



## **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 Modified 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
<b>ASSETS:</b>									
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								
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	-	-		21,410.30			-	
2. Investments	9150								
3. Accounts Receivable	9200	27,227,026.33	335,072.97	221,399.25	1,625,901.26	200.00	5,030.00	62,675.44	200.00
4. Due from Other Funds	9310	135,957.12	-	114.24	5,545.24	6,987.00			
5. Stores Accounts	9320-22	597,859.36			266,536.59				
6. Prepaid Expenditures	9330	14,350.69		-					
7. Other Current Assets	9340	-	-	-	-	-	-	-	-
<b>Total Assets</b>		<b>\$ 62,150,653.92</b>	<b>\$ 985,734.83</b>	<b>\$ 235,263.51</b>	<b>\$ 5,253,351.58</b>	<b>\$ 135,957.74</b>	<b>\$ 13,617,299.63</b>	<b>\$ 4,908,335.16</b>	<b>\$ 225,011.56</b>
<b>LIABILITIES AND FUND BALANCE:</b>									
<b>Liabilities:</b>									
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)	-		(31.39)				
5. Other Current Liabilities	9551-70	510.42			-				
6. Deferred Payroll	9577	3,654,154.84	-	-	-				
7. Due to Other Funds/Current Loans	9610-40	12,646.48	4,479.82	126,640.30	4,837.00	-	5,040.00	1,228.12	-
9. Deferred Revenue	9650	587,352.31	-	-	-	-	-	-	-
<b>Total Liabilities</b>		<b>\$ 16,498,879.01</b>	<b>\$ 49,170.60</b>	<b>\$ 162,248.64</b>	<b>\$ 267,122.02</b>	<b>\$ 135,757.57</b>	<b>\$ 5,040.00</b>	<b>\$ 7,541.50</b>	<b>\$ -</b>
<b>FUND EQUITY</b>									
Ending Fund Balance June 30, 2014		<b>\$ 45,651,774.91</b>	<b>\$ 936,564.23</b>	<b>\$ 73,014.87</b>	<b>\$ 4,986,229.56</b>	<b>\$ 200.17</b>	<b>\$ 13,612,259.63</b>	<b>\$ 4,900,793.66</b>	<b>\$ 225,011.56</b>
		\$ -							
<b>Total Liabilities and Fund Equity</b>		<b>\$ 62,150,653.92</b>	<b>\$ 985,734.83</b>	<b>\$ 235,263.51</b>	<b>\$ 5,253,351.58</b>	<b>\$ 135,957.74</b>	<b>\$ 13,617,299.63</b>	<b>\$ 4,908,335.16</b>	<b>\$ 225,011.56</b>
<b>Revenue and Expenditures:</b>									
<b>Total Revenue</b>		<b>159,177,711.81</b>	<b>1,180,777.46</b>	<b>1,715,807.22</b>	<b>10,695,458.92</b>	<b>661,308.19</b>	<b>49,491.65</b>	<b>1,869,976.76</b>	<b>603,194.32</b>
<b>Total Expenditures</b>		<b>155,376,541.61</b>	<b>1,003,029.60</b>	<b>1,717,618.59</b>	<b>11,037,990.61</b>	<b>1,002,768.09</b>	<b>106,889.22</b>	<b>1,394,999.87</b>	<b>678,094.00</b>
<b>Nonspendable: Revolving Cash, Stores, Prepd Exp.</b>									
Restricted: Carryover - Entitlements/Local Projects		640,210	2,000	-	269,677	-	-	-	-
Committed:		4,512,709	2,295	73,015	4,716,553	-	13,612,260	4,900,794	-
Assigned:		-	932,270	-	-	200	-	-	225,012
Carryover - Other		536,150	-	-	-	-	-	-	-
Equipment Replacement (Prev FN 17)		944,630							
Technology Infrastructure (Tier III)		2,340,114							
Textbooks (Tier III, Lottery)		2,768,536							
G.A.S.B. 16		391,157	-	-	-	-	-	-	-
<b>Unassigned/Unappropriated</b>									
Reserve for Economic Uncertainties	3.0%	4,661,296	-	-	-	-	-	-	-
Unassigned/Unappropriated Amount		28,856,973	-	-	-	-	-	-	-
Unassigned/Unappropriated + 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	Fund 41 Special Reserve Building	Fund 56 Debt Service Fund	Fund 73 Foundation Trust Scholarship	Fund 75 Foundation Trust Mem. Scholarship	Total All Funds
<b>ASSETS:</b>								
1. Cash								
a) In County Treasury	9110	\$ 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
b) Fair Value Adj to Cash in Cnty Tres	9111							-
c) In Revolving Fund	9130							33,140.00
d) Cash with Fiscal Agent	9135							-
e) Collections Awaiting/Clearing	9140-45							21,410.30
2. Investments	9150							-
3. Accounts Receivable	9200	1,500.00	300.00	100.00	200.00	20.00		29,479,625.25
4. Due from Other Funds	9310	5,040.00			-			153,643.60
5. Stores Accounts	9320-22							864,395.95
6. Prepaid Expenditures	9330							14,350.69
7. Other Current Assets	9340	-	-	-	-	-	-	-
<b>Total Assets</b>		<b>\$ 3,834,559.31</b>	<b>\$ 4,784,228.87</b>	<b>\$ 274,605.29</b>	<b>\$ 1,009,069.08</b>	<b>\$ 58,977.78</b>	<b>\$ 2,328.95</b>	<b>\$ 97,475,377.21</b>
<b>LIABILITIES AND FUND BALANCE:</b>								
<b>Liabilities:</b>								
1. Accounts Payable	9509-10	\$ 11,590.00	\$ 65,686.10	\$ -	\$ -	\$ -	\$ -	\$ 7,957,634.86
2. Holding Accounts - Benefits	9511-16	0.38						4,849,793.45
3. Federal Tax Holding	9542							-
4. Use Tax Liability	9550							(1,281.78)
5. Other Current Liabilities	9551-70							510.42
6. Deferred Payroll	9577							3,654,154.84
7. Due to Other Funds/Current Loans	9610-40	-						154,871.72
9. Deferred Revenue	9650	-	-	-	-	-	-	587,352.31
<b>Total Liabilities</b>		<b>\$ 11,590.38</b>	<b>\$ 65,686.10</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 17,203,035.82</b>
<b>FUND EQUITY</b>								
Ending Fund Balance June 30, 2014		<b>\$ 3,822,968.93</b>	<b>\$ 4,718,542.77</b>	<b>\$ 274,605.29</b>	<b>\$ 1,009,069.08</b>	<b>\$ 58,977.78</b>	<b>\$ 2,328.95</b>	<b>\$ 80,272,341.39</b>
<b>Total Liabilities and Fund Equity</b>		<b>\$ 3,834,559.31</b>	<b>\$ 4,784,228.87</b>	<b>\$ 274,605.29</b>	<b>\$ 1,009,069.08</b>	<b>\$ 58,977.78</b>	<b>\$ 2,328.95</b>	<b>\$ 97,475,377.21</b>
<b>Revenue and Expenditures:</b>								
Total Revenue		120,826.92	4,082,711.68	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
<b>Nonspendable: Revolving Cash, Stores, Prepd Exp.</b>								
Restricted: Carryover - Entitlements/Local Projects		2,759,747	-	-	1,009,069	38,650	-	31,625,089.86
Committed:								932,469.85
Assigned:		1,063,222	4,718,543	274,605		20,328	2,329	6,304,038.77
Carryover - Other								536,150.40
Equipment Replacement (Prev FN 17)								944,630.00
Techonology Infrastructure (Tier III)								2,340,114.00
Textbooks (Tier III, Lottery)								2,768,536.00
G.A.S.B. 16		-	-	-	-	-	-	391,157.00
<b>Unassigned/Unappropriated</b>								
Reserve for Economic Uncertainties 3.0%		-	-	-	-	-	-	4,661,296.00
Unassigned/Unapprpriated Amount		-	-	-	-	-	-	28,856,973.46
Unassigned/Unapprpriated + 3% Reserve								33,518,269.46

**GENERAL FUND - FUND 01  
2013-14 FINANCIAL REPORT**

**RESTRICTED/UNRESTRICTED**

	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
<b>REVENUES:</b>					
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
<b>TOTAL REVENUES</b>	<b>\$ 141,802,130</b>	<b>\$ 160,779,265</b>	<b>\$ 159,109,873</b>	<b>\$ 171,432,782</b>	<b>\$ 177,575,208</b>
<b>EXPENDITURES:</b>					
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	35,336,667	40,445,943	40,445,943
Books and Supplies	11,582,324	18,331,971	10,410,773	11,018,349	18,817,045
Services/Other Operating	8,989,529	13,871,896	12,622,071	12,900,559	13,315,544
Capital Outlay	461,000	455,887	456,247	778,461	1,045,357
Other Outgoing	1,387,703	1,452,972	1,467,381	1,431,863	1,431,863
Direct Support/Indirect Costs	(592,387)	(608,909)	(658,282)	(555,450)	(555,893)
<b>TOTAL EXPENDITURES</b>	<b>\$ 142,617,546</b>	<b>\$ 158,557,440</b>	<b>\$ 148,703,705</b>	<b>\$ 161,462,188</b>	<b>\$ 169,942,322</b>
<b>EXCESS (DEFICIENCY)</b>	<b>\$ (815,416)</b>	<b>\$ 2,221,825</b>	<b>\$ 10,406,167</b>	<b>\$ 9,970,594</b>	<b>\$ 7,632,886</b>
<b>OTHER FINANCING SOURCES/USES:</b>					
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	-	-	(1,321,771)	-	(1,654,329)
Other Sources/Uses	(9,335)	57,639	27,614	(5,000)	30,585
Contributions to Restricted Programs	-	-	-	-	-
Interfund Transfers Out - FN40, FN41	-	(4,079,959)	(4,079,959)	(13,633,150)	(13,633,150)
Flexibility Transfers	-	-	-	-	-
<b>TOTAL FINANCING SOURCES/USES</b>	<b>\$ (1,250,631)</b>	<b>\$ (5,263,616)</b>	<b>\$ (6,604,997)</b>	<b>\$ (15,478,381)</b>	<b>\$ (17,097,125)</b>
<b>NET INCREASE IN FUND BALANCE</b>	<b>\$ (2,066,047)</b>	<b>\$ (3,041,791)</b>	<b>\$ 3,801,170</b>	<b>\$ (5,507,787)</b>	<b>\$ (9,464,239)</b>
<b>BEGINNING FUND BALANCE, JULY 1</b>	<b>\$ 36,701,721</b>	<b>\$ 42,124,726</b>	<b>\$ 42,124,726</b>	<b>\$ 39,082,935</b>	<b>\$ 45,651,775</b>
Adjustment of Prior Year Appropriations	-	-	-	-	-
Adjustments - Other	-	-	(274,121)	-	-
<b>RESTATE FUND BALANCE, JULY 1</b>	<b>\$ 36,701,721</b>	<b>\$ 42,124,726</b>	<b>\$ 41,850,605</b>	<b>\$ 39,082,935</b>	<b>\$ 45,651,775</b>
<b>ENDING BALANCE, JUNE 30</b>	<b>\$ 34,635,674</b>	<b>\$ 39,082,935</b>	<b>\$ 45,651,775</b>	<b>\$ 33,575,148</b>	<b>\$ 36,187,536</b>
<b>COMPONENTS OF ENDING FUND BALANCE</b>					
<b>Nonspendable:</b> Stores, Rev Cash, Prepd Exp	\$ 530,125	\$ 696,931	\$ 640,210	\$ 696,931	\$ 640,210
<b>Restricted:</b>					
- Carryover, Entitlements	-	-	4,413,165	-	-
- Carryover, Other Local Projects	-	-	99,544	-	-
<b>Committed:</b>					
<b>Assigned:-</b> Carryover, Other	63,824	205,869	536,150	185,869	39,514
- Equipment Replacement (Prev FN17)	924,724	912,410	944,630	-	644,630
- Technology Infrastructure (Tier III)	-	2,340,114	2,340,114	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
<b>Unassigned/Unappropriated</b>					
Unassigned/Unappropriated + 3% Reserve	29,374,825	32,097,900	33,519,309	27,522,523	29,785,374
Reserve for Economic Uncertainties: 3%	4,316,613	4,917,209	4,661,296	5,308,817	5,612,851
Unassigned/Unappropriated Amount	25,058,212	27,180,691	28,858,012	22,213,706	24,172,523
% Reserve (Includes 3% Required)	20.42%	19.58%	21.57%	15.55%	15.92%

**GENERAL FUND - FUND 01  
2013-14 FINANCIAL REPORT**

	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
<b>RESTRICTED/UNRESTRICTED</b>					
<b>LCFF/REVENUE LIMIT:</b>	\$ 97,878,058	\$ 128,522,994	\$ 129,980,660	\$ 148,024,937	\$ 150,903,923
<b>FEDERAL:</b>					
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	6,159,862	8,192,482	6,908,925	6,635,985	8,006,256
Voc & Appl Sec lic (Perkins)	-	201,893	201,893	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	2,259,875	2,309,878	1,807,631	2,259,875	2,762,122
Other Federal Income	230,330	82,097	100,681	60,000	60,268
<b>TOTAL FEDERAL</b>	<b>\$ 11,592,850</b>	<b>\$ 14,811,212</b>	<b>\$ 11,755,435</b>	<b>\$ 11,755,061</b>	<b>\$ 14,858,900</b>
<b>OTHER STATE:</b>					
Tier III	\$ 9,893,839	\$ 154,865	\$ 154,865	\$ -	\$ -
Class Size Reduction K-3 (20-1)	3,751,713	-	-	-	-
Mandated Costs	861,206	657,181	657,181	655,181	655,181
Lottery	3,121,152	3,328,765	3,402,918	3,195,347	3,195,347
Other State Apport - Prior Year	-	6,397	6,310	-	-
Prop 98 Mental Health Apportionment	-	-	-	-	-
After School Ed & Safety Grant	1,780,312	1,780,312	1,780,312	1,780,312	1,780,312
Ag Voc Incentive Grants	27,346	37,141	24,681	25,099	39,359
Economic Impact Aid/LEP	4,249,735	-	-	-	-
Proposition 39 - CA Clean Energy Jobs Act	-	292,039	292,039	-	-
Transportation Home-to-School	2,749,419	-	-	-	-
Transportation - Special Ed	41,023	-	-	-	-
Other State Apportionment (Hourly Programs)	-	-	-	-	-
Quality Education Investment Act 2006	662,400	662,400	662,400	662,400	662,400
Common Core Standards Implementation	-	3,885,211	3,885,211	-	-
All Other State Income	40,000	40,000	79,306	40,000	40,000
<b>TOTAL OTHER STATE</b>	<b>\$ 27,178,145</b>	<b>\$ 10,844,311</b>	<b>\$ 10,945,223</b>	<b>\$ 6,358,339</b>	<b>\$ 6,372,599</b>
<b>OTHER LOCAL:</b>					
Special Education Interagency	\$ 3,619,989	\$ 3,795,419	\$ 3,765,416	\$ 3,795,419	\$ 3,795,419
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	95,700	-	-	-	-
Interagency Services Between LEA's	968,696	1,024,149	1,165,500	911,865	983,871
All Other Local Income	316,192	1,582,888	1,244,222	415,161	488,496
<b>TOTAL OTHER LOCAL</b>	<b>\$ 5,153,077</b>	<b>\$ 6,600,748</b>	<b>\$ 6,428,554</b>	<b>\$ 5,294,445</b>	<b>\$ 5,439,786</b>
<b>TOTAL REVENUES:</b>	<b>\$ 141,802,130</b>	<b>\$ 160,779,265</b>	<b>\$ 159,109,873</b>	<b>\$ 171,432,782</b>	<b>\$ 177,575,208</b>
<b>OTHER FINANCING SOURCES/USES</b>					
Interfund Transfers					
TRANSFERS IN	\$ 18,935	\$ 18,935	\$ 36,450	\$ 20,000	\$ 20,000
TRANSFERS OUT					
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>TOTAL FINANCING SOURCES/USES</b>	<b>\$ (1,250,631)</b>	<b>\$ (5,263,616)</b>	<b>\$ (6,604,997)</b>	<b>\$ (15,478,381)</b>	<b>\$ (17,097,125)</b>



**GENERAL FUND - FUND 01  
2013-14 FINANCIAL REPORT**

**UNRESTRICTED**

	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
<b>REVENUES:</b>					
LCFF/Revenue Limit	\$ 96,559,142	\$ 128,522,994	\$ 129,980,660	\$ 148,024,937	\$ 150,903,923
Federal	-	\$ 21,645	\$ 21,645	-	-
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
<b>TOTAL REVENUES</b>	<b>\$ 114,173,473</b>	<b>\$ 133,041,587</b>	<b>\$ 134,785,393</b>	<b>\$ 152,205,800</b>	<b>\$ 155,084,786</b>
<b>EXPENDITURES:</b>					
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)	(1,327,002)	(1,266,201)	(1,542,066)
<b>TOTAL EXPENDITURES</b>	<b>\$ 104,063,903</b>	<b>\$ 118,959,481</b>	<b>\$ 117,151,849</b>	<b>\$ 130,279,289</b>	<b>\$ 130,947,689</b>
<b>EXCESS (DEFICIENCY)</b>	<b>\$ 10,109,570</b>	<b>\$ 14,082,106</b>	<b>\$ 17,633,543</b>	<b>\$ 21,926,511</b>	<b>\$ 24,137,097</b>
<b>OTHER FINANCING SOURCES/USES:</b>					
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)	-	(1,654,329)
Other Sources/Uses	(9,335)	(9,335)	(3,775)	(5,000)	(5,000)
Contributions to Restricted Programs	(10,924,986)	(10,651,109)	(10,566,499)	(13,216,148)	(13,216,148)
Interfund Trnsfrs Out - FN40, FN41	-	(4,079,959)	(4,079,959)	(13,633,150)	(13,633,150)
Flexibility Transfers	-	-	-	-	-
<b>TOTAL FINANCING SOURCES/USES</b>	<b>\$ (12,175,617)</b>	<b>\$ (15,981,699)</b>	<b>\$ (17,202,885)</b>	<b>\$ (27,434,298)</b>	<b>\$ (29,088,627)</b>
<b>NET INCREASE IN FUND BALANCE</b>	<b>\$ (2,066,047)</b>	<b>\$ (1,899,593)</b>	<b>\$ 430,659</b>	<b>\$ (5,507,787)</b>	<b>\$ (4,951,530)</b>
<b>BEGINNING FUND BALANCE, JULY 1</b>	<b>\$ 36,433,393</b>	<b>\$ 40,594,435</b>	<b>\$ 40,594,435</b>	<b>\$ 39,082,935</b>	<b>\$ 41,139,066</b>
Adjustment of Prior Year Appropriations	-	-	-	-	-
Adjustments - Other	-	388,092	113,972.28	-	-
Restated Fund Balance July 1	\$ 36,433,393	\$ 40,982,528	\$ 40,708,407	\$ 39,082,935	\$ 41,139,066
<b>ENDING BALANCE, JUNE 30</b>	<b>\$ 34,367,346</b>	<b>\$ 39,082,935</b>	<b>\$ 41,139,066.15</b>	<b>\$ 33,575,148</b>	<b>\$ 36,187,536</b>
<b>COMPONENTS OF ENDING FUND BALANCE</b>					
<b>Nonspendable:</b> Stores, Rev Cash, Prepd Exp	261,797	696,931	640,210.05	696,931	640,210.05
<b>Restricted:</b>					
- Carryover, Entitlements	-	-	-	-	-
- Carryover, Other Local Projects	-	-	-	-	-
<b>Committed:</b>					
<b>Assigned:</b> - Carryover, Other	63,824	205,869	536,150.18	185,869	39,514.42
- Equipment Replacement (Prev FN17)	924,724	912,410	944,629.85	-	644,629.85
- Technology Infrastructure (Tier III)	-	2,340,114	2,340,114.42	2,340,114	2,340,114.42
- Textbooks (Tier III & Lottery)	2,817,999	2,299,233	2,768,536.00	2,299,233	2,347,576.00
- G.A.S.B. 16 Va Accrual	924,177	530,477	390,117.05	530,477	390,117.05
	-	-	-	-	-



**GENERAL FUND - FUND 01  
2013-14 FINANCIAL REPORT**

	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
<b>UNRESTRICTED</b>						
<b>LCFF/REVENUE LIMIT:</b>	\$ 96,559,142	\$ 128,522,994	\$ 129,980,660		\$ 148,024,937	\$ 150,903,923
<b>FEDERAL:</b>						
Special Ed (Idea Basic Grant PL 94-142)	\$ -	\$ -	\$ -		\$ -	\$ -
Special Ed IDEA LA Part B	-	-	-		-	-
Migrant Ed Program	-	-	-		-	-
Safe & Supportive Schools	-	-	-		-	-
Title I	-	-	-		-	-
Federal Fiscal Stabilization Fund	-	-	-		-	-
Title II	-	-	-		-	-
Title III	-	-	-		-	-
Title IV - 21st Century Comm Learning Center	-	-	-		-	-
Other Federal Income	-	21,645	21,645		-	-
<b>TOTAL FEDERAL</b>	<b>\$ -</b>	<b>\$ 21,645</b>	<b>\$ 21,645</b>	<b>  </b>	<b>\$ -</b>	<b>\$ -</b>
<b>OTHER STATE:</b>						
Tier III FLEX SBX3 4	\$ 9,893,839	\$ 154,865	\$ 154,865		\$ -	\$ -
Class Size Reduction K-3 (20-1)	3,751,713	-	-		-	-
Mandated Costs	861,206	657,181	657,181		655,181	655,181
Lottery	2,524,271	2,617,617	2,670,868		2,580,857	2,580,857
Other State Apport - Prior Year	-	-	-		-	-
Ag Voc Incentive Grants	-	-	-		-	-
Economic Impact Aid/LEP	-	-	-		-	-
Proposition 39 - CA Clean Energy Jobs Act	-	-	-		-	-
Transportation Home-to-School	-	-	-		-	-
Transportation - Special Ed	-	-	-		-	-
Other State Apportionment (Hourly Programs)	-	-	-		-	-
Quality Education Investment Act 2006	-	-	-		-	-
Common Core Standards Implementation	-	-	-		-	-
All Other State Income	40,000	40,000	79,306		40,000	40,000
<b>TOTAL OTHER STATE</b>	<b>\$ 17,071,029</b>	<b>\$ 3,469,663</b>	<b>\$ 3,562,220</b>	<b>  </b>	<b>\$ 3,276,038</b>	<b>\$ 3,276,038</b>
<b>OTHER LOCAL:</b>						
Special Education Interagency	\$ -	\$ -	\$ -		\$ -	\$ -
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	-	-	-		-	-
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
<b>TOTAL OTHER LOCAL</b>	<b>\$ 543,302</b>	<b>\$ 1,027,285</b>	<b>\$ 1,220,868</b>	<b>  </b>	<b>\$ 904,825</b>	<b>\$ 904,825</b>
<b>TOTAL REVENUES:</b>	<b>\$ 114,173,473</b>	<b>\$ 133,041,587</b>	<b>\$ 134,785,393</b>	<b>  </b>	<b>\$ 152,205,800</b>	<b>\$ 155,084,786</b>
<b>OTHER FINANCING SOURCES/USES</b>						
Interfund Transfers						
TRANSFERS IN	\$ 18,935	\$ 18,935	\$ 36,450		\$ 20,000	\$ 20,000
TRANSFERS OUT						
Between GF & Sp Reserve Fn	\$ -	\$ (4,079,959)	\$ (4,079,959)		\$ (13,633,150)	\$ (13,633,150)
Fr all Funds to SSBF Fund	-	-	-		-	-
Fr GF to FN11, FN14	(1,260,231)	(1,260,231)	(1,267,331)		(600,000)	(600,000)
Other Transfer - Tuition Payment to MCOE	-	-	(1,321,771)		-	(1,654,329)
Total Transfers Out	\$ (1,260,231)	\$ (5,340,190)	\$ (6,669,061)		\$ (14,233,150)	\$ (15,887,479)
<b>SOURCES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>  </b>	<b>\$ -</b>	<b>\$ -</b>
<b>USES</b>	<b>(9,335)</b>	<b>(9,335)</b>	<b>(3,775)</b>	<b>  </b>	<b>(5,000)</b>	<b>(5,000)</b>
CONTRIBUTIONS TO RESTR PRG	(10,924,986)	(10,651,109)	(10,566,499)		(13,216,148)	(13,216,148)
TRANSFERS OF RESTRICTED BALANCES						
FLEXIBILITY TRANSFERS	-	-	-		-	-
<b>TOTAL FINANCING SOURCES/USES</b>	<b>\$ (12,175,617)</b>	<b>\$ (15,981,699)</b>	<b>\$ (17,202,885)</b>	<b>  </b>	<b>\$ (27,434,298)</b>	<b>\$ (29,088,627)</b>

