,464.33	0.00	6.00	9.00	543,172.63	0.00	\$75,549.08
Anatony Services	4000-4999	1000/7999	2,135,457.87	9.00	6.00	0.00	100 CO. CO. CO. LOT LOT	0.00	100000000000000000000000000000000000000
Community Services	5000-5999	1000-7999	18,769.74		9.00	0.00		0.00	
Enrerprise ACHHITES	6000-6999	1000-7939	0.00		0.00	0.00		0.09	
Other Outgo:		1000000			2.7		200		100
Transfers Between Agencies	9200	7110-7299	1,990,127,09	9.00	5.00	0.00	0.00	0.06	0,00
Oebi Service - Principal	9100, 9101	7431-7439, except 7434 and 7438	086,603.19	0.00	33,734.75	6,00	0.00	0.00	0.00
Debt Service - Interest	9100 9103	7434, 7438	212,422.20	0.00	0.00	9.00	0.00	0.60	0.00
Debt Service - Issuance Costs and Discounts	9100, 9103	\$400, 5450.	3,775.00			0.00	2 2 2 3 3	0.00	
At Other Outco Depreciation (Unallocated)	9100-5000	1000-6999, except 5400, 5450, and	6.00 9.00	0.00	0.60 0.60	0.00	0.00	0.00	0.00
Other Financing Sources and Uses			107	2,33			1000		388
Interland Transfers in		8910-8929	36,450.22	\$00,000,00	2,583.06	0.00	667,218,00	0.00	0.00
Interfund Transfers Qui	9300	7600-7629	5.347,290.37	10000000	0.00	0.00		108,889.22	
Proceeds from Long-Term Debi		8931-8951, 8971-8973	9,99	100	0.00	0.00	0.60	0.00	0.00
Proceeds from Sale or Lease-Purchase of Land and Buildings		8953	0.00	0.00	9.00	0.00	0.00	0,00	9.00
All Other Financing Sources		8961-8965, 8979	31,389.09			0.00		0.00	
All Other Financing Uses	9209	7651-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00

#### Unacetted Actuals. 2013-14 Unacetted Actuals. Conversion from Governmental Funds to Governmental Activities. Funds Consolidation

				Fund 35	Fund 48	Fund 51	Fund 58			
	Resource	Function	Object	County School Facilities Fund	Special Reserve Fund for Capital Outlay Projects	Bond Interest and Redemption Fund	Debt Service Fund	Total Governmental Funds	Capital Assets, Deferred Outflows of Resources, Long Term Liabilities, and Deferred Inflows of Resources	Total Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long- Term Liabilities, and Deferred Inflows of Resources
Pupil Services:					12	-				
Home-To-School Transportation	-	3600	1000-7999	0.00	0.00	0.00	0.00	5,651,709		5,651,709
Food Services		3700	1000-7999	0.00	0.00	0.00	0.00	10,883,307		10,883.307
All Other Pupil Services		3000-3999, except 3600, 3700	1000-7998	0.00	0.00	0.00	0.00	6.395,871		6,396.871
Centralized Data Processing		7700	1000-7999	0.00	0.00	0.00	0.00	1,838,659		1,836,659
All Other General Administration		7100-7699	1000-7939	0.00		0.00	0.00	6.528.062		6,528.062
Plant Services		8000-8999, except 8500	. Cloreste.	25,497.66	49,996.58	0.00	0.60	15,120,745		15,120,745
Facility Acquisition and Construction		8500	1000-7999	100,558,62	75,317.41	0.00	0.00	1,437,082		1,437,062
And lary Services		4000-4999	1000-7959	0,00		0.00	0,00	2,135,458		2,135,458
Community Services		5000-5999	1000-7999	0.00		0.00	0.00	18,770		18.770
Enterprise Activities		6000-6999	1000-7939	0.00		0.00	0.00	0		0
Other Quiga:			200000000000000000000000000000000000000	77.00	1 1220			- 0		
Transfers Between Agencies		9200	7110-7299	0,00	0.00	0.00	0.00	1,990,127		1,990,127
Debt Service - Principal		9100, 9101	7431-7439; except 7434	0.00		2,469,000.00	455,000.00	3,540,338		3.540.338
Debt Service - Interest		9100, 9102	7434, 7438	0.00	0.00	1,595,017.00	407,884.38	2:215,324		2,215,324
Debt Service - Issuance Costs and Discounts		9100, 9103	5400, 5450, 5800, 7699	0.00	0.00	0.00	0.90	3,776		3,775
All Other Outgo Depreciation (Unahocates)		9100-9300	1000-6999, except 5400, 5450, and 5800	0.00		0.00	00.0	0		0
Seller Hold Cherry Co. Co. Upper Language .		10.50	10000		3.00	7570	700	100		
Other Financing Sources and Uses Interfund Transfers In	1		8910-8929	106,889.22	4,079,959.00	8.00	1,260,816.00	6.761,022		6,761,022
Interfund Transfers Out	_	9900	7600-7629	0.00	The second second second	8.00	0.00	5,761,022		6,761,022
THE THIRD THE SAME		2001	8931-8951.	2.00	634	8.00	100	M. LICLOSEA.		6,787,086
Proceeds from Long-Term Debt			8971-8973	0.00	0.00	0.00	0,00	g.		
Proceeds from Balo or Lease-Purchase of Land and Buildings			8963	0.00	0,00	8.00	0.00	g		
All Other Financing Sources			8961-8965, 8979	0.00		0.00	0.00	31,389		31,389
All Other Financing Uses		9200	7651-7699	0.00	0.00	0.00	0.00			

#### Unaudited Actuals 2013-14 Unaudited Actuals Conversion from Governmental Funds to Governmental Activities Conversion Worksheet

					Conven	sion Entries			
	Resource	Function	Object	Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Entry Amounts	Entry Numbers	Other Worksheet Adjustments	Statement of Activities	Statement of Net
Assets	Eur Eur	nds 01-57, except v	them indicated			A 10 / A		Salara Barrera	
	Two Parts	ida n I-or, escept y		70.500.505		OCCUPATION OF THE PERSON OF TH			20,000,000
Cash	_		9110-9140	70,588,825		CE014 CE014			70,588,825
Investments	_		9150	20 207 250					40.447.444
Receivables	_	-	9200-9290	29,687,050		CE014, CE018			29,687,050
Due from Other Funds	_		9310	153,644		CE014, CE018, CE020			- 0
Stores			9320	884,396		CE014	-		864,396
Prepaids			9330	1,291,315		CE003, CE013, CE014	(25,247)		1,266,068
Other Current Assets	-		9340	0	0	CE014	3		
Land	4		9410	13,763,332	0	CE001, CE004, CE005, CE011, CE014			13,763,332
Land Improvements			9420	12,519,306	3,363,660	CE001, CE004, CE005, CE011, CE014			15.872,966
Accumulated Depreciation - Land Improvements			9425	(2,942,124)	(712,643	CE005, CE012, GE014			(3,654,767
Buildings			9430	216,811,501	5,653,646	CE001, CE004, CE005. CE011, CE014			222,465,147
Accumulated Depreciation - Buildings			9435	(56,278,857)		CE005, CE012, CE014			(60,324,151
Equipment			9440	20,224,107	The Street	GE001, GE004, GE005. GE011, GE014			20,788,322
Accumulated Depreciation - Equipment		1	9445	(14,626,775)		CE005, CE012, CE014			(15,742,739
Work in Progress			9450	8,492,619	1500000000	CE001, CE004, CE005, CE011, CE014			812,243
Deferred Outflows of Resources			9490	0	0	CE003, CE013, CE014			0

#### Unaudited Actuals 2013-14 Unaudited Actuals Conversion from Governmental Funds to Governmental Activities Conversion Worksheet

					Convers	ion Entries			
	Resource	Function	Object	Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Entry Amounts	Entry Numbers	Other Worksheet Adjustments *	Statement of Activities	Statement of Net Position
Liabilities							2'		
Accounts Payable and Other Current Liabilities			9500-9699, 9820	16,462,040	0	CE008, CE014, CE018			16,462,040
Due to Other Funds			9610	153,644	(153,644)	CE014, CE018, CE020			0
Current Loans			9640	0				3	0
Unearned Revenue			9650	587,352	0	CE014		fill to be provided by	587,352
General Obligation Bonds Payable			9001	73,890,621	(2,465,000)	CE002, CE003, CE008, CE013			71,425,621
State School Building Loan Payable			9002			CE002, CE003, CE013		ALCOHOLD IN	
Net OPEB Obligation			9864	3,517,368	612,151	CE014, CE021			4,129,519
Compensated Absences Payable			9665	675,218	(449,249)	CE009, CE014			425,969
COPs Payable			9656	16,235,000	(455,000)				15,780,000
Capital Leases Payable			9667	5,731,223	(586,603)				5,144,620
Lesse Revenue Bonds Payable			9668	0	0	GE002, GE003, GE013, GE014			0
Other General Long-Term Debt			9669	1,897,130	(1,082,602)	CE002, CE003, CE010, CE013, CE014, CE022			814,528
Deferred inflows of Resources			9690	0	0	CE003, CE006, CE007, CE013, CE014			0
Fund Balance / Net Position			979Z	181,198,743	443,547	Interference of A	(25,247	79	181,617,043

Page 2

### Unaudited Actuals 2013-14 Unaudited Actuals Conversion from Governmental Funds to Governmental Activities Conversion Worksheet

					Convers	ion Entries			
	Resource	Function	Object	Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Entry Amounts	Entry Numbers	Other Worksheet Adjustments *	Statement of Activities	Statement of Net
General Revenues									
Taxes and Subventions:									
Taxes Levied for General Purposes	0000-9999		8020-8079, 8097	19,874,289				19,874,289	
Taxes Levied for Debt Service	0000-9999		8571-8572, 8610-8614	4,368,604				4,368,604	
Taxes Levied for Other Specific Purposes	0000-9999		8575-8576, 8615-8629	601,936				601,936	
Federal and State Aid Not Restricted to Specific Purposes	0000-1999		8010-8019, 8092,8096, 8100-8544, 8546-8560, 8587-8590	113,733,677	0	CE006, CE007, CE010, CE022		113,733,677	
Interest and Investment Earnings	0000-1999	3 =	8680-8682	193,869	0	CE006, CE007, CE016		193,869	
Interagency Revenue	0000-1999		9677, 8780-8799	400,350	0	CE010, CE016, CE017, CE022		400,366	
			8081-8089, 8631-8669,			CE004, CE005, CE006 CE007, CE010, CE016,			
Miscellaneous	0000-1999		8663-8676, 8678-8710	715,157	y	CE022		715,157	
Program Revenues									
Charges for Services	2000-9999		8081-8089, 8631-8659, 8663-8696, 8700-8710	3,543,048		CE005, CE010, CE016, CE022		3,543,045	
	6200, 7710		8290, 8587, 8699						
Operating Grants and Contributions	2000-6199, 6201-7709, 7711-9999		8010-8019, 8100-8544, 8546-8560, 8587-8590, 8660-8682, 8699, 8780-8799	36,017,967	٥	CE004, CE006, CE007, CE010, CE016, CE017, CE022	<i>a</i>	36,017,987	
	0000-7709. 7711-9999 7710		8545 8545, 8660-8662						
Capital Grants and Contributions	6200		8590, 8660-8662		0	CE010, CE022		o o	
	3000.0		300000000000000000000000000000000000000						
Expenditures Instruction		1000-1999	1000-7999	94,355,568	3,576,564	CE001, CE009, CE010, CE012, CE015, CE021, GE022		97,932,132	STATE OF
Instruction-Related Services:							2		
Instructional Supervision and Administration		2000-2999, except 2420, 2700	1000-7999	6,320,238	3,514	GE001, CE009, CE010, GE012, CE015, CE021, GE022		6,323,752	
Instructional Library, Media and Technology		2420	1000-7999	1,190.860	5,913	GE001, CE009, CE010, GE012, CE015, CE021, GE022		1,196,773	
School Site Administration		2700	1000-7999	11,690,635	44,372	CE001, CE009, CE010, CE012, CE015, CE021, CE022		11,735,007	
Pupil Services:		20000	100000111141	11112/01/03	200 000	10,832			
Home-To-School Transportation		3600	1000-7999	5,651,709	606,384	CE001, CE009, CE010, CE012, CE015, CE021, CE022		6,258,093	

Page 3

					Convers	ion Entries			
	Resource	Function	Object	Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Entry Amounts	Entry Numbers	Other Worksheet Adjustments	Statement of Activities	Statement of Net
Food Services		3700	1000-7999	10,883,307	(44,363)	CE001, CE009, CE010, CE012, CE015, CE021, CE022		10,536,944	
All Other Pupil Services		3000-3999, except 3600, 3700	1000-7999	6,396,871	1,236	CE001, CE009, CE010. CE012, CE015, CE021, CE022		6,396,109	
General Administration:		-330000	- Procedure			20000			
Centralized Data Processing		7700	1000-7999	1,836,659	33,455	CE001, CE009, CE010, CE012, CE015, CE021, CE022		1,870,114	
All Other General Administration		7100-7899	1000-7999	6,528,062	(208,512)	CE001, CE005, CE009, CE010, CE011, CE012, CE015, CE021, CE022		6,319,600	
Plant Services		8000-8999, except 8500	1000-7999	15,120,745	506,758	CE001, CE009, CE010, CE012, CE015, CE021, CE022		15,629,503	
Facility Acquisition and Construction	-	8500	1000-7999	1,437,062	(1,437,062)	GE001			
Ancillary Services		4000-4999	1000-7999	2,135,458	6,426	CE001, CE009, CE010, CE012, CE015, CE021, CE022		2,141,884	
Community Services		5000-5999	1000-7999	18,770	104	CE001, CE009, CE010, CE012, CE015, CE021, CE022		18,874	
Enterprise Activities		6000-6999	1000-7999	0	0	CE001, CE009, CE010, CE012, CE015, CE016, CE021, CE022		0	
Other Outgo:	_	-							
Transfers Between Agencies	-	9200	7110-7299	1,990,127		CE016, CE017		1,990,127	
Debt Service - Principal		9100, 9101	7431-7439, except 7434, 7436	3,540,338	(3,540,338	CE002, CE015	ERL		
Debt Service - interest		9100, 9102	7434, 7438	2,215,324	0	CE008, CE010, CE013, CE015		2,215,324	
Debt Service - Issuance Costs and Discounts		9100, 9103	5400, 5450, 5800, 7699	3,775		CE060, CE013, CE015		3,775	
All Other Outgo		9100-9300	1000-6999, except 5400, 5450, 5800	0.0		CE012		0	

### Unaucited Actuals 2013-14 Unaucited Actuals Conversion from Governmental Funds to Governmental Activities Conversion Workshoot

					Conven	ion Entries			
	Resource	Function	Object	Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred inflows of Resources	Entry Amounts	Entry Numbers	Other Worksheet Adjustments *	Statement of Activities	Statement of Net
Other Financing Sources and Uses									
Interfund Transfers In			8910-8929	6,761,022	(6,761,021)	CE016, CE017, CE019		1.	
Interfund Transfers Out		9300	7600-7629	6,761,022	(6,761,021)	CE016, CE017, CE019		1	
Proceeds from Long-Term Debt			8931-8951, 8971-8973	0	0	CE003		_	
Proceeds from Sale or Lease-Purchase of Land and Buildings			8953	0	0	CE005, CE006, CE007		0	
All Other Financing Sources			8961-8965, 8979	31,389	0	CE003, CE016		31,391	
All Other Financing Uses		9200	7651	0				0	

<sup>\*</sup>The Other Worksheet Adjustments column is to allow the user to make any other entry, not provided for in the Conversion Entries 1 through 22. Generally, worksheet adjustments should not be necessary. See the SACS Software User Guide for additional guidelines.

#### Unstalled Actuals 2012-14 Unstalled Astuals Convention from Governmental Funds to Governmental Activities Mentification of Program Revenues by Function Detail

Charges for Services: Governmental Activitie	s pam Revenues					Extracted ex	penditures by t	unction, default	Mentification o	f µгодпал тенопи	es by function,	and user ad)	ustverts					
Funda Resource	by Resource	Punction	1000	2100	2429	2706	3400	3700	2993	4000	5000	8000	7200	1700	arop	8500	8000	Tes
11-57 5310 Child Nutrition: School Programs (e.g., Sc	Acol (Althorne	Persentage of total			+			10,456,174 92,41649%	1	-	1	-	546,000 4,80006N		305,897 2,70400%	81	-	11,000,001
		Default revenue by function User adjustments		4				477,738					38,464		19,827	- 1		730,040
		Adjusted revenue by function		150	*	1	2.5%	677,738	(2)	33	(5)	*	35,454	2.00	19,627	*	2.5	723,500
55-57 6105 Child Development, California State Pres-	thool Programo	Expenditures by function Percentage of total	1,000,719 70,61832%	281,642 19,15097%	*	(2.590) (0.18679%)	*	11,295 0.72790%	21,519 2.03130%	(*)	(*)		79,794 4,75580%	1	36,508 1,70836%	*	33,736 2.17412%	1,051,064
		Default revenue by furnition User originatiments Adjusted minorial by function	20,472	6,262		(44)		211	589		0		1,378		495	i	(1) (1)	38,990 (1 28,880
51-57 9010 Other Restricted Local	2,781,000	Expenditures by function	1,459,922	4	7,342	220,139	21,499	- 4	44	700	+		189,327	79,704	77,030	758,427	5,005,946	7,029,001
		Percentage of total Default revenue by function User adjustments	18.64526% 516,532		2,572	2.81140% 78,188	0.40229%		0.00054%	0.00000% 250	9	(*)	2.41767% 67,345	1,01793% 28,309	0.08380% 27,363	9.60019% 209.376 (209.376)	63.63296% 1,776,001 269,375	2,791,540
		Adjusted revenue by function	\$18,532		2,572	78,195	11,185	- 12	16	258	(Z)	_83	67,245	26,309	27,363	400	2,547,376	2,781,809
Total Charges for Services (from Fund controlled)	3,543,647																	
		harges for Services by function:	539,004	6,362	2,572	78,143	11,188	677,948	105	280			104,078	28,308	47,885		2,548,909	3,543,047
User identification of convention entres, a Adjusted Charges for Serv		ounding differences, by function: grees to conversion worksheed:	529,004	8,262	2.572	78,140	11,188	ETT,048	605	250	4	1	104,078	28,308	47,685		2,048,006	3,543,049

#### Unausted Actuals 2013-14 Unavelted Actuals Convention from Governmental Funds to Governmental Activities Identification of Program Revenues by Function (Setal)

Operating Grants and Contributions: Governmental Activitie					Extented expe	rettures by fur	ction, default	identification of p	nogene revenu	es by function,	and user adj	armenta					
unite Resource Resource	Perdos	1990	2100	2429	2700	3000	2790	2000	4000	6000	6006	7300	7700	8100	asco	9000	74
n-67 3010 NCLB: Title I, Part A, Sasic Grants Love-trooms AND SINGS	and apenditures by function	3,000,346	1,951,565	55,444	82,872			836,111				217,487			1		6,000.00
	Percentage of total	57,84304%	28.24750%	0.60250%	0.76672%			2.34521%				4.68603%					100.00000
	Default revenue by function Upor adjustments	3,006,246	1,951,565	55,464	\$2,972			636,111				217,487		110	17.4		6,500,93
	Adjusted revenue by function	3,996,346	1,951,565	55,444	12,972	*	-	825,111	2.		1.5	317,467		10	13		4,000,00
-57 DOGD NCLE: Title I, Part C, Mignord Ed (Regular and Statistics)	og dispenditures by function	103,745		(4)	7,705	-	(-)	0.40	14	7.4		5,820	9.4	2,513			119,70
	Percentage of total	86.80082N			6.40200%							4.00117%		2.06791%			100.00000
	Delaut revenue by function	103,745		*	7,705	570		2.7	3.75	2.75	0.5	5,823	3.5	2,513			119.7
	User edjustments Adjusted revenue by function	100,745			7,708				+	+		5,823		2,513	14		119,70
67 3001 NO.B: Title I, Migrant Ed Summer Program 5,045	Expenditures by function	3,784	- 60	-	1,518		-	100		-	-	246	1/4		-		5.0
at water and the control of the cont	Percentage of total	75.00466%			20.13675%							4,85629%					100.00000
	Default revenue by function	3,784			1,010			2.4			1.0	245	11.6				5.0
	User adjustments Adjusted revenue by function	3,784			1,010		3.3			89		245	100				5.0
			E20.001	-	2000				- 27		- 22	535-54					
1-57 3015 Special Ect. DEA Braic Local Assistance EntitleMetys/Suc	Percentage of lotal	842,018 84,41729%	538,541 48,58271%				-							-			1,181,45
	Default revenue by function	642,918	538,541				-	0.00			552	200	1.4				1.181.40
	User adjustments																
CONTRACTOR STREET, CONTRACTOR STREET, WAS INSIDE	Adjusted revenue by function	842,018	638,541	- 85			- 1	8.5			1.5	2.5		81	1891		1,181,48
1-67: 3311 Special Ect. IDEA Local Assistance, Part B. Sec 612,016va		2,030	110	*		(2)	25	88	*	100	1.5	100		100	5.0	1(#)	2.00
	Percentage of total Default revenue by function	2,030	- 1	593	-	200	0.0		85		32	110		500	1200	200	100.00000
	User adjustments	2,000				27					10				CONT.		4.00
	Adjusted revenue by function	2,030			-	-	-	+			2.4		-	34	14	+	2,00
1-57 3550 Carl D. Perkins Career and Yeshnisal Education (Section)	Eliabord@fes by function	192,029		-	-	7.00			19	12	- 4	8,673	-4		1.0		201,81
	Percentage of total	06.56567%										4.46443%					100.00000
	Default revenue by function	192,920		1.0		25				2.5	338	6,673	2.7				201,86
	User adjustments Adjusted roverue by function	192,920	+	+			4		-		+	6,673		- 2	2.		201,66
							_			_							
1-57 2555 Carl D. Perkins Career and Technical Education: A0,85-6-6	Percentage of total	13,000			-		+					1.07080%	-				13,5
	Default revenue by function	13,000	120	1.0			4	3.2	12	0.2	1.4	415	-	- 4	4		13,5
	User adjustments																
	Adjusted revenue by function	13,000		47		15.	100			12	107	416	100	- 10	3301		13,61
1-57 2725 Safe and Supportive Schools Programmatic Intertweeting	Expenditures by function	84,191	104,407		3,430		7. *.	523				14,554	1.4	1,250	-		209,35
	Percentage of total	28.12385%	64.94131%		1,14670%			0.17471%				4.86174%		0.75161%			100.00001
	Default revenue by function	84,191	194,407	-	3,433	4.	+	623	4	1.4	+	14,554		2,250	11411		200,00
	User adjustments Adjusted revenue by function	84,191	194,407	-	0,400	+		523			+	14,554	-34	2.250	44		200,35
1-57 3905 Adult Education: Adult Basic Education & ESL 69,785	Expenditures by function	83,210		74	6.546	1.4	No.		74		174	-	-			-	69,71
POY DRIED PRINT ESTACRACIO, PRINT STREET CONCENSOR NE COL. 100/100	Percentage of total	90.61719%	1)-	10.7	6.08284%		0.7	0.7	0.5	110	3.45						100.00000
	Default revenue by function	63,210		0.7	0,545	5.7	1.70	202	0.7	11.7	11.7	-12	10.00				69,75
	User adjustments Adjusted revenue by function	63,210	13	12	4.545		-			12	100		-		1919		60,75
	-									7.77							97.93
1-67 3013 Arkit Education: Adult Secondary Education 01,605	Expenditures by function Percentage of total	90,11689%	-		0.86142%							- 4		4			81,80
	Default revenue by function	61,082			543		104	100	7.6	11.6		7.4				6.7	61,60
	User edjustments													3310	2016		2.0
	Adjusted revenue by function	81,062			543	1								4.			01,60
1-57 3926 Adult Esteratoric English Literary & China Educarii (1909)	Expenditures by function	15,764		-	29,725	-	0.	- 12			-			4			45,42
	Percentage of total Default revenue by function	34,90023% 19,704	100	52	29,725	92	172	102	9.7	772	100		100	4.			45.40
	User exhalteents	19,04			440.00	10.70	200	0.5									4
	Adjusted revenue by function	15,704	- 35		29,726	27	12	2.7	197	15	3			1000	1	- 53	45,42
1-57 3940 Adult Education Institutionalised Arkite 19,000	Expenditures by function	10,000			5.5		84	3.5	5.5	1.1	. 4	1.4		1.5-1	,		10,00
Assertation of the second seco	Percentage of total	100.00000%															100.00000
	Default revenue by function	10,000														4.0	

Fage 2

#### Une wifed Actuals 2013-14 Unusuited Actuals Conversion from Governmental Funds to Governmental Authelies Identification of Program Revenues by Fundion Detail

Ī	Adjusted revenue by function	10,000		4		Detail	i v	1		123		0.5	0.2	12	71277		10,000
n-57 4055 NCLS: Title II, Part A, Teacher Quality 419,100	Expenditures by function	965	293,266	111,256	1,050	+	-	-	-	-	-	22,094		72		1.5	419,13
	Percentage of total	0.23024%	67,56412%	29.00374%	0.20062%							6.27138%					100,00000
	Default revenue by function	965	290,266	111,256	1,060		(+)					22,094			227		412.13
	User adjustments Adjusted revenue by function	965	283,266	111,756	1,050	270	273	213	1.5	12.	98	22,094	88	1.6	- 1	2.9	418,12
67 4124 NGLB: Title IV, Part B. 31st Century Community 8884801; C	or displactors by Leuton	1,730,868				-	-	19,500				30.335		17,029	CC#	-	1,607,6
	Percentage of total	84.25128%						1.08424%				1.67910%		0.00632%			100,0000
	Default revenue by function	1,739,868	4		4			19,590			14	30.335		17,829	174		1,807,8
	User adjustments Adjusted revenue by function	1,739,068			343	$\times$		19,900		100		10,335	92	17,629	27	25	1,007,6
-57 4203 NGLB: Title III, Limited English Proficient (LEP) StelderP o	cofficeations in testing	2,614	697,910		-			+	+	7.0		15,011	-	4	274	-	nus
an about most in the relations and the Language in the	Percentage of total	0.30502%	97.67334%	353		0.00	570	57.			2.5	1.96083%	0.5	1.7	5,50		100,0000
	Default revenue by function	2,614	697,910		989			(4)		0.40	0.40	14,041	204	114		1.7	214.5
1	User adjustments	10000													654.0		9400
	Adjusted revenue by function	2,614	697,316			0-0	5+5		+	-	040	14,011	***	7.4		-	714.5
67 5310 Child Nutrition: School Programs (e.g., School EURINZSOF)			- 40	+	+:	- 1	10,455,174		+	-	141	546,860	-	305,997	+	-	11,300,0
10 7074	Percentage of total Default reverse by furnities	120	20	100	200	250	9.219,236	121	1523	72	712	462,374	32	2:75480%	- 4	200	9,971,2
	User adjustments		-50	100		-	4.2 10,204				-	460,014		200,111		00	6,001,2
	Adjusted revenue by function	55			150		9,219,236			175	17	482.274		200,711	17	çü	0,071.2
-57 5370 Child Nutrition: Fresh Fruit and Vegetable Progres65,922	Expenditures by function						414,729	5 17				21,193	1.5		,		435,8
	Percentage of total						95,13835%					4,00165%					100,0000
	Default revenue by function User adjustments		+	0+0	0-0	0-0	414,729		+	-	-	21,193					435,8
	Adjusted revenue by function	*	4	*			414,729		33	3.5	+	21,190		64	139	-	405,0
-57 SESO NCLE: Title X McRimmy-Vento Homeless Assistance/S48 III	s Expenditures by function	175		+		44	(4)		76	-	1.4	- 1	14		174		,
	Percentage of total	06.18970%										4.80130%					100,0000
	Default revenue by function	175		17.7	5.00	(*)	1.70	0.70	7	1.7	1.7		5.7		1-8	4.0	
	User adjustments	175										- 2					
	Adjusted revenue by function	104										*			417		
-57 5840 Med-Cel Billing Option 73,697	Expenditures by function	4	+				+	70,345	+	+	+						70,3
	Persentage of Islai							100.00000%									100.0000
	Default revenue by function User adjustments		100	- 3		13	3.70	73,607	1.7			1.5	3.5	8.5	-	100	73,8
	Adjusted revenue by function					*		73,807							- 2		72.80
ST 6810 After Sichool Education and Safety (ASEIS) 1,786,312	Expenditures by function	1,753,660	1 2	-		12	7	-	-	- 0	12	27,252	10	- 4	7		1,760,2
	Percentage of total	96.46920%										1.53074%					100,0000
	Default revenue by function	1,753,000	(+)			17	.+	+	-		. +.	27,252		) :- +	114		1,760,2
	Uter adjustments Adjusted revenue by function	1,753,050	( to	(*)		(+)	(*)	(*)	1.00	58	1	27,252	100	158	84	3.5	1,760,3
-57 6015 Adults III Correctional Facilities 7.287	Expenditures by function	3,507		-	3,345	-		24	-		-	265	-		-	-	7.2
Col. Nation Plants in Col. Inches in Principles	Percentage of total	40.20423%			45.64076%							4.88501%	123				100,0000
	Default revenue by function	3,597			3,346						+	266					3,2
	User adjustments Adjusted revenue by function	3,597	- 2	100	3,345	4	93	12	- 22	1.0	30	066	-	1.2	14	35	7.2
						277.				200	- 200				1-7)		
t-57 6195 Child Development: California State Preschool (1905)440	Expenditures by function	1,005,750	281,642		(2,566)	+	11,295	21,510			+	75,764		26,500	- 4	33,736	1,561,60
	Percentage of lotal Default revenue by function	1,075,200	276,569		(2,530)	0.60	0.72790%	2,00130% 30,628	1.00	176	2.0	4.76580% T2,410	114	26,011		2.17412% 33,102	1,622,64
	User adjustments	1,07 0,400	200000		defood	100	11000	30000	- 13	- 35	3.5	12,000	332	440			1000000
	Adjusted revenue by function	1,075,206	276,359	+	(2,530)	+	11,083	20,608	*		+	72,410		36,011	177	33,102	1,522,5
167 6130 Child Development: Center-Based Raserve Accoupt,646)	Expenditures by function		-	120	- 4	-	+	-	1.2	4	- 4	552	7.4	+	174		
	Percentage of total																
	Default revenue by function User adjustments	380	3*3	3.00	5.45	+		-	2.5		0.5				-	(1.500)	
	Adjusted revenue by function	,	17.	12.		1.0	1,77	1.7	.00		0.5	0.5		. 7		(2.840)	(2,8 (2,8
net 1000 California Clean Energy John Act 200,000	Expenditures by function		-		-					-		-			29,766		29,7
	Percentage of total														100.00000%		100.0000
	Default revenue by function	4.0	-	346	+	+	+	-	4		104	114		114	292,030		292,0
	User adjustments Adjusted revenue by function	140		141			1.0	2.0	0.40	(0+)	2.4	55.4	114	014	(292,038)	202,009	292,0
	- Annual Control of Section 1	12.0	127	250	F.(	967	57	P8	1001	98	289	2.0	070	100		2000000	0.000
1-57 G000 Lothery: Instructional Materials 732,068	Expenditures by function	1,159,869	8 (\$	(#)	*	*	1.5	88	65	85	-	98	(2)	88	- 4		1,159,80
	Percentage of total Default revenue by function	100.00000% 700,060													15		732,01
	I common statement of the printer	110,000	3.0	0.70	2.70	10.0		3.7		0.5			11.7	-			1.000