**GENERAL FUND - FUND 01  
2013-14 FINANCIAL REPORT**

**RESTRICTED**

	2013-14 Adopted Budget	2013-14 Revised Budget 4/30/2014	2013-14 Actuals 6/30/2014		2014-15 Adopted Budget	2014-15 Modified Budget
<b>REVENUES:</b>						
LCFF/Revenue Limit	\$ 1,318,916	\$ -	\$ -		\$ -	\$ -
Federal	11,592,850	14,789,567	11,733,790		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		4,389,620	4,534,961
<b>TOTAL REVENUES</b>	<b>\$ 27,628,657</b>	<b>\$ 27,737,678</b>	<b>\$ 24,324,480</b>		<b>\$ 19,226,982</b>	<b>\$ 22,490,422</b>
<b>EXPENDITURES:</b>						
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		6,429,379	6,429,379
Books and Supplies	7,351,861	10,787,886	4,130,808		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		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		710,751	986,173
<b>TOTAL EXPENDITURES</b>	<b>\$ 38,553,643</b>	<b>\$ 39,597,959</b>	<b>\$ 31,551,856</b>		<b>\$ 31,182,899</b>	<b>\$ 38,994,633</b>
<b>EXCESS (DEFICIENCY)</b>	<b>\$ (10,924,986)</b>	<b>\$ (11,860,281)</b>	<b>\$ (7,227,376)</b>		<b>\$ (11,955,917)</b>	<b>\$ (16,504,211)</b>
<b>OTHER FINANCING SOURCES/USES:</b>						
Interfund Transfers In - FN25	\$ -	\$ -	\$ -		\$ -	\$ -
Interfund Transfers Out - FN14	-	-	-		(1,260,231)	(1,260,231)
Other Sources/Uses	-	66,974	31,389		-	35,585
Contributions to Restricted Programs	10,924,986	10,651,109	10,566,499		13,216,148	13,216,148
Transfers of Restricted Balances	-	-	-		-	-
Flexibility Transfers	-	-	-		-	-
<b>TOTAL FINANCING SOURCES/USES</b>	<b>\$ 10,924,986</b>	<b>\$ 10,718,083</b>	<b>\$ 10,597,888</b>		<b>\$ 11,955,917</b>	<b>\$ 11,991,502</b>
<b>NET INCREASE IN FUND BALANCE</b>	<b>\$ -</b>	<b>\$ (1,142,198)</b>	<b>\$ 3,370,512</b>		<b>\$ -</b>	<b>\$ (4,512,709)</b>
<b>BEGINNING FUND BALANCE, JULY 1</b>	<b>\$ 268,328</b>	<b>\$ 1,530,290</b>	<b>\$ 1,530,290</b>		<b>\$ -</b>	<b>\$ 4,512,709</b>
Adjustment of Prior Year Appropriations	-	-	-		-	-
Adjustments - Other	-	(388,092)	(388,093)		-	-
Restated Fund Balance	\$ 268,328	\$ 1,142,198	\$ 1,142,197		\$ -	\$ 4,512,709
<b>ENDING BALANCE, JUNE 30</b>	<b>\$ 268,328</b>	<b>\$ -</b>	<b>\$ 4,512,709</b>		<b>\$ -</b>	<b>\$ (0)</b>
<b>COMPONENTS OF ENDING FUND BALANCE</b>						
<b>Nonspendable:</b> Stores,Rev Cash,Prepd Exp	268,328	-	-		-	-
<b>Restricted -</b> Grant-Def at Year-End	-	-	0		-	(0)
- Carryover, Entitlements	-	-	4,413,165		-	-
- Carryover, Other Local Projects	-	-	99,544		-	-
<b>Committed:</b>						
<b>Assigned:</b> - Carryover, Other	-	-	-		-	-
- Carryover, Tier III	-	-	-		-	-
- Equipment Rplcmnt (Prev FN17)	-	-	-		-	-
- Textbooks	-	-	-		-	-
- G.A.S.B. 16 Va Accrual	-	-	-		-	-
	-	-	-		-	-

**GENERAL FUND - FUND 01  
2013-14 FINANCIAL REPORT**

	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
<b>RESTRICTED</b>						
<b>LCFF/REVENUE LIMIT:</b>	\$ 1,318,916	\$ -	\$ -		\$ -	\$ -
<b>FEDERAL:</b>						
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		6,635,985	8,006,256
Voc & Appl Sec lic (Perkins)	-	201,893	201,893		201,893	201,893
Title II - Part A & Part D	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	2,259,875	2,309,878	1,807,631		2,259,875	2,762,122
Other Federal Income	230,330	60,452	79,036		60,000	60,268
<b>TOTAL FEDERAL</b>	<b>\$ 11,592,850</b>	<b>\$ 14,789,567</b>	<b>\$ 11,733,790</b>	<b>  </b>	<b>\$ 11,755,061</b>	<b>\$ 14,858,900</b>
<b>OTHER STATE:</b>						
Tier III	\$ -	\$ -	\$ -		\$ -	\$ -
Class Size Reduction K-3 (20-1)	-	-	-		-	-
Mandated Costs	-	-	-		-	-
Lottery	596,881	711,148	732,050		614,490	614,490
Other State Apport - Prior Year	-	6,397	6,310		-	-
Prop 98 Mental Health Apportionment	-	-	-		-	-
After School Ed & Safety Grant	1,780,312	1,780,312	1,780,312		1,780,312	1,780,312
Ag Voc Incentive Grants	27,346	37,141	24,681		25,099	39,359
Economic Impact Aid/LEP	4,249,735	-	-		-	-
Proposition 39 - CA Clean Energy Jobs Act	-	292,039	292,039		-	-
Transportation Home-to-School	2,749,419	-	-		-	-
Transportation - Special Ed	41,023	-	-		-	-
Other State Apportionment (Hourly Programs)	-	-	-		-	-
Quality Education Investment Act 2006	662,400	662,400	662,400		662,400	662,400
Common Core Standards Implementation	-	3,885,211	3,885,211		-	-
All Other State Income	-	-	-		-	-
<b>TOTAL OTHER STATE</b>	<b>\$ 10,107,116</b>	<b>\$ 7,374,648</b>	<b>\$ 7,383,003</b>	<b>  </b>	<b>\$ 3,082,301</b>	<b>\$ 3,096,561</b>
<b>OTHER LOCAL:</b>						
Special Education Interagency	\$ 3,619,989	\$ 3,795,419	\$ 3,765,416		\$ 3,795,419	\$ 3,795,419
Sales, Leases, and Rentals	-	-	-		-	-
Interest	-	-	-		-	-
Transportation Fees from Individuals	95,700	-	-		-	-
Interagency Services Between LEA's	894,086	742,073	765,144		594,201	666,207
All Other Local Income	-	1,035,971	677,127		-	73,335
<b>TOTAL OTHER LOCAL</b>	<b>\$ 4,609,775</b>	<b>\$ 5,573,463</b>	<b>\$ 5,207,686</b>	<b>  </b>	<b>\$ 4,389,620</b>	<b>\$ 4,534,961</b>
<b>TOTAL REVENUES:</b>	<b>\$ 27,628,657</b>	<b>\$ 27,737,678</b>	<b>\$ 24,324,480</b>	<b>  </b>	<b>\$ 19,226,982</b>	<b>\$ 22,490,422</b>
<b>OTHER FINANCING SOURCES/USES</b>						
Interfund Transfers						
TRANSFERS IN	\$ -	\$ -	\$ -		\$ -	\$ -
TRANSFERS OUT						
Between GF & Sp Reserve Fn	\$ -	\$ -	\$ -		\$ -	\$ -
Fr all Funds to SSBF - FN35	-	-	-		-	-
Fr GF to Def Maint FN14	-	-	-		(1,260,231)	(1,260,231)
Interfund Trnsfrs Out	-	-	-		-	-
Total Transfers Out	\$ -	\$ -	\$ -		\$ (1,260,231)	\$ (1,260,231)
<b>SOURCES</b>	<b>\$ -</b>	<b>\$ 66,974</b>	<b>\$ 31,389</b>	<b>  </b>	<b>\$ -</b>	<b>\$ 35,585</b>
<b>USES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>  </b>	<b>-</b>	<b>-</b>
CONTRIBUTIONS TO RESTR PRG	10,924,986	10,651,109	10,566,499		13,216,148	13,216,148
TRANSFERS OF RESTRICTED BALANCES	-	-	-		-	-
FLEXIBILITY TRANSFERS	-	-	-		-	-
	-	-	-		-	-
<b>TOTAL FINANCING SOURCES/USES</b>	<b>\$ 10,924,986</b>	<b>\$ 10,718,083</b>	<b>\$ 10,597,888</b>	<b>  </b>	<b>\$ 11,955,917</b>	<b>\$ 11,991,502</b>



Madera Unified																									8/21/14
LOCAL CONTROL FUNDING FORMULA																									
CALCULATE LCFF TARGET																									
Unduplicated as % of Enrollment																									
COLA 1.570% 2013-14												COLA 0.850% 2014-15													
88.04% 2013-14												88.04% 2014-15													
2 yr average												3 yr average													
COLA 2.190% 2015-16												COLA 2.140% 2016-17													
88.04% 2015-16												88.04% 2016-17													
3 yr average												3 yr average													
COLA 2.140% 2016-17												COLA 2.140% 2016-17													
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Madera Unified																			8/21/14															
LOCAL CONTROL FUNDING FORMULA																																		
CALCULATE LCFF TARGET																																		
COLA 1.570%							COLA 0.850%							COLA 2.190%																				
Unduplicated as % of Enrollment							2 yr average							3 yr average					3 yr average															
87.96% 87.96% 2013-14							87.96% 87.96% 2014-15							87.96% 87.96% 2015-16					87.96% 87.96% 2016-17															
ADA	Base	Gr Span	Supp	Concen	TARGET		ADA	Base	Gr Span	Supp	Concen	TARGET		ADA	Base	Gr Span	Supp	Concen	TARGET		ADA	Base	Gr Span	Supp	Concen	TARGET								
Grades TK-3	6,492.69	6,952	724	1,350	1,265	66,816,273	6,492.69	7,011	729	1,362	1,276	67,381,137	6,492.69	7,165	745	1,392	1,304	68,861,470	6,492.69	7,318	761	1,421	1,332	70,328,818	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	42,475,022	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	4,489.96	7,428		1,307	1,224	44,715,512				
Grades 7-8	2,774.69	7,266		1,278	1,198	27,031,030	2,774.69	7,328		1,289	1,208	27,261,329	2,774.69	7,488		1,317	1,234	27,855,113	2,774.69	7,648		1,345	1,261	28,451,671	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	56,963,982	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	4,918.32	8,863	230	1,600	1,499	59,964,157				
Subtract NSS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
NSS Allowance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
TOTAL BASE	18,675.66	138,386,573	5,777,820	25,359,072	23,762,843	193,286,307	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	18,675.66	145,676,827	6,072,151	26,695,760	25,015,420	203,460,158				
Targeted Instructional Improvement						423,649						423,649						423,649						423,649						423,649				
Transportation						2,790,442						2,790,442						2,790,442						2,790,442						2,790,442				
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET						196,500,398						198,136,325						202,412,852						206,674,249						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 x 2012-13 ADA							-																											
ECONOMIC RECOVERY TARGET PAYMENT							1/8 -							2/8 -							3/8 -							4/8 -						
CALCULATE LCFF FLOOR																																		
Current year Funded ADA times Base per ADA							12-13 Rate 13-14 ADA 97,559,780							12-13 Rate 14-15 ADA 97,559,780							12-13 Rate 15-16 ADA 97,559,780							12-13 Rate 16-17 ADA 97,559,780						
Current year Funded ADA times Other RL per ADA							5,223.90 18,675.66 779,335							5,223.90 18,675.66 779,335							5,223.90 18,675.66 779,335							5,223.90 18,675.66 779,335						
Necessary Small School Allowance at 12-13 rates							41.73 18,675.66 -							41.73 18,675.66 -							41.73 18,675.66 -							41.73 18,675.66 -						
2012-13 Categoricals							21,124,437							21,149,536							21,149,536							21,149,536						
2012-13 Charter Categorical & Supplemental BG/ 12-13 ADA * cy ADA							-							-							-							-						
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							9,245,728							29,760,943							40,755,105													
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR							119,463,552							128,734,379							149,249,594							160,243,756						
CALCULATE LCFF PHASE-IN ENTITLEMENT							2013/14							2014/15							2015/16							2016-17						
LOCAL CONTROL FUNDING FORMULA TARGET							196,500,398							198,136,325							202,412,852							206,674,249						
LOCAL CONTROL FUNDING FORMULA FLOOR							119,463,552							128,734,379							149,249,594							160,243,756						
Difference or GAP (LCFF Target less LCFF Floor, if positive)							77,036,846							69,401,946							53,163,258							46,430,493						
Multiply difference by funding rate							12.00% 9,245,728							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							128,709,280							149,249,594							160,243,756							172,074,246						
CALCULATE STATE AID																																		
LCFF Funding before Minimum State Aid							128,709,280							149,249,594							160,243,756							172,074,246						
Less Property Taxes Including RDA							(17,370,294)							(17,370,294)							(17,370,294)							(17,370,294)						
LCFF state aid (before Min State Aid)							111,338,986							131,879,300							142,873,462							154,703,952						
CALCULATE MINIMUM STATE AID																																		
2012-13 RL/Charter Gen BG adjusted for ADA							2012/13 12-13 Rate 13-14 ADA N/A 98,226,771 5,265.63 18,675.66 98,339,116							2014-15 12-13 Rate 14-15 ADA N/A 98,339,116 5,265.63 18,675.66 98,339,116							2015-16 12-13 Rate 15-16 ADA N/A 98,339,116 5,265.63 18,675.66 98,339,116							2016-17 12-13 Rate 16-17 ADA N/A 98,339,116 5,265.63 18,675.66 98,339,116						
2012-13 NSS Allowance							-							-							-							-						
Less Current Year Property Taxes/In Lieu							(17,025,384) (17,370,294)							(17,370,294)							(17,370,294)							(17,370,294)						
Subtotal State Aid for Historical RL/Charter General BG							81,201,387 80,968,822							80,968,822							80,968,822							80,968,822						
Categorical funding from 2012-13							21,124,437 21,149,536							21,149,536							21,149,536							21,149,536						
Charter Categorical Block Grant adjusted for ADA							-							-							-							-						
Minimum State Aid Prior to Offset							102,325,824 102,093,259							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 Minimum State Aid with Offset							-							-							-							-						
TOTAL STATE AID							111,338,986							131,879,300							142,873,462							154,703,952						
Addition to LCFF due to Minimum State Aid provision							-							-							-							-						
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental)							128,709,280							149,249,594							160,243,756							172,074,246						
CHANGE OVER PRIOR YEAR							7.84% 9,358,072							15.96% 20,540,314							7.37% 10,994,162							7.38% 11,830,490						
LCFF Entitlement PER ADA							6,398 6,892							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 2013-14							Increase 2014-15							Increase 2015-16							Increase 2016-17													
State Aid							102,325,824 8.81% 9,013,162 111,338,986							18.45% 20,540,314 131,879,300							8.34% 10,994,162 142,873,462							8.28% 11,830,490 154,703,952						
Property Taxes net of In-lieu							17,025,384 2.03% 344,910 17,370,294							0.00% - 17,370,294							0.00% - 17,370,294							0.00% - 17,370,294						
Charter In-Lieu Taxes							-							0.00% -							0.00% -							0.00% -						
LCFF pre COE, Choice, Supp							119,351,208 7.84% 9,358,072 128,709,280							15.96% 20,540,314 149,249,594							7.37% 10,994,162 160,243,756							7.38% 11,830,490 172,074,246						

### 1.17 - FRPM/English Learner/Foster Youth - Count

<b>Academic Year:</b>	2013-2014	<b>LEA:</b>	Madera Unified	<b>Created Date:</b>	02-13-2014
<b>View:</b>	SNAPSHOT	<b>School Type:</b>	ALL		
<b>As Of:</b>	Fall1 - 10/2/2013	<b>School:</b>	ALL		

#### Non-Charter School(s)

			Free/Reduced Meal Eligibility Counts Based 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	<a href="#">Alpha Elementary</a>	729	667	8	8	293	669	283	680	0	680
6105951	<a href="#">Berenda Elementary</a>	807	635	2	2	176	636	192	659	0	659
0110957	<a href="#">Cesar Chavez Elementary</a>	802	770	5	53	362	770	438	781	0	781
6023949	<a href="#">Dixieland Elementary</a>	278	246	3	14	75	246	117	254	0	254
0123620	<a href="#">Eastin-Arcola High</a>	240	220	7	21	84	226	75	230	0	230
2035640	<a href="#">Furman (Duane E.) High (Independent Study Program)</a>	164	109	1	3	45	115	10	118	0	118
6023964	<a href="#">George Washington Elementary</a>	810	809	5	40	433	809	554	809	0	809
6023972	<a href="#">Howard Elementary</a>	609	438	3	6	114	442	123	459	0	459
0109694	<a href="#">Jack G. Desmond Middle</a>	824	739	18	21	257	740	167	747	0	747
6023980	<a href="#">James Madison Elementary</a>	607	581	11	17	354	587	336	593	0	593
6023998	<a href="#">James Monroe Elementary</a>	841	813	20	36	435	814	487	821	0	821
6024004	<a href="#">John Adams Elementary</a>	828	611	4	5	183	613	133	618	0	618
0113050	<a href="#">John J. Pershing Elementary</a>	862	797	15	14	304	805	402	814	0	814
6024012	<a href="#">La Vina Elementary</a>	352	338	6	10	128	338	215	342	0	342
6112312	<a href="#">Lincoln Elementary</a>	809	517	18	1	114	521	156	545	0	545
2035707	<a href="#">Madera High</a>	2167	1527	25	61	424	1536	222	1552	0	1552
0110965	<a href="#">Madera South High</a>	2652	2281	27	130	741	2299	456	2319	0	2319
2065243	<a href="#">Madera Unified</a>	0	0	0	0	0	0	0	0	0	0

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

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The data on this report is filtered by the user selections that appear on the last page of this report.

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

Charter School(s)											
			Free/Reduced Meal Eligibility Counts Based 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)
<b>TOTAL - Selected Schools</b>		0	0	0	0	0	0	0	0	0	0
<b>TOTAL LEA</b>		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

<b>Grade:</b>	01-First Grade,02-Second Grade,03-Third Grade,04-Fourth Grade,05-Fifth Grade,06-Sixth Grade,07-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	<b>Ethnicity/Race:</b>	ALL	<b>Gender:</b>	ALL
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This report is confidential and use is restricted to authorized individuals.

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The data on this report is filtered by the user selections that appear on the last page of this report.

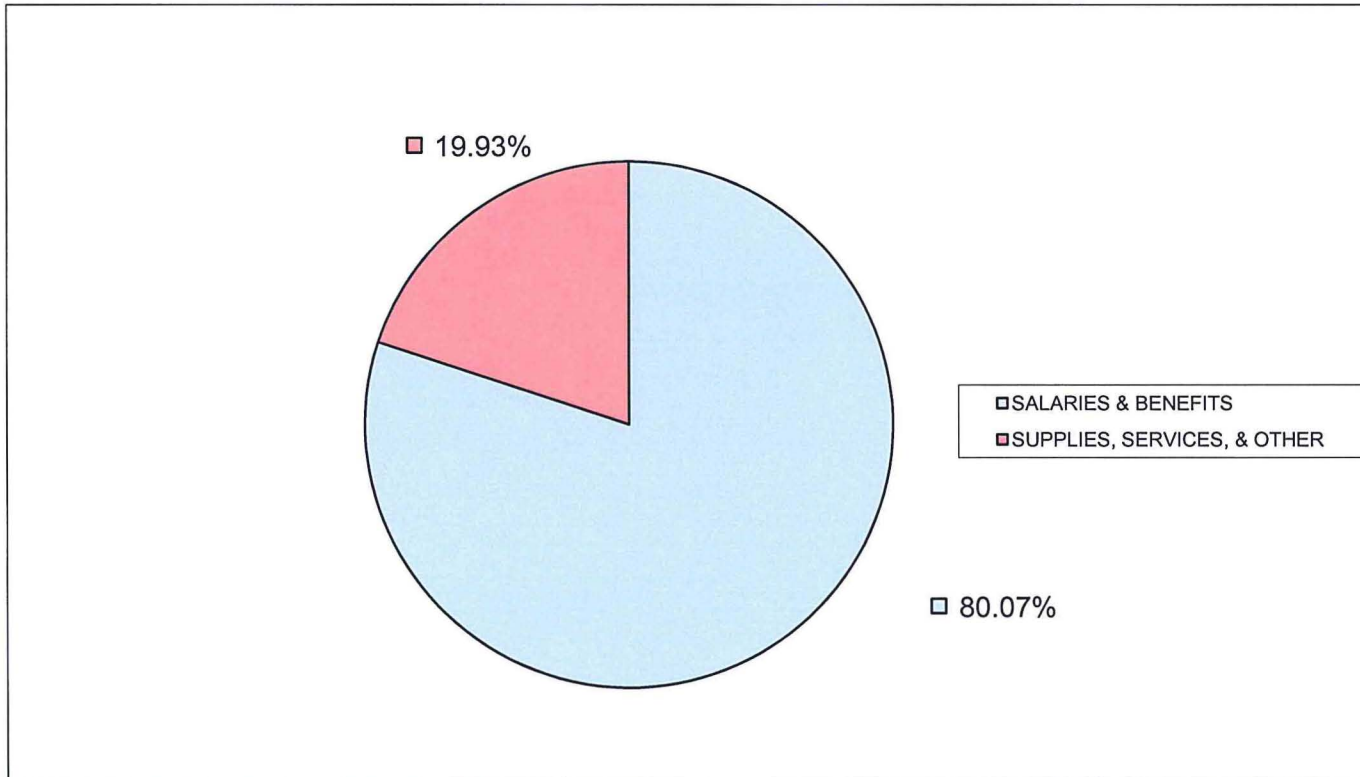
A pie chart illustrating the distribution of responses for the statement "The government should do more to protect the environment". The chart is divided into four segments: a large light blue segment representing 82%, a red segment representing 7%, a yellow segment representing 4%, and a light green segment representing 7%. A legend on the right side of the chart identifies the four categories: 1 (light blue), 2 (red), 3 (yellow), and 4 (light green).