### Unaudited Actuals 3913-14 Unaudited Actuals Convenies from Overenmental Funds to Generalizate Activities Medification of Program Resembles by Fundion

							Detail											
	1	User adjustments Adjusted revenue by function	732,050	437	\$3	13		\$0	23	20	\$3	<b>©</b>	48	<b>\$</b>	- 2	7	+	732,06
IT-57 6000 Special Education	3,771,726	Expenditures by function	8,411,677	206,547		53,620	. +1	10	441,964	- 50	- 2	40	1	-	71	121	645,941	10,910,71
		Percentage of total	05.06350%	3.42153%		0.48878%			4.60000%						0.00004%		5.000110%	100,00000
		Default revenue by function	3,341,934	136,594	2.0	18,436	* .	*	162,239	4	*	+ .	+ -	+ -	34		232,900	3,771,73
		User adjustments Adjusted revenue by function	3,241,834	126,594	50	18,435	20	50	162,238	81	51	44	700	20	24		222,501	3,771,72
1-57 7010 Agricultural Careor Technical Education in	noerstve 24,681	Expensitures by function	24.681			-	-		-	***				-	-			24,00
	0.820.063.000	Percentage of total	100.00000%															100.00000
		Default revenue by function	24,881	400	400	400	-	40	40	20	+		+3		-	+	+	24,60
		User adjustments																
		Adjusted revenue by function	24,681	5.1	*17		.51		*	**	+	*	**	+		*	+	24,00
1-67 7400 Quality Education Investment Act	662,600	Expenditures by function	625,666	+:)·	*1	*1	*9	*:	1,500	+//		.+:	32,049	- 60	- 8			650,21
		Percentage of total	94,91091%						0.22754%				4.80155%					100.00000
		Default revenue by function	625,690	500	50	52	50	50	1,587	5.0	77.	2.0	10,263	7.0			17.0	852,40
		User adjustments Adjusted revenue by function	628,800	- 1	20				1,507	*3	+		00,300	4	2.	+	+	662,40
1-57 7405 Common Cure State Standards Impleme	H4668,885,211	Expenditures by function	900	* 5	70	4.	*	¥2.	20	-	+	+		- 1		-	-	-
		Percentage of total																
		Default revenue by function	*.7	*	51	* .	8.0				*		* .		* .	4	+	4
		User adjustments. Adjusted revenue by function		2		- 8	- 8		28							+	3,869,211	3,885,21
1-57 9010 Other Restricted Lecal	1.001.321	Expenditures by function	1,459,922		7,342	220,139	21,409		44	703	-	10	100,327	79,704	77,006	750,427	5,005,945	7,829,90
	(000)0514	Percentage of total	18.64529%		0.09249%	2.81148%	E.48229%		0.00056%	0.00800%			2.41707%	1.01700%	0.06000%	0.00610%	63,93296%	100.00000
	- 1	Default revenue by function	186,609		928	26,152	4,038			90	+	+ .	24,212	10,103	9,862	96,990	640,174	1,001,02
		User adjustments Adjusted revenue by function	166,699	5.5	006	29,162	4,028	*10		90	900	**	24,212	10,103	0.002	(96,990)	707,163	1,001,00
Total Operating Grants & Contributions (From land consolidation works/west)	06,017,687	User influetments		*: *:				22	:		*	**					(96,990)	(96,990) 000,000
Satura	of Operating Gree	to and Contributions by function:	14,578,548	4,579,669	160,126	150,382	4,029	8.645,048	853,719	90			1,013,625	10,163	328,190			5,167,169
User identification of conversion entries,																		
Adjusted Coemling Grants and Contribu	tions by function O	spreas to conversion worksheet):	14,579,548	A.576,665	165,126	180,382	4,026	8.645,048	803,710	90			1,073,805	10,103	328,100		5,167,189	36.617

### Unaucitied Astuate 2013-94 Unaucitied Actuals 2013-94 Unaucitied Actuals Convention four Occaminated Funds to Covernmental Authorises Mareflication of Program Research by Function

Charges f	or Services: Governmental Activities Program Revenues	Function						Sennayola	evenues by fund	tion							
Prescurce	by Resource	1000	2100	2420	2700	3600	этов	3900	4000	5000	8000	7200	7700	8100	8500	9000	Sac
3310	Chie Nutrition: School Programs (e.g., School EMMCE-hoel Breakfast, Milk, Pr		-	+		100	677,738	1.4	¥2)		4	25,454	-4	19,827	141		733,011
8106	Child Development: California State Preschool (25g/86)	39,472	5,262	+ .	\$400	1	211	589	4-0			1,370		495	-	629	33,999
9010	Other Restricted Local 2,781,030	518,532		2,572	76,168	11,188		16	290			67,245	29,309	27,063	-	2,047,379	2,781,000
	Total Changes for Services (from fund consolidation workshoot) 3,543,547																
	Submitted of Changes for Services by forestion:	509,004	5,262	2,572	78,140	11,190	677,949	605	250	5.5		194,076	29,309	47,685	141	2,048,005	3,543,047
	User identification of conversion entries, adjustments, and rounding differences, by function:															,	,
	Adjusted Charges for Services by function (agrees to conversion worksheet):	539,004	5.262	3,572	79,140	11,188	677,649	605	252	95		104,878	28,309	47,665	250	2,048,008	3,543,040

#### Urwadited Actuals 2013-14 Uresatted Actuals Conversion from Conversawatal Funds to Conversewatal Activities Identification of Program Resembal by Function

					kdenti	leation of Proj	prom Romerum b	y Function									
Operatio	g Grants and Contributions: Governmental Activitie							Suremary of	revenues by fure	tips							
resource	Program Revenues by Resource	Function 1980	2100	2420	2700	2000	3700	3930	4000	5000	6000	7200	7700	ango	66-00	6600	
0013	NCLIS: Title I, Part A, Basic Grants Low-Incode/deat Novinced	1,000,04E	1,651,585	55.444	82,972			656,111				-1-1		-			
2000	NGLIS: Title I, Part C, Migrant Ed (Regular and State998rProgram)	920,745	1,001,545	00/664	7,706						1	317,467		. 7 (	53	*	6,000,00
1990	NICLE: Title I, Migrant Ed Summer Program 5,845	3,704			1,016	*				*	*	5,603		2,510	107	*	119,70
3310	Special Ect IDEA Basic Local Assistance Entitletex40/Part 8, Sec 011 (for		538,541	5.0	1,016	7				3.5		245			100		5,0
3311	Special Ect: DEA Local Assistance, Part II. Sec GL608 year School (SPs	2,000	238,541	7.0	15.	100	- 10			1.5	500	(4)				*	1,181,40
3550	Carl D. Perkim Career and Technical Educatio905#82*4art. Section 131	192,920			-	7.00				975	*				15		2,0
0855	Carl D. Perkins Career and Technical Educations Addit Section 102	13,000		676		7				1.5	***	8,073			53	*	201,80
3725			104 100	7.1	3,432	7.0	7	444		1.5	*	415			- 4	+	13,51
3723	Safe and Supportive Schools Programmatic InSPHAME	84,101	104,407			*		623		1.4	200	14,664		2,250	-		299,35
	Adult Education: Adult Basic Education & ESL 69,755	40,210		-	0,545	7.66	*								3	*	99,75
2013	Adult Education: Adult Secondary Education 61,685	41,000		-	543	*					4			2.0	- 0		61.60
0604	Adult Education: English Literacy & Civics Educ#6p#29	15,704			20,725	7	*		*	1.0	* 10				5.5	-	45,42
0640	Adult Education: Institutionaliped Adults 10,000	10,000			*	1			*	1.5	*				- 4	+	10,00
4005	NCLB: Title II, Part A. Teacher Quality 419,130	905	283,265	111,754	1,050	*					*	22,084		*		+ -	449,10
0124	NCLS: Title IV, Part B, 21st Century Communit@Chitenty Clarens Program		4	*		+		19,599				30,338		17.829	- 4	+	1,507.63
1203	NCLB: Title III, Limited English Proficient (LEP)/94,640 Program	2,614	097,919	-		+	+					14,011			- 4	+	794,54
5310	Child Nutrition: School Programs (e.g., School/694;895;hoel Snaskfast, M	Bi, PT -		-		+	9,219,236				+ 1	462,274		289,711	- 4	(1)	9,671,22
6070	Child Nutrition: Fresh Fruit and Vegetable ProgMML822	A				*	414,729					21,103		**	-4	+ -	435,92
(630	NCLE: Title X McKinney-Vento Homeless Assistancel Signs	176		4	. 4	+			*	4	4					+	18
(640	Medi-Cal Billing Cytiks 73,607	4			. 0			73,807		. 4					- 4	4	73.80
6010	After School Education and Safety (ASES) 1,760,312	1,753,000			4				4	4	4	27,252			-	+	1,780.31
down	Adults in Correctional Facilities 7.267	3,597			3,345						4	285		+	-	+	7.29
8106	Child Development California State Preschod(Rttg@60)	1,075,206	278,369		12,6365		11,083	30,028		- 4		72,410	4	10,011		33,192	1,522,58
0130	Child Development, Center-Based Reserve Acoglidation	+								-4	4.				- 4	(7.846)	12.84
6230	California Clean Energy Jobn Aut 202,639	100 (4)000			4										-	202,000	292.00
k100	Lottery: Instructional Materials 732,062	732,056			4							1.0		90			732.05
6000	Special Education 3,771,728	3,241,936	126,094		18,436		+	162,238						24	4	222,501	3,771,72
TOTE	Apricultural Caseer Technical Education Incentives 681	24,601			-												24.69
T400	Quality Education Investment Aut 962,400	828,990						1,667				32,203			0.		662,40
T406	Conwron Core State Standards Implementativitis 211	+		2.7	100	4				9%	2.0			10		3,885,211	1,685.21
0010	Other Restricted Local 1,001,321	186,900		926	38,152	4,626	+		00		+	24,212	19,193	1.852		727,163	1,001,32
Tetal Ope	enting Grants & Contributions (from fund consolidation worksheet) 36,917,667																
	Subtotal of Operating Creats and Contributors by function	14,579,540	4,078,669	160,126	190,382	4,020	0,645,040	813,719	.00	+	+3	1,070,025	10,193	008,190	-	5,167,169	16,017,98
	User identification of convention entries, adjustments, and roundin differences, by function																2.4
	Adjusted Operating Grants and Contributions by function (agrees 1																
	convenios variabee		4,079,669	160,126	150.302	4.020	9,645,049	913,719	00		-	1,973,925	90.995	389,190	-	\$,167,169	56,017.80

Entry CE001 Capital Outlay Expenditures

To eliminate capital outlay expenditures made in governmental funds for acquisition or construction of capital assets, and instead report capital assets on the statement of net position.

Object	Function (Resource)	Extracted Data	Default Con- of Extracter		100-2007	User Adjustments		ilon	Account Description
00000		410/10/20	Debit	Credit	Debit	Credit	Debit	Credit	
[see extract]	1000	21,587	104	21,587	0.000		*	21,587	Instruction
see extract[	2100	0	59					1.	Instructional Supervision and Administration
see extract[	2420	0					- 2		Instructional Library, Media and Technology
see extract]	2700	72,617		72,617				72,617	School Site Administration
see extract)	3600	51,269	-	51,269				51,269	Home-to-School Transportation
see extract	3700	57,962	-	57,962				57,962	Food Services
see extract)	3900	0						0.00	All Other Pupil Services
see extract)	4000	0		-					Ancillary Services
see extract[	5000	0							Community Services
see extract]	6000	0		+					Enterprise Activities
see extract[	7200	9,042		9,042				9,042	All Other General Administration
see extract)	7700	80,939		80,939			-	80,939	Centralized Data Processing
see extract[	8100	179,328	55	179,328			-	179,328	Plant Services
see extract[	8500	1,437,062	85	1,437,062		100000000		1,437,062	Facilities Acquisition and Construction
410			34,740			34,740			Land
420			232,870	+	3,120,790	(00/15/000)	3,353,660		Land Improvements
430			1,168,655		4,484,991		5,653,646		Buildings
440			473,541		96,073		569,614		Equipment
450					12	7,667,114	100	7,667,114	Work In Progress
TOTALS			1,909,806	1,909,806	7,701,854	7,701,854	9,576,920	9,576,920	PARTICION DETERMINE

Entry CE002 Debt Service Expenditures

To eliminate expenditures for debt service - principal, and instead reduce the related liabilities.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
1432	9100	0						• 5	Debt Service, State School Building Repayment
433	9100	2,465,000	4	2,465,000			+	2,465,000	Debt Service, Bond Redemptions
									Debt Service, Repayment of State School Building Aid Funds - Proceeds From
7435	9100	0	1.0	*			+	*	Bonds
436	9100	0						- A. C.	Debt Service, Payments to Original District for Acquisition of Property
439	9100	1,075,338	- 2	1,075,338			-	1,075,338	Debt Service, Other Debt Service - Principal
001			2,465,000				2,465,000		General Obligation Bonds Payable
662									State School Building Loan Payable
666					455,000		455,000		COPS Payatrie
667					586,603		586,603		Capital Leases Payable
668							-		Lease Revenue Bonds Payable
669			1,075,338	***************************************		1,041,603	33,735	1	Other General Long-Term Debt
		***********	100				20,740		
TOTALS			3,540,338	3,540,338	1,041,603	1,041,603	3,540,338	3,540,338	

Entry CE003 Debt Issuance

To eliminate other financing sources, other financing uses, and expenditures relating to the issuance of debt, and instead reflect long-term liabilities, net of discount or premium; prepaid debt insurance costs; and determed gain or loss on debt refunding.

Object	Function (Resource)	Extracted Data		Default Conversion of Extracted Data		User Adjustments		rsion ny	Account description
	30000000000		Debit	Credit	Debit	Credit	Debit	Credit	
5400	9100	0					(*)	4	Debt Service, Insurance
5450	9100	0		- 2				4.0	Debt Service, Other Insurance
699	9100	3,775		3,775	3,775			+	Debt Service, Other Financing Uses
931		0	14					20	Emergency Apportionments
951		0	1/4					-	Proceeds from Sale of Bonds
1981		0					- 2	- 5	County School Building Aid
971		0	1.2					22	Proceeds from Certificates of Participation
1972		0	- 10						Proceeds from Capital Leases
973		0	1/2				12	20	Proceeds from Lease Revenue Bonds
1979		31,380	31,389			31,389	2	+	A CONTRACTOR OF THE CONTRACTOR
330			74				2	20	Prepaid Expense
330 490								-	Deferred Outflows of Resources
661							0		General Obligation Bonds Payable
662									State School Building Loan Payable
666			***************************************						COPS Payable
667			- 52	©				- 20	Capital Leases Payable
668			- 1	0.1					Lease Revenue Bonds Payable
669			100	27,614	27,614		- 0	- 50	Other General Long-Term Debt
1600					27,014				Deferred Inflows of Resources
disc				HERBERT REPRESENTATION OF THE PERSON OF THE				7	Duranted Estivis of Unstances
TOTALS			31,389	31,389	31,389	31,389	0		0

Entry CE004 Donated and Contributed Capital Assets

To recognize donations or contributions of capital assets, not reported within governmental funds but reported in the government-wide statements, at market value on the date of donation.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conve		Account Description
8699 8699	(0000-1999) (2000-9999)		Debit	Credit	Debit	Credit	Debit -	Credt	Local Revenues (General Revenues) Local Revenues (Program Revenues)
9410 9420	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,							1	Land Land Improvements
9430 9440 9450							÷	-	Buildings Equipment Work In Progress
TOTALS					0	0	0		0

Entry CE006 Disposal of Capital Assets

To report sales and disposals of capital assets and any resulting gain or loss.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data			User Adjustments		sion .	Account Description
CONCERN	7/08/41/5/17/5		Debit	Credit	Debit	Credit	Debit	Credit	
5800	7200							+	General Administration, Other Operating Expenditures
8631 8631 8953	(0000-1999) (2000-9999)	24,151 0 0					:	:	Sale of Equipment and Supplies (General Revenues) Sale of Equipment and Supplies (Program Revenues) Proceeds from Sale/Lease Purchase of Land and Buildings
9410 9420							5		Land Land Improvements
9425 9430 9435									Accumulated Depreciation - Land Improvements Buildings Accumulated Depreciation - Buildings
9440 9445 9450					5,399	5,399	5,399	5,399	Equipment Accumulated Depreciation - Equipment Work in Progress
TOTALS					5,399	5,399	5,399	5,399	

Entry CE006 Earned But Unavailable Revenues

To recognize revenues that were earned but not available, meaning they were not collectible soon enough following the end of the period to finance expenditures of the period, so were deferred in the governmental funds.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conv		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
8550 8550	(0000-1999)						9	- 6	Mandated Cost Reimbursements (General Revenues) Mandated Cost Reimbursements (Program Revenues)
3590	(0000-1999)							- 2	All Other State Revenue (General Revenues)
8590 8660	(2000-9999) (0000-1999)							-	All Other State Revenue (Program Revenues) Interest (General Revenues)
9599	(0000-1999)							-	Local Revenues (General Revenues)
9699 9953	(2000-9999)							- 5	Local Revenues (Program Revenues) Proceeds from Sale/Lease Purchase of Land and Buildings
9690								**	Deferred Inflows of Resources
TOTALS					0	0	0		1

Page 3

### Unaudited Actuals 2013-14 Unaudited Actuals Conversion from Governmental Funds to Governmental Activities Conversion Entry - Datal

Entry CE007 Elimination of Revenues Relating to Prior Periods

To eliminate certain revenues and unavailable revenues that were recognized in the government-wide statements in a prior period, but that were reported in governmental funds in the current period.

Object	Function (Resource)	Extracted Data		Default Conversion of Extracted Data		User Adjustments		rsion	Account Description
8550 8550 8590 8590 8660 8699 8699 8953	(0000-1999) (2000-9999) (0000-1999) (2000-1999) (0000-1999) (0000-1999) (2000-9999)	5,000	Owbit	Cresit	Debil	Credit	Debt	Credit	Mandated Cost Reimbursements (General Revenues) Mandated Cost Reimbursements (Program Revenues) All Other State Revenue (General Revenues) All Other State Revenue (Program Revenues) Interest (General Revenues) Local Revenues (General Revenues) Local Revenues (Program Revenues) Proceeds from Saler-Lease Purchase of Land and Buildings Deferred Inflows of Resources Fund Balance/Net Position
TOTALS					0	0	0	0	

Entry CE008 Liability for Unmatured Interest on Long-Term Debt

In governmental funds, unmatured interest on long-term debt is recognized in the period when it is due. On the government-wide statements, unmatured interest on long-term debt is recognized when it is incurred.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
7434 7438	9100 9100						1	2	Debt Service, Bond Interest and Other Service Charges Debt Service, Debt Service - Interest
9500 9661							1		Accounts Payable General Obligation Bonds Payable
TOTALS					0	0	0	- (	

Page 4

Entry CE009 Liability for Compensated Absences

To adjust for the change in liabilities for compensated absences, not accrued in governmental funds because they are not normally expected to be liquidated with current financial resources.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data			User Adjustments		sion Y	Account Description
20 MA			Debit	Credit	Debit	Credit	Debit	Credit	
n/a	1000					. 30/01/20	-	*	Instruction
rva	2100					19,276		19,276	Instructional Supervision and Administration
n/a	2420					5,362		5,362	Instructional Library, Media and Technology
n/a	2700					19,878		19,878	School Site Administration
n/a	3600					27,101		27,101	Home-to-School Transportation
nía	3700					37,811		37,811	Food Services
n/a	3900					25,247		25,247	All Other Pupil Services
n/a	4000					58850		*	Ancillary Services
n/a	5000						-	1	Community Services
nía	6000							4	Enterprise Activities
n/a	7200					117,638		117,638	All Other General Administration
n/a	7700					20,591		20,591	Centralized Data Processing
n/a	8100					176,345		176,345	Plant Services
9665					449,249		449,249	85	Compensated Absonces Payable
TOTALS					449,249	449,249	449.249	449,249	

Entry CE010 Expenditures Relating to Prior Periods

To eliminate expenditures in governmental funds relating to a prior period that were not recognized in the prior period because they did not involve the use of current financial resources. Typical examples are interest on long term debt that matured and was paid in the current period, payments on structured legal settlements or revenue repayment plans, and retirement incentives paid over time.

Object	Function E (Resource)	Extracted Data	Default Conversion of Extracted Data		0.000.000	User Adjustments		rsion V	Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
Va.	1000					0.0000			Instruction
n/a	2100								Instructional Supervision and Administration
Via:	2420								Instructional Library, Media and Technology
νa	2700						*		School Site Administration
/a	3600						-		Home-to-School Transportation
/a	3700								Food Services
va .	3900						+		All Other Pupil Services
/n	4000								Anollary Services
v/a	5000								Community Services
r'a	6000								Enterprise Activities
v'a	7200								All Other General Administration
via:	7700								Centralized Data Processing
v'a	8100						+	-	Plant Services
7434	9100								Debt Service, Bond Interest and Other Charges
438	9100								Debt Service, Debt Service - Interest
XXXX	(ranges per Fund Corec	(notable						-	General Revenues: Federal and State Aid Not Restricted to Specific Purposes
XXXX	[ranges per Fund Corec	olidation)							General Revenues: Interagency Revenue
XXXX	[ranges per Fund Corso	ofiziation)					-		General Revenues: Miscellaneous
XXXX	(ranges per Fund Consc	[noitebile							Program Revenues: Charges for Services
30000	[ranges per Fund Cores	(noisibile					+	-	Program Revenues: Operating Grants and Contributions
XXXX	(ranges per Fund Const	olidation)					*	*	Program Revenues: Capital Grants and Contributions
9889								410	Other General Long-Term Debt
979Z								+	Fund Balance/Net Position
TOTALS					0	0	0		

Entry CE011 Adjustments to Work in Progress

To adjust the Work in Progress account for previously capitalized projects now completed, or to write off previously capitalized planning costs for canceled projects that will not be completed.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description	
			Debit	Credit	Debit	Credit	Debit	Credit		
	7200				13,262		13,282	10	All Other General Administration	
9410							-	10	Land	
9420 9430							-	2.5	Land Improvements Buildings	
9440			1491 329					- 0	Equipment	
9450						13,262	-	13,262	Work in Progress	
TOTALS					13,262	13,262	13,262	13,262		

Entry CE012 Depreciation

To recognize the current year depreciation or permanent impairment of capital assets and adjust the related contra-asset accounts for accumulated depreciation.

Object	Function (Resource)	Extracted Data		Conversion cted Data	User Adjustments		Convers		Account Description
-	334443.0005	100101001000000	Debit	Credit	Debit	Credit	Debit	Credit	
6900 6900	1000 2100				4,097,944		4,097,944		Instruction Instructional Supervision and Administration
6900	2420				National Residence				Instructional Library, Media and Technology
0900	2700 3600				98,557 667,310		98.557 667.310		School Site Administration Home-to-School Transportation
6900	3700				42,778		42,778		Food Services
6900 6900	3900 4000								All Other Pupil Services Ancillary Services
6900	5000								Community Services
0900	6000 7200								Enterprise Activities All Other General Administration
0900	7700				132,281		132,281		Centralized Data Processing
6900 6900	8100 0000				840,430		840,430		Plant Services Depreciation (Unaflocated)
9425						712,643		712,643	Accumulated Depreciation - Land Improvements
9435 9445						1,121,363		A. S. Marcelle, P.	Accumulated Depreciation - Buildings Accumulated Depreciation - Equipment
							U. G. WOOD	10730	
TOTALS					5,879,300	5,879,300	5,879,300	5,879,300	

Entry CE013 Amortization

To recognize amortization of debt issue premiums or discounts, deferred gain or loss on debt refunding, and prepaid debt insurance costs.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments			version	Account Description
		HILLIAN CONTROL OF	Debit	Credit	Debit	Credit	Debit	Credit	
400 434 438	9100 9100 9100						:		Debt Service, Insurance     Debt Service, Bond Interest and Other Service Charges     Debt Service, Debt Service - Interest
0330 0490 0661 0662 0668 0667 0668 0669			a signifik						- Prepaid Expense - Deferred Outflows of Resources - General Obligation Bonds Payable - State School Building Loan Payable - COPS Payable - Capital Leases Payable - Lease Revenue Bonds Payable - Lease Revenue Bonds Payable - Other General Long-Term Debt - Deferred Inflows of Resources
OTALS					0	0			0

Entry CE014 Incorporation of Assets, Deferred Outflows of Resources, Liabilities, and Deferred Inflows of Resources of Internal Service Funds

To incorporate assets, deferred outflows of resources, liabilities, and deferred inflows of resources of internal service funds, which primarily serve governmental funds, with those of governmental funds for purposes of government wide reporting.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		Us Adjust	ments	Conver		Account Description	
	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		Debit	Credit	Debt	Credit	Dobit	Credit		
110		0				859888834	*		Cash in County Treasury	
111		0					*		Fair Value Adjustment to Cash in County Treasury	
120		0							Cash in Banks	
130		0							Revolving Cash Account	
135		0							Cash with a Fiscal Agent/Trustee	
140		0	19						Cash Collections Awaiting Deposit	
150		0					*		Investments	
200		0		-				+	Accounts Receivable	
310		0	2.2						Due from Other Funds	
320		0	-	-					Stores	
330		0							Prepaid Expenditures (Expenses)	
340		0							Other Current Assets	
410		0				KOGA DANKIR			Land	
420		0							Land Improvements	
125		0							Accumulated Depreciation-Land Improvements	
130		0	3.5						Buildings	
435		0	- 3	-					Accumulated Depreciation-Buildings	
440		0	- 0	2					Equipment	
445		0	100						Accumulated Depreciation-Equipment	
450		0							Work in Progress	
490		o l	10				- 2		Deferred Outflows of Resources	
490			100					1.5	Deleties Contons of Resources	
500		0	100	1.0					Accounts Payable	
610		0							Due to Other Funds	
850		0		-					Unearned Revenue	
864		0							Net OPEB Obligation	
665		0							Compensated Absences Payable	
886		0		-					COPs Payable	
667		0	1.0						Capital Leases Payable	
668		0	12						Lease Revenue Bonds Payable	
669		0	100						Other General Long-Term Debt	
990		0	25					18	Deferred Inflows of Resources	
ued.			5-5					7.0	Same on the same of the same sales	
79Z			99						Fund Balance/Net Position	
OTALS			0	0			0	- 1		

Entry CE015 Elimination of Internal Service Funds Profit or Loss Generated Within the LEA

To eliminate net profit or loss in internal service funds resulting from internal activity within the LEA, using a "lookback" allocation to adjust the costs charged to governmental functions by the internal service fund.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data			User Adjustments		rsion TY	Account Description
		100000000000000000000000000000000000000	Debit	Credit	Debit	Credit	Debit	Credit	
via av	1000				~~~~			+"	Instruction
v/a	2100							2.0	Instructional Supervision and Administration
v/a	2420							400	Instructional Library, Media and Technology
r/a	2700								School Site Administration
n/a	3600								Home-to-School Transportation
n/a	3700								Food Services
n/a	3900								All Other Pupil Services
n/a	4000							+	Ancillary Services
n/a	5000						(2)	+ 3	Community Services
n/a	6000								Enterprise Activities
n/a	7200							-	All Other General Administration
n/a	7700							-	Centralized Data Processing
n/a	8100							7.0	Plant Services
n'a	9101							4.7	Debt Service - Principal
n/a	9102						+	+	Debt Service - Interest
n/a	9103						*	*	Debt Service - Issuance Costs and Discounts
79Z						- 5		0	Fund Balance/Net Position
OTALS					0	0	0		

Entry CE016 Incorporation of Internal Service Fund External Activities and Interfund Transfers

To include that portion of internal service fund revenues, expenses and net profit generated by parties outside the LEA, and any interfund transfers within the LEA.

Object	Function (Resource)	Extracted Data		Default Conversion of Extracted Data		User Adjustments		rsion ry	Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
o .	6000		The state of the state of						Enterprise Activities
a	9200								Transfers Between Agencies
319	9300	0	000000000000000000000000000000000000000						Interfund Transfers, Other Authorized Transfers Out
31	(0000-1999)	800000000000000000000000000000000000000		100000000000000					Sale of Equipment and Supplies (General Revenues)
31	(2000-9999)						-	4.0	Sale of Equipment and Supplies (Program Revenues)
139	(0000-1999)						-	1.0	All Other Sales (General Revenues)
639	(2000-9999)								All Other Sales (Program Revenues)
560 560	(0000-1999)								Interest (General Revenues)
160	(2000-9999)							2.1	Interest (Program Revenues)
662	(0000-1999)						+		Net Increase (Decrease) in the Fair Value of Investments (General Revenues)
882	(2000-9999)							4	Net Increase (Decrease) in the Fair Value of Investments (Program Revenues)
689	(0000-1999)							41	Fees and Contracts (General Revenues)
689	(2000-9999)							+11	Fees and Contracts (Program Revenues)
609	(0000-1999)								Other Local Revenue (General Revenues)
699	(2000-9999)							4.3	Other Local Revenue (Program Revenues)
799	(0000-1999)						4	40.0	Other Transfers In from All Others (General Revenues)
799	(2000-9999)								Other Transfers In from All Others (Program Revenues)
919		0						43	Interfund Transfers, Other Authorized Transfers In
986						ACTOR MANAGEMENT	-	+	Transfers From Funds of Lapsed/Reorganized Districts
									A CONTRACT OF THE PROPERTY OF
79Z			ninanininininini		*:	100		+7)	Fund Balance/Net Position
OTALS					0	0	0		

Page 10

Entry CE017 Reclassification of Interfund Transfers Involving Fiduciary Funds

To reclassify interfund transfers involving fiduciary funds as transactions with external parties, rather than internal transactions. Note: Entry CE017 must be completed and saved before preparing Entry CE019.