Category	Percentage
1	82%
2	7%
3	4%
4	7%

8/21/2014 FINANCIAL 13-14 GENERAL FUND - alg



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



(1)

**SALARIES & BENEFITS**

80.07%

\$ 69,508,713	Certificated Salaries
19,560,132	Classified Salaries
35,336,667	Employee Benefits
-	
-	
<u>\$ 124,405,513</u>	<b>Total</b>

(2)

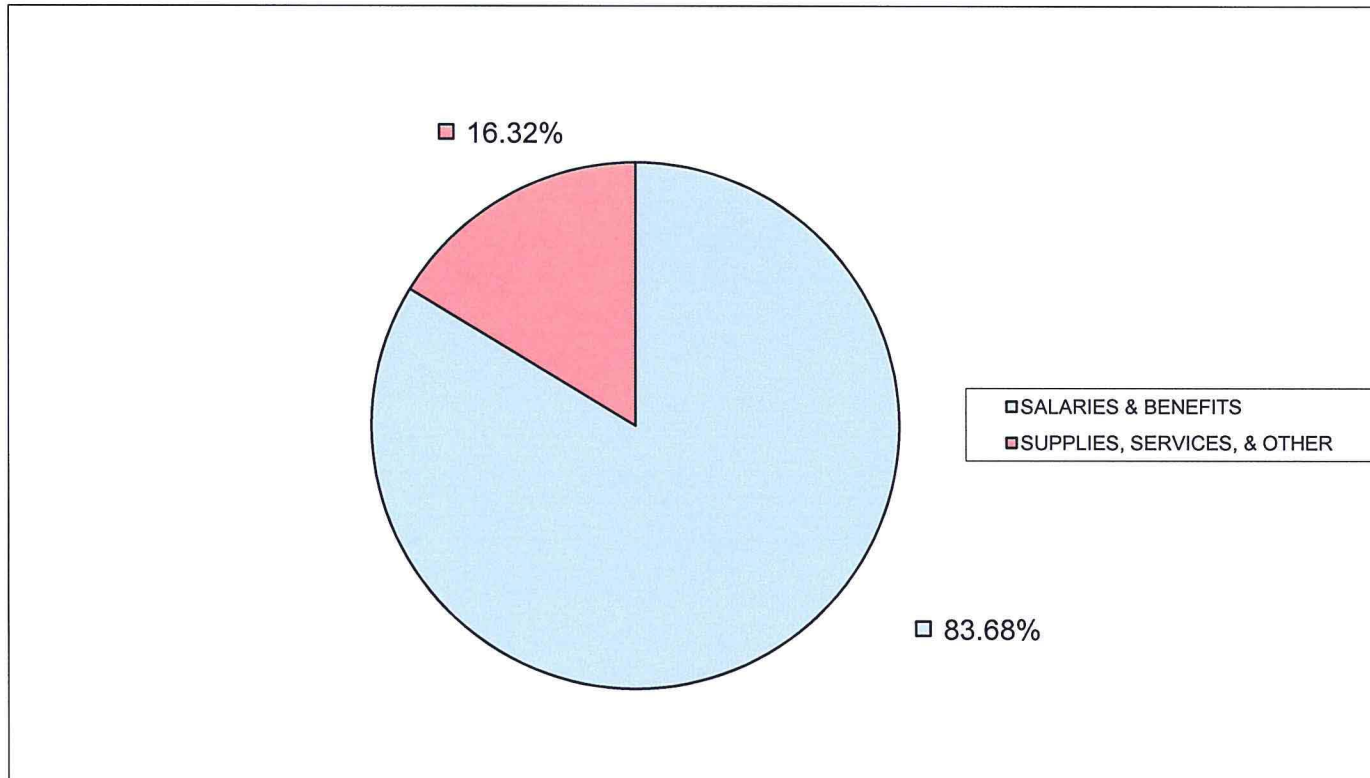
**SUPPLIES, SERVICES, & OTHER**

19.93%

\$ 10,410,773	Books & Supplies
12,622,071	Services/Other Operating
456,247	Capital Outlay
2,130,871	Other Outgoing, Direct/Indirect Costs
5,347,290	Interfund Transfers
3,775	Other Uses
<u>\$ 30,971,028</u>	<b>Total</b>

\$ 155,376,542 **Total District Expenses**

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



(1)	
SALARIES & BENEFITS	
83.68%	
\$ 58,888,789	Certificated Salaries
15,515,325	Classified Salaries
29,215,951	Employee Benefits
-	
-	
-	
<u>\$ 103,620,064</u>	<b>Total</b>

(2)	
SUPPLIES, SERVICES, & OTHER	
16.32%	
\$ 6,279,965	Books & Supplies
7,545,047	Services/Other Operating
213,726	Capital Outlay
814,818	Other Outgoing, Direct/Indirect Costs
5,347,290	Interfund Transfers
3,775	Other Uses
<u>\$ 20,204,621</u>	<b>Total</b>

<u><u>\$ 123,824,686</u></u>	<b>Total District Expenses</b>
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## SPECIAL FUNDS INDEX

<b>TITLE OF FUND</b>	<b>Fund Number</b>	<b>Page Number</b>
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	2013-14 Revised Bgt 04/30/14	2013-14 Actuals 06/30/14		2014-15 Adopted Budget	2014-15 Modified Budget
<b>REVENUES:</b>				II		
Revenue Limit	\$ -	\$ -	\$ -	II	\$ -	\$ -
Federal	147,805	200,303	200,303	II	200,303	200,303
Other State	49,277	48,956	50,738	II	48,956	48,956
Other Local	224,680	317,238	329,736	II	295,135	305,454
<b>TOTAL REVENUES</b>	<b>\$ 421,762</b>	<b>\$ 566,497</b>	<b>\$ 580,777</b>	II	<b>\$ 544,394</b>	<b>\$ 554,713</b>
<b>EXPENDITURES:</b>				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	II	108,813	1,052,761
Services/Other Operating	115,095	171,901	85,881	II	145,826	146,318
Capital Outlay	-	-	1,055	II	-	-
Other Outgoing	-	9,576	9,576	II	-	-
Interprogram/Interfund Support	8,617	10,665	10,220	II	9,186	9,629
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,167,829</b>	<b>\$ 1,341,028</b>	<b>\$ 1,003,030</b>	II	<b>\$ 1,144,394</b>	<b>\$ 2,089,277</b>
<b>EXCESS (DEFICIENCY)</b>	<b>\$ (746,067)</b>	<b>\$ (774,531)</b>	<b>\$ (422,252)</b>	II	<b>\$ (600,000)</b>	<b>\$ (1,534,564)</b>
<b>OTHER FINANCING SOURCES/USES:</b>				II		
Interfund Transfers In (Tier III)	\$ 600,000	\$ 600,000	\$ 600,000	II	\$ 600,000	\$ 600,000
Interfund transfers Out	-	-	-	II	-	-
Other Sources/Uses	-	-	-	II	-	-
Contributions to Restricted Programs	-	-	-	II	-	-
Transfers of Restricted Balances	-	-	-	II	-	-
Flexibility Transfers	-	-	-	II	-	-
<b>TOTAL FINANCING SOURCES/USES</b>	<b>\$ 600,000</b>	<b>\$ 600,000</b>	<b>\$ 600,000</b>	II	<b>\$ 600,000</b>	<b>\$ 600,000</b>
<b>NET INCREASE IN FUND BALANCE</b>	<b>\$ (146,067)</b>	<b>\$ (174,531)</b>	<b>\$ 177,748</b>	II	<b>\$ -</b>	<b>\$ (934,564)</b>
<b>BEGINNING FUND BALANCE, JULY 1</b>	<b>\$ 443,003</b>	<b>\$ 758,816</b>	<b>\$ 758,816</b>	II	<b>\$ 584,285</b>	<b>\$ 936,564</b>
Adjustment of Prior Year Appropriations	-	-	-	II	-	-
Adjustments - Other	-	-	-	II	-	-
<b>RESTATE FUND BALANCE, JULY 1</b>	<b>\$ 443,003</b>	<b>\$ 758,816</b>	<b>\$ 758,816</b>	II	<b>\$ 584,285</b>	<b>\$ 936,564</b>
<b>ENDING BALANCE, JUNE 30</b>	<b>\$ 296,936</b>	<b>\$ 584,285</b>	<b>\$ 936,564</b>	II	<b>\$ 584,285</b>	<b>\$ 2,000</b>
<b>Nonspendable: Revolving Cash</b>	<b>\$ 2,000</b>	<b>\$ 2,000</b>	<b>\$ 2,000</b>	II	<b>\$ 2,000</b>	<b>\$ 2,000</b>
<b>Restricted</b>				II		
- Adult Secondary Ed	-	-	2,295	II	-	-
- Carryover	-	-	-	II	-	-
<b>Assigned: C/O - other</b>	<b>-</b>	<b>-</b>	<b>-</b>	II	<b>-</b>	<b>-</b>
<b>Committed:</b>				II		
Adult Education Program	\$ 294,936	\$ 582,285	\$ 932,270	II	\$ 582,285	-
G.A.S.B. 16 Va Accrual				II		
<b>Other Commitments</b>				II		
Reserve for Economic Uncertainty - 3%	\$ -	\$ -	\$ -	II	\$ -	\$ 0
Unassigned/Unappropriated Amount	\$ -	\$ -	\$ -	II	\$ -	\$ -



**CHILD DEVELOPMENT - FUND 12**  
**2013-14 Financial Report**

	2013-14 Adopted Budget	2013-14 Revised Bgt 04/30/14	2013-14 Actuals 06/30/14		2014-15 Adopted Budget	2014-15 Modified Budget
<b>REVENUES:</b>						
Revenue Limit	\$ -	\$ -	\$ -		\$ -	\$ -
Federal	-	-	-		-	-
Other State	1,423,867	1,784,805	1,518,927		1,423,867	1,423,867
Other Local	91,551	191,219	187,191		110,530	110,530
<b>TOTAL REVENUES</b>	<b>\$ 1,515,418</b>	<b>\$ 1,976,024</b>	<b>\$ 1,706,118</b>		<b>\$ 1,534,397</b>	<b>\$ 1,534,397</b>
<b>EXPENDITURES:</b>						
Certificated Salaries	\$ 586,976	\$ 613,408	\$ 600,277		\$ 617,908	\$ 617,908
Classified Salaries	314,888	435,663	423,980		328,512	328,512
Employee Benefits	373,781	422,175	425,504		435,639	435,639
Books and Supplies	113,661	439,039	121,395		19,375	92,390
Services/Other Operating	19,930	40,723	32,838		36,049	36,049
Capital Outlay	-	-	-		-	-
Other Outgoing	33,735	33,735	33,735		33,735	33,735
Interprogram/Interfund Support	72,447	75,683	79,889		63,179	63,179
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,515,418</b>	<b>\$ 2,060,426</b>	<b>\$ 1,717,619</b>		<b>\$ 1,534,397</b>	<b>\$ 1,607,412</b>
<b>EXCESS (DEFICIENCY)</b>	<b>\$ -</b>	<b>\$ (84,402)</b>	<b>\$ (11,500)</b>		<b>\$ -</b>	<b>\$ (73,015)</b>
<b>OTHER FINANCING SOURCES/USES:</b>						
Interfund Transfers In	\$ -	\$ 9,576	\$ 9,689		\$ -	\$ -
Interfund transfers Out	-	-	-		-	-
Other Sources/Uses	-	-	-		-	-
Flexibility Transfers	-	-	-		-	-
<b>TOTAL FINANCING SOURCES/USES</b>	<b>\$ -</b>	<b>\$ 9,576</b>	<b>\$ 9,689</b>		<b>\$ -</b>	<b>\$ -</b>
<b>NET INCREASE IN FUND BALANCE</b>	<b>\$ -</b>	<b>\$ (74,826)</b>	<b>\$ (1,811)</b>		<b>\$ -</b>	<b>\$ (73,015)</b>
<b>BEGINNING FUND BALANCE, JULY 1</b>	<b>\$ 0</b>	<b>\$ 74,826</b>	<b>\$ 74,826</b>		<b>\$ 0</b>	<b>\$ 73,015</b>
Adjustment of Prior Year Appropriations	-	-	-		-	-
Adjustments - Other	-	-	-		-	-
<b>RESTATED FUND BALANCE, JULY 1</b>	<b>\$ 0</b>	<b>\$ 74,826</b>	<b>\$ 74,826</b>		<b>\$ 0</b>	<b>\$ 73,015</b>
<b>ENDING BALANCE, JUNE 30</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 73,015</b>		<b>\$ 0</b>	<b>\$ (0)</b>
<b>Nonspendable: Revolving Cash</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ -</b>	<b>\$ -</b>
<b>Restricted</b>						
- Carryover	-	-	-		-	-
- Child Development Program	\$ -	\$ -	\$ 73,015		\$ -	\$ -
<b>Assigned: C/O - other</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>
<b>Other Commitments</b>						
Unassigned/Unappropriated Amount	0	0	-		0	(0)

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

	2013-14 Adopted Budget	2013-14 Revised Bgt 04/30/14	2013-14 Actuals 06/30/14	2014-15 Adopted Budget	2014-15 Modified Budget
<b>REVENUES:</b>					
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	838,782	838,782
<b>TOTAL REVENUES</b>	<b>\$ 11,086,049</b>	<b>\$ 11,092,649</b>	<b>\$ 11,140,162</b>	<b>\$ 10,865,808</b>	<b>\$ 10,865,808</b>
<b>EXPENDITURES:</b>					
Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Classified Salaries	2,659,265	2,777,621	2,650,279	2,961,980	2,961,980
Employee Benefits	1,489,791	1,630,885	1,530,376	1,648,830	1,648,830
Books and Supplies	5,462,769	5,384,209	6,573,927	5,706,447	5,706,447
Services/Other Operating	394,580	433,522	364,255	441,868	441,868
Capital Outlay	100,000	175,000	57,962	150,000	150,000
Other Outgoing	-	-	-	-	-
Interprogram/Interfund Support	511,323	522,561	568,173	483,085	483,085
<b>TOTAL EXPENDITURES</b>	<b>\$ 10,617,728</b>	<b>\$ 10,923,798</b>	<b>\$ 11,744,972</b>	<b>\$ 11,392,210</b>	<b>\$ 11,392,210</b>
<b>EXCESS (DEFICIENCY)</b>	<b>\$ 468,321</b>	<b>\$ 168,851</b>	<b>\$ (604,811)</b>	<b>\$ (526,402)</b>	<b>\$ (526,402)</b>
<b>OTHER FINANCING SOURCES/USES:</b>					
Interfund Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -
Interfund transfers Out	-	-	-	-	-
Other Sources/Uses	-	-	-	-	-
<b>TOTAL FINANCING SOURCES/USES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>NET INCREASE IN FUND BALANCE</b>	<b>\$ 468,321</b>	<b>\$ 168,851</b>	<b>\$ (604,811)</b>	<b>\$ (526,402)</b>	<b>\$ (526,402)</b>
<b>BEGINNING FUND BALANCE, JULY 1</b>	<b>\$ 5,529,425</b>	<b>\$ 5,316,919</b>	<b>\$ 5,316,919</b>	<b>\$ 5,485,770</b>	<b>\$ 4,986,230</b>
Adjustment of Prior Year Appropriations	-	-	274,121	-	-
Adjustments - Other	-	-	-	-	-
<b>RESTATE FUND BALANCE, JULY 1</b>	<b>\$ 5,529,425</b>	<b>\$ 5,316,919</b>	<b>\$ 5,591,040</b>	<b>\$ 5,485,770</b>	<b>\$ 4,986,230</b>
<b>ENDING BALANCE, JUNE 30</b>	<b>\$ 5,997,746</b>	<b>\$ 5,485,770</b>	<b>\$ 4,986,230</b>	<b>\$ 4,959,368</b>	<b>\$ 4,459,828</b>
<b>Nonspendable: Revolving Cash, Stores Restricted</b>	<b>\$ 430,134</b>	<b>\$ 291,814</b>	<b>\$ 269,677</b>	<b>\$ 291,814</b>	<b>\$ 269,677</b>
- Carryover	-	-	-	-	-
- Child Nutrition Program	5,487,247	5,139,071	4,680,701	4,612,669	4,154,299
- G.A.S.B. 16 Va Accrual	80,365	54,886	35,852	54,886	35,852
<b>Other Commitments:</b>					
Unassigned/Unappropriated Amount	-	-	-	-	-

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

	2013-14 Adopted Budget	2013-14 Revised Bgt 04/30/14	2013-14 Actuals 06/30/14	2014-15 Adopted Budget	2014-15 Modified Budget
<b>REVENUES:</b>					
Revenue Limit	\$ -	\$ -	\$ -	\$ -	\$ -
Federal	-	-	-	-	-
Other State	-	-	-	-	-
Other Local	1,000	1,000	1,324	1,000	1,000
<b>TOTAL REVENUES</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>	<b>\$ 1,324</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>
<b>EXPENDITURES:</b>					
Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Classified Salaries	-	-	-	-	-
Employee Benefits	-	-	-	-	-
Books and Supplies	-	5,468	5,444	-	-
Services/Other Operating	482,150	282,889	298,446	1,260,231	1,260,231
Capital Outlay	-	583,835	576,221	-	-
Other Outgoing	-	-	-	-	-
Interprogram/Interfund Support	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 482,150</b>	<b>\$ 872,192</b>	<b>\$ 880,111</b>	<b>\$ 1,260,231</b>	<b>\$ 1,260,231</b>
<b>EXCESS (DEFICIENCY)</b>	<b>\$ (481,150)</b>	<b>\$ (871,192)</b>	<b>\$ (878,787)</b>	<b>\$ (1,259,231)</b>	<b>\$ (1,259,231)</b>
<b>OTHER FINANCING SOURCES/USES:</b>					
Interfund Transfers In	\$ 660,231	\$ 660,231	\$ 667,218	\$ 1,260,231	\$ 1,260,231
Interfund transfers Out	-	-	-	-	-
Other Sources/Uses	-	-	-	-	-
<b>TOTAL FINANCING SOURCES/USES</b>	<b>\$ 660,231</b>	<b>\$ 660,231</b>	<b>\$ 667,218</b>	<b>\$ 1,260,231</b>	<b>\$ 1,260,231</b>
<b>NET INCREASE IN FUND BALANCE</b>	<b>\$ 179,081</b>	<b>\$ (210,961)</b>	<b>\$ (211,569)</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>
<b>BEGINNING FUND BALANCE, JULY 1</b>	<b>\$ 168,687</b>	<b>\$ 211,769</b>	<b>\$ 211,769</b>	<b>\$ 808</b>	<b>\$ 200</b>
Adjustment of Prior Year Appropriations	-	-	-	-	-
Adjustments - Other	-	-	-	-	-
<b>RESTATED FUND BALANCE, JULY 1</b>	<b>\$ 168,687</b>	<b>\$ 211,769</b>	<b>\$ 211,769</b>	<b>\$ 808</b>	<b>\$ 200</b>
<b>ENDING BALANCE, JUNE 30</b>	<b>\$ 347,768</b>	<b>\$ 808</b>	<b>\$ 200</b>	<b>\$ 1,808</b>	<b>\$ 1,200</b>
<b>Nonspendable: Revolving Cash</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Restricted</b>					
- Carryover	-	-	-	-	-
<b>Committed: Deferred Maintenance</b>	<b>347,768</b>	<b>808</b>	<b>200</b>	<b>1,808</b>	<b>1,200</b>
<b>Assigned: G.A.S.B. 16 Va Accrual</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Unassigned/Unappropriated Amount</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



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

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

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

	2013-14 Adopted Budget	2013-14 Revised Bgt 04/30/14	2013-14 Actuals 06/30/14	2014-15 Adopted Budget	2014-15 Modified Budget
<b>REVENUES:</b>					
Revenue Limit	\$ -	\$ -	\$ -	\$ -	\$ -
Federal	-	-	-	-	-
Other State	-	-	-	-	-
Other Local	1,020,000	2,020,000	1,869,977	2,020,000	2,020,000
<b>TOTAL REVENUES</b>	<b>\$ 1,020,000</b>	<b>\$ 2,020,000</b>	<b>\$ 1,869,977</b>	<b>\$ 2,020,000</b>	<b>\$ 2,020,000</b>
<b>EXPENDITURES:</b>					
Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Classified Salaries	71,184	88,930	89,443	113,782	113,782
Employee Benefits	34,813	40,035	39,113	52,349	52,349
Books and Supplies	-	25,809	24,768	-	-
Services/Other Operating	-	72,113	71,313	-	-
Capital Outlay	-	608,721	551,191	-	-
Other Outgoing	-	-	-	-	-
Interprogram/Interfund Support	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 105,997</b>	<b>\$ 835,608</b>	<b>\$ 775,828</b>	<b>\$ 166,131</b>	<b>\$ 166,131</b>
<b>EXCESS (DEFICIENCY)</b>	<b>\$ 914,003</b>	<b>\$ 1,184,392</b>	<b>\$ 1,094,149</b>	<b>\$ 1,853,869</b>	<b>\$ 1,853,869</b>
<b>OTHER FINANCING SOURCES/USES:</b>					
Interfund Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -
Interfund transfers Out - Fund 01, 56	(601,657)	(601,657)	(619,172)	(569,146)	(569,146)
Other Sources/Uses	-	-	-	-	-
<b>TOTAL FINANCING SOURCES/USES</b>	<b>\$ (601,657)</b>	<b>\$ (601,657)</b>	<b>\$ (619,172)</b>	<b>\$ (569,146)</b>	<b>\$ (569,146)</b>
<b>NET INCREASE IN FUND BALANCE</b>	<b>\$ 312,346</b>	<b>\$ 582,735</b>	<b>\$ 474,977</b>	<b>\$ 1,284,723</b>	<b>\$ 1,284,723</b>
<b>BEGINNING FUND BALANCE, JULY 1</b>	<b>\$ 4,524,037</b>	<b>\$ 4,425,817</b>	<b>\$ 4,425,817</b>	<b>\$ 5,008,552</b>	<b>\$ 4,900,794</b>
Adjustment of Prior Year Appropriations	-	-	-	-	-
Adjustments - Other	-	-	-	-	-
<b>RESTATED FUND BALANCE, JULY 1</b>	<b>\$ 4,524,037</b>	<b>\$ 4,425,817</b>	<b>\$ 4,425,817</b>	<b>\$ 5,008,552</b>	<b>\$ 4,900,794</b>
<b>ENDING BALANCE, JUNE 30</b>	<b>\$ 4,836,383</b>	<b>\$ 5,008,552</b>	<b>\$ 4,900,794</b>	<b>\$ 6,293,275</b>	<b>\$ 6,185,517</b>
<b>Nonspendable: Revolving Cash</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Restricted</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
- Carryover	-	-	-	-	-
<b>Assigned: New Construction</b>	<b>4,836,383</b>	<b>5,008,552</b>	<b>4,900,794</b>	<b>6,293,275</b>	<b>6,185,517</b>
<b>Other Commitments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Unassigned/Unappropriated Amount	-	-	-	-	-

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

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



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

	2013-14 Adopted Budget	2013-14 Revised Bgt 04/30/14	2013-14 Actuals 06/30/14	2014-15 Adopted Budget	2014-15 Modified Budget
<b>REVENUES:</b>					
Revenue Limit	\$ -	\$ -	\$ -	\$ -	\$ -
Federal	-	-	-	-	-
Other State	-	25,076	-	-	25,076
Other Local	20,000	20,000	13,938	20,000	20,000
<b>TOTAL REVENUES</b>	<b>\$ 20,000</b>	<b>\$ 45,076</b>	<b>\$ 13,938</b>	<b>\$ 20,000</b>	<b>\$ 45,076</b>
<b>EXPENDITURES:</b>					
Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Classified Salaries	3,396	3,463	3,400	49,477	49,477
Employee Benefits	2,203	2,282	2,026	24,450	24,450
Books and Supplies	-	2,320	2,082	-	72
Services/Other Operating	-	107,948	21,738	-	81,610
Capital Outlay	-	17,957,556	96,810	-	18,036,694
Other Outgoing	-	-	-	-	-
Interprogram/Interfund Support	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 5,599</b>	<b>\$ 18,073,569</b>	<b>\$ 126,056</b>	<b>\$ 73,927</b>	<b>\$ 18,192,303</b>
<b>EXCESS (DEFICIENCY)</b>	<b>\$ 14,401</b>	<b>\$ (18,028,493)</b>	<b>\$ (112,119)</b>	<b>\$ (53,927)</b>	<b>\$ (18,147,227)</b>
<b>OTHER FINANCING SOURCES/USES:</b>					
Interfund Transfers In - Fund 21	\$ -	\$ 15,069,750	\$ 106,889	\$ -	\$ 15,140,043
Interfund transfers Out	-	-	-	-	-
Other Sources/Uses	-	-	-	-	-
<b>TOTAL FINANCING SOURCES/USES</b>	<b>\$ -</b>	<b>\$ 15,069,750</b>	<b>\$ 106,889</b>	<b>\$ -</b>	<b>\$ 15,140,043</b>
<b>NET INCREASE IN FUND BALANCE</b>	<b>\$ 14,401</b>	<b>\$ (2,958,743)</b>	<b>\$ (5,229)</b>	<b>\$ (53,927)</b>	<b>\$ (3,007,184)</b>
<b>BEGINNING FUND BALANCE, JULY 1</b>	<b>\$ 865,620</b>	<b>\$ 3,828,198</b>	<b>\$ 3,828,198</b>	<b>\$ 869,455</b>	<b>\$ 3,822,969</b>
Adjustment of Prior Year Appropriations	-	-	-	-	-
Adjustments - Other	-	-	-	-	-
<b>RESTATED FUND BALANCE, JULY 1</b>	<b>\$ 865,620</b>	<b>\$ 3,828,198</b>	<b>\$ 3,828,198</b>	<b>\$ 869,455</b>	<b>\$ 3,822,969</b>
<b>ENDING BALANCE, JUNE 30</b>	<b>\$ 880,021</b>	<b>\$ 869,455</b>	<b>\$ 3,822,969</b>	<b>\$ 815,528</b>	<b>\$ 815,785</b>
<b>Nonspendable: Revolving Cash</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Restricted</b>					
- Carryover	-	-	2,759,747	-	-
-	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Assigned: Building Projects</b>	<b>880,021</b>	<b>869,455</b>	<b>1,063,222</b>	<b>815,528</b>	<b>815,785</b>
<b>Other Commitments</b>					
Unassigned/Unappropriated Amount	-	-	-	-	-

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

	2013-14 Adopted Budget	2013-14 Revised Bgt 04/30/14	2013-14 Actuals 06/30/14	2014-15 Adopted Budget	2014-15 Modified Budget
<b>REVENUES:</b>					
Revenue Limit	\$ -	\$ -	\$ -	\$ -	\$ -
Federal	-	-	-	-	-
Other State	-	-	-	-	-
Other Local	5,000	5,000	2,753	5,000	5,000
<b>TOTAL REVENUES</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	<b>\$ 2,753</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>
<b>EXPENDITURES:</b>					
Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Classified Salaries	-	-	-	-	-
Employee Benefits	-	-	-	-	-
Books and Supplies	-	-	-	-	-
Services/Other Operating	33,000	84,993	49,997	-	6,672
Capital Outlay	-	1,492,850	75,317	-	1,434,085
Other Outgoing	-	-	-	-	-
Interprogram/Interfund Support	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 33,000</b>	<b>\$ 1,577,843</b>	<b>\$ 125,314</b>	<b>\$ -</b>	<b>\$ 1,440,757</b>
<b>EXCESS (DEFICIENCY)</b>	<b>\$ (28,000)</b>	<b>\$ (1,572,843)</b>	<b>\$ (122,561)</b>	<b>\$ 5,000</b>	<b>\$ (1,435,757)</b>
<b>OTHER FINANCING SOURCES/USES:</b>					
Interfund Transfers In - GF	\$ -	\$ 4,079,959	\$ 4,079,959	\$ 1,363,315	\$ 1,363,315
Interfund transfers Out	-	-	-	-	-
Other Sources/Uses	-	-	-	-	-
<b>TOTAL FINANCING SOURCES/USES</b>	<b>\$ -</b>	<b>\$ 4,079,959</b>	<b>\$ 4,079,959</b>	<b>\$ 1,363,315</b>	<b>\$ 1,363,315</b>
<b>NET INCREASE IN FUND BALANCE</b>	<b>\$ (28,000)</b>	<b>\$ 2,507,116</b>	<b>\$ 3,957,398</b>	<b>\$ 1,368,315</b>	<b>\$ (72,442)</b>
<b>BEGINNING FUND BALANCE, JULY 1</b>	<b>\$ 732,785</b>	<b>\$ 761,145</b>	<b>\$ 761,145</b>	<b>\$ 3,268,261</b>	<b>\$ 4,718,543</b>
Adjustment of Prior Year Appropriations	-	-	-	-	-
Adjustments	-	-	-	-	-
<b>RESTATED FUND BALANCE, JULY 1</b>	<b>\$ 732,785</b>	<b>\$ 761,145</b>	<b>\$ 761,145</b>	<b>\$ 3,268,261</b>	<b>\$ 4,718,543</b>
<b>ENDING BALANCE, JUNE 30</b>	<b>\$ 704,785</b>	<b>\$ 3,268,261</b>	<b>\$ 4,718,543</b>	<b>\$ 4,636,576</b>	<b>\$ 4,646,101</b>
<b>Nonspendable: Revolving Cash</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Restricted</b>					
- Carryover	-	-	-	-	-
<b>Assigned: Capital Outlay Projects</b>	<b>704,785</b>	<b>3,268,261</b>	<b>4,718,543</b>	<b>4,636,576</b>	<b>4,646,101</b>
Building Projects					
<b>Other Commitments</b>					
Unassigned/Unappropriated Amount	-	-	-	-	-

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

	2013-14 Adopted Budget	2013-14 Revised Bgt 04/30/14	2013-14 Actuals 06/30/14		2014-15 Adopted Budget	2014-15 Modified Budget
<b>REVENUES:</b>						
Revenue Limit	\$ -	\$ -	\$ -		\$ -	\$ -
Federal	-	-	-		-	-
Other State	-	-	-		-	-
Other Local	1,500	1,500	991		1,500	1,500
<b>TOTAL REVENUES</b>	<b>\$ 1,500</b>	<b>\$ 1,500</b>	<b>\$ 991</b>		<b>\$ 1,500</b>	<b>\$ 1,500</b>
<b>EXPENDITURES:</b>						
Certificated Salaries	\$ -	\$ -	\$ -		\$ -	\$ -
Classified Salaries	-	-	-		-	-
Employee Benefits	-	-	-		-	-
Books and Supplies	-	-	-		-	-
Services/Other Operating	-	-	-		-	-
Capital Outlay	-	-	-		-	-
Other Outgoing	-	-	-		-	-
Interprogram/Interfund Support	-	-	-		-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ -</b>	<b>\$ -</b>
<b>EXCESS (DEFICIENCY)</b>	<b>\$ 1,500</b>	<b>\$ 1,500</b>	<b>\$ 991</b>		<b>\$ 1,500</b>	<b>\$ 1,500</b>
<b>OTHER FINANCING SOURCES/USES:</b>						
Interfund Transfers In - GF	\$ -	\$ -	\$ -		\$ 12,269,835	\$ 12,269,835
Interfund transfers Out	-	-	-		-	-
Other Sources/Uses	-	-	-		-	-
<b>TOTAL FINANCING SOURCES/USES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ 12,269,835</b>	<b>\$ 12,269,835</b>
<b>NET INCREASE IN FUND BALANCE</b>	<b>\$ 1,500</b>	<b>\$ 1,500</b>	<b>\$ 991</b>		<b>\$ 12,271,335</b>	<b>\$ 12,271,335</b>
<b>BEGINNING FUND BALANCE, JULY 1</b>	<b>\$ 273,689</b>	<b>\$ 273,614</b>	<b>\$ 273,614</b>		<b>\$ 275,114</b>	<b>\$ 274,605</b>
Adjustment of Prior Year Appropriations	-	-	-		-	-
Adjustments	-	-	-		-	-
<b>RESTATED FUND BALANCE, JULY 1</b>	<b>\$ 273,689</b>	<b>\$ 273,614</b>	<b>\$ 273,614</b>		<b>\$ 275,114</b>	<b>\$ 274,605</b>
<b>ENDING BALANCE, JUNE 30</b>	<b>\$ 275,189</b>	<b>\$ 275,114</b>	<b>\$ 274,605</b>		<b>\$ 12,546,449</b>	<b>\$ 12,545,940</b>
<b>Nonspendable: Revolving Cash</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ -</b>	<b>\$ -</b>
<b>Restricted</b>						
- Carryover	-	-	-		-	-
<b>Assigned: Capital Outlay Projects</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>
Building Projects	275,189	275,114	274,605		12,546,449	12,545,940
<b>Other Commitments</b>						
Unassigned/Unappropriated Amount	-	-	-		-	-



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

	2013-14 Adopted Budget	2013-14 Revised Bgt 04/30/14	2013-14 Actuals 06/30/14	2014-15 Adopted Budget	2014-15 Modified Budget
<b>REVENUES:</b>					
Revenue Limit	\$ -	\$ -	\$ -	\$ -	\$ -
Federal	-	-	-	-	-
Other State	-	-	-	-	-
Other Local	2,500	2,500	1,600	2,500	2,500
<b>TOTAL REVENUES</b>	<b>\$ 2,500</b>	<b>\$ 2,500</b>	<b>\$ 1,600</b>	<b>\$ 2,500</b>	<b>\$ 2,500</b>
<b>EXPENDITURES:</b>					
Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Classified Salaries	-	-	-	-	-
Employee Benefits	-	-	-	-	-
Books and Supplies	-	-	-	-	-
Services/Other Operating	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Other Outgoing	1,260,816	1,260,816	862,884	1,270,863	1,270,863
Interprogram/Interfund Support	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,260,816</b>	<b>\$ 1,260,816</b>	<b>\$ 862,884</b>	<b>\$ 1,270,863</b>	<b>\$ 1,270,863</b>
<b>EXCESS (DEFICIENCY)</b>	<b>\$ (1,258,316)</b>	<b>\$ (1,258,316)</b>	<b>\$ (861,285)</b>	<b>\$ (1,268,363)</b>	<b>\$ (1,268,363)</b>
<b>OTHER FINANCING SOURCES/USES:</b>					
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	-	-	-	-	-
<b>TOTAL FINANCING SOURCES/USES</b>	<b>\$ 1,260,816</b>	<b>\$ 1,260,816</b>	<b>\$ 1,260,816</b>	<b>\$ 1,270,863</b>	<b>\$ 1,270,863</b>
<b>NET INCREASE IN FUND BALANCE</b>	<b>\$ 2,500</b>	<b>\$ 2,500</b>	<b>\$ 399,531</b>	<b>\$ 2,500</b>	<b>\$ 2,500</b>
<b>BEGINNING FUND BALANCE, JULY 1</b>	<b>\$ 609,995</b>	<b>\$ 609,538</b>	<b>\$ 609,538</b>	<b>\$ 612,038</b>	<b>\$ 1,009,069</b>
Adjustment of Prior Year Appropriations	-	-	-	-	-
Audit Adjustments	-	-	-	-	-
<b>RESTATED FUND BALANCE, JULY 1</b>	<b>\$ 609,995</b>	<b>\$ 609,538</b>	<b>\$ 609,538</b>	<b>\$ 612,038</b>	<b>\$ 1,009,069</b>
<b>ENDING BALANCE, JUNE 30</b>	<b>\$ 612,495</b>	<b>\$ 612,038</b>	<b>\$ 1,009,069</b>	<b>\$ 614,538</b>	<b>\$ 1,011,569</b>
<b>Nonspendable: Revolving Cash</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Restricted</b>					
- Debt Service Payments	612,495	612,038	1,009,069	614,538	1,011,569
<b>Assigned: Debt Service</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other Commitments</b>					
Unassigned/Unappropriated Amount	-	-	-	-	-

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

	2013-14 Adopted Budget	2013-14 Revised Bgt 04/30/14	2013-14 Actuals 06/30/14	2014-15 Adopted Budget	2014-15 Modified Budget
<b>REVENUES:</b>					
Revenue Limit	\$ -	\$ -	\$ -	\$ -	\$ -
Federal	-	-	-	-	-
Other State	-	-	-	-	-
Other Local	400	400	230	400	400
<b>TOTAL REVENUES</b>	<b>\$ 400</b>	<b>\$ 400</b>	<b>\$ 230</b>	<b>\$ 400</b>	<b>\$ 400</b>
<b>EXPENDITURES:</b>					
Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Classified Salaries	-	-	-	-	-
Employee Benefits	-	-	-	-	-
Books and Supplies	-	-	-	-	-
Services/Other Operating	-	29,098	9,000	-	20,327
Capital Outlay	-	-	-	-	-
Other Outgoing	-	-	-	-	-
Interprogram/Interfund Support	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ 29,098</b>	<b>\$ 9,000</b>	<b>\$ -</b>	<b>\$ 20,327</b>
<b>EXCESS (DEFICIENCY)</b>	<b>\$ 400</b>	<b>\$ (28,698)</b>	<b>\$ (8,770)</b>	<b>\$ 400</b>	<b>\$ (19,927)</b>
<b>OTHER FINANCING SOURCES/USES:</b>					
Interfund Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -
Interfund transfers Out	-	-	-	-	-
Other Sources/Uses	-	-	-	-	-
<b>TOTAL FINANCING SOURCES/USES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>NET INCREASE IN FUND BALANCE</b>	<b>\$ 400</b>	<b>\$ (28,698)</b>	<b>\$ (8,770)</b>	<b>\$ 400</b>	<b>\$ (19,927)</b>
<b>BEGINNING FUND BALANCE, JULY 1</b>	<b>\$ 38,650</b>	<b>\$ 67,748</b>	<b>\$ 67,748</b>	<b>\$ 39,050</b>	<b>\$ 58,978</b>
Adjustment of Prior Year Appropriations	-	-	-	-	-
Adjustments	-	-	-	-	-
<b>RESTATED FUND BALANCE, JULY 1</b>	<b>\$ 38,650</b>	<b>\$ 67,748</b>	<b>\$ 67,748</b>	<b>\$ 39,050</b>	<b>\$ 58,978</b>
<b>ENDING BALANCE, JUNE 30</b>	<b>\$ 39,050</b>	<b>\$ 39,050</b>	<b>\$ 58,978</b>	<b>\$ 39,450</b>	<b>\$ 39,051</b>
<b>COMPONENTS OF ENDING NET ASSETS</b>					
Capital Assets Net of Related Debt	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted Net Assets	\$ 38,650	\$ 38,650	\$ 38,650	\$ 38,650	\$ 38,650
Unrestricted Net Assets	400	400	20,328	800	401
Lorraine Thompson	\$ 240	\$ 240	\$ 1,671	\$ 480	\$ 81
School of Science & Health	\$ -	\$ -	\$ 43	\$ -	\$ -
Cadenazzi Roberts Science	\$ 4	\$ 4	\$ 603	\$ 8	\$ 8
Berry - Robotics Scholarship	\$ -	\$ -	\$ -	\$ -	\$ -
Madera Lions Club	\$ 156	\$ 156	\$ 18,011	\$ 312	\$ 312

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

	2013-14 Adopted Budget	2013-14 Revised Bgt 04/30/14	2013-14 Actuals 06/30/14		2014-15 Adopted Budget	2014-15 Modified Budget
<b>REVENUES:</b>						
Revenue Limit	\$ -	\$ -	\$ -		\$ -	\$ -
Federal	-	-	-		-	-
Other State	-	-	-		-	-
Other Local	15	15	8		15	15
<b>TOTAL REVENUES</b>	<b>\$ 15</b>	<b>\$ 15</b>	<b>\$ 8</b>		<b>\$ 15</b>	<b>\$ 15</b>
<b>EXPENDITURES:</b>						
Certificated Salaries	\$ -	\$ -	\$ -		\$ -	\$ -
Classified Salaries	-	-	-		-	-
Employee Benefits	-	-	-		-	-
Books and Supplies	-	-	-		-	-
Services/Other Operating	-	-	-		-	-
Capital Outlay	-	-	-		-	-
Other Outgoing	-	-	-		-	-
Interprogram/Interfund Support	-	-	-		-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ -</b>	<b>\$ -</b>
<b>EXCESS (DEFICIENCY)</b>	<b>\$ 15</b>	<b>\$ 15</b>	<b>\$ 8</b>		<b>\$ 15</b>	<b>\$ 15</b>
<b>OTHER FINANCING SOURCES/USES:</b>						
Interfund Transfers In	\$ -	\$ -	\$ -		\$ -	\$ -
Interfund transfers Out	-	-	-		-	-
Other Sources/Uses	-	-	-		-	-
<b>TOTAL FINANCING SOURCES/USES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ -</b>	<b>\$ -</b>
<b>NET INCREASE IN FUND BALANCE</b>	<b>\$ 15</b>	<b>\$ 15</b>	<b>\$ 8</b>		<b>\$ 15</b>	<b>\$ 15</b>
<b>BEGINNING FUND BALANCE, JULY 1</b>	<b>\$ 2,324</b>	<b>\$ 2,321</b>	<b>\$ 2,321</b>		<b>\$ 2,336</b>	<b>\$ 2,329</b>
Adjustment of Prior Year Appropriations	-	-	-		-	-
Adjustments	-	-	-		-	-
<b>RESTATED FUND BALANCE, JULY 1</b>	<b>\$ 2,324</b>	<b>\$ 2,321</b>	<b>\$ 2,321</b>		<b>\$ 2,336</b>	<b>\$ 2,329</b>
<b>ENDING BALANCE, JUNE 30</b>	<b>\$ 2,339</b>	<b>\$ 2,336</b>	<b>\$ 2,329</b>		<b>\$ 2,351</b>	<b>\$ 2,344</b>
<b>COMPONENTS OF ENDING NET ASSETS</b>						
Capital Assets Net of Related Debt	\$ -	\$ -	\$ -		\$ -	\$ -
Restricted - Net Assets	-	-	-		-	-
Memorial Scholarship Fund	\$ 2,339	\$ 2,336	\$ 2,329		\$ 2,351	\$ 2,344



G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2013-14 Unaudited Actuals	2014-15 Budget
01	General Fund/County School Service Fund	GS	GS
09	Charter Schools Special Revenue Fund		
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		
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		
35	County School Facilities Fund	G	G
40	Special Reserve Fund for Capital Outlay Projects	G	G
49	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		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund		
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund	G	G
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
76A	Changes in Assets and Liabilities (Warrant/Pass-Through)		
95A	Changes in Assets and Liabilities (Student Body)		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets	S	
CA	Unaudited Actuals Certification	S	
CAT	Schedule for Categoricals		
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	GS	
CHG	Change Order Form		
DEBT	Schedule of Long-Term Liabilities	S	
GANN	Appropriations Limit Calculations	GS	GS
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	
NCMOE	No Child Left Behind Maintenance of Effort	GS	
PCRAF	Program Cost Report Schedule of Allocation Factors	GS	

G = General Ledger Data; S = Supplemental Data

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

			2013-14 Unaudited Actuals			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
A. REVENUES									
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%
B. 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	4,501,568.00	13,315,544.00	5.5%
6) Capital Outlay		6000-6999	213,726.13	242,521.27	456,247.40	748,000.00	297,357.00	1,045,357.00	129.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,141,819.39	647,333.09	2,789,152.48	2,475,105.00	611,087.00	3,086,192.00	10.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,327,001.75)	868,720.23	(658,281.52)	(1,542,066.00)	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	171,596,651.00	14.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			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									
1) Interfund Transfers									
a) Transfers In		6900-6929	36,450.22	0.00	36,450.22	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%
2) Other Sources/Uses									
a) 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)	10,566,498.51	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%



Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			430,658.67	3,370,511.53	3,801,170.20	(4,951,530.00)	(4,512,708.76)	(8,464,239.00)	-349.0%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) 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	-100.0%
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	9.1%
d) Other Restatements		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	41,850,604.71	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)	36,187,535.91	-20.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	28,000.00	0.00	28,000.00	28,000.00	0.00	28,000.00	0.0%
Stores		9712	597,859.36	0.00	597,859.36	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	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									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9750	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	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			944,629.85	
Technology Infrastructure - RS 0000	0000	9780	2,340,114.42		2,340,114.42			2,340,114.42	
Textbooks - RS 0000	0000	9780	1,542,555.00		1,542,555.00			1,542,555.00	
Summer School - RS 0000	0000	9780	61,832.69		61,832.69			61,832.69	
Other Resources CarryOver - RS 0020-0640	0000	9780	426,916.71		426,916.71			426,916.71	
G.A.S.B 16 Va Accrual	0000	9780	390,117.05		390,117.05			390,117.05	
Textbooks - RS 1100	1100	9780	1,225,980.98		1,225,980.98			1,225,980.98	
PACES & Mammoth Project - RS 1100	1100	9780	5,874.75		5,874.75			5,874.75	
Unanticipated Site Needs - RS 1100	1100	9780	41,526.23		41,526.23			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	
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	

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

			2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
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%

			2013-14 Unaudited Actuals			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
G. ASSETS									
1) Cash									
a) in County Treasury		9110	31,615,970.59	2,531,489.63	34,147,460.22				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving 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	0.00				
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) Stores		9320	597,859.36	0.00	597,859.36				
7) Prepaid Expenditures		9330	14,350.89	0.00	14,350.89				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL ASSETS			55,827,880.00	6,322,973.92	62,150,853.92				
H. DEFERRED OUTFLOWS OF RESOURCES									
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	14,675,957.37	1,222,912.85	15,898,870.22				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	12,546.48	0.00	12,546.48				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	587,352.31	587,352.31				
6) TOTAL LIABILITIES			14,688,503.85	1,810,265.16	16,498,769.01				
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 + H2) - (I5 + J2))			41,129,066.15	4,512,708.76	45,641,774.91				



			2013-14 Unaudited Actuals			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
LCFF 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 - Current 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	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	287,226.74	0.00	287,226.74	280,216.00	0.00	280,216.00	-2.4%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	21.6%
Unsecured Roll Taxes		8042	834,213.72	0.00	834,213.72	742,778.00	0.00	742,778.00	-11.0%
Prior Years' Taxes		8043	167,202.33	0.00	167,202.33	0.00	0.00	0.00	-100.0%
Supplemental Taxes		8044	242,245.05	0.00	242,245.05	36,896.00	0.00	36,896.00	-84.9%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	(3,570,443.00)	0.00	(3,570,443.00)	New
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	-95.2%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.0%
Subtotal, LCFF Sources			130,949,222.20	0.00	130,949,222.20	151,872,484.00	0.00	151,872,484.00	16.0%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(968,562.11)	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	0.0%
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

Description			2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
TOTAL, LCFF SOURCES			129,980,660.09	0.00	129,980,660.09	150,903,923.00	0.00	150,903,923.00	16.1%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	1,183,488.00	1,183,488.00	0.00	1,183,488.00	1,183,488.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.0%
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	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290		419,130.03	419,130.03		1,695,252.00	1,695,252.00	304.5%
NCLB: Title III, Immigrant Education Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		714,543.03	714,543.03		679,559.00	679,559.00	-4.9%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other No Child Left Behind	3205, 4036-4126, 5510	8290		1,932,462.35	1,932,462.35		2,762,122.00	2,762,122.00	42.0%
Vocational and Applied Technology Education	3500-3699	8290		201,893.00	201,893.00		201,893.00	201,893.00	0.0%
Safe and Drug Free Schools	3700-3799	8290		299,357.98	299,357.98		270,062.00	270,062.00	-9.8%
All 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%
<b>TOTAL, FEDERAL REVENUE</b>			21,645.00	11,733,790.31	11,755,435.31	0.00	14,858,900.00	14,858,900.00	26.4%
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
ROC/P Entitlement Current Year	6355-6360	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6355-6360	8319		0.00	0.00		0.00	0.00	0.0%
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	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	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	0.0%
Mandated Costs Reimbursements		8550	657,181.00	0.00	657,181.00	655,181.00	0.00	655,181.00	-0.3%
Lottery - Unrestricted and Instructional Materials		8560	2,670,867.92	732,049.97	3,402,917.89	2,580,857.00	614,490.00	3,195,347.00	-6.1%
Tax Relief Subventions									
Restricted Levies - 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	0.00	0.00	0.0%
Pass-Through Revenues from State Sources									
		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		1,780,312.00	1,780,312.00		1,780,312.00	1,780,312.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (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%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>3,562,219.70</b>	<b>7,383,003.26</b>	<b>10,945,222.96</b>	<b>3,276,038.00</b>	<b>3,096,561.00</b>	<b>6,372,599.00</b>	<b>-41.8%</b>



			2013-14 Unaudited Actuals			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
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	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	24,150.83	0.00	24,150.83	2,000.00	0.00	2,000.00	-91.7%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	58,872.98	0.00	58,872.98	30,000.00	0.00	30,000.00	-49.0%
Interest		8660	170,392.22	0.00	170,392.22	140,000.00	0.00	140,000.00	-17.8%
Net Increase (Decrease) in the Fair Value									
of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	400,356.36	765,143.74	1,165,500.10	317,664.00	666,207.00	983,871.00	-15.6%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									
(50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (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	677,128.56	1,244,222.01	415,161.00	73,335.00	488,496.00	-60.7%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.0%
ROCIP Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
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	0.0%
<b>TOTAL OTHER LOCAL REVENUE</b>			<b>1,220,667.84</b>	<b>5,207,686.30</b>	<b>6,428,554.14</b>	<b>904,625.00</b>	<b>4,534,961.00</b>	<b>5,439,786.00</b>	<b>-15.4%</b>
<b>TOTAL REVENUES</b>			<b>134,785,392.63</b>	<b>24,324,479.87</b>	<b>159,109,872.50</b>	<b>155,084,786.00</b>	<b>22,490,422.00</b>	<b>177,575,208.00</b>	<b>11.6%</b>