Object	Function (Resource)	Extracted Data	Default Co of Extract		Us Adjust		Conver Entr		Account Description
		200	Debit	Credit	Debit	Credit	Debit	Credit	, Andrewski A
Povernmenta	I Funds (Funds 01-4	(0)							
299	9200								Transfers Between Agencies, All Other Transfers to All Others
619	9300	2,574,173		2			*		Interfund Transfers, Other Authorized Interfund Transfers Out
799	(0000-1999)			+			340		Other Transfers in from All Others (General Revenues)
799	(2000-9999)			200					Other Transfers in from All Others (Program Revenues)
919		2,574,173							Interfund Transfers, Other Authorized Interfund Transfers In
roprietary F	unds: ands (Funds 61-65)								
7299	9200								Transfers Between Agencies, All Other Transfers to All Others
619	9300	0							Interfund Transfers, Other Authorized Interfund Transfers Out
799	(0000-1999)	000000000000000000000000000000000000000							Other Transfers In from All Others (General Revenues)
799	(2000-9999)								Other Transfers in from All Others (Program Revenues)
919		0							Interfund Transfers, Other Authorized Interfund Transfers In
Proprietary F nternal Servi	unds: loe Funds (Funds 66	-70)							
7299	9200						-	-	Transfers Between Agencies, All Other Transfers to All Others
619	9300	0		Long Bridge					Interfund Transfers, Other Authorized Interfund Transfers Out
799	(0000-1999)								Other Transfers In from All Others (General Revenues)
799	(2000-9999)								Other Transfers In from All Others (Program Revenues)
3919		0							Interfund Transfers, Other Authorized Interfund Transfers in
iduciary Fur	nds (Funds 71-95)	MALESTANIA A	diministration of the second	raniam diddidida		**********			
7299	9200		0.4	-				4.7	Transfers Between Agencies, All Other Transfers to All Others
619	9300	0						-	Interfund Transfers, Other Authorized Interfund Transfers Out
8799			1.0	-				***	Other Transfers in from All Others
1919		0	100	-				+	Interfund Transfers, Other Authorized Interfund Transfers In
OTALS			0	0	0	0	0	- 1	

Entry CE018 Reclassification of Interfund Balances Involving Fiduciary Funds

To reclassify interfund balances involving fiduciary funds as balances due to or due from external parties, rather than internal transactions. Note: Entry CE018 must be completed and saved before preparing Entry CE020.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
Governmenta	I Funds (Funds 01-	-60)							
9200				20			100		Accounts Receivable
9310		153,644		2					Due from Other Funds
9600				\$3.1			1 57		Accounts Payable
9610		153,644		0.11			2		Due to Other Funds
		100,0711		88					bod to do to t dive
	unds: unds (Funds 61-65)			LHODOOOO AAA					2000 CO CO CO CO CO CO CO CO CO CO CO CO CO
9200							50		Accounts Receivable
9310		0					¥ .		Due from Other Funds
9500 9610									Accounts Payable
9610		0							Due to Other Funds
Proprietary F Internal Serv	unds: ice Funds (Funds 6	6-70)							10073248000 - 1000 of
9200							***		Accounts Receivable
9200 9310		0							Due from Other Funds
9500									Accounts Payable
9500 9610		0							Due to Other Funds
	nds (Funds 71-95)			TO STATE OF THE PARTY OF THE PA					10 050 000
9200		155550000020001		**					Accounts Receivable
9310		0							Due from Other Funds
9500				- 2					Accounts Payable
9610		0							Due to Other Funds
TOTALS			0	0	0	0	0	- 1	

Entry CE019 Elimination of Internal Transfers

To eliminate interfund transfers among governmental and internal service funds consolidated in the government-wide statement of activities. Note: Entry CE017 must be completed and saved before preparing Entry CE019.

Object	Function (Resource)	Extracted Data, net of CE017	Default Con of Extracte			sor Iments	Conver		Account Description
-	-		Debit	Credit	Debit	Credit	Deb≹	Credit	
Governmen	tal Funds (Funds 01-4	10)		3,440,314	7,115				1
7611	9300	0	-	22			\$3		Interfund Transfers, From General Fund to Child Development Fund
7612	9300	4.079,959		4.079.959				4.079,959	Interfund Transfers, Between General Fund and Special Reserve Fund
7613	9300	106,889		106,889				106,889	Interfund Transfers, To State School Building Fund/County School Facility Fund
7614	9300	0					20		Interfund Transfers, From Bond Interest and Redemption Fund to the General Fund
		- 60		200			85		Interfund Transfers, From General, Special Reserve, and Building Funds to Deferre
7615	9300	0	-	- 2					Maintenance Fund
7616	9300	0		RELENDAY			20	Comment of the	Interfund Transfers, From General Fund to Cafeteria Fund
7619	9300	2,574,173	- 3	2,574,173				2,574,173	Interfund Transfers, Other Authorized Interfund Transfers Out
8911		0	1,000-0600	80			5555.000	500	Interfund Transfers, To Child Development Fund from General Fund
8912		4,079,959	4,079,959	80			4,079,959		Interfund Transfers, Between General Fund and Special Reserve Fund
									Interfund Transfers, To State School Building Fund/County School Facility Fund from
8913		106,889	106,889	*2			100,889		All Other Funds
8914		0		93			+2		Interfund Transfers, To General Fund From Bond Interest and Redemption Fund
		270					200		Interfund Transfers, To Deferred Maintenance Fund From General, Special Reserve
8915		0		•			**		and Building Funds
8916		0	S	- 33			souns the		Interfund Transfers, To Cafeteria Fund From General Fund
8919		2,574,173	2,574,173	hhintonahadi er			2,574,173	inhobbohilihini	Interfund Transfers, Other Authorized Interfund Transfers In
Proprietary Enterprise	Funds: Funds (Funds 61-65)								ADMINISTRAÇÃO - 100 - 10
7619	9300	0							Interfund Transfers, Other Authorized Interfund Transfers Out
8916				Thursday -					Interfund Transfers, To Cafeteria Fund From General Fund
8919		0							Interfund Transfers, Other Authorized Interfund Transfers In
Proprietary Internal Ser	Funds: vice Funds (Funds 68	5-70)							
7619	9300	0	*	20			23		Interfund Transfers, Other Authorized Interfund Transfers Out
8919		0							Interfund Transfers, Other Authorized Interfund Transfers In
	unds (Funds 71-95)								
7619	9300	0							Interfund Transfers, Other Authorized Interfund Transfers Out
8919		0							Interfund Transfers, Other Authorized Interfund Transfers In
TOTALS		100000000000000000000000000000000000000	6,761,021	6,761,021	0	0	6,761,021	6,761,021	ENVELOPMENT OF A LINE AND A STATE OF CONTRACT OF CONTR

Entry CE020 Elimination of Internal Balances

To eliminate internal balances among governmental and internal service funds for consolidation in the government-wide statement of activities. Note: Entry CE018 must be completed and saved before preparing Entry CE020.

Function (Resource)	Extracted Data, net of CE018	Default Cor of Extracts	and the same of th	Us Adjust		Conven		Account Description
		Debit	Credit	Debit	Credit	Dobit	Credit	
tal Funds (Funds 01-	-60)							1
	153,644	138	153,644			· *	153,644	Due From Other Funds
	153,644	153,644	-			153,644	1.0	Due To Other Funds
Funds:								
unds (Funds 61-65)								5 (CONTROL ON A SAME AND A SAME A SAM
	. 0							Due From Other Funds
	0							Due To Other Funds
								PERMISSION OF SERVICE
Funds:								
vice Funds (Funds 6	0.000							
		-	*					Due From Other Funds
	0			nanananananan	and the state of t	and a constant because	anning the state of	Due To Other Funds
	1							
inds (Funds 71-95)	0.1							200200-200-2000
	0						******************	Due From Other Funds
	.0							Due To Other Funds
		159 844	153 844	0		163.644	163 644	
# N	(Resource) al Funds (Funds 01 Funds: unds (Funds 61-65)	(Resource) net of CI[018  al Funds (Funds 01-60)  153,644  153,644  Funds: unds (Funds 61-65)  0  0  funds: lice Funds (Funds 66-70)  0	(Resource) net of CI[018 of Extracts Debit at Funds (Funds 01-60) 153,644 153,	(Resource) net of CEI018 of Extracted Data  Debit Credit  153,644 - 153,644 153,644 193,644 - 153,644  Funds: unds (Funds 61-65) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	(Resource) net of CII018 of Extracted Data Adjust Debit Credit Debit  I Funds (Funds 01-80)  153,644 1	(Resource) net of CEI018 of Extracted Data Adjustments  Debit Credit Debit Credit  153,644 153	(Resource) net of CEI018 of Extracted Data Adjustments Entry    Debit   Credit   Debit   Credit   Debit	(Resource) net of CEI018 of Extracted Data Adjustments Entry    Debit Credit Debit Credit Debit Credit     153,644

Entry CE021 Postemployment Benefits Other Than Pensions (OPEB)

To recognize any difference between CPEB costs as defined by generally accepted accounting principles, and amounts actually contributed.

Object	Function (Resource)	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
		Debit	Credit	Debit	Credit	Debit	Credit	
n/a	1000	OGEO HE		388,001		388,001	*	Instruction
n/a	2100			22,790		22,790		Instructional Supervision and Administration
n/a	2420			11,275		11,275		Instructional Library, Media and Technology
n/a	2700		118 50	52,685		52,685	400	School Site Administration
n/a	3600			19,404		19,404		Home-to-School Transportation
n/a	3700			16,671	- 1.	16,671		Food Services
n/a	3900			29,268		29,268	+13	All Other Pupil Services
n/a	4000			6,426		6,425		Ancillary Services
n/a	5000			104		104	417	Community Services
n/a:	6000	1100					4.55	Enterprise Activities
nia	7200			20,517		20,517	4	All Other General Administration
n/a	7700			5,201		5,201		Centralized Data Processing
n/a	8100			39,809		39,809	+33	Plant Services
9664					612,151		612,151	Net OPEB Obligation
TOTALS				612,151	612,161	612,151	612,151	

Entry CE022 Other Liabilities Not Normally Liquidated with Current Financial Resources

To accrue expenses and liabilities for obligations incurred during the year that will not be liquidated with current financial resources, other than compensated absences and long-term debt. Examples include special termination benefits such as retirement incentives financed over time, and structured legal settlements.

Object	Function (Resource)	Extracted Data		Conversion sted Data	User Adjustme		Convers		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	2000 200 200 200 200 200 200 200 200 20
A/B	1000				1000000	887,794		887,794	Instruction
v'a	2100					00000000			Instructional Supervision and Administration
/a	2420					494000	2.1		Instructional Library, Media and Technology
/a	2700					14,375		14,375	School Site Administration
/a	3600					1,960	23	1,960	Home-to-School Transportation
/a	3700					8,039		8,039	Food Services
/a	3900					2,783		2,783	All Other Pupil Services
va .	4000					CONTRACTOR			Anollary Services
v'o	5000						-		Community Services
v/n	6000								Enterprise Activities
via .	7200					115,611	-	115,611	All Other General Administration
n/a	7700					2,497		2,497	Centralized Data Processing
n/a	8100					15,808	*		Plant Services
XXXX	(ranges per Fun	d Corsolidation)							General Revenues: Federal and State Aid Not Restricted to Specific Purposes
30000	frances per Fun	d Consolidation)					-		General Revenues: Interagency Revenue
30000		d Consolidation)					*		General Revenues: Miscellaneous
30000	frances per Fun	d Carsolidation)					-		Program Revenues: Charges for Services
BXXXX		d Corsolidation)							Program Revenues: Operating Grants and Contributions
80000	[ranges per Fun	nd Consolidation]					-		Program Revenues: Capital Grants and Contributions
9669					1,048,867		1,048,867		Other General Long-Term Debt
TOTALS					1,048,867	1,048,887	1,048,867	1,048,867	

# Unaudited Actuals 2013-14 Unaudited Actuals Conversion from Governmental Funds to Governmental Activities Conversion Entry - Beginning Balances

#### Entry BB001 Capital Assets

To record beginning balances for capital assets and accumulated depreciation relating to general governmental activities.

Object	Debit	Credit	Account Description
9410	13,763,332		Land
9420	12,519,306		Land Improvements
9425		2,942,124	Accumulated Depreciation - Land Improvements
9430	216,811,501		Buildings
9435		56,278,857	Accumulated Depreciation - Buildings
9440	20,224,107		Equipment
9445	0.000	14,626,775	Accumulated Depreciation - Equipment
9450	8,492,619		Work In Progress
979Z	Ĕ	197,963,109	Fund Balance/Net Position
Total	271,810,865	271,810,865	

#### Entry BB002 Long-Term Liabilities

To record the beginning balances of unmatured principal of long-term liabilities relating to general governmental activities, net of unamortized discount or premium, and prepaid debt insurance costs.

Object	Debit	Credit	Account Description	
9330	1,276,964		Prepaid Expense	
9661		73,890,621	General Obligation Bonds Payable	
9662			State School Building Loan Payable	
9664		3,517,368	Net OPEB Obligation	
9665		875,218	Compensated Absences Payable	
9666		16,235,000	COPs Payable	
9667		5,731,223	Capital Leases Payable	
9668		5014 St. 100 St. Ph. 100 St. 100	Lease Revenue Bonds Payable	
9669		1,897,130	Other General Long-Term Debt	
979Z	100,869,596	*	Fund Balance/Net Position	
Total_	102,146,560	102,146,560		

# Entry BB003 Deferred Outflows of Resources and Deferred Inflows of Resources

no record beginning balances of deferred outflows of resources and deferred inflows of resources relating to general governmental activities but not reported in governmental funds.

Object	Debit	Credit	Account Description	
9490			Deferred Outflows of Resources	
9690			Deferred Inflows of Resources	
979Z	-	#X	Fund Balance/Net Position	
Total	0	0		

# **Unaudited Actuals** 2013-14 Unaudited Actuals Conversion from Governmental Funds to Governmental Activities Conversion Entry - CE001 Data by Function

20 65243 0000000 Report ENTRY

# By Function

Fund	Resource	Project Year	Goal	Function	Object	Value
01	3550	0	3800	1000	6400	13,455.73
01	9010	0	1110	1000	6400	8,131.38
Total, Ins	struction (Fund	ctions 1000-	1999)		100	21,587.11
	structional Sup 420 and 2700		d Administra	tion (Functions	2000-2999	0.00
Total, Ins	structional Libr	ary, Media,	and Techno	logy (Function	2420) _	0.00
01	0000	0	1110	2700	6400	6,335.00
01	0000	0	1110	2700	6500	63,117.36
01	0000	0	3200	2700	6400	1,055.00
01	0000	0	3300	2700	6400	1,055.00
11	0000	0	4110	2700	6400	1,055.00
Total, Sc	hool Site Adm	inistration (f	Function 270	00)	-	72,617.36
Total, All 3700)	Other Pupil S	ervices (Fur	nctions 3000	0-3999 except (	3600 and	0.00
01	0000	0	0000	3600	6400	20,326.54
01	9010	0	0000	3600	6500	30,942.03
	me-to-School					51,268.57
13	5310	0	0000	3700	6400	57,962.48
Total, Fo	od Services (F	unction 370	00)		-	57,962.48
Total, An	cillary Service	s (Functions	s 4000-4999	))	_	0.00
Total, Co	mmunity Serv	ices (Functi	ons 5000-59	999)	-	0.00
Total, Ent	terprise Activi	ties (Functio	ns 6000-69	99)	_	0.00
01	0000	0	0000	7200	6500	9,041.76
Total, All	Other Generals 7000-7999	l Administra	ation	. 200	_	9,041.76
01	0000	0	0000	7700	6400	29,966.05
01	9010	0	0000	7700	6400	50,972.62
	ntralized Data				_	80,938.67
01	0000	0	0000	8100	6500	68,921.63
01	8150	0	0000	8100	6500	8,300.00
01	9010	0	0000	8100	6500	69,057.97
14	0000	0	0000	8100	6400	33,048.00
	int Services (F	( <del>1</del> 0)			Authoritis (automorphism)	179,327.60
	5. 7.000 (1				<u></u>	,