			2013-14 Unaudited Actuals			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
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	48,552,792.03	7,158,780.15	55,709,572.18	51,465,033.00	7,163,829.00	58,628,862.00	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' Salaries		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	2,027,988.19	2,852,833.16	638,607.00	2,251,940.00	2,890,547.00	1.3%
Classified Support Salaries		2200	6,824,861.66	1,423,360.76	8,248,222.44	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	946,310.64	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%
TOTAL, CLASSIFIED SALARIES			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%
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	27.0%
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%
OASDI/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	7.0%
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	1,482,576.00	256,265.00	1,737,841.00	9.9%
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	1,110,319.52	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	34,016,564.00	6,429,379.00	40,445,943.00	14.6%
BOOKS AND SUPPLIES									
Approved Textbooks 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	15,824,696.00	192.4%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (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									
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	1,420,877.00	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	2,808,908.21	1,573,892.51	4,383,800.72	3,665,181.00	505,193.00	4,071,374.00	-7.1%
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 Actuals			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
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	354.00	354.00	New
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%
OTHER OUTGO (excluding Transfers of Indirect 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 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	0.00	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 Apportionments									
To Districts or Charter Schools	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 Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7291-7293	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (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 Indirect Costs)			2,141,819.39	647,333.09	2,789,152.48	2,475,105.00	611,067.00	3,086,192.00	10.6%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
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 INDIRECT 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 Actuals			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
INTERFUND 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	-45.1%
(a) TOTAL, INTERFUND TRANSFERS IN			36,450.22	0.00	36,450.22	20,000.00	0.00	20,000.00	-45.1%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	234.1%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	46.8%
(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/Lease- 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	13.4%
(c) TOTAL, SOURCES			0.00	31,389.09	31,389.09	0.00	35,585.00	35,585.00	13.4%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
USES									
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									
Contributions from Unrestricted Revenues		8980	(10,566,498.51)	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			(10,566,498.51)	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)	10,567,987.80	(5,283,226.86)	(27,434,298.00)	11,991,502.00	(15,442,796.00)	192.3%



			2013-14 Unaudited Actuals			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	129,980,660.09	0.00	129,980,660.09	150,903,923.00	0.00	150,903,923.00	0.0%
2) Federal Revenue		8100-8299	21,845.00	11,733,790.31	11,755,635.31	0.00	14,858,900.00	14,858,900.00	0.0%
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	0.0%
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	0.0%
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	0.0%
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	12.2%
2) Instruction - Related Services	2000-2999		13,987,092.94	4,510,558.97	18,497,651.91	17,368,369.00	5,226,502.00	22,614,871.00	22.3%
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	12.8%
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	21.5%
5) Community Services	5000-5999		18,769.74	0.00	18,769.74	27,538.00	0.00	27,538.00	46.7%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		6,807,019.21	750,141.26	7,557,160.47	8,870,911.00	1,035,710.00	9,906,621.00	31.1%
8) Plant Services	8000-8999		11,008,569.73	3,377,857.87	14,386,426.60	12,389,486.00	3,513,785.00	15,903,271.00	10.6%
9) Other Outgo	9000-9999	Except 7600-7699	2,141,819.39	647,333.09	2,789,152.48	2,475,105.00	611,087.00	3,086,192.00	10.6%
10) 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%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			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									
1) Interfund Transfers									
a) Transfers In		8900-8929	36,450.22	0.00	36,450.22	20,000.00	0.00	20,000.00	0.0%
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	0.0%
2) 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 SOURCES/USES			(15,881,113.66)	10,597,887.60	(5,283,226.06)	(27,434,296.00)	11,991,502.00	(15,442,796.00)	0.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			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%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) 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	-100.0%
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	9.1%
d) Other Restatements		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	41,850,604.71	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)	36,187,535.91	-20.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	28,000.00	0.00	28,000.00	28,000.00	0.00	28,000.00	0.0%
Stores		9712	597,859.36	0.00	597,859.36	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	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									
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									
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				
Technology Infrastructure - RS 0000	0000	9780	2,340,114.42		2,340,114.42				
Textbooks - RS 0000	0000	9780	1,542,555.00		1,542,555.00				
Summer School - RS 0000	0000	9780	61,832.69		61,832.69				
Other Resources CarryOver - RS 0020-0640	0000	9780	426,916.71		426,916.71				
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		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	

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Function

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (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) 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%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
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>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	392,526.23	418,229.00	6.5%
2) Classified Salaries		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%
7) 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	10,219.56	9,629.00	-5.8%
9) TOTAL, EXPENDITURES			993,453.91	2,089,277.00	110.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(412,676.45)	(1,534,564.00)	271.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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	-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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			177,747.86	(934,564.00)	-625.8%
<b>F. FUND BALANCE, RESERVES</b>					
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		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)	New

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	648,661.86		
1) Fair Value Adjustment to Cash in County Treasury		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		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			49,170.60		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
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
<b>LCFF SOURCES</b>					
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%
<b>TOTAL, LCFF SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>					
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%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	186,789.00	186,789.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>200,303.00</b>	<b>200,303.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
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%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>50,738.00</b>	<b>48,956.00</b>	<b>-3.5%</b>

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
<b>CERTIFICATED SALARIES</b>					
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%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>392,526.23</b>	<b>418,229.00</b>	<b>6.5%</b>
<b>CLASSIFIED SALARIES</b>					
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>235,874.42</b>	<b>244,902.00</b>	<b>3.8%</b>
<b>EMPLOYEE BENEFITS</b>					
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>195,809.33</b>	<b>217,438.00</b>	<b>11.0%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	3,085.00	New
Books and Other Reference Materials		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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>72,088.26</b>	<b>1,052,761.00</b>	<b>1360.4%</b>

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	New
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>85,881.11</b>	<b>146,318.00</b>	<b>70.4%</b>
<b>CAPITAL OUTLAY</b>					
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	1,055.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>1,055.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource 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	-5.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			10,219.56	9,629.00	-5.8%
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
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
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%
<b>INTERFUND TRANSFERS OUT</b>					
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%
(b) TOTAL, INTERFUND TRANSFERS OUT			9,575.69	0.00	-100.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>					
			590,424.31	600,000.00	1.6%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
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>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		479,430.04	1,516,209.00	216.3%
2) Instruction - Related Services	2000-2999		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	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			993,453.91	2,089,277.00	110.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(412,676.45)	(1,534,564.00)	271.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
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	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
<b>A. REVENUES</b>					
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>B. EXPENDITURES</b>					
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	-23.9%
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%
7) Other Outgo (excluding Transfers of Indirect Costs)		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			1,717,618.59	1,607,412.00	-6.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(11,500.43)	(73,015.00)	534.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) 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					
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	-100.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,811.37)	(73,015.00)	3930.9%
<b>F. FUND BALANCE, RESERVES</b>					
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					
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					
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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	13,750.02		
1) 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	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		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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) Unearned Revenue		9650	0.00		
6) TOTAL LIABILITIES			162,248.64		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
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
<b>FEDERAL REVENUE</b>					
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%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
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%
<b>TOTAL, OTHER STATE REVENUE</b>			1,518,927.24	1,423,867.00	-6.3%
<b>OTHER LOCAL REVENUE</b>					
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		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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			187,190.92	110,530.00	-41.0%
<b>TOTAL, REVENUES</b>			1,706,118.16	1,534,397.00	-10.1%



Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
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%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>600,277.02</b>	<b>617,908.00</b>	<b>2.9%</b>
<b>CLASSIFIED SALARIES</b>					
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>423,979.90</b>	<b>328,512.00</b>	<b>-22.5%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	34,218.26	47,720.00	39.5%
PERS		3201-3202	40,974.62	35,401.00	-13.6%
OASD/Medicare/Alternative		3301-3302	52,086.85	42,343.00	-18.7%
Health and Welfare 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 Benefits		3901-3902	1,356.24	244.00	-82.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>425,504.21</b>	<b>435,639.00</b>	<b>2.4%</b>
<b>BOOKS AND SUPPLIES</b>					
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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>121,394.93</b>	<b>92,390.00</b>	<b>-23.9%</b>

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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 Improvements		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%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>32,838.41</b>	<b>36,049.00</b>	<b>9.8%</b>
<b>CAPITAL OUTLAY</b>					
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>33,734.75</b>	<b>33,735.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	79,889.37	63,179.00	-20.9%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>79,889.37</b>	<b>63,179.00</b>	<b>-20.9%</b>
<b>TOTAL, EXPENDITURES</b>			<b>1,717,618.59</b>	<b>1,607,412.00</b>	<b>-6.4%</b>

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
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%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			9,689.06	0.00	-100.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
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>B. EXPENDITURES (Objects 1000-7999)</b>					
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		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	Excepl 7600-7699	33,734.75	33,735.00	0.0%
10) TOTAL, EXPENDITURES			1,717,618.59	1,607,412.00	-6.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(11,500.43)	(73,015.00)	534.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	9,689.06	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			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					
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	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
<b>A. REVENUES</b>					
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>B. EXPENDITURES</b>					
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 Outlay		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	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	568,172.59	483,085.00	-15.0%
9) TOTAL, EXPENDITURES			11,744,972.34	11,392,210.00	-3.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)</b>			(604,810.72)	(528,402.00)	-13.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(604,810.72)	(526,402.00)	-13.0%
<b>F. FUND BALANCE, RESERVES</b>					
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	-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 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	0.0%
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 Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	3,330,818.19		
1) Fair Value Adjustment to Cash in County Treasury		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 Other 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		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			267,122.02		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
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
<b>FEDERAL REVENUE</b>					
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%
<b>TOTAL, FEDERAL REVENUE</b>			<b>9,619,753.21</b>	<b>9,291,299.00</b>	<b>-3.4%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	708,365.62	735,727.00	3.9%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>708,365.62</b>	<b>735,727.00</b>	<b>3.9%</b>
<b>OTHER LOCAL REVENUE</b>					
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%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	12,928.28	19,681.00	52.2%
Net Increase (Decrease) 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					
All Other Local Revenue		8699	66,095.35	123,179.00	86.4%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>812,042.79</b>	<b>838,782.00</b>	<b>3.3%</b>
<b>TOTAL, REVENUES</b>			<b>11,140,161.62</b>	<b>10,865,808.00</b>	<b>-2.5%</b>

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	1,927,793.06	2,239,362.00	16.2%
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	2.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>2,650,278.83</b>	<b>2,961,980.00</b>	<b>11.8%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	252,021.78	252,848.00	0.3%
OASDI/Medicare/Alternative		3301-3302	198,566.11	215,101.00	8.3%
Health and Welfare Benefits		3401-3402	963,126.07	1,054,423.00	9.5%
Unemployment Insurance		3501-3502	1,298.96	1,402.00	7.9%
Workers' Compensation		3601-3602	47,365.38	51,228.00	8.2%
OPEB, Allocated		3701-3702	59,275.78	63,828.00	7.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3801-3802	8,721.88	10,000.00	14.7%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>1,530,375.96</b>	<b>1,648,830.00</b>	<b>7.7%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	417,216.66	381,580.00	-8.5%
Noncapitalized Equipment		4400	114,477.07	100,000.00	-12.6%
Food		4700	6,042,233.41	5,224,867.00	-13.5%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>6,573,927.14</b>	<b>5,706,447.00</b>	<b>-13.2%</b>



Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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 Improvements		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%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>364,255.34</b>	<b>441,868.00</b>	<b>21.3%</b>
<b>CAPITAL OUTLAY</b>					
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
<b>TOTAL, CAPITAL OUTLAY</b>			<b>57,962.48</b>	<b>150,000.00</b>	<b>158.8%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	568,172.59	483,085.00	-15.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>568,172.59</b>	<b>483,085.00</b>	<b>-15.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>11,744,972.34</b>	<b>11,392,210.00</b>	<b>-3.0%</b>

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
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%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a + b + c - d + e)</b>					
			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
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		8800-8799	812,042.79	838,782.00	3.3%
5) TOTAL, REVENUES			11,140,161.62	10,865,808.00	-2.5%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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	4000-4999		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		588,172.59	483,085.00	-15.0%
8) Plant Services	8000-8999		305,896.78	349,630.00	14.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			11,744,972.34	11,392,210.00	-3.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(604,810.72)	(526,402.00)	-13.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%

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 Restatements		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 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 (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	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
<b>A. REVENUES</b>					
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>B. EXPENDITURES</b>					
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	5,444.07	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	298,446.40	1,260,231.00	322.3%
6) Capital Outlay		6000-6999	576,220.63	0.00	-100.0%
7) 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			880,111.10	1,260,231.00	43.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (AS - 89)</b>			(878,786.98)	(1,259,231.00)	43.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	667,218.00	1,260,231.00	88.9%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
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			667,218.00	1,260,231.00	88.9%



Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(211,588.98)	1,000.00	-100.5%
<b>F. FUND BALANCE, RESERVES</b>					
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	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	499.6%
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		9760	200.17	1,200.17	499.6%
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 Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	128,770.74		
1) 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	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		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			135,757.57		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			200.17		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>LCFF SOURCES</b>					
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%
<b>TOTAL, LCFF SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>1,324.12</b>	<b>1,000.00</b>	<b>-24.5%</b>
<b>TOTAL, REVENUES</b>			<b>1,324.12</b>	<b>1,000.00</b>	<b>-24.5%</b>

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
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%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,837.48	0.00	-100.0%
Noncapitalized Equipment		4400	3,606.59	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			5,444.07	0.00	-100.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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		5600	189,603.99	1,260,231.00	564.7%
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	108,842.41	0.00	-100.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>298,446.40</b>	<b>1,260,231.00</b>	<b>322.3%</b>
<b>CAPITAL OUTLAY</b>					
Land Improvements		6170	167,127.65	0.00	-100.0%
Buildings and Improvements of Buildings		6200	376,044.88	0.00	-100.0%
Equipment		6400	33,048.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>576,220.63</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>880,111.10</b>	<b>1,260,231.00</b>	<b>43.2%</b>

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	667,218.00	1,260,231.00	88.9%
(a) TOTAL INTERFUND TRANSFERS IN			667,218.00	1,260,231.00	88.9%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL OTHER FINANCING SOURCES/USES (a + b + c - d + e)</b>			<b>667,218.00</b>	<b>1,260,231.00</b>	<b>88.9%</b>



Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
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>B. EXPENDITURES (Objects 1000-7999)</b>					
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		880,111.10	1,260,231.00	43.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			880,111.10	1,260,231.00	43.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(878,786.98)	[1,259,231.00]	43.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	667,218.00	1,260,231.00	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			667,218.00	1,260,231.00	0.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(211,568.98)	1,000.00	-100.5%
<b>F. FUND BALANCE, RESERVES</b>					
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	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	499.6%
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 Difference
<b>A. REVENUES</b>					
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>B. EXPENDITURES</b>					
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 Outlay		6000-6999	0.00	0.00	0.0%
7) 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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			49,491.65	64,250.00	29.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
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%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(57,397.57)	(10,637,237.00)	18432.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		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 (F1a + F1b)			13,669,657.20	13,612,259.63	-0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,669,657.20	13,612,259.63	-0.4%
2) Ending Balance, June 30 (E + F1e)			13,612,259.63	2,975,022.63	-78.1%
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	13,612,259.63	2,975,022.63	-78.1%
c) Committed					
Stabilization Arrangements		9760	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					
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 Difference
<b>G. ASSETS</b>					
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 awaiting 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		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			5,040.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			13,612,259.63		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
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%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
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	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					
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>49,491.65</b>	<b>64,250.00</b>	<b>29.8%</b>
<b>TOTAL, REVENUES</b>			<b>49,491.65</b>	<b>64,250.00</b>	<b>29.8%</b>



Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
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%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
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	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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 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%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
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 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%
<b>TOTAL CAPITAL OUTLAY</b>			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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 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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL EXPENDITURES</b>			0.00	0.00	0.0%

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

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					
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	New
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					
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
<b>A. REVENUES</b>					
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>B. EXPENDITURES (Objects 1000-7999)</b>					
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 Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			49,491.65	64,250.00	29.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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	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			(106,889.22)	(10,701,487.00)	0.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(57,397.57)	(10,637,237.00)	18432.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		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 (F1a + F1b)			13,669,657.20	13,612,259.63	-0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,669,657.20	13,612,259.63	-0.4%
2) Ending Balance, June 30 (E + F1e)			13,612,259.63	2,975,022.83	-78.1%
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	13,612,259.63	2,975,022.83	-78.1%
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	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
<b>A. REVENUES</b>					
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>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	89,443.07	113,782.00	27.2%
3) Employee Benefits		3000-3999	39,113.00	52,349.00	33.8%
4) Books and Supplies		4000-4999	24,767.89	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	71,312.95	0.00	-100.0%
6) Capital Outlay		6000-6999	551,190.74	0.00	-100.0%
7) 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			775,827.65	166,131.00	-78.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,697,343.43	2,576,786.00	51.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,297,266.22	1,290,863.00	-0.5%
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			(1,297,266.22)	(1,290,863.00)	-0.5%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			400,077.21	1,285,923.00	221.4%
<b>F. FUND BALANCE, RESERVES</b>					
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%
2) Ending Balance, June 30 (E + F1e)			5,125,805.22	6,411,728.22	25.1%
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	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 Actuals	2014-15 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	5,070,471.28		
1) 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		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
6) TOTAL, LIABILITIES			7,541.50		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
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
<b>OTHER STATE REVENUE</b>					
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%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			2,473,171.08	2,742,917.00	10.9%
<b>TOTAL, REVENUES</b>			2,473,171.08	2,742,917.00	10.9%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			89,443.07	113,782.00	27.2%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			39,113.00	52,349.00	33.8%
<b>BOOKS AND SUPPLIES</b>					
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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			24,767.89	0.00	-100.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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 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	71,312.95	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>71,312.95</b>	<b>0.00</b>	<b>-100.0%</b>
<b>CAPITAL OUTLAY</b>					
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	797.05	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>551,190.74</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>775,827.65</b>	<b>166,131.00</b>	<b>-78.6%</b>

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,297,266.22	1,290,863.00	-0.5%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,297,266.22	1,290,863.00	-0.5%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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)			(1,297,266.22)	(1,290,863.00)	-0.5%



Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
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>B. EXPENDITURES (Objects 1000-7999)</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			1,697,343.43	2,576,786.00	51.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,297,266.22	1,290,863.00	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			(1,297,266.22)	(1,290,863.00)	0.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			400,077.21	1,285,923.00	221.4%
<b>F. FUND BALANCE, RESERVES</b>					
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%
2) Ending Balance, June 30 (E + F1e)			5,125,805.22	6,411,728.22	25.1%
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	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 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
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%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		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 Outlay		6000-6999	96,810.29	18,036,694.00	18531.0%
7) 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			128,056.28	18,192,303.00	14331.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(112,118.58)	(18,147,227.00)	16085.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	106,889.22	15,140,043.00	14064.2%
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			106,889.22	15,140,043.00	14064.2%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(5,229.36)	(3,007,184.00)	57405.8%
<b>F. FUND BALANCE, RESERVES</b>					
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	-0.1%
2) Ending Balance, June 30 (E + F1e)			3,822,968.93	815,784.93	-78.7%
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	2,759,746.51	0.51	-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	1,063,222.42	815,784.42	-23.3%
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 Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	3,828,019.31		
1) 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	1,500.00		
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		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	11,590.38		
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			11,590.38		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
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	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
School Facilities Apportionments		8545	0.00	25,076.00	New
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>25,076.00</b>	<b>New</b>
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>13,937.70</b>	<b>20,000.00</b>	<b>43.5%</b>
<b>TOTAL, REVENUES</b>			<b>13,937.70</b>	<b>45,076.00</b>	<b>223.4%</b>

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	3,400.38	49,477.00	1355.0%
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>3,400.38</b>	<b>49,477.00</b>	<b>1355.0%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	388.59	5,621.00	1346.5%
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>2,026.07</b>	<b>24,450.00</b>	<b>1106.8%</b>
<b>BOOKS AND SUPPLIES</b>					
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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>2,081.89</b>	<b>72.00</b>	<b>-96.5%</b>

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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 Improvements		5600	3,471.21	0.00	-100.0%
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	18,266.44	81,610.00	346.8%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>21,737.65</b>	<b>81,610.00</b>	<b>275.4%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	18,290.00	4,596,554.00	25031.5%
Land Improvements		6170	0.00	128,980.00	New
Buildings and Improvements of Buildings		6200	78,520.29	13,247,183.00	16771.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	63,977.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>96,810.29</b>	<b>18,036,694.00</b>	<b>18531.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>126,056.28</b>	<b>18,192,303.00</b>	<b>14331.9%</b>



Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	106,889.22	15,140,043.00	14064.2%
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
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (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
<b>A. REVENUES</b>					
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%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		126,056.28	18,192,303.00	14331.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			126,056.28	18,192,303.00	14331.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(112,118.58)	(18,147,227.00)	16085.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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					
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			106,889.22	15,140,043.00	0.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(5,229.36)	(3,007,184.00)	57405.8%
<b>F. FUND BALANCE, RESERVES</b>					
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	-0.1%
2) Ending Balance, June 30 (E + F1e)			3,822,968.93	815,784.93	-78.7%
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	2,759,746.51	0.51	-100.0%
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	1,063,222.42	815,784.42	-23.3%
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 Difference
<b>A. REVENUES</b>					
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>B. EXPENDITURES</b>					
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	6,872.00	-86.7%
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 Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			125,313.99	1,440,757.00	1049.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(121,570.42)	(1,434,257.00)	1079.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	4,079,959.00	13,633,150.00	234.1%
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			4,079,959.00	13,633,150.00	234.1%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			<b>3,958,388.58</b>	<b>12,198,893.00</b>	<b>208.2%</b>
<b>F. FUND BALANCE, RESERVES</b>					
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%
2) Ending Balance, June 30 (E + F1e)			4,993,148.06	17,192,041.06	244.3%
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		9718	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		9780	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	4,993,148.06	17,192,041.06	244.3%
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 Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	5,058,434.16		
1) 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	400.00		
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			5,058,834.16		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	65,686.10		
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			65,686.10		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
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
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	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	3,743.57	6,500.00	73.6%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>3,743.57</b>	<b>6,500.00</b>	<b>73.6%</b>
<b>TOTAL, REVENUES</b>			<b>3,743.57</b>	<b>6,500.00</b>	<b>73.6%</b>



Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
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%
<b>TOTAL CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
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%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
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	0.0%
<b>TOTAL BOOKS AND SUPPLIES</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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 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	49,996.58	6,672.00	-86.7%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>49,996.58</b>	<b>6,672.00</b>	<b>-86.7%</b>
<b>CAPITAL OUTLAY</b>					
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>75,317.41</b>	<b>1,434,085.00</b>	<b>1804.1%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL EXPENDITURES</b>			<b>125,313.99</b>	<b>1,440,757.00</b>	<b>1049.7%</b>

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
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%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
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
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			4,079,959.00	13,633,150.00	234.1%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
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>B. EXPENDITURES (Objects 1000-7999)</b>					
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		125,313.99	1,440,757.00	1049.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			125,313.99	1,440,757.00	1049.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(121,570.42)	(1,434,257.00)	1079.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
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%
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			4,079,959.00	13,633,150.00	0.0%

Unaudited Actuals  
Special Reserve Fund for Capital Outlay Projects  
Expenditures by Function

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			3,958,388.58	12,198,893.00	208.2%
<b>F. FUND BALANCE, RESERVES</b>					
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%
2) Ending Balance, June 30 (E + F1e)			4,993,148.06	17,192,041.06	244.3%
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	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 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 Difference
<b>A. REVENUES</b>					
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	49,017.76	43,041.00	-12.2%
4) Other Local Revenue		8600-8799	4,319,708.83	4,052,303.00	-6.2%
5) TOTAL, REVENUES			4,368,726.59	4,095,344.00	-6.3%
<b>B. EXPENDITURES</b>					
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 Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	4,060,017.00	4,233,617.00	4.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,060,017.00	4,233,617.00	4.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			308,709.59	(138,273.00)	-144.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%

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					
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					
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 Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	3,686,749.77		
1) 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	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		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
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
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	49,017.76	43,041.00	-12.2%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			49,017.76	43,041.00	-12.2%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	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 Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	122.32	0.00	-100.0%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			4,319,708.83	4,052,303.00	-6.2%
<b>TOTAL, REVENUES</b>			4,368,726.59	4,095,344.00	-6.3%

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)					
Debt Service					
Bond Redemptions		7433	2,465,000.00	2,745,000.00	11.4%
Bond Interest and Other Service 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 Indirect Costs)			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
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
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			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>					
			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
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	49,017.76	43,041.00	-12.2%
4) Other Local Revenue		8600-8799	4,319,708.83	4,052,303.00	-6.2%
5) TOTAL, REVENUES			4,368,726.59	4,095,344.00	-6.3%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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 Outgo	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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			308,709.59	(138,273.00)	-144.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%

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) 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					
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 (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	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
<b>A. REVENUES</b>					
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>B. EXPENDITURES</b>					
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 Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(861,284.70)	(1,268,363.00)	47.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) 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					
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	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			399,531.30	2,500.00	-99.4%
<b>F. FUND BALANCE, RESERVES</b>					
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 Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			609,537.78	1,009,069.08	65.5%
2) Ending Balance, June 30 (E + F1e)			1,009,069.08	1,011,569.08	0.2%
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	983,568.34	986,058.34	0.3%
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	25,500.74	25,500.74	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 Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,008,869.08		
1) 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	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		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,009,069.08		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Interest		8660	1,599.68	2,500.00	56.3%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>1,599.68</b>	<b>2,500.00</b>	<b>56.3%</b>
<b>TOTAL, REVENUES</b>			<b>1,599.68</b>	<b>2,500.00</b>	<b>56.3%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
<b>Debt Service</b>					
Debt Service - Interest		7438	407,884.38	795,863.00	95.1%
Other Debt Service - Principal		7439	455,000.00	475,000.00	4.4%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>862,884.38</b>	<b>1,270,863.00</b>	<b>47.3%</b>
<b>TOTAL, EXPENDITURES</b>			<b>862,884.38</b>	<b>1,270,863.00</b>	<b>47.3%</b>

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	1,260,816.00	1,270,863.00	0.8%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			1,260,816.00	1,270,863.00	0.8%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			1,260,816.00	1,270,863.00	0.8%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
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>B. EXPENDITURES (Objects 1000-7999)</b>					
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 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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (AS - B10)</b>			(861,284.70)	(1,268,363.00)	47.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			399,531.30	2,500.00	-99.4%
<b>F. FUND BALANCE, RESERVES</b>					
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 Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			609,537.78	1,009,069.08	65.5%
2) Ending Balance, June 30 (E + F1e)			1,009,069.08	1,011,569.08	0.2%
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	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%
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 Difference
<b>A. REVENUES</b>					
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	237.33	415.00	74.9%
5) TOTAL REVENUES			237.33	415.00	74.9%
<b>B. EXPENSES</b>					
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 Expenses		5000-5999	9,000.00	20,327.00	125.9%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) 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 EXPENSES			9,000.00	20,327.00	125.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(8,762.67)	(19,912.00)	127.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%

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 - Unaudited		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	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	61,286.73		
1) 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		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
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
<b>I. LIABILITIES</b>					
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		
6) 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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30					
(must agree with line F2) (G10 + H2) - (I7 + J2)			61,306.73		

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	0.0%
Interest		8660	237.33	415.00	74.9%
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%
TOTAL, OTHER LOCAL REVENUE			237.33	415.00	74.9%
TOTAL, REVENUES			237.33	415.00	74.9%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
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%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>					
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	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
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		5400-5450	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%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>9,000.00</b>	<b>20,327.00</b>	<b>125.9%</b>
<b>DEPRECIATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENSES</b>			<b>9,000.00</b>	<b>20,327.00</b>	<b>125.9%</b>

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	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			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%
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			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
<b>A. REVENUES</b>					
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	237.33	415.00	74.9%
5) TOTAL, REVENUES			237.33	415.00	74.9%
<b>B. EXPENSES (Objects 1000-7999)</b>					
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) 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 Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			9,000.00	20,327.00	125.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(8,762.67)	(19,912.00)	127.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(8,762.67)	(18,912.00)	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) 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	2013-14 Unaudited Actuals			2014-15 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
1. Total District Regular ADA per EC 42238.05(b) Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	18,675.66	18,624.41	18,675.66	18,675.66	18,675.66	18,675.66
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA per EC 42238.05(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)						
3. Total Basic Aid Open Enrollment Regular ADA per EC 42238.05(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)	18,675.66	18,624.41	18,675.66	18,675.66	18,675.66	18,675.66
5. District Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)	16.46	17.21	16.46	16.46	16.46	16.46
b. Special Education-Special Day Class	192.42	194.59	192.42	192.42	192.42	192.42
c. Special Education-NPS/LCI						
d. Special Education Extended Year-NPS/LCI	11.28	11.28	11.28	11.28	11.28	11.28
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. Total, District Funded County Program ADA (Sum of Lines A5a through A5e)	222.16	223.08	222.16	222.16	222.16	222.16
6. TOTAL DISTRICT ADA (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	18.15
8. Charter School ADA (Enter Charter School ADA using Tab C, Charter School ADA)						



Description	2013-14 Unaudited Actuals			2014-15 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program ADA</b>						
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)						
<b>e. Total, County Program ADA</b> (Sum of Lines B1a through B1d)	0.00	0.00	0.00	0.00	0.00	0.00
<b>2. District Funded County Program ADA</b>						
a. County Community Schools per EC 1981(a)(b)&(d)						
b. Special Education-Special Day Class						
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						
<b>f. Total, District Funded County Program ADA</b> (Sum of Lines B2a through B2e)	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. TOTAL COUNTY OFFICE ADA</b> (Sum of Lines B1e and B2f)	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. Adults in Correctional Facilities</b>						
<b>5. County Operations Grant ADA</b>						
<b>6. Charter School ADA</b> (Enter Charter School ADA using Tab C. Charter School ADA)						

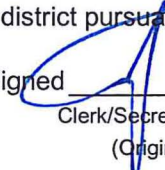
Description	2013-14 Unaudited Actuals			2014-15 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>C. CHARTER SCHOOL ADA</b>						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 report ADA for those charter schools in this section. Charter schools reporting SACS financial data separately from their authorizing LEAs report their ADA in this section.						
1. Total Charter School Regular ADA per EC 42238.05(b)						
2. Charter School County Program ADA						
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, 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						
a. County Community Schools per EC 1981(a)(b)&(d)						
b. Special Education-Special Day Class						
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						
f. Total, Charter School Funded County Program ADA (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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
<b>Governmental Activities:</b>						
Capital assets not being depreciated:						
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	222,894.09	7,903,070.50	812,242.61
Total capital assets not being depreciated	22,255,951.18	0.00	22,255,951.18	222,894.09	7,903,070.50	14,575,574.77
Capital assets being depreciated:						
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	259,126,435.09
Accumulated Depreciation for:						
Land Improvements	(2,942,124.03)		(2,942,124.03)	(712,842.51)		(3,654,766.54)
Buildings	(56,278,857.76)		(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)	(15,742,738.10)
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	197,963,109.34	0.00	197,963,109.34	3,920,314.34	7,903,070.50	193,980,353.18
<b>Business-Type Activities:</b>						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			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:						
Land Improvements			0.00			0.00
Buildings			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:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			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, net	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 REPORT. This report was prepared in accordance with Education Code Section 41010 and is hereby approved and filed by the governing board of the school district pursuant to Education Code Section 42100.

Signed   
Clerk/Secretary of the Governing Board  
(Original signature required)

Date of Meeting: Sep 09, 2014

To the Superintendent of Public Instruction:

2013-14 UNAUDITED ACTUAL FINANCIAL REPORT. This report has been verified for accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100.

Signed \_\_\_\_\_  
County Superintendent/Designee  
(Original signature required)

Date: \_\_\_\_\_

For additional information on the unaudited actual reports, please contact:

For County Office of Education:

Cecilia Belmontes-DeAnda  
Name  
Fiscal Manager  
Title  
(559) 662-6226 ext. 226  
Telephone  
cbelmontes-deanda@maderacoe.us  
E-mail Address

For School District:

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

SELECTION OF BUDGET ADOPTION CYCLE:

Pursuant to Education Code Section 42127(i), this school district elects to use the following budget adoption cycle for the 2015-16 budget year:

( S ) Budget Adoption Cycle ('D' for Dual or 'S' for Single)

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

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 Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	59.71%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 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.	\$0.00
	Adjusted Appropriations Limit	\$112,723,494.22
	Appropriations Subject to Limit	\$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 Fixed-with-carry-forward indirect cost rate for use in 2015-16, subject to CDE approval.	4.87%
NCMOE	No Child Left Behind (NCLB) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2015-16 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met



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
6) 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
EXPENDITURES					
9) Donor-Authorized Expenditures	14,553,364.24	217,927.56	1,707,138.31	-	16,478,430.11
10) Non Donor-Authorized Expenditures	-	-	-	-	-
11) Total Expenditures (line 9 plus line 10)	14,553,364.24	217,927.56	1,707,138.31	-	16,478,430.11
*Check 11) from all sheets	14,553,364.24	217,927.56	1,707,138.31	-	16,478,430.11
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 (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

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

FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (IF ANY) AWARD	TITLE I 3010 - YR 3 8290 FN 01/ RS 3010	TITLE I 3010 - YR 4 8290 FN 01/ RS 3010	TITLE I MIGRANT ED 3060 8290 FN 01/ de0760	TITLE I MIGRANT ED 3060 8290 FN 01/de0770	TITLE I MIGRANT ED 3060 8290 FN 01/ de4600	TITLE I MIGRANT ED 3060 8290 FN 01/ de6560	TITLE I MIGRANT ED 3060 8290 FN 01/ de7630
1) Prior Year Carryover	1,556,496.54	-					
2) A. Current Year Award		6,722,699.00	70,246.00	70,246.00	58,802.00	58,802.00	52,493.00
B. Transferability (NCLB)							
C. Other Adjustments			(8,826.42)	(55,239.70)	(58,802.00)	(24,777.25)	(43,157.68)
D. Adj Current Yr Award							
(sum lines 2a, 2b, & 2c)	-	6,722,699.00	61,419.58	15,006.30	-	34,024.75	9,335.32
3) Required Matching Funds/Other							
4) Total Available Award							
(sum lines 1,2d, 3)	1,556,496.54	6,722,699.00	61,419.58	15,006.30	-	34,024.75	9,335.32
REVENUES							
5) Unearned Revenue Deferred from Prior Year			-	-	-	-	-
6) Cash Received in Current Year	1,556,496.54	4,752,647.00	50,167.91	3,994.20	-	34,024.75	6,445.75
7) Contributed Matching Funds	-	-					
8) Total Available (sum lines 5, 6 & 7)	1,556,496.54	4,752,647.00	50,167.91	3,994.20	-	34,024.75	6,445.75
EXPENDITURES							
9) Donor-Authorized Expenditures	1,556,496.54	5,352,428.17	61,419.58	15,006.30		34,024.75	9,335.32
10) Non Donor-Authorized expenditures							
11) Total Expenditures (line 9 & line 10)	1,556,496.54	5,352,428.17	61,419.58	15,006.30	-	34,024.75	9,335.32
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)	-	(599,781.17)	(11,251.67)	(11,012.10)	-	-	(2,889.57)
13A) Unearned Revenue	-	-	-	-	-	-	-
13B) Accounts Payable							
13C) Accounts Receivable	-	599,781.17	11,251.67	11,012.10	-	-	2,889.57
14) Unused Grant Award Calculation (line 4 minus line 9)	-	1,370,270.83	-	-	-	-	-
15) If Carryover is allowed, enter line 14 amount here	-	1,370,270.83					
16) Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,556,496.54	5,352,428.17	61,419.58	15,006.30	-	34,024.75	9,335.32



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

FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (IF ANY) AWARD	TITLE I MIGRANT ED 3061 8290 FN 01/ de4600	SP ED:IDEA BASIC 3310 8181 FN 01/ RS 3310	SP ED:IDEA BASIC 3311 8181 FN 01/ RS 3311	VOC ED 3550 8290 FN 01/ RS 3550	3725 8290 PYR 2	3725 8290 PYR 3	3725 8290 PYR 4
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							
8) Total Available (sum lines 5, 6 & 7)	-	906,496.09	2,029.50	71,768.79	134,700.00	75,739.89	-
EXPENDITURES							
9) 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		-					
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	-	-	-	-	-	-	-
13B) Accounts Payable							
13C) Accounts Receivable	5,045.01	274,962.41	-	130,124.21	-	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		-	-	-	-	-	270,062.08
16) Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus 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 SUBJ

FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (IF ANY) AWARD	3725 8290 TOTAL	NCLB-TITLE II, A 4035 - PY3 8290 FN 01/ RS 4035	NCLB-TITLE II, A 4035 -PY4 8290 FN 01/ RS 4035	TITLE II, EETT 4124 8290 FN 01/ de0740	TITLE II, EETT 4124 8290 FN 01/ de0741	TITLE II, EETT 4124 8290 FN 01/ de0742	TITLE III-LEP 4203 - PY3 8290 FN 01/RS 4203
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	-						
6) 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	-						
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							
9) Donor-Authorized Expenditures	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	-						
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 (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							
13C) Accounts Receivable	88,918.09	-	-	-	-	-	-
14) Unused Grant Award Calculation (line 4 minus line 9)	270,062.08	-	765,614.83	267,885.15	69,334.59	165,026.87	-
15) If Carryover is allowed, enter line 14 amount here	270,062.08	-	765,614.83	267,885.15	69,334.59	165,026.87	-
16) Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	299,357.98	255,107.86	164,022.17	1,581,992.85	130,665.41	94,973.13	270,022.50

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

FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (IF ANY) AWARD	TITLE III-LEP 4203 - YR4 8290 FN 01/RS 4203	MCKINNEY-VENTO 5630 8290 FN 01/RS 5630	SUBTOTAL FN 01
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			-
8) Total Available (sum lines 5, 6 & 7)	494,370.00	451.58	11,035,756.96
EXPENDITURES			
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)	444,520.53	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 (line 8 minus line 9 plus line 12)	49,849.47	267.64	(624,226.08)
13A) Unearned Revenue	49,849.47	267.64	499,758.15
13B) Accounts Payable			-
13C) Accounts Receivable	-	-	1,123,984.23
14) Unused Grant Award Calculation (line 4 minus line 9)	195,376.47	267.64	3,103,838.46
15) If Carryover is allowed, enter line 14 amount here	195,376.47	267.64	3,103,838.46
16) Reconciliation of Revenue (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

FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (IF ANY) AWARD	VOC ED ADULTS 3555 8290 FN 11/ RS 3555	ABE:321 3905 8290 FN 11/ RS 3905	ABE-SEC 231 3913 8290 FN 11/ RS 3913	ABE-ENG LIT 3926 8290 FN 11 /RS 3926	FAM LIT/SEC 225 3940 8290 FN11/RS3940	SUBTOTAL FN 11	GRAND TOTAL
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							
5) Unearned Revenue Deferred from Prior Year						-	451.58
6) Cash Received in Current Year	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						-	-
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						-	-
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 (line 8 minus line 9 plus line 12)	-	(51,352.00)	(49,974.00)	(34,054.00)	(5,354.00)	(140,734.00)	(764,960.08)
13A) Unearned Revenue	-	-	-	-	-	-	499,758.15
13B) Accounts Payable						-	-
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 (line 4 minus line 9)	-	-	-	-	-	-	3,103,838.46
15) If Carryover is allowed, enter line 14 amount here	-	-	-	-	-	-	3,103,838.46
16) Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus 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 &amp; EXPENDITURES)

## SCHEDULE FOR CATEGORICALS SUBJECT TO UNEARNED REVENUES (GRANTS)

STATE PROGRAM NAME	ASES 23939	AG INCENTIVE 03068		CD:ST PRESCH 03038		
STATE ID NUMBER (if any)	6010	7010		6105		
RESOURCE CODE	8590	8590		8590		
REVENUE OBJECT			<b>SUBTOTAL</b>		<b>SUBTOTAL</b>	<b>GRAND</b>
LOCAL DESCRIPTION (if any)	FN 01/ RS 6010	FN 01/ RS 7010	FN 01	FN 12/ RS 6105	FN 12	TOTAL
<b>AWARD</b>						
1) a. Prior Year Carryover	-	12,041.86	12,041.86	-	-	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 through 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			-		-	-
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
<b>REVENUES</b>						
5) Unearned Revenue Deferred from Prior Year		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
<b>EXPENDITURES</b>						
9) 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	-	14,259.57	14,259.57	-	-	14,259.57
13b) Accounts Payable			-		-	-
13c) Accounts Receivable	178,031.20	-	178,031.20	154,122.42	154,122.42	332,153.62
14) Unused Grant Award Calculation (line 4 minus line 9)	-	14,259.57	14,259.57	-	-	14,259.57
15) If Carryover is allowed, enter line 14 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 REVENUE OBJECT LOCAL DESCRIPTION (if any)	MS Software Voucher RS 9010 8699 Dept 508	MS General Purpose Vchr RS 9010 8699 Dept 509	MS San Frn Settlement RS 9010 8699 Dept 512	Other Local Resources RS 9010 8699	Comm Grnt Prg Chukchansi RS 9138 8699 Site 260-320	Comm Grnt Prg Chukchansi RS 9138 8699 Site 400	Comm Grnt Prg Chukchansi RS 9138 8699 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
2) a. Current Year Award	\$63,511.86	\$390,859.85	\$0.00	454,371.71	\$0.00	\$0.00	\$0.00
b. Other Adjustments				-			
c. Adj Cur Yr Award (sum lines 2a thru 2b)	63,511.86	390,859.85	-	454,371.71	-	-	-
3) Required Matching Funds/Other	-	-	-	-	-	-	-
4) 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
6) 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							
9) 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) Accounts Receivable	-	390,859.85	-	342,322.85	-	-	-
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

LOCAL PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	Comm Grnt Prg Chukchansi RS 9138 8699 Site 490	Comm Grnt Prg Chukchansi RS 9138 8699 Site 630	Comm Grnt Prg Chukchansi RS 9138 8699	JBT Food Tech & Mini Grant RS 9179 8699 RS 9179 Yr 0	JBT Food Tech & Mini Grant RS 9179 8699 RS 9179 Yr 1	JBT Food Tech & Mini Grant RS 9179 8699 RS 9179 Yr 2	JBT Food Tech & Mini Grant RS 9179 8699 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
6) 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							
9) 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 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) Accounts Receivable	-	-	-	-	-	-	-
14) Unused Grant Award Calculation (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

LOCAL PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	JBT Food Tech & Mini Grant RS 9179 8699 RS 9179 YR 4	JBT Food Tech & Mini Grant RS 9179 8699 RS 9179	1st Five Madera County RS 9226 8699 Site 290,300,310,360	1st Five Madera County RS 9226 8699 Site 420, 440, 460, 470	1st Five Madera County RS 9226 8699 Site 520 & 580	1st Five Madera County RS 9226 8699 Site 620, 630, 650, 670	1st Five Madera County RS 9226 8699 Site 620, 630, 650, 670
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	-	-	-	-	-
3) 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
6) Cash Received in Current Year	\$10,000.00	10,000.00	\$0.00	\$0.00	\$0.00	\$0.00	-
7) Contributed Matching Funds		-	\$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							
9) 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							-
13C) Accounts Receivable	-	-	-	-	-	-	-
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

LOCAL PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	Healthy Schls Program RS 9303 8699 Various	McKinney-Vento Homless Prgrm RS 9485 8699 Various	HS Const. Project RS 9316 8699 Various	R.O.P. RS 9665 8677 Site 410	R.O.P. RFP Prop Tax RS9669 8677 Site 410	SJVU Air Pollution RS 9696 8699 Site 260	SUBTOTAL 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
6) 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							
9) 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	-	-	-	-	-	73,334.59
13B) Accounts Payable							-
13C) Accounts Receivable	-	-	24,415.05	302,449.51	-	-	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 amount here	6,532.19	-	35,585.43	72,006.64	-	-	180,926.66
16) Reconciliation of Revenue (line 5 plus line 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 RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) AWARD	SCOE/Migrant Head Start 9515 8699 DE 000	SCOE/Migrant Head Start 9515 8699 DE 7510	SCOE/Migrant Head Start 9515 8699 DE 7650	SCOE/Migrant Head Start 9515 8699 TOTAL	SUBTOTAL FN 11	FIRST 5 9226 8699 de0000
1) 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				-	-	
6) 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						
9) 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) Accounts Receivable	-	-	1,128.09	1,128.09	1,128.09	25,969.22
14) Unused Grant Award Calculation (line 4 minus line 9)	-	-	10,318.97	10,318.97	10,318.97	-
15) If Carryover is allowed, enter line 14 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				
1) a. Prior Year Carryover	-		7,857.22	207,095.61
2) a. Current Year Award	26,123.41	68,266.34	160,725.75	1,362,358.12
b. Other Adjustments		(9,883.28)	(13,107.66)	(116,720.32)
c. Adj Cur Yr Award (sum lines 2a thru 2b)	26,123.41	58,383.06	147,618.09	1,245,637.80
3) Required Matching Funds/Other			-	-
4) Total Available Award (sum 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	-	-	-	34,834.34
6) Cash Received in Current Year	-	43,338.86	88,338.48	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				
9) Donor-Authorized Expenditures	26,123.41	58,383.06	155,475.31	1,261,487.78
10) Non Donor-Authorized Expenditures			-	-
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	-	-	-	73,334.59
13B) Accounts Payable			-	-
13C) Accounts 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
1a) Prior Year Restricted Ending Balance	\$1,142,197.47	11,952.84	71,193.24	\$67,747.98	\$1,293,091.53
2a) Current Year Award	\$9,653,038.20	315,535.57	12,301.91	\$229.77	\$9,981,105.45
b) Block Grant Tsf (Ob 8995)					
c. Cat Flex Transfers(Obj 8998)					
d. Other Adjustments	\$149,455.10	(64,378.00)	-	\$0.00	\$85,077.10
e. Adj Curr yr Award					
(sum lines 2a through 2d)	\$9,802,493.30	251,157.57	\$12,301.91	\$229.77	\$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					
(sum lines 1a,2d, & 3)	\$21,511,200.70	307,651.80	\$83,495.15	\$67,977.75	\$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					
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 =					
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		
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
<b>AWARD</b>					
1) Prior Year Restricted Ending Balance	8,667.85	20,296.59	-	\$0.00 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
<b>REVENUES</b>					
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)	-	-	-	-	-
7b) Non-current Accounts Receivable	-	-	-	-	-
7c) Current Accounts Receivable (7a-7b)	-	-	-	-	-
8) Contributed Matching Funds				-	-
9) Total Available (sum of lines 5, 7c, & 8)	-	-	73,807.27	73,807.27	73,807.27
<b>EXPENDITURES</b>					
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
<b>RESTRICTED ENDING BALANCE</b>					
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 (line 2e minus lines 5 & 6)	-	-	622,043.94	-	-	-	-	
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								
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			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		SUBTOTAL FN 01	FN 11/ RS 6015
<b>AWARD</b>								
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
<b>REVENUES</b>								
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 (line 2e minus lines 5 & 6)	-	-	-	-	-		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
<b>EXPENDITURES</b>								
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
<b>RESTRICTED ENDING BALANCE</b>								
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		PCA #10050		
STATE ID NUMBER		STATE PRESCHOOL RES.		
RESOURCE CODE		6130		
REVENUE ACCOUNT		8990		
LOCAL DESCRIPTION (if any)	SUBTOTAL FN 11	FN 12/ RS 6130	SUBTOTAL FN 12	GRAND TOTAL
<b>AWARD</b>				
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	-		-	10,566,509.93
4 Total Available Award (sum lines 1c, 2e, & 3)	7,297.00	71,980.04	71,980.04	21,007,286.82
<b>REVENUES</b>				
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 (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)	2,066.00	140.00	140.00	624,249.94
8 Contributed Matching Funds	-		-	4,106,509.93
9 Total Available (sum of lines 5, 7c, & 8)	7,297.00	(2,846.20)	(2,846.20)	13,454,386.70
<b>EXPENDITURES</b>				
10 Donor Authorized Expenditures	7,297.00		-	16,554,568.32
11 Non Donor Authorized Expenditures	-		-	-
12 Total Expenditures (line 10 plus line 11)	7,297.00	-	-	16,554,568.32
<b>RESTRICTED ENDING BALANCE</b>				
13 Current Year (line 4 minus line 10)	-	71,980.04	71,980.04	4,452,718.50