California Dept of Education SACS Financial Reporting Software - 2014.2.0

Printed: 8/28/2014 7:00 PM File: entry (Rev 04/18/2007) Page 1

# Unaudited Actuals 2013-14 Unaudited Actuals Conversion from Governmental Funds to Governmental Activities Conversion Entry - CE001 Data by Function

20 65243 0000000 Report ENTRY

# By Function

Fund	Resource	Project Year	Goal	Function	Object	Value
					N. Committee	
01	0000	0	0000	8500	6200	6,399.00
01	1100	0	0000	8500	6200	7,508.79
01	6230	0	0000	8500	5800	12,395.00
01	6230	0	0000	8500	6200	17,370.00
01	8150	0	0000	8500	6170	5,026.00
01	8150	0	0000	8500	6200	11,416.97
01	9010	0	0000	8500	5400	3,500.00
01	9010	0	0000	8500	6200	27,848.57
14	0000	0	0000	8500	6170	167,127.65
14	0000	0	0000	8500	6200	376,044.98
25	9010	0	0000	8500	4300	23,068.51
25	9010	0	0000	8500	4400	1,699.38
25	9010	0	0000	8500	5800	50,590.45
25	9010	0	0000	8500	6170	2,980.00
25	9010	0	0000	8500	6200	547,413.69
25	9010	0	0000	8500	6400	797.05
35	0000	0	0000	8500	6200	29.40
35	9010	0	0000	8500	4400	2,081.89
35	9010	0	0000	8500	5800	1,666.44
35	9010	0	0000	8500	6100	18,290.00
35	9010	0	0000	8500	6200	78,490.89
40	0000	0	0000	8500	6100	16,450.00
40	0000	0	0000	8500	6170	57,736.10
40	0000	0	0000	8500	6200	1,131.31
Total, Fac	cilities Acquisiti	on and Cor	nstruction (F	Function 8500)		1,437,062.07

1,909,805.62

Printed: 8/28/2014 7:00 PM

# Unaudited Actuals 2013-14 Unaudited Actuals Conversion from Governmental Funds to Governmental Activities Conversion Entry - CE001 Data by Object

20 65243 0000000 Report ENTRY

# By Object

Fund	Resource	Project Year	Goal	Function	Object	Value
Total, Cer	tificated Perso	onnel Salarie	es (Objects 1	000-1999)		0.00
Total, Cla	ssified Persor	nel Salaries	(Objects 20	00-2999)		0.00
Total, Em	ployee Benefi	ts (Objects 3	(000-3999			0.00
25	9010	0	0000	8500	4300	23,068.51
Total, Boo	oks and Suppl	ies (Objects	4000-4999 e	except 4400)		23,068.51
25	9010	0	0000	8500	4400	1,699.38
35	9010	0	0000	8500	4400	2,081.89
Total, Nor	ncapitalized Ed	quipment (Ol	bject 4400)			3,781.27
01	6230	0	0000	8500	5800	12,395.00
01	9010	0	0000	8500	5400	3,500.00
25	9010	0	0000	8500	5800	50,590.45
35	9010	0	0000	8500	5800	1,666.44
Total, Ser	vices and Oth	er Operating	Expenditure	es (Objects 5	000-5999)	68,151.89
35	9010	0	0000	8500	6100	18,290.00
40	0000	0	0000	8500	6100	16,450.00
Total, Lan	d (Object 610	0)				34,740.00
01	8150	0	0000	8500	6170	5,026.00
14	0000	0	0000	8500	6170	167,127.65
25	9010	0	0000	8500	6170	2,980.00
40	0000	0	0000	8500	6170	57,736.10
Total, Lan	d Improveme	nts (Object 6	170)			232,869.75
01	0000	0	0000	8500	6200	6,399.00
01	1100	0	0000	8500	6200	7,508.79
01	6230	0	0000	8500	6200	17,370.00
01	8150	0	0000	8500	6200	11,416.97
01	9010	0	0000	8500	6200	27,848.57
14	0000	0	0000	8500	6200	376,044.98
25	9010	0	0000	8500	6200	547,413.69
35	0000	0	0000	8500	6200	29.40
35	9010	0	0000	8500	6200	78,490.89
40 T-4-1 D-1	0000	0	0000	8500	6200	1,131.31
i otal, Buil	dings and Imp	provement of	Bullaings (C	object 6200)		1,073,653.60
Total, Boo	ks and Media	for New Sch	nool Libraries	(Object 630	00)	0.00
01	0000	0	0000	3600	6400	20,326.54

# Unaudited Actuals 2013-14 Unaudited Actuals Conversion from Governmental Funds to Governmental Activities Conversion Entry - CE001 Data by Object

20 65243 0000000 Report ENTRY

# By Object

Value	Object	Function	Goal	Project Year	Resource	Fund
29,966.05	6400	7700	0000	0	0000	01
6,335.00	6400	2700	1110	0	0000	01
1,055.00	6400	2700	3200	0	0000	01
1,055.00	6400	2700	3300	0	0000	01
13,455.73	6400	1000	3800	0	3550	01
50,972.62	6400	7700	0000	0	9010	01
8,131.38	6400	1000	1110	0	9010	01
1,055.00	6400	2700	4110	0	0000	11
57,962.48	6400	3700	0000	0	5310	13
33,048.00	6400	8100	0000	0	0000	14
797.05	6400	8500	0000	0	9010	25
224,159.85	_			t 6400)	pment (Object	Total, Equ
9,041.76	6500	7200	0000	0	0000	01
68,921.63	6500	8100	0000	0	0000	01
63,117.36	6500	2700	1110	0	0000	01
8,300.00	6500	8100	0000	0	8150	01
30,942.03	6500	3600	0000	0	9010	01
69,057.97	6500	8100	0000	0	9010	01
249,380.75			ject 6500)	cement (Ob	pment Replac	Total, Equ

1,909,805.62

Printed: 8/28/2014 7:00 PM

# Unaudited Actuals 2013-14 Unaudited Actuals Conversion from Governmental Funds to Governmental Activities Conversion Entry - Summary

(Note: After completion of Conversion Entry - Detail, and before completion of the Conversion Entry - Summary, the Conversion Entry workbook must be saved, closed and reopened.)

Entry#		Object	Function	Debit	Credit
CE001	Capital Outlay Expenditures				
	To eliminate capital outlay expenditures made in governmental funds for acquisition or construction of capital assets, and instead report capital assets on the statement of net position.				
	Land Improvements	9420		3,353,660	
	Buildings	9430		5,653,646	
	Equipment	9440		569,614	
	Instruction		1000		21,587
	School Site Administration		2700		72,617
	Home-to-School Transportation		3600		51,269
	Food Services		3700		57,962
	All Other General Administration		7200		9,042
	Centralized Data Processing		7700		80,939
	Plant Services		8100		179,328
	Facilities Acquisition and Construction		8500		1,437,062
	Work In Progress	9450			7,667,114
			Total	9,576,920	9,576,920

Entry#		Object	Function	Debit	Credit
CE002	Debt Service Expenditures				
	To eliminate expenditures for debt service - principal, and instead reduce the related liabilities.				
	General Obligation Bonds Payable	9661		2,465,000	
	COPS Payable	9666		455,000	
	Capital Leases Payable	9667		586,603	
	Other General Long-Term Debt	9669		33,735	
	Debt Service-Principal		9101		3,540,338
			Total	3,540,338	3,540,338

# Unaudited Actuals 2013-14 Unaudited Actuals Conversion from Governmental Funds to Governmental Activities Conversion Entry - Summary

20 65243 0000000 Report ENTRY

Entry#		Object	Function	Debit	Credit
CE003	Debt Issuance To eliminate other financing sources, other financing uses, and expenditures relating to the issuance of debt, and instead reflect long-term liabilities, net of discount or premium; prepaid debt insurance costs; and deferred gain or loss on debt refunding.				
			Total	0	0
Entry#		Object	Function	Debit	Credit
CE004	Donated and Contributed Capital Assets  To recognize donations or contributions of capital assets, not reported within governmental funds but reported in the government-wide statements, at market value on the date of donation.				
			Total	0	0

# Unaudited Actuals 2013-14 Unaudited Actuals Conversion from Governmental Funds to Governmental Activities Conversion Entry - Summary

Entry #		Object	Function	Debit	Credit
CE005	Disposal of Capital Assets				
	To report sales and disposals of capital assets and any resulting gain or loss.				
	Accumulated Depreciation - Equipment	9445		5,399	
	Equipment	9440			5,399
			Total	5,399	5,399
Entry#		Object	Function	Debit	Credit
CE006	Earned But Unavailable Revenues				
	To recognize revenues that were earned but not available, meaning they were not collectible soon enough following the end of the period to finance expenditures of the period, so were deferred in the governmental funds.				
			Total	0	0

## Unaudited Actuals 2013-14 Unaudited Actuals Conversion from Governmental Funds to Governmental Activities Conversion Entry - Summary

Entry#		Object	Function	Debit	Credit
CE007	Elimination of Revenues Relating to Prior Periods  To eliminate certain revenues and unavailable revenues that were recognized in the government-wide statements in a prior period, but that were reported in governmental funds in the current period.				
			Total	0	0
Entry#		Object	Function	Debit	Credit
CE008	Liability for Unmatured Interest on Long-Term Debt In governmental funds, unmatured interest on long-term debt is recognized in the period when it is due. On the government-wide statements, unmatured interest on long-term debt is recognized when it is incurred.				
			Total	0	0
Entry#		Object	Function	Debit	Credit
CE009	Liability for Compensated Absences To adjust for the change in liabilities for compensated absences, not accrued in governmental funds because they are not normally expected to be liquidated with current financial resources.				
	Compensated Absences Payable	9665		449,249	
	Instructional Supervision and Administration Instructional Library, Media and Technology School Site Administration Home-to-School Transportation Food Services All Other Pupil Services All Other General Administration Centralized Data Processing Plant Services		2100 2420 2700 3600 3700 3900 7200 7700 8100		19,276 5,362 19,878 27,101 37,811 25,247 117,638 20,591 176,345
			Total	449,249	449,249

# Unaudited Actuals 2013-14 Unaudited Actuals Conversion from Governmental Funds to Governmental Activities Conversion Entry - Summary

20 65243 000000 Report ENTR'

Entry#		Object	Function	Debit	Credit
CE010	Expenditures Relating to Prior Periods  To eliminate expenditures in governmental funds relating to a prior period that were not recognized in the prior period because they did not involve the use of current financial resources. Typical examples are interest on long term debt that matured and was paid in the current period, payments on structured legal settlements or revenue repayment plans, and retirement incentives paid over time.				
			Total	0	0
Entry#		Object	Function	Debit	Credit
CE011	Adjustments to Work in Progress  To adjust the Work in Progress account for previously capitalized projects now completed, or to write off previously capitalized planning costs for canceled projects that will not be completed.				
	All Other General Administration		7200	13,262	
	Work in Progress	9450			13,262
			Total	13,262	13,262

#### Unaudited Actuals 2013-14 Unaudited Actuals Conversion from Governmental Funds to Governmental Activities Conversion Entry - Summary

20 65243 0000000 Report ENTRY

Entry#		Object	Function	n	Debit	Credit
CE012	Depreciation					
	To recognize the current year depreciation or permanent impairment of capital assets and adjust the related contra-asset accounts for accumulated depreciation.					
	Instruction		1000		4,097,944	
	School Site Administration		2700		98,557	
	Home-to-School Transportation		3600		667,310	
	Food Services		3700		42,778	
	Centralized Data Processing		7700		132,281	
	Plant Services		8100		840,430	
	Accumulated Depreciation - Land Improvements	9425				712,643
	Accumulated Depreciation - Buildings	9435				4,045,294
	Accumulated Depreciation - Equipment	9445				1,121,363
			To	otal	5,879,300	5,879,300

Entry#	Object	Function	Debit	Credit
Lift y #		7 011001011		Debit

### CE013 Amortization

To recognize amortization of debt issue premiums or discounts, deferred gain or loss on debt refunding, and prepaid debt insurance costs.

Total 0 0

# Unaudited Actuals 2013-14 Unaudited Actuals Conversion from Governmental Funds to Governmental Activities Conversion Entry - Summary

20 65243 0000000 Report ENTRY

Entry#		Object	Function	Debit	Credit
CE014	Incorporation of Assets, Deferred Outflows of Resources, Liabilities, and Deferred To incorporate assets, deferred outflows of resources, liabilities, and deferred inflows of resources of internal service funds, which primarily serve governmental funds, with those of governmental funds for purposes of government-wide reporting.	d Inflows	of Resources of	Internal Service F	unds
			Total	0	0
Entry#		Object	Function	Debit	Credit
CE015	Elimination of Internal Service Funds Profit or Loss Generated Within the LEA To eliminate net profit or loss in internal service funds resulting from internal activity within the LEA, using a "lookback" allocation to adjust the costs charged to governmental functions by the internal service fund.				
			Total	0	0

# Unaudited Actuals 2013-14 Unaudited Actuals Conversion from Governmental Funds to Governmental Activities Conversion Entry - Summary

20 65243 0000000 Report ENTRY

Entry#		Object	Function	Debit	Credit
CE016	Incorporation of Internal Service Fund External Activities and Interfund Transfers To include that portion of internal service fund revenues, expenses and net profit generated by parties outside the LEA, and any interfund transfers within the LEA.				
			Total	0	0
Entry#		Object	Function	Debit	Credit
CE017	Reclassification of Interfund Transfers Involving Fiduciary Funds To reclassify interfund transfers involving fiduciary funds as transactions with external parties, rather than internal transactions.				
	Governmental Funds (Funds 01-60)				
	Proprietary Funds: Enterprise Funds (Funds 61-65)				
	Proprietary Funds: Internal Service Funds (Funds 66-70)				
	Fiduciary Funds (Funds 71-95)				
			Total	0	0

# Unaudited Actuals 2013-14 Unaudited Actuals Conversion from Governmental Funds to Governmental Activities Conversion Entry - Summary

20 65243 0000000 Report ENTRY

Entry#		Object	Function	Debit	Credit
CE018 R To from	Reclassification of Interfund Balances Involving Fiduciary Funds  To reclassify Interfund balances involving fiduciary funds as balances due to or due from external parties, rather than internal transactions.				
	Governmental Funds (Funds 01-60)				
	Proprietary Funds: Enterprise Funds (Funds 61-65)				
	Proprietary Funds: Internal Service Funds (Funds 66-70)				
	Fiduciary Funds (Funds 71-95)				
			Total	0	0

Entry#		Object	Function	Debit	Credit
CE019	Elimination of Internal Transfers  To eliminate interfund transfers among governmental and internal service funds consolidated in the government-wide statement of activities.				
	Interfund Transfers, Between General Fund and Special Reserve Fund	8912		4,079,959	
	Interfund Transfers, To State School Building Fund/County School Facility Fund from All Other Funds	8913		106,889	
	Interfund Transfers, Other Authorized Interfund Transfers In	8919		2,574,173	
	Interfund Transfers		9300		6,761,021
			Total	6,761,021	6,761,021

Entry #		Object	Functi	on	Debit	Credit
CE020	Elimination of Internal Balances To eliminate internal balances among governmental and internal service funds for consolidation in the government-wide statement of activities.					
	Due To Other Funds	9610			153,644	
	Due From Other Funds	9310				153,644
			ð	Γotal	153,644	153,644
Entry#		Object	Functi	on	Debit	Credit
CE021	Postemployment Benefits Other Than Pensions (OPEB)  To recognize any difference between OPEB costs as defined by generally accepted accounting principles, and amounts actually contributed.					
	Instruction		1000		388,001	
	Instructional Supervision and Administration		2100		22,790	
	Instructional Library, Media and Technology		2420		11,275	
	School Site Administration		2700		52,685	
	Home-to-School Transportation Food Services		3600 3700		19,404	
	All Other Pupil Services		3900		16,671 29,268	
	Ancillary Services		4000		6,426	
	Community Services		5000		104	
	All Other General Administration		7200		20,517	
	Centralized Data Processing		7700		5,201	
	Plant Services		8100		39,809	
	Net OPEB Obligation	9664				612,151
			1	Total —	612,151	612,151
Entry#		Object	Functi	on	Debit	Credit
Littly ii	14250 1231 (290-041 135 (24141 135-0414 147-0414 147-0414 147-041 147-041 127-041				Dobit	Orean
CE022	Other Liabilities Not Normally Liquidated with Current Financial Resources To accrue expenses and liabilities for obligations incurred during the year that will not be liquidated with current financial resources, other than compensated absences and long-term debt. Examples include special termination benefits such as retirement incentives financed over time, and structured legal settlements.					
	Other General Long-Term Debt	9669			1,048,867	
	Instruction		1000			887,794
	School Site Administration		2700			14,375
	Home-to-School Transportation		3600			1,960
	Food Services		3700			8,039
	All Other Pupil Services		3900			2,783
	All Other General Administration		7200			115,611
	Centralized Data Processing		7700			2,497
	Plant Services		8100			15,808
			T	otal	1,048,867	1,048,867

		F	rogram Revenue:	<u> </u>		Expense) Revenue inges in Net Positi	
Functions	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
Governmental activities							
Instruction	97,932,132	539,004	14,578,548	0	(82,814,580)		(82,814,580
Instruction-related services:							
Instructional supervision and administration	6,323,752	5,262	4,078,669	0	(2,239,821)		(2,239,821
Instructional library, media and technology	1,196,773	2,572	168,126	0	(1,026,075)		(1,026,075
School site administration	11,735,007	78,140	150,382	0	(11,506,485)		(11,506,485
Pupil services:							
Home-to-school transportation	6,258,093	11,188	4,028	0	(6,242,877)		(6,242,877
Food services	10,838,944	677,949	9,645,048	0	(515,947)		(515,947
All other pupil services	6,398,109	605	813,719	0	(5,583,785)		(5,583,785
General administration:							
Centralized data processing	1,870,114	28,309	10,193	0	(1,831,612)		(1,831,612
All other general administration	6,319,550	104,078	1,073,825	0	(5,141,647)		(5,141,647
Plant services	15,629,503	47,685	328,190	0	(15,253,628)		(15,253,628
Ancillary services	2,141,884	250	90	0	(2,141,544)		(2,141,544
Community services	18,874	0	0	0	(18,874)		(18,874
Enterprise activities	0	0	0	0	0		0
Interest on long-term debt	2,215,324	The second second			(2,215,324)		(2,215,324
Other outgo	1,993,902	2,048,006	5,167,169	0	5,221,273		5,221,273
Depreciation (unallocated)*	0				0		0
Business-type activities	124						
Instruction	0	0	0	0		0	0
Instruction-related services:	4.						0
Instructional supervision and administration	0	0	0	0		0	
Instructional library, media and technology	0	0	0	0		0	0
School site administration	0	0	0	0		0	
Pupil services:	•	0		0		0	0
Home-to-school transportation	0	- T	0	0		0	6
Food services	0	0	0	0		0	č
All other pupil services General administration:	0	0	0	U		0	
Centralized data processing	0	0	0	0		0	
All other general administration	0	ő	0	ő		0	č
Plant services	0	0	0	ő		ő	č
Ancillary services	0	ő	o o	ő		ő	č
Community services	0	. 0	0	ő		0	Č
Enterprise activities	ő	o	ő	o		ő	ŏ
Interest on long-term debt	o I			· ·		ő	č
Other outgo	0	0	0	0		ő	č
Outer odigo	•		9	•		, and the second	
Total expenses	170,871,961	3,543,048	36,017,987	0	(131,310,926)	0	(131,310,926
	General revenues:						
	Taxes and subve	ntions:					
	Taxes levied for	r general purposes			19,874,289	0	19,874,289
	Taxes levied for	r debt service			4,368,604	0	4,368,604
		r other specific pur			601,936	0	601,936
	Federal and state	aid not restricted	to specific purpose	S	113,733,677	0	113,733,677
	Interest and inves				193,869	0	193,869
	Interagency rever	nues			400,356	0	400,356
	Miscellaneous				715,157	0	715,157
	Special and extraor	rdinary items			31,391	0	31,391
	Internal transfers				0	0	
	Total general re	evenues, special a	nd extraordinary ite	ems, and transfers	139,919,279	0	139,919,279
			Cha	nge in net position	8,608,353	0	8,608,353
	Net position beginn	ing			173,008,690	0	173,008,690

\*This amount excludes depreciation that is included in the direct expenses of various programs.

# Unaudited Actuals 2013-14 Unaudited Actuals Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities

20 65243 0000000 Report GSA

Total change in fund balances, governmental funds:

8,164,807

Amounts reported for governmental activities in the statement of activities are different from amounts reported in governmental funds because:

Capital outlay: In governmental funds, the costs of capital assets are reported as expenditures in the period when the assets are acquired. In the statement of activities, costs of capital assets are allocated over their estimated useful lives as depreciation expense. The difference between capital outlay expenditures and depreciation expense for the period is:

Expenditures for capital outlay: 1,909,806
Depreciation expense: (5,879,300)

(3,969,494)

Debt service: In governmental funds, repayments of long-term debt are reported as expenditures. In the government-wide statements, repayments of long-term debt are reported as reductions of liabilities. Expenditures for repayment of the principal portion of long-term debt were:

3,540,338

Debt proceeds: In governmental funds, proceeds from debt are recognized as Other Financing Sources. In the government-wide statements, proceeds from debt are reported as increases to liabilities. Amounts recognized in governmental funds as proceeds from debt, net of issue premium or discount, were:

Debt issue costs for prepaid debt insurance: In governmental funds, debt issue costs are recognized as expenditures in the period they are incurred. In the government-wide statements, debt issue costs for prepaid debt insurance are amortized over the life of the debt. The difference between debt issue costs for prepaid insurance incurred in the current period and prepaid insurance costs amortized for the period is:

Prepaid debt insurance incurred during the period: Prepaid debt insurance amortized for the period:

\_\_\_\_\_

Donated capital assets: In governmental funds, donated capital assets are not reported because they do not affect current financial resources. In the government-wide statements, donated capital assets are reported as revenue and as increasesto capital assets, at their fair market value on the date of donation. The fair market value of capital assets donated was:

\*

Gain or loss from disposal of capital assets: In governmental funds, the entire proceeds from disposal of capital assets are reported as revenue. In the statement of activities, only the resulting gain or loss is reported. The difference between the proceeds from disposal of capital assets and the resulting gain or loss is:

76

Earned but unavailable revenues: In governmental funds, revenues are recognized only to the extent that they are "available," meaning they will be collected soon enough after the end of the period to finance expenditures of that period. In the government-wide statements, revenue is recognized when earned, regardless of availability. The amount of earned but unavailable revenues relating to the current period, less revenues that became available in the current period but related to a prior period, is:

100

Unmatured interest on long-term debt: In governmental funds, interest on long-term debt is recognized in the period that it becomes due. In the government-wide statement of activities, it is recognized in the period that it is incurred. Unmatured interest owing at the end of the period, less matured interest paid during the period but owing from the prior period, was:

20

Compensated absences: In governmental funds, compensated absences are measured by the amounts paid during the period. In the statement of activities, compensated absences are measured by the amounts earned. The difference between compensated absences paid and compensated absences earned was:

449,249

Other expenditures relating to prior periods: Certain expenditures recognized in governmental funds relate to prior periods. Typical examples, in addition to compensated absences and interest on long-term debt, are payments on structured legal settlements or retirement incentives paid over time. These expenditures are recognized in the government-wide statement of activities in the period in which the obligations are first incurred, so they must not be recognized again in the current period. Expenditures relating to prior periods (described below) were:

Postemployment benefits other than pensions (OPEB): In governmental funds, OPEB costs are recognized when employer contributions are made. In the statement of activities, OPEB costs are recognized on the accrual basis. This year, the difference between OPEB costs and actual employer contributions was:

(612,151)

Other liabilities not normally liquidated with current financial resources: In the government-wide statements, expenses must be accrued in connection with any liabilities incurred during the period that are not expected to be liquidated with current financial resources, in addition to compensated absences and long-term debt. Examples include special termination benefits such as retirement incentives financed over time, and structured legal settlements. This year, expenses incurred for such obligations were:

1,048,867

Cost write-off for canceled capital projects: If a planned capital project is canceled and will not be completed, costs previously capitalized as Work in Progress must be written off to expense. Costs written off for canceled projects were:

(13, 262)

Amortization of debt issue premium or discount or deferred gain or loss from debt refunding: In governmental funds, if debt is issued at a premium or at a discount, the premium or discount is recognized as an Other Financing Source or an Other Financing Use in the period it is incurred. In the government-wide statements, the premium or discount, plus any deferred gain or loss from debt refunding, is amortized as interest over the life of the debt. Amortization of debt issue premium or discount, or deferred gain or loss from debt refunding, for the period is:

Internal Service Funds: Internal service funds are used to conduct certain activities for which costs are charged to other funds on a full cost-recovery basis. Because internal service funds are presumed to benefit governmental activities, internal service activities are reported as governmental in the statement of activities. The net increase or decrease in internal service funds was:

2

Change in net position of governmental activities (minor differences may be due to rounding):

8,608,354

	Governmental Activities	Business-type Activities	Total
Assets			
Cash	70,588,825	0	70,588,825
Investments	0	0	(
Receivables	29,687,050	0	29,687,050
Due from (to) other funds	0	0	(
Stores	864,396	0	864,396
Prepaid expenses	1,266,068	0	1,266,068
Other current assets	0	0	(
Capital assets:			
Land	13,763,332	0	13,763,33
Land Improvements	15,872,966	0	15,872,966
Buildings	222,465,147	0	222,465,14
Equipment	20,788,322	ō	20,788,32
Work in progress	812,243	0	812,24
Less accumulated depreciation	(79,721,657)	0	(79,721,65
Total assets	296,386,692	0	296,386,69
Deferred Outflows of Resources	0	0	11
Liabilities			
Accounts payable and other current liabilities	16,462,040	0	16,462,04
Current loans	0	0	and the second second
Unearned revenue	587,352	0	587,35
Long-term liabilities:	97,720,257	0	97,720,25
Due within one year	4.265.701		4,265,70
Due in more than one year	93,454,556		93,454,55
Total liabilities	114,769,649	0	114,769,64
Deferred Inflows of Resources	0	0	(0
Net Position			
Net investment in capital assets	97,511,814		97,511,81
Restricted for:	matteented b		St. 45.0
Capital projects	27,554,182		27,554,18
Debt service	4,903,264		4,903,26
Educational programs	5,996,009		5,996,00
Other purposes (expendable)	28,858,012		28,858,01
Other purposes (nonexpendable)			
Unrestricted	16,793,762		16,793,76
Total net position	181,617,043	0	181,617,04

Unaudited Actuals
2013-14 Unaudited Actuals
Reconciliation of the
Governmental Funds Balance Sheet to the
Statement of Net Position

20 65243 0000000 Report GSNP

Total fund balances, governmental funds:

84,105,229

Amounts reported for assets, deferred outflows of resources, liabilities, and deferred inflows of resources for governmental activities in the statement of net position are different from amounts reported in governmental funds because:

Capital assets: In governmental funds, only current assets are reported. In the statement of net position, all assets are reported, including capital assets and accumulated depreciation.

Capital assets relating to governmental activities, at historical cost:

273,702,010

Accumulated depreciation:

(79.721.657)

Net:

193,980,353

Unamortized costs: In governmental funds, debt issue costs are recognized as expenditures in the period they are incurred. In the government-wide statements, debt issue costs for prepaid debt insurance are amortized over the life of the debt. Unamortized debt insurance costs included in prepaid expense on the statement of net position are:

1,251,717

Unmatured interest on long-term debt: In governmental funds, interest on long-term debt is not recognized until the period in which it matures and is paid. In the government-wide statement of activities, it is recognized in the period that it is incurred. The additional liability for unmatured interest owing at the end of the period was:

Deferred recognition of earned but unavailable revenues: In governmental funds, revenue is recognized only to the extent that it is "available," meaning it will be collected soon enough after the end of the period to finance expenditures of that period. Receivables for revenues that are earned but unavailable are deferred until the period in which the revenues become available. In the government-wide statements, revenue is recognized when earned, regardless of availability. The amount of unavailable revenues that were deferred in governmental funds, but are recognized in the government-wide statements, is:

•

Long-term liabilities: In governmental funds, only current liabilities are reported. In the statement of net position, all liabilities, including long-term liabilities, are reported. Long-term liabilities relating to governmental activities consist of:

General obligation bonds payable 71,425,621

State school building loans payable

Net OPEB Obligation 4,129,519

Compensated absences payable 425,969

Certificates of participation payable 15,780,000

Capital leases payable 5,144,620

Lease revenue bonds payable

Other general long-term debt 814,528

Total:

Deferred gain or loss on debt refunding

(97,720,257)

Internal service funds: Internal service funds are used to conduct certain activities for which costs are charged to other funds on a full cost-recovery basis. Because internal service funds are presumed to operate for the benefit of governmental activities, assets, deferred outflows of resources, liabilities, and deferred inflows of resources of internal service funds are reported with governmental activities in the statement of net position. Net position for internal service funds is:

Total net position, governmental activities (minor differences may be due to rounding):

181,617,042

SACS2014ALL Financial Reporting Software - 2014.2.0 8/28/2014 6:55:55 PM

20-65243-0000000

### Unaudited Actuals 2013-14 Unaudited Actuals Technical Review Checks

Madera Unified Madera County

Following is a chart of the various types of technical review checks and related requirements:

F - Fatal (Data must be corrected; an explanation is not allowed)
W/WC - Warning/Warning with Calculation (If data are not correct,
correct the data; if data are correct an explanation
is required)

 Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

# IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid. PASSED

CHECKRESOURCE - (W) - All RESOURCE codes must be valid. PASSED

CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. PASSED

CHECKGOAL - (F) - All GOAL codes must be valid. PASSED

CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED

CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED

CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. PASSED

CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.

PASSED

CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.

PASSED

CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED

CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED

CHK-RESOURCExOBJECTA - (W) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate.

#### ACCOUNT

FD - RS - PY - GO - FN - OB RESOURCE OBJECT VALUE

12-6130-0-0000-0000-8590 6130 8590 -3,633.00 Explanation:Negative of \$3,633 was a result of a refund made to the State of California for prior year overpayment.

CHK-RESOURCExOBJECTB - (0) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC.

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, 6500-6540, and 7240, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, 3322, 3329, 3332, and 3334.

PASSED

BALANCE-FDxRS - (F) - Adjusted Beginning Fund Balance plus Revenues minus Expenditures minus Assets minus Deferred Outflows of Resources plus Liabilities plus Deferred Inflows of Resources, must total zero by fund and resource, except for agency funds 76 and 95.

PASSED

PY-EFB=CY-BFB - (F) - Prior year ending fund balance (preloaded from last year's unaudited actuals submission) must equal current year beginning fund balance (Object 9791).

PASSED

PY-EFB=CY-BFB-RES - (F) - Prior year ending balance (preloaded from last year's unaudited actuals submission) must equal current year beginning balance (Object 9791), by fund and resource.