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

*Total*

LOCAL PROGRAM NAME	Comm Challenge Mini Grant <b>RS 9121</b>	Comm Challenge Mini Grant <b>RS 9121</b>	COMM CHAL Mini Grant <b>RS 9121</b>	Cowell Foundation API Scores <b>RS9129</b>	District Safety Prg <b>N/A</b> <b>RS9150</b>	DONATIONS <b>RS 9170</b>	DNTN-Giampaoli <b>RS 9174</b>	DNTN-Giampaoli <b>9175</b>	DNTN-MUSD <b>RS 9176</b>
RESOURCE CODE	8699	8699	8699	8699	8699	8699	8699	8699	8699
REVENUE OBJECT	Site 390	Dept 780	TOTAL	Site 260	Site 260	TOTAL 9170	Site 460	Site 460	Site 400
LOCAL DESCRIPTION (if any)									
AWARD									
1.a. Prior Year Restricted 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	-	-	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)	-	-	-	-	-	-	-	-	(200.00)
7b) Non-current Accounts Receivable	-	-	-	-	-	-	-	-	-
7c) Current Accounts Receivable (7a-7b)	-	-	-	-	-	-	-	-	(200.00)
8) 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 (line 10 plus line 11)	-	-	-	-	-	143,278.85	1,191.47	-	300.00
RESTRICTED ENDING BALANCE									
13) Current Year (line 4 minus line 10)	-	-	-	-	-	89,204.92	-	500.00	48.98



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

LOCAL PROGRAM NAME	COUNSELOR	DNTN-MUSD COUNS	Energy Grant	Mad Cnty Chamber	NAT'L UNIV	PD AFTER SCHOOL	SBC Foundation	Sp Ed Local (Charters)	Sp Ed Local (Charters)
RESOURCE CODE	RS 9176	RS 9176	RS 9201	RS 9500	RS 9550	RS 9623	RS9697	RS 9731	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 Ending Balance	340.00	588.98	4,493.83	301.14		3,357.85	1,337.21	-	-
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 (sum lines 2a & 2b)	260.00	360.00	-	-	1,788.58	-	-	15,518.02	77,443.97
3) 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									
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	-	-	-	(11.42)	-	-	15,518.02	77,443.97
7b) Non-current Accounts Receivable	-	-	-	-	-	-	-		
7c) Current Accounts Receivable (7a-7b)	200.00	-	-	-	(11.42)	-	-	15,518.02	77,443.97
8) 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 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									
13) Current Year (line 4 minus line 10)	300.00	348.98	4,493.83	301.14	-	3,357.85	1,337.21	-	-

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

LOCAL PROGRAM NAME	Sp Ed Local (Charters) <b>RS 9731</b>	Sp Ed Local <b>RS 9731</b>	Fund 01
RESOURCE CODE	<b>8677</b>	<b>8677</b>	SUBTOTAL
REVENUE OBJECT	<b>Site 017-S ETAA</b>	<b>Total 9731</b>	<b>FN 01</b>
LOCAL DESCRIPTION (if any)			
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	-
3) Required Matching Funds/Other		-	385,260.06
4) Total Available Award (sum lines 1c, 2c, & 3)	141,054.39	-	-
		234,016.38	480,419.21
REVENUES			
5) Cash Received in Current Year		-	151,255.10
6) Amounts Included in line 5 for Prior Year Adjustments		-	-
7a) Accounts Receivable		-	-
(line 2c minus lines 5 & 6)	141,054.39	234,016.38	234,004.96
7b) Non-current Accounts Receivable			-
7c) Current Accounts Receivable (7a-7b)	141,054.39	234,016.38	-
8) Contributed Matching Funds		-	234,004.96
9) Total Available (sum of lines 5, 7c, & 8)	141,054.39	-	-
		234,016.38	385,260.06
EXPENDITURES			
10) Donor Authorized Expenditures	141,054.39	234,016.38	380,875.28
11) Non Donor-Authorized Expenditures		-	-
12) Total Expenditures (line 10 plus line 11)	141,054.39	-	-
		234,016.38	380,875.28
RESTRICTED ENDING BALANCE			
13) Current Year (line 4 minus line 10)	-	-	99,543.93

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

LOCAL PROGRAM NAME	Jail Contract Local Resources	GED Co. Educ Fees	SCALISE MURAL	SCALISE MURAL	CAPS & GOWNS
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			
4) 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	-	-	-	-
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 (Entire  
LOCAL AWARDS, REVENUES, AND EXP  
SCHEDULE FOR CATEGORICALS SUBJ

LOCAL PROGRAM NAME	ADMIN	MDRA ROTARY-CBE	HISPANIC CHAMBER	SMALL FRY	XMAS BASKETS	TOTAL	National University 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						-		(64,378.00)
c. Adj Curr Yr Award (sum lines 2a & 2b)	-	-	-	-	-	-	107,302.67	-
3) Required Matching Funds/Other						-		188,878.57
4) Total Available Award (sum lines 1c, 2c, & 3)	355.77	398.50	200.00	-	654.88	11,952.84	107,302.67	44,541.39
								-
								300,354.80
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)	-	-	-	-	-	-	107,302.67	188,878.57
7b) Non-current Accounts Receivable	-	-	-		-	-	-	-
7c) Current Accounts Receivable (7a-7b)	-	-	-	-	-	-	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								
10) Donor Authorized Expenditures	-	-	-		82.60	9,658.29	107,302.67	298,060.25
11) Non Donor-Authorized Expenditures						-		-
12) Total Expenditures (line 10 plus line 11)	-	-	-	-	82.60	9,658.29	107,302.67	298,060.25
RESTRICTED ENDING BALANCE								
13) Current Year (line 4 minus line 10)	355.77	398.50	200.00	-	572.28	2,294.55	-	2,294.55

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

LOCAL PROGRAM NAME	TOTAL		Scholarship Lorraine Thompson RS 9170	Scholarship SCIENCE & HEALTH RS 9172	Scholarship CADENAZZI ROBERTS RS 9173	Scholarship BERRY ROBOTICS RS 9177	Scholarship Madera Lions Club RS 9178		
RESOURCE CODE	RS 9170								
REVENUE OBJECT		SUBTOTAL						SUBTOTAL	GRAND
LOCAL DESCRIPTION (if any)	Donation	FN 12	Donation	Donation	Donation	Donation	Donation	FN 73	TOTAL
AWARD									
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 Prior Year Adjustments	-	-	-	-	-	-	-	-	-
7a) Accounts Receivable									
(line 2c minus lines 5 & 6)	-	-	-	-	-	-	-	-	422,883.53
7b) Non-current Accounts Receivable	-	-	-	-	-	-	-	-	-
7c) Current Accounts Receivable									
(7a-7b)	-	-	-	-	-	-	-	-	422,883.53
8) 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									
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									
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

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	69,508,713.47	301	336,228.56	303	69,172,484.91	305	1,123,424.62		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. (6300)	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
<b>TOTAL</b>					<b>144,165,990.91</b>	<b>365</b>			<b>TOTAL</b>	<b>130,929,378.76</b>	<b>369</b>

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.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)			Object	EDP No.
1. Teacher Salaries as Per EC 41011		1100	55,356,661.59	375
2. Salaries of Instructional Aides Per EC 41011		2100	2,385,007.30	380
3. STRS		3101 & 3102	4,415,242.10	382
4. PERS		3201 & 3202	321,510.65	383
5. OASDI - Regular, Medicare and Alternative		3301 & 3302	1,051,620.96	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)		3401 & 3402	13,110,635.95	385
7. Unemployment Insurance		3501 & 3502	28,650.69	390
8. Workers' Compensation Insurance		3601 & 3602	1,043,480.19	392
9. OPEB, Active Employees (EC 41372)		3751 & 3752	0.00	
10. Other Benefits (EC 22310)		3901 & 3902	961,879.34	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)			78,674,888.77	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2			401,180.63	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)			97,758.64	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*				396
14. TOTAL SALARIES AND BENEFITS			78,175,749.50	397
15. 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%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')				

PART III: DEFICIENCY AMOUNT		
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.		
1. Minimum percentage required (60% elementary, 55% unified, 50% high)		55.00%
2. Percentage spent by this district (Part II, Line 15)		59.71%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)		0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)		130,929,378.76
5. Deficiency Amount (Part III, Line 3 times Line 4)		0.00



Unaudited Actuals  
2013-14 Unaudited Actuals  
Schedule of Long-Term Liabilities

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
<b>Governmental Activities:</b>							
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 OPEB 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
<b>Business-Type Activities:</b>							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			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 Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
<b>A. PRIOR YEAR DATA</b> (2012-13 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2012-13 Actual			2013-14 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Prelud/Line D11, PY column)	109,432,754.98		109,432,754.98			112,723,404.22
2. PRIOR YEAR GANN ADA (Prelud/Line B3, PY column)	19,285.24		19,285.24			18,897.82
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2012-13			Adjustments to 2013-14		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines 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 limit are entered in Line A3 above)						
<b>B. CURRENT YEAR GANN ADA</b> (2013-14 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	2013-14 P2 Report			2014-15 P2 Estimate		
1. Total K-12 ADA (Form A, Line A6)	18,897.82		18,897.82	18,897.82		18,897.82
2. Total Charter 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
<b>C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED TAXES AND SUBVENTIONS (Funds 01, 09, and 62)</b>	2013-14 Actual			2014-15 Budget		
1. Homeowners' Exemption (Object 8021)	287,226.74		287,226.74	280,216.00		280,216.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8028)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	17,106,888.93		17,106,888.93	20,801,043.00		20,801,043.00
5. Unsecured Roll Taxes (Object 8042)	834,213.72		834,213.72	742,778.00		742,778.00
6. Prior Years' Taxes (Object 8043)	167,202.33		167,202.33	0.00		0.00
7. Supplemental Taxes (Object 8044)	242,245.05		242,245.05	36,696.00		36,696.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	0.00		0.00	(3,570,443.00)		(3,570,443.00)
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8052)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (Obj. 8047 & 8625)	1,236,511.82		1,236,511.82	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		0.00
14. Penalties and Int. from Delinquent Non-Revenue Limit Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools In Lieu of Property Taxes (Object 8095)	(968,562.11)		(968,562.11)	(968,561.00)		(968,561.00)
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	18,905,726.48	0.00	18,905,726.48	17,381,200.00	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 taxes) (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 Data/ Totals
<b>EXCLUDED APPROPRIATIONS</b>						
19. Medicare (Enter federally mandated amounts only from obj's. 3301 & 3302; do not include negotiated amounts)			0.00			0.00
<b>OTHER EXCLUSIONS</b>						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			0.00			0.00
<b>STATE AID RECEIVED (Funds 61, 09, and 62)</b>						
24. LCFF - CY (objects 8011 and 8012)	111,125,058.52		111,125,058.52	133,522,723.00		133,522,723.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	(50,124.91)		(50,124.91)	0.00		0.00
26. Class Size Reduction, Grades K-3 (Object 8434)	0.00		0.00			
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
<b>DATA FOR INTEREST CALCULATION</b>						
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 8860 and 8862)	170,392.22		170,392.22	140,000.00		140,000.00
<b>APPROPRIATIONS LIMIT CALCULATIONS</b>						
<b>D. PRELIMINARY APPROPRIATIONS LIMIT</b>						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			109,432,754.98			112,723,494.22
2. Inflation Adjustment			1.0512			0.9977
3. Program Population Adjustment (Lines B3 divided by (A2 plus A7)) (Round to four decimal places)			0.9799			1.0000
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			112,723,494.22			112,464,230.18
<b>APPROPRIATIONS SUBJECT TO THE LIMIT</b>						
5. Local Revenues Excluding Interest (Line C16)			18,905,726.48			17,381,200.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C27 or less than zero)			2,267,738.40			2,267,738.40
b. Maximum State Aid in Local Limit (Lesser of Line C27 or Lines D4 minus D5 plus C23; but not less than zero)			93,817,767.74			95,083,030.18
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			93,817,767.74			95,083,030.18
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C29 divided by (Lines C28 minus C29) times (Lines D5 plus D6c))			120,846.04			85,736.57
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			19,026,572.52			17,469,936.57
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C27 or less than zero)			93,696,921.70			94,994,293.61
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			19,026,572.52			
b. State Subventions (Line D6)			93,696,921.70			
c. Less: Excluded Appropriations (Line C23)			0.00			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			112,723,494.22			

\* Please provide below an explanation for each entry in the adjustments column

(559) 675-4500 ext. 208  
Contact Phone Number

**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
- a. 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. \_\_\_\_\_
- b. 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.

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

1. 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)**

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. \_\_\_\_\_  
Retain supporting documentation.

**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. 0.00

**Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)**

**A. Indirect Costs**

1. 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, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (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) (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
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	7,396,326.63
9. Carry-Forward Adjustment (Part IV, Line F)	(48,825.39)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	7,347,501.24

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	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. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	18,769.74
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part 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, 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 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) (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
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. 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

**C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment**

(For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B18)	4.90%
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**D. Preliminary Proposed Indirect Cost Rate**

(For final approved fixed-with-carry-forward rate for use in 2015-16 see <a href="http://www.cde.ca.gov/fg/ac/ic">www.cde.ca.gov/fg/ac/ic</a> ) (Line A10 divided by Line B18)	4.87%
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**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.

A. Indirect costs incurred in the current year (Part III, Line A8)	7,396,326.63
B. Carry-forward 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-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.11%) times Part III, Line B18); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.11%) times Part III, Line B18) or (the highest rate used to recover costs from any program (5.11%) times Part III, Line B18); zero if positive	(48,825.39)
D. Preliminary carry-forward adjustment (Line C1 or C2)	(48,825.39)
E. Optional allocation of negative carry-forward adjustment over more than one year	

Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.

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 request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	(48,825.39)



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%

Unaudited Actuals  
2013-14 Unaudited Actuals  
LOTTERY REPORT  
Revenues, Expenditures and  
Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
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
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		4,175,635.46	0.00	1,353,395.61	5,529,031.07
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	996,455.80			996,455.80
2. Classified Salaries	2000-2999	326,480.93			326,480.93
3. Employee Benefits	3000-3999	414,529.58			414,529.58
4. Books and Supplies	4000-4999	956,862.19		1,020,883.37	1,977,745.56
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	200,416.19			200,416.19
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			139,005.57	139,005.57
6. Capital Outlay	6000-6999	7,508.79			7,508.79
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		2,902,253.48	0.00	1,159,888.94	4,062,142.42
<b>C. ENDING BALANCE</b>					
(Must equal Line A6 minus Line B12)	979Z	1,273,381.98	0.00	193,506.67	1,466,888.65
<b>D. COMMENTS:</b>					
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.

Section I - Expenditures	Funds 01, 09, and 62			2013-14 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	155,376,541.61
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	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
6. All Other Financing Uses	All	9100 9200	7699 7651	3,775.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	765,143.74
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				7,376,795.91
D. Plus additional MOE expenditures:			1000-7143, 7300-7439 minus 8000-8699	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All		604,810.72
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
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

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)		0.00
C. Adjusted total ADA (Lines A plus B)		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
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs falling prior year MOE calculation (From Section V)	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
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	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%

**SECTION IV - Detail of Charter School Adjustments (used in Section I, Line F and Section II, Line B)**

Charter School Name/Reason for Adjustment	Expenditure Adjustment	ADA Adjustment
Total charter school adjustments	0.00	0.00

**SECTION V - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)**

Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total 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

	----- Teacher Full-Time Equivalents -----				----- Classroom 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)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 05, and 62, Goals 0000 and 9000 (will be allocated 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
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals Description							
0001 Pre-Kindergarten	1.00	1.00	1.00	1.00			
1110 Regular Education, K-12	661.23	661.23	661.23	661.23	1,510.54		5,111.00
3100 Alternative Schools							
3200 Continuation Schools	14.40	14.40	14.40	14.40	29.06	29.06	191.00
3300 Independent Study Centers	8.00	8.00	8.00	8.00			
3400 Opportunity Schools							
3550 Community Day Schools							
3700 Specialized Secondary Programs							
3800 Vocational Education							
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Vocational Education							
4760 Bilingual							
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)	74.30	74.30	74.30	74.30			142.00
6000 ROC/P							
Other Goals Description							
7110 Nonagency - Educational	4.84	4.84	4.84	4.84			
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
Other Funds Description							
-- Adult Education (Fund 11)					21.50		
-- Child Development (Fund 12)	14.60	14.60	14.60	14.60	18.00		
-- Cafeteria (Funds 13 & 61)							
C. Total Allocation 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

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 + Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
<b>Instructional Goals</b>							
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		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		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		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		0.00
4760	Bilingual	0.00	0.00	0.00	0.00		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
<b>Other Goals</b>							
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
<b>Other Costs</b>							
----	Food Services					1,109.50	1,109.50
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					91,464.33	91,464.33
----	Other Outgo					8,140,217.85	8,140,217.85
<b>Other Funds</b>							
----	Adult Education, Child Development, 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 (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(658,281.52)		(658,281.52)
----	<b>Total General Fund and Charter Schools Funds Expenditures</b>	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)

Goal	Type of Program	Instruction (Functions 1000- 1999)	Instructional Supervision and Administration (Functions 2100- 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420- 2499)	School Administration (Function 2700)	Pupil Support Services (Functions 3110- 3160 and 3900)	Pupil Transportation (Function 3600)	Auxiliary Services (Functions 4000- 4999)	Community Services (Functions 5000- 5999)	General Administration (Functions 7000- 7999, except 7210)*	Fleet Maintenance and Operations (Functions 8100- 8400)	Facilities Repair and Leases (Function 8700)	Total
<b>Instructional Goals</b>													
0001	Pre-Kindergarten	151,011.77	11,492.56	0.00	0.00	0.00	0.00	0.00			0.00	0.00	162,491.89
1110	Regular Education, K-12	77,083,079.69	3,057,014.63	2,472,144.63	10,593,701.62	2,442,197.34	0.00	2,135,457.87			1,313,209.35	0.00	99,097,895.12
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	1,512,745.49	0.00	0.00	283,251.01	178,876.14	0.00	0.00			106,081.79	0.00	2,082,954.42
3300	Independent Study Centers	148,204.39	0.00	341.44	268,866.80	115,090.81	0.00	0.00			15,690.80	0.00	1,148,196.24
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3500	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Vocational Education	2,261,821.88	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	2,261,821.88
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4700	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4850	Migrant Education	107,329.09	0.00	0.00	8,720.59	0.00	0.00	0.00			0.00	0.00	116,249.68
5000-5999	Special Education	10,017,107.39	935,087.74	0.00	33,820.01	480,516.82	697,679.90	0.00			70.00	0.00	12,224,381.87
6000	BOCIP	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
<b>Other Goals</b>													
7110	Nonagency - Educational	696,100.44	0.00	0.00	44,339.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	740,439.74
7150	Nonagency - Other	4,666.34	0.00	149.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,815.47
8100	Community Services		0.00	0.00	0.00	0.00	0.00		18,769.74	0.00	56,181.37	0.00	74,951.11
8300	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
<b>Total Direct Charged Costs</b>		<b>92,624,696.74</b>	<b>4,003,162.13</b>	<b>2,472,327.19</b>	<b>11,252,499.34</b>	<b>2,217,895.41</b>	<b>697,679.90</b>	<b>2,135,457.87</b>	<b>18,769.74</b>	<b>0.00</b>	<b>1,483,221.30</b>	<b>0.00</b>	<b>117,816,307.52</b>

\* Functions 7100-7199 for goals 8100 and 8300

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

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
<b>Instructional Goals</b>					
0001	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
<b>Other Goals</b>					
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
<b>Other Funds</b>					
--	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
<b>Total Allocated Support Costs</b>		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)

<b>A. Central Administration Costs in General Fund and Charter Schools Funds</b>	
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
<b>B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds</b>	
1 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
<b>C. Direct Charged Costs in Other Funds</b>	
1 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
<b>D. Total Direct Charged and Allocated Costs (B3 + C5)</b>	153,291,600.56
<b>E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)</b>	5.36%

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

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
<b>Total Other Costs</b>	<b>1,109.50</b>	<b>0.00</b>	<b>91,464.33</b>	<b>8,140,217.85</b>	<b>8,232,791.68</b>

Description	2013-14 Actual	2014-15 Budget	% Diff.
SELPA Name: <u>Madera/Mariposa (AB)</u>			
Date allocation plan approved by SELPA governance: _____			
<b>I. TOTAL SELPA REVENUES</b>			
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%
E. Program Specialist/Regionalized Services for NSS Apportionment			0.00%
F. Low Incidence Materials, Services, and Career Technical Education Apportionment			0.00%
G. Out of Home Care Apportionment			0.00%
H. Extraordinary Cost Pool for NPS/LCI and NSS Mental Health Services Apportionment			0.00%
I. 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			0.00%
M. Federal IDEA - Section 619 Preschool			0.00%
N. Other Federal Discretionary Grants			0.00%
O. Other Adjustments			0.00%
P. Total SELPA Revenues (Sum lines J through O)	0.00	0.00	0.00%



Description	2013-14 Actual	2014-15 Budget	% Diff.
<b>II. ALLOCATION TO SELPA MEMBERS</b>			
Madera County Office of Education (AB00)			0.00%
Mariposa County Office of Education (AB01)			0.00%
Mariposa County Unified (AB02)			0.00%
Bass Lake Joint Union Elementary (AB08)			0.00%
Madera Unified (AB13)			0.00%
Alview-Dairyland Union Elementary (AB14)			0.00%
Chowchilla Elementary (AB15)			0.00%
Chowchilla Union High (AB16)			0.00%
Raymond-Knowles Union Elementary (AB17)			0.00%
Golden Valley Unified (AB18)			0.00%
Chawanakee Unified (AB19)			0.00%
Yosemite Unified (AB20)			0.00%
Total Allocations (Sum all lines in Section II) (Amount must equal Line I.P)	0.00	0.00	0.00%
Preparer Name: _____ Title: _____ Phone: _____			

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

Unaudited Actuals  
2013-14 Unaudited Actuals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

20 65243 0000000  
Form SIAA

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(96,630.42)	0.00	(658,281.52)				
Other Sources/Uses Detail					36,450.22	5,347,290.37		
Fund Reconciliation							135,957.12	12,646.48
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	5,370.76	0.00	10,219.56	0.00				
Other Sources/Uses Detail					600,000.00	9,575.69		
Fund Reconciliation							0.00	4,479.82
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	5,532.89	0.00	79,889.37	0.00				
Other Sources/Uses Detail					9,689.06	0.00		
Fund Reconciliation							114.24	126,640.30
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	85,726.77	0.00	568,172.59	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							5,545.24	4,837.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					667,218.00	0.00		
Fund Reconciliation							6,987.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail					0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail					0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	106,889.22		
Fund Reconciliation							0.00	5,040.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	1,297,266.22		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					106,889.22	0.00		
Fund Reconciliation							5,040.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					4,079,959.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail					0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					1,260,816.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

Unaudited Actuals  
2013-14 Unaudited Actuals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

20 65243 0000000  
Form SIAA

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail					0.00			
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							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	153,643.60

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5059)	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 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									1,205
<b>TOTAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>										
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 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	21,150.00	0.00	0.00	0.00	70.00	0.00	12,203,161.87	0.00	12,224,361.87
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	503,075.00								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	12,203,161.87	0.00	12,727,456.87
<b>FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, &amp; 3405)</b>										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	247,398.21		247,398.21
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	480,665.25		480,665.25
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	455,424.54		455,424.54
4000-4999	Books and Supplies	0.00	0.00	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	0.00		0.00
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	0.00	0.00	1,183,488.00	0.00	1,183,488.00
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
	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	0.00	0.00	0.00	0.00	0.00	0.00	1,183,488.00	0.00	1,183,488.00
8980	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									1,183,488.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (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 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, & 6000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	5,526,332.21		5,526,332.21
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	2,062,395.70		2,062,395.70
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	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		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	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	503,075.00								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	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)									0.00
	TOTAL COSTS									11,543,968.87
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 6000-9999)										
1000-1999	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	0.00	407,253.62		407,253.62
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	290,426.28		290,426.28
4000-4999	Books and Supplies	0.00	0.00	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	883.06		883.06
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	0.00	0.00	698,562.96	0.00	698,562.96
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	698,562.96	0.00	698,562.96
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									3,177,993.64
	TOTAL COSTS									7,876,556.60

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



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)		
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)		
5. 2012-13 Expenditures, Adjusted for 2013-14 MOE Calculation (Sum lines 1 through 4)	10,883,858.25	7,351,138.23
<b>C. Unduplicated Pupil Count</b>		
1. 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	

SELPA: Madera/Mariposa (AB)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2013-14 Expenditures by LEA (LE-CY) and the 2012-13 Expenditures by LEA (LE-PY) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

After reviewing all sections of this form, please select which of the following methods your LEA chooses to use to meet the 2013-14 MOE requirement.