PASSED

BALANCE-FDxRS-AGENCY - (F) - Assets (objects 9100-9489) minus Liabilities (objects 9500-9689) must total zero by fund and resource for agency funds 76 and 95.

PASSED

#### GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (F) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds.

PASSED

INTERFD-INDIRECT - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds.

PASSED

INTERFD-INDIRECT-FN - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function.

PASSED

INTERFD-IN-OUT - (F) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

DUE-FROM=DUE-TO - (F) - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610). PASSED

LCFF-TRANSFER - (F) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.

PASSED

- INTRAFD-DIR-COST (F) Transfers of Direct Costs (Object 5710) must net to zero by fund.

  PASSED
- INTRAFD-INDIRECT (F) Transfers of Indirect Costs (Object 7310) must net to zero by fund.

  PASSED
- INTRAFD-INDIRECT-FN (F) Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED
- CONTRIB-UNREST-REV (F) Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED
- CONTRIB-RESTR-REV (F) Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED
- EPA-CONTRIB (F) There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400).

  PASSED
- LOTTERY-CONTRIB (F) There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).

  PASSED
- PASS-THRU-REV=EXP (W) Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for resources 3327 and 3328), by resource.

  PASSED
- SE-PASS-THRU-REVENUE (W) Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area.

  PASSED
- CEFB=FD-EQUITY (F) Components of Ending Fund Balance/Net Position (objects 9710-9790, 9796, and 9797) must agree with Fund Equity (Assets [objects 9100-9489] plus Deferred Outflows of Resources [objects 9490-9499] minus Liabilities [objects 9500-9689] minus Deferred Inflows of Resources [objects 9690-9699]).

  PASSED
- EXCESS-ASSIGN-REU (F) Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 73).

  PASSED
- UNASSIGNED-NEGATIVE (F) Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 73.

  PASSED
- UNR-NET-POSITION-NEG (F) Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 73.

  PASSED
- RS-NET-POSITION-ZERO (F) Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 73.

  PASSED
- EFB-POSITIVE (W) All ending fund balances (Object 979Z) should be positive by resource, by fund.

  PASSED
- OBJ-POSITIVE (W) The following objects have a negative balance by resource, by fund:

  EXCEPTION

SACS2014ALL Financial Reporting Software - 2014.2.0 20-65243-0000000-Madera Unified-Unaudited Actuals 2013-14 Unaudited Actuals 8/28/2014 6:55:55 PM

FUND	RESOURCE	OBJECT	VALUE	
01	4035	4300	-1.373.31	

Explanation: Transfer of Prior Year Expenses done in 2013-14 to correct unallowable expense discovered by the auditors.

12 6130 8590 -3,633.00

Explanation: Negative of \$3,633 was a result of a refund made to the State of California for prior year overpayment.

REV-POSITIVE - (W) - In the following resources, total revenues exclusive of contributions (objects 8000-8979) are negative, by fund: EXCEPTION

FUND RESOURCE VALUE
12 6130 -2,846.20

Explanation: Negative of \$2,486.20 was a result of a refund made to the State of California for prior year overpayment of \$3,633 and interest earned of \$786.80.

EXP-POSITIVE - (W) - The following expenditure functions have a negative balance by resource, by fund. (NOTE: Functions, including CDE-defined optional functions, are checked individually, except functions 7200-7600 are combined.) EXCEPTION

 FUND
 RESOURCE
 FUNCTION
 VALUE

 12
 6105
 2700
 -2,587.85

Explanation: Negative \$2,587.85 found in Resource 6105 is offset with Resource 9226 within Fund 12.

AR-AP-POSITIVE - (F) - Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500), and Due to Other Funds (Object 9610) should have a positive balance by resource, by fund.

PASSED

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund.

PASSED

CONSOLIDATED-ADM-BAL - (F) - Net expenditures and assets minus liabilities must equal zero for Resource 3155, NCLB: Consolidated Administrative Funds. PASSED

# SUPPLEMENTAL CHECKS

BDGT-ADOPTION-PRVDED - (F) - In compliance with EC Section 42127(i), selection of a Budget Adoption Cycle must be provided.

PASSED

NCMOE-ADA - (F) - If Form NCMOE is completed, ADA must be reported in Section II, Line C. PASSED

ASSET-IMPORT - (F) - If capital asset amounts are imported/keyed (Function 8500, Facilities Acquisition and Construction, or objects 6XXX, Capital Outlay; or objects 9400-9489, Capital Assets, in funds 61-67), then capital asset supplemental data (Form ASSET) must be provided.

PASSED

DEBT-IMPORT - (F) - If long-term debt amounts are imported/keyed, the long-term debt supplemental data (Form DEBT) must be provided. PASSED

- LOT-IMPORT (F) If lottery amounts are imported in resources 1100 and/or 6300, then the Lottery Report, Form L, must be completed and saved. PASSED
- LOT-CONTRIB-IMPORT-A (F) If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental data for those contributions must be entered in Form L. PASSED
- LOT-CONTRIB-IMPORT-B (W) If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental expenditure data for those contributions should be entered in Form L. PASSED
- NCMOE-IMPORT (F) If No Child Left Behind amounts are imported, then the No Child Left Behind Maintenance of Effort form, Form NCMOE, must be provided.

  PASSED
- CURRENT-CALC-EXP (0) The Percent of Current Cost of Education Expended for Classroom Compensation (Line 15 in Form CEA) must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts under EC Section 41372, unless the district is exempt pursuant to EC Section 41374. PASSED
- IC-ADMIN-PLANT-SVCS (W) Percentage of plant services costs attributable to general administration should not be zero or exceed 25%.

  PASSED
- IC-PCT (W) The straight indirect cost percentage before the carry-forward adjustment (Form ICR, Part III, Line C) is between 2% and 9%. PASSED
- IC-POSITIVE (W) The indirect cost rate after the carry-forward adjustment (Form ICR, Part III, Line D) should be positive. PASSED
- IC-ADMIN-NOT-ZERO (F) Other General Administration costs (Part III, Line A1) in Form ICR should not be zero. PASSED
- IC-BD-SUPT-NOT-ZERO (W) Board and Superintendent costs (Part III, Line B7) in
  Form ICR should not be zero.
  PASSED
- IC-BD-SUPT-VS-ADMIN (W) In Form ICR, the ratio of Board and Superintendent costs (Part III, Line B7) to Other General Administration costs (Part III, Line A1) should not be less than 5%.

  PASSED
- IC-EXCEEDS-LEA-RATE (W) The indirect cost rate used in one or more programs (Form ICR, Exhibit A Rate Used) should not exceed the LEA's approved indirect cost rate.

  PASSED
- PCRAF-UNDISTRIBUTED (F) Allocation factors must be entered in Form PCRAF for support functions with costs in undistributed goals (goals 0000 and 9000).

  PASSED
- PCR-ALLOC-NO-DIRECT (W) In forms PCR/PCRAF, costs should normally only be allocated to goals that have direct costs.

  PASSED
- PCR-GF-EXPENDITURES (F) Total Costs by Program in Form PCR, Column 6 should agree with total expenditures (objects 1000-7999) in funds 01, 09, and 62. PASSED
- ASSET-ACCUM-DEPR-NEG (F) In Form ASSET, accumulated depreciation for governmental and business-type activities must be zero or negative. PASSED
- ASSET-PY-BAL (F) If capital asset ending balances were included in the prior year unaudited actuals, the Schedule of Capital Assets (Form ASSET) must be provided.

  PASSED

DEBT-ACTIVITY - (0) - If long-term debt exists, there should be activity entered in the Schedule of Long-Term Liabilities (Form DEBT) for each type of debt.

PASSED

DEBT-POSITIVE - (F) - In Form DEBT, long-term liability ending balances must be positive. PASSED

DEBT-PY-BAL - (F) - If long-term liability ending balances were included in the prior year unaudited actuals data, the Schedule of Long-Term Liabilities (Form DEBT) must be provided.

PASSED

#### EXPORT CHECKS

FORM01-PROVIDE - (F) - Form 01 (Form 011) must be opened and saved. PASSED

UNAUDIT-CERT-PROVIDE - (F) - Unaudited Actual Certification (Form CA) must be provided. PASSED

ADA-PROVIDE - (F) - Average Daily Attendance data (Form A) must be provided.

PASSED

CEA-PROVIDE - (F) - Current Expense Formula/Minimum Classroom Compensation data (Form CEA) must be provided. PASSED

ICR-PROVIDE - (F) - Indirect Cost Rate Worksheet (Form ICR) must be provided.

PASSED

GANN-PROVIDE - (F) - Appropriations Limit Calculations supplemental data (Form GANN) must be provided.

PASSED

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. PASSED

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export can be completed. PASSED

Checks Completed.

SACS2014ALL Financial Reporting Software - 2014.2.0 8/28/2014 6:56:16 PM

20-65243-0000000

## Unaudited Actuals 2014-15 Budget Technical Review Checks

Madera Unified Madera County

Following is a chart of the various types of technical review checks and related requirements:

- F Fatal (Data must be corrected; an explanation is not allowed)
  W/WC Warning/Warning with Calculation (If data are not correct,
  correct the data; if data are correct an explanation
  is required)
- Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

## IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid. PASSED

CHECKRESOURCE - (W) - All RESOURCE codes must be valid. PASSED

CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. PASSED

CHECKGOAL - (F) - All GOAL codes must be valid. PASSED

CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED

CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED

CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. PASSED

CHK-FUNDxRESOURCE - (W) - The following combinations for FUND and RESOURCE are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate.

EXCEPTION

#### ACCOUNT

FD - RS - PY - GO - FN - OB	FUND	RESOURCE	VALUE
01-6286-0-0000-0000-9790	01	6286	-0.13
01-6286-0-0000-0000-9791	01	6286	21,809.87
01-6286-0-0000-0000-9792	01	6286	-0.13
01-6286-0-1110-1000-4300	01	6286	20,873.00
01-6286-0-1110-7210-7310	01	6286	937.00
B 1 + 1 mb - 001 010 b - 1 +		. C . C	Don't are Warner

Explanation: The \$21,810 budget is a result of CarryOver from Prior Year.

CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED

CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED

CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED

CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.

PASSED

CHK-RESOURCEXOBJECTB - (0) - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid: EXCEPTION

#### ACCOUNT

FD - RS - PY - GO - FN - OB RESOURCE OBJECT VALUE

01-6286-0-0000-0000-9791 6286 9791 21,809.87 Explanation: The \$21,810 budget is a result of CarryOver from Prior Year.

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC.

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, 6500-6540, and 7240, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, 3322, 3329, 3332, and 3334.

### GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (F) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds.

PASSED

INTERFD-INDIRECT - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds.

PASSED

INTERFD-INDIRECT-FN - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (F) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

LCFF-TRANSFER - (F) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.

PASSED

INTRAFD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund.

PASSED

INTRAFD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund.

PASSED

INTRAFD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to

zero by function.

PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund.

PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

EPA-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400).

PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).

PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for resources 3327 and 3328), by resource.

PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area.

PASSED

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 73).

PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 73.

PASSED

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 73.

PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 73.

PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund.

PASSED

OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund:

EXCEPTION

FUND	RESOURCE	OBJECT	VALUE	
12	9010	4300	-33,846,00	

Explanation: Negative Balance will be corrected once Small Fry Program budget is transferred to Fund 11.

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.

PASSED

EXP-POSITIVE - (W) - The following expenditure functions have a negative balance by resource, by fund. (NOTE: Functions, including CDE-defined optional functions, are checked individually, except functions 7200-7600 are combined.) <a href="EXCEPTION">EXCEPTION</a>

FUND	RESOURCE	FUNCTION	VALUE
12	6105	2700	-3.835.00

Explanation: The \$3,835 negative amount in Fund 12-Rseource 6015 is offset by the same positive amount in Resource 9226.

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund.

PASSED

# SUPPLEMENTAL CHECKS

# EXPORT CHECKS

FORM01-PROVIDE - (F) - Form 01 (Form 011) must be opened and saved. PASSED

ADA-PROVIDE - (F) - Average Daily Attendance data (Form A) must be provided.

PASSED

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. PASSED

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export can be completed. PASSED

Checks Completed.

SACS2014ALL Financial Reporting Software - 2014.2.0 8/28/2014 6:56:16 PM

20-65243-0000000

### Unaudited Actuals 2014-15 Budget Technical Review Checks

Madera Unified

Madera County

PASSED

Following is a chart of the various types of technical review checks and related requirements:

- F Fatal (Data must be corrected; an explanation is not allowed)
- W/WC Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

### IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.

CHECKRESOURCE - (W) - All RESOURCE codes must be valid. PASSED

CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.

PASSED

CHECKGOAL - (F) - All GOAL codes must be valid. PASSED

CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED

CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED

CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. PASSED

CHK-FUNDxRESOURCE - (W) - The following combinations for FUND and RESOURCE are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate.

EXCEPTION

# ACCOUNT

FD - RS - PY - GO - FN - OB	FUND	RESOURCE	VALUE
01-6286-0-0000-0000-9790	01	6286	-0.13
01-6286-0-0000-0000-9791	01	6286	21,809.87
01-6286-0-0000-0000-979Z	01	6286	-0.13
01-6286-0-1110-1000-4300	01	6286	20,873.00
01-6286-0-1110-7210-7310	01	6286	937.00
Explanation: The \$21,810 budget	is a result	of CarryOver fi	com Prior Year.

CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED

CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.

PASSED

CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED

CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.

PASSED

CHK-RESOURCExOBJECTB - (0) - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid: EXCEPTION

#### ACCOUNT

FD - RS - PY - GO - FN - OB RESOURCE OBJECT VALUE

01-6286-0-0000-0000-9791 6286 9791 21,809.87 Explanation: The \$21,810 budget is a result of CarryOver from Prior Year.

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC.

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, 6500-6540, and 7240, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, 3322, 3329, 3332, and 3334.

### GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (F) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds.

PASSED

INTERFD-INDIRECT - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds.

PASSED

INTERFD-INDIRECT-FN - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (F) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

LCFF-TRANSFER - (F) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRAFD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund.

PASSED

INTRAFD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund.

PASSED

INTRAFD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to

zero by function.

PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

EPA-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400).

PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).

PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for resources 3327 and 3328), by resource.

PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area.

PASSED

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 73).

PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 73.

PASSED

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 73.

PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 73.

PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund.  $\underline{\text{PASSED}}$ 

OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund:

EXCEPTION

FUND	RESOURCE	OBJECT	VALUE	
12	9010	4300	-33,846.00	

Explanation: Negative Balance will be corrected once Small Fry Program budget is transferred to Fund 11.

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.

PASSED

EXP-POSITIVE - (W) - The following expenditure functions have a negative balance by resource, by fund. (NOTE: Functions, including CDE-defined optional functions, are checked individually, except functions 7200-7600 are combined.) EXCEPTION

SACS2014ALL Financial Reporting Software - 2014.2.0 20-65243-0000000-Madera Unified-Unaudited Actuals 2014-15 Budget 8/28/2014 6:56:16 PM

FUND	RESOURCE	FUNCTION	VALUE
12	6105	2700	-3.835.00

Explanation: The \$3,835 negative amount in Fund 12-Rseource 6015 is offset by the same positive amount in Resource 9226.

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund.

PASSED

# SUPPLEMENTAL CHECKS

# EXPORT CHECKS

FORM01-PROVIDE - (F) - Form 01 (Form 011) must be opened and saved. PASSED

ADA-PROVIDE - (F) - Average Daily Attendance data (Form A) must be provided.

PASSED

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. PASSED

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export can be completed. PASSED

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.