☒ 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 one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to local only MOE standard, combined state and local MOE standard, or both.

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
2. A decrease in the enrollment of children with disabilities.
3. 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:
  - a. Has left the jurisdiction of the agency;
  - 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
  - c. No longer needs the program of special education.
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
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

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 (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)

SELPA: Madera/Mariposa (AB)

**SECTION 3**

	Column A	Column B	Column C
	Actual Expenditures FY 2013-14 (LE-CY Worksheet)	Actual Expenditures FY 2012-13 (LE-PY Worksheet)	Difference (A - B)
<b>A. COMBINED STATE AND LOCAL EXPENDITURES METHOD</b>			
1. Total special education expenditures	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		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.

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  
Contact Name

(559) 675-4500, ext 206  
Telephone Number

Director of Fiscal Services  
Title

teribradshaw@maderausd.org  
E-mail Address

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (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 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	<b>UNDUPLICATED PUPIL COUNT</b>									1,205
<b>TOTAL BUDGET (Funds 01, 99, &amp; 62; resources 0000-9999)</b>										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	5,241,423.00		5,241,423.00
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	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		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	500.00	0.00	13,860,308.00	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
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL COSTS</b>	0.00	0.00	0.00	0.00	500.00	0.00	13,860,308.00	0.00	13,860,809.00
<b>STATE AND LOCAL BUDGET (Funds 01, 99, &amp; 62; resources 0000-2999, 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, &amp; 6000-9999)</b>										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	5,948,623.00		5,948,623.00
2000-2999	Classified Salaries	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
4000-4999	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		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	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
	<b>TOTAL, BEFORE OBJECT 8980</b>	0.00	0.00	0.00	0.00	500.00	0.00	12,676,821.00	0.00	12,677,321.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385, all goals; resources 3000-3175 & 3410-5810, goals 5000-5999)									0.00
	<b>TOTAL COSTS</b>									12,677,321.00



Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5060)	Regionalized Program Specialist (Goal 5062)	Special Education, Infants (Goal 5716)	Special Education, Preschool Students (Goal 5726)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5730)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5779)	Adjustments*	Total
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	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	0.00	452,494.00		452,494.00
3000-3999	Employee Benefits	0.00	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	0.00	100,086.00		100,086.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
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	0.00	0.00	884,764.00	0.00	884,764.00
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
	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	884,764.00	0.00	884,764.00
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500-6540, & 7240, all goals; resources 2500-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)									8,597,486.00
	TOTAL COSTS									9,482,250.00

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5050)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5720)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	<b>UNDUPLICATED PUPIL COUNT</b>									1,205
<b>TOTAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>										
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	(164,275.54)		(143,055.54)
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	21,150.00	0.00	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		0.00
PCRA	Program Cost Report Allocations (non-add)	503,075.00								503,075.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL COSTS</b>	21,150.00	0.00	0.00	0.00	70.00	0.00	12,203,161.87	0.00	12,224,381.87
<b>FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, &amp; 3405)</b>										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	247,398.21		247,398.21
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	480,665.25		480,665.25
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	455,424.54		455,424.54
4000-4999	Books and Supplies	0.00	0.00	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	0.00		0.00
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	0.00	0.00	1,183,488.00	0.00	1,183,488.00
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
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL BEFORE OBJECT 8980</b>	0.00	0.00	0.00	0.00	0.00	0.00	1,183,488.00	0.00	1,183,488.00
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	<b>TOTAL COSTS</b>									1,183,488.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (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 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, & 6000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	5,526,332.21		5,526,332.21
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	2,082,395.70		2,082,395.70
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	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		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	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								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	11,040,893.87
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
	TOTAL COSTS									11,040,893.87
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	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	0.00	407,253.62		407,253.62
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	290,426.28		290,426.28
4000-4999	Books and Supplies	0.00	0.00	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	883.06		883.06
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	0.00	0.00	698,562.96	0.00	698,562.96
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	698,562.96	0.00	698,562.96
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									7,177,893.64
	TOTAL COSTS									7,876,556.60

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

SELPA: Madera/Mariposa (AB)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2014-15 Budget by LEA (LB-B) and the 2013-14 Expenditures by LEA (LE-B) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

After reviewing all sections of this form, please select which of the following methods your LEA chooses to use to meet the 2014-15 MOE requirement.

☒ 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 one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to local only MOE standard, combined state and local MOE standard, or both.

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
2. A decrease in the enrollment of children with disabilities.
3. 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:
  - a. Has left the jurisdiction of the agency;
  - 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
  - c. No longer needs the program of special education.
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
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

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].

	<u>State and Local</u>	<u>Local Only</u>
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)	<u>0.00</u>	
Maximum available for MOE reduction (50% of increase in funding)	<u>0.00</u> (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)	<u>0.00</u> (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)

SELPA: Madera/Mariposa (AB)

**SECTION 3**

	Column A	Column B	Column C
	Budgeted Amounts FY 2014-15 (LB-B Worksheet)	Actual Expenditures FY 2013-14 (LE-B Worksheet)	Difference (A - B)
<b>A. COMBINED STATE AND LOCAL EXPENDITURES METHOD</b>			
1. Total special education expenditures	13,860,809.00		
2. Less: Expenditures paid from federal sources	1,183,488.00		
3. Expenditures paid from state and local sources	12,677,321.00	11,040,893.87	
Less: Exempt reduction(s) from SECTION 1		0.00	
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.



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:			
a. Expenditures paid from local sources	9,482,250.00	7,876,556.60	
Less: Exempt reduction(s) from SECTION 1		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  
Contact Name

(559) 675-4500, ext. 208  
Telephone Number

Director of Fiscal Services  
Title

teribradshaw@maderausd.org  
E-mail Address

			Fund 01	Fund 11	Fund 12	Fund 13	Fund 14	Fund 21	Fund 25
Resource Function Object			General Fund	Adult Education Fund	Child Development Fund	Cafeteria Special Revenue Fund	Deferred Maintenance Fund	Building Fund	Capital Facilities Fund
Assets			Funds 21-27, except where indicated						
Cash		9110-9140	34,175,460.42	650,661.86	13,750.02	3,350,368.49	128,770.74	13,612,259.53	5,070,471.28
Investments		9150	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Receivables		9200-9240	27,227,026.33	325,072.97	221,389.25	1,625,501.26	200.00	5,030.00	62,675.44
Due from Other Funds		9310	136,957.12	0.00	114.24	5,545.24	6,987.00	0.00	0.00
Notes		9320	997,859.36	0.00	0.00	266,535.59	0.00	0.00	0.00
Prepays		9330	14,350.59	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets		9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Land		9410							
Land Improvements		9420							
Accumulated Depreciation - Land Improvements		9425							
Buildings		9430							
Accumulated Depreciation - Buildings		9435							
Equipment		9440							
Accumulated Depreciation - Equipment		9445							
Work in Progress		9450							
Deferred Outflows of Resources		9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities									
Accounts Payable and Other Current Liabilities		9500-9590	15,898,880.22	44,650.75	35,606.34	262,285.02	125,757.57	0.00	7,041.50
Due to Other Funds		9610	12,545.48	4,479.82	126,640.30	4,837.00	0.00	5,040.00	0.00
Current Loans		9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenue		9650	587,352.31	0.00	0.00	0.00	0.00	0.00	0.00
General Obligation Bonds Payable		9661							
State School Building Loan Payable		9662							
Net OPEB Obligation		9664							
Compensated Absences Payable		9665							
COPIs Payable		9666							
Capital Leases Payable		9667							
Lease Revenue Bonds Payable		9668							
Other General Long-Term Debt		9669							
Deferred Inflows of Resources		9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fund Balance / Net Position		9792	45,851,774.91	656,564.23	73,014.67	4,986,229.58	200.17	13,612,259.53	5,125,805.22

			Fund 35	Fund 40	Fund 51	Fund 56			
			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
Resource	Function	Object							
Assets			Funds 01-57, except where indicated						
Cash		9110-9140	3,525,019.31	5,056,434.16	3,686,749.77	1,008,869.08	70,588,825		70,588,825
Investments		9150	0.00	0.00	0.00	0.00	0		0
Receivables		9200-9290	1,500.00	400.00	207,444.88	200.00	29,887,050		29,887,050
Due from Other Funds		9310	5,040.00	0.00	0.00	0.00	153,644		153,644
Stores		9320	0.00	0.00	0.00	0.00	864,396		864,396
Prepaids		9330	0.00	0.00	0.00	0.00	14,351	1,276,964	1,291,315
Other Current Assets		9340	0.00	0.00	0.00	0.00	0		0
Land		9410						13,763,332	13,763,332
Land Improvements		9420						12,519,306	12,519,306
Accumulated Depreciation - Land Improvements		9425						(2,942,124)	(2,942,124)
Buildings		9430						216,811,501	216,811,501
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						8,492,619	8,492,619
Deferred Outflows of Resources		9490	0.00	0.00	0.00	0.00	0	0	0
Liabilities									
Accounts Payable and Other Current Liabilities		9500-9599							
Due to Other Funds		9520	11,080.38	55,686.10	0.00	0.00	15,462,040		15,462,040
Current Loans		9510	0.00	0.00	0.00	0.00	153,644		153,644
Unearned Revenue		9540	0.00	0.00	0.00	0.00	0		0
General Obligation Bonds Payable		9550	0.00	0.00	0.00	0.00	587,352		587,352
State School Building Loan Payable		9561						73,890,621	73,890,621
Net OPEB Obligation		9562						0	0
Compensated Absences Payable		9564						3,517,368	3,517,368
COPs Payable		9565						875,218	875,218
Capital Leases Payable		9566						16,235,000	16,235,000
Lease Revenue Bonds Payable		9567						5,731,223	5,731,223
Other General Long-Term Debt		9568						0	0
Deferred Inflows of Resources		9569	0.00	0.00	0.00	0.00	0	0	0
Fund Balance / Net Position		979Z	3,822,968.93	4,953,148.06	3,894,194.63	1,009,069.08	84,100,230	97,093,513	181,198,743

				Fund 01	Fund 11	Fund 12	Fund 13	Fund 14	Fund 21	Fund 25
	Resource	Function	Object	General Fund	Adult Education Fund	Child Development Fund	Cafeteria Special Revenue Fund	Deferred Maintenance Fund	Building Fund	Capital Facilities Fund
General Revenues										
Taxes and Subventions:										
Taxes Levied for General Purposes	0000-9999		8020-8070, 8097	19,874,388.55	0.00	0.00	0.00	0.00	0.00	0.00
Taxes Levied for Debt Service	0000-9999		8571-8572, 8610-8614	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Taxes Levied for Other Specific Purposes	0000-9999		8575-8576, 8615-8629	0.00	0.00	0.00	0.00	0.00	0.00	601,920.97
Federal and State Aid Not Restricted to Specific Purposes	0000-1999		8810-8819, 8892, 8896, 9100-9144, 9546-9560, 9512-9590	113,690,236.20	43,441.00	0.00	0.00	0.00	0.00	0.00
Interest and Investment Earnings	0000-1999		9660-9662	179,962.22	3,243.33	0.00	0.00	1,324.12	0.00	1,258.36
Interagency Revenues	0000-1999		9677, 8790-8799	406,356.36	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous	0000-1999		8081-8089, 8631-8659, 8663-8676, 8678-8710	600,119.26	65,028.86	0.00	0.00	0.00	0.00	0.00
Program Revenues										
Charges for Services	2000-9999		8081-8089, 8631-8659, 8663-8676, 8700-8710	765,143.74	162,284.67	28,385.39	733,019.16	0.00	0.00	1,853,610.99
	6200, 7710		8290, 8587, 8699							
	2000-6199, 6201-7709		9010-9019, 9130-9544, 9546-9560, 9587-9590, 9660-9662, 9699							
Operating Grants and Contributions	7711-9999		8780-8799	23,559,336.13	306,200.46	1,677,126.77	10,407,142.46	0.00	49,491.69	16,369.77
	8600-7709, 7711-9999		8525, 8543, 8660-8662							
	7710		8590, 8660-8662							
Capital Grants and Contributions	6200			0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expenditures										
Instruction		1000-1999	1000-7999	92,624,585.74	475,430.04	1,251,450.95	0.00	0.00	0.00	0.00
Instruction - Retired Services:										
		2000-2999, except 2420, 2709	1000-7999	6,036,996.80	0.00	281,641.67	0.00	0.00	0.00	0.00
Instructional Supervision and Administration		2420	1000-7999	1,199,859.67	0.00	0.00	0.00	0.00	0.00	0.00
School Site Administration		2700	1000-7999	11,268,195.44	422,438.54	0.00	0.00	0.00	0.00	0.00

	Resource	Function	Object	Fund 35 County School Facilities Fund	Fund 40 Special Reserve Fund for Capital Outlay Projects	Fund 51 Bond Interest and Redemption Fund	Fund 56 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
<b>General Revenues</b>										
<b>Taxes and Subventions:</b>										
Taxes Levied for General Purposes	0000-9999		8020-8079, 8097	0.00	0.00	0.00	0.00	19,874.289		19,874.289
Taxes Levied for Debt Service	0000-9999		8571-8572, 8610-8614	0.00	0.00	4,368,604.27	0.00	4,368,604		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		601,936
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	193,669		193,669
Interagency Revenues	0000-1999		8677, 8780-8799	0.00	0.00	0.00	0.00	400,356		400,356
Miscellaneous	0000-1999		8081-8089, 8631-8659, 8663-8676, 8678-8710	0.00	0.00	0.00	0.00	715,197		715,197
<b>Program Revenues</b>										
Charges for Services	2000-9999		8081-8089, 8631-8659, 8663-8698, 8700-8710	0.00	0.00	0.00	0.00	3,543,048		3,543,048
Operating Grants and Contributions	6200, 7710 2000-6199, 6201-7709 7711-9999		8290, 8587, 8699 8010-8019, 8100-8544, 8546-8560, 8587-8590, 8660-8662, 8699	0.00	0.00	122.32	1,599.68	36,017.987		36,017.987
Capital Grants and Contributions	6200		8545, 8660-8662 8590, 8660-8662	0.00	0.00	0.00	0.00	0		0
<b>Expenditures</b>										
Instruction		1000-1999	1000-7999	0.00	0.00	0.00	0.00	94,355,968		94,355,968
Instruction - Related Services:										
Instructional Supervision and Administration		2000-2999, except 3420, 2700	1000-7999	0.00	0.00	0.00	0.00	6,320,238		6,320,238
Instructional Library, Media and Technology		3420	1000-7999	0.00	0.00	0.00	0.00	1,190,860		1,190,860
School Site Administration		2700	1000-7999	0.00	0.00	0.00	0.00	11,690,639		11,690,639

				Fund 01	Fund 11	Fund 12	Fund 13	Fund 14	Fund 21	Fund 25
	Resource	Function	Object	General Fund	Adult Education Fund	Child Development Fund	Cafeteria Special Revenue Fund	Deferred Maintenance Fund	Building Fund	Capital Facilities Fund
Pupil Services:										
Home-To-School Transportation		3600	1000-7999	8,651,706.62	0.00	0.00	0.00	0.00	0.00	0.00
Food Services		3700	1000-7999	1,109.50	0.00	11,224.50	10,870,902.97	0.00	0.00	0.00
All Other Pupil Services		3000-3999, except 3600, 3700	1000-7999	8,365,352.31	0.00	31,518.96	0.00	0.00	0.00	0.00
General Administration:										
Centralized Data Processing		7700	1000-7999	1,836,656.60	0.00	0.00	0.00	0.00	0.00	0.00
All Other General Administration		7100-7699	1000-7999	5,720,501.87	10,219.56	79,660.37	568,172.59	0.00	0.00	149,276.37
Plant Services:		8000-8999, except 8100, 8200	1000-7999	14,792,962.27	81,364.37	28,076.39	305,896.78	338,926.47	0.00	0.00
Facility Acquisition and Construction		8500	1000-7999	91,464.33	0.00	0.00	0.00	543,172.63	0.00	626,549.08
Auxiliary Services		4000-4999	1000-7999	2,130,497.87	0.00	0.00	0.00	0.00	0.00	0.00
Community Services		5000-5999	1000-7999	18,769.74	0.00	0.00	0.00	0.00	0.00	0.00
Enterprise Activities		6000-6999	1000-7999	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Outgo:										
Transfer to Other Agencies		9200	7100-7299	1,990,127.09	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service - Principal		9100, 9101	7431-7439, except 7434 and 7438	886,603.19	0.00	33,734.75	0.00	0.00	0.00	0.00
Debt Service - Interest		9100, 9102	7434, 7438	212,422.20	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service - Issuance Costs and Discounts		9100, 9103	5400, 5450, 5600, 7699	3,775.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Outgo		2100-9100, except 9100, 9101, 9102, 9103, and 9200	1000-6999, except 5400, 5450, and 5600	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Depreciation (Unallocated)		9000	6999	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Financing Sources and Uses										
Interfund Transfers In		8910-8929		35,450.22	800,000.00	9,889.06	0.00	687,218.00	0.00	0.00
Interfund Transfers Out		9300	7600-7629	5,347,290.37	9,575.69	0.00	0.00	0.00	108,889.22	1,297,266.22
Proceeds from Long-Term Debt			8931-8931, 8971-8973	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds from Sale or Lease-Purchase of Land and Buildings			8953	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources			8961-8965, 8975	31,349.09	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses		9200	7661-7669	0.00	0.00	0.00	0.00	0.00	0.00	0.00



	Resource	Function	Object	Fund 35 County School Facilities Fund	Fund 40 Special Reserve Fund for Capital Outlay Projects	Fund 51 Bond Interest and Redemption Fund	Fund 56 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
<b>Pupil Services:</b>										
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		3000-7999, except 3600, 3700	1000-7999	0.00	0.00	0.00	0.00	6,396.871		6,396.871
<b>General Administration:</b>										
Centralized Data Processing		7700	1000-7999	0.00	0.00	0.00	0.00	1,836.659		1,836.659
All Other General Administration		7100-7699	1000-7999	0.00	0.00	0.00	0.00	6,528.062		6,528.062
Plant Services		8000-8999, except 8500	1000-7999	25,497.66	49,996.58	0.00	0.00	15,120.745		15,120.745
Facility Acquisition and Construction		8500	1000-7999	100,358.62	75,317.41	0.00	0.00	1,437.062		1,437.062
Ancillary Services		4000-4999	1000-7999	0.00	0.00	0.00	0.00	2,135.458		2,135.458
Community Services		5000-5999	1000-7999	0.00	0.00	0.00	0.00	18.770		18.770
Enterprise Activities		6000-6999	1000-7999	0.00	0.00	0.00	0.00	0		0
<b>Other Outgo:</b>										
Transfers Between Agencies		9200	7110-7299	0.00	0.00	0.00	0.00	1,890.127		1,890.127
Debt Service - Principal		9100, 9101	7431-7439, except 7434 and 7438	0.00	0.00	2,465,000.00	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, 7599	0.00	0.00	0.00	0.00	3.775		3.775
All Other Outgo		9100-9300	1000-6999, except 5400, 5450, and 5800	0.00	0.00	0.00	0.00	0		0
Depreciation (Unallocated)		0000	6900	0.00	0.00	0.00	0.00	0		0
<b>Other Financing Sources and Uses</b>										
Interfund Transfers In			8910-8929	105,889.22	4,079,909.00	0.00	1,260,616.00	6,761.022		6,761.022
Interfund Transfers Out		9900	7600-7629	0.00	0.00	0.00	0.00	6,761.022		6,761.022
Proceeds from Long-Term Debt			8931-8961, 8971-8973	0.00	0.00	0.00	0.00	0		0
Proceeds from Sale or Lease-Purchase of Land and Buildings			8963	0.00	0.00	0.00	0.00	0		0
All Other Financing Sources			8961-8965, 8979	0.00	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	0		0

	Resource	Function	Object	Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Conversion Entries	Other Worksheet Adjustments *	Statement of Activities	Statement of Net Position
					Entry Amounts	Entry Numbers		
<b>Assets</b>		Funds 01-57, except where indicated						
Cash			9110-9140	70,588,825	0	CE014		70,588,825
Investments			9150	0	0	CE014		0
Receivables			9200-9290	29,687,050	0	CE014, CE018		29,687,050
Due from Other Funds			9310	153,644	(153,644)	CE014, CE018, CE020		0
Stores			9320	864,396	0	CE014		864,396
Prepays			9330	1,291,315	0	CE003, CE013, CE014	(25,247)	1,266,068
Other Current Assets			9340	0	0	CE014		0
Land			9410	13,763,332	0	CE001, CE004, CE005, CE011, CE014		13,763,332
Land Improvements			9420	12,519,306	3,353,660	CE001, CE004, CE005, CE011, CE014		15,872,966
Accumulated Depreciation - Land Improvements			9425	(2,942,124)	(712,643)	CE005, CE012, CE014		(3,654,767)
Buildings			9430	216,811,501	5,653,646	CE001, CE004, CE005, CE011, CE014		222,465,147
Accumulated Depreciation - Buildings			9435	(96,278,857)	(4,045,294)	CE005, CE012, CE014		(100,324,151)
Equipment			9440	20,224,197	564,215	CE001, CE004, CE005, CE011, CE014		20,788,412
Accumulated Depreciation - Equipment			9445	(14,626,775)	(1,115,964)	CE005, CE012, CE014		(15,742,739)
Work in Progress			9450	8,492,619	(7,680,376)	CE001, CE004, CE005, CE011, CE014		812,243
Deferred Outflows of Resources			9490	0	0	CE003, CE013, CE014		0

	Resource	Function	Object	Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Conversion Entries		Other Worksheet Adjustments *	Statement of Activities	Statement of Net Position
					Entry Amounts	Entry Numbers			
<b>Liabilities</b>									
Accounts Payable and Other Current Liabilities			9500-9599, 9620	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					0
Unearned Revenue			9650	587,352	0	CE014			587,352
General Obligation Bonds Payable			9661	73,890,621	(2,465,000)	CE002, CE003, CE006, CE013			71,425,621
State School Building Loan Payable			9662	0	0	CE002, CE003, CE013			0
Net OPEB Obligation			9664	3,517,368	612,151	CE014, CE021			4,129,519
Compensated Absences Payable			9665	\$75,218	(449,249)	CE009, CE014			425,969
COPIs Payable			9666	16,235,000	(455,000)	CE002, CE003, CE013, CE014			15,780,000
Capital Leases Payable			9667	5,731,223	(566,603)	CE002, CE003, CE013, CE014			5,164,620
Lease Revenue Bonds Payable			9668	0	0	CE002, CE003, CE013, CE014			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
<b>Fund Balance / Net Position</b>			<b>979Z</b>	<b>181,198,743</b>	<b>443,547</b>		<b>(25,247)</b>		<b>181,617,043</b>

	Resource	Function	Object	Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Conversion Entries	Other Worksheet Adjustments *	Statement of Activities	Statement of Net Position
					Entry Amounts	Entry Numbers		
<b>General Revenues</b>								
<b>Taxes and Subventions:</b>								
Taxes Levied for General Purposes	0000-9999		8020-8075, 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, 8567-8590	113,733,677	0	CE006, CE007, CE010, CE022	113,733,677	
Interest and Investment Earnings	0000-1999		8660-8662	193,869	0	CE006, CE007, CE016	193,869	
Interagency Revenue	0000-1999		8677, 8780-8799	400,356	0	CE010, CE016, CE017, CE022	400,356	
Miscellaneous	0000-1999		8081-8089, 8631-8659, 8663-8676, 8678-8710	715,157	0	CE004, CE005, CE006, CE007, CE010, CE016, CE022	715,157	
<b>Program Revenues</b>								
Charges for Services	2000-9999		8081-8089, 8631-8659, 8663-8676, 8700-8710	3,543,048	0	CE006, CE010, CE016, CE022	3,543,048	
	6200, 7710		8290, 8567, 8699					
	2000-6199, 6201-7709, 7711-9999		8010-8019, 8100-8544, 8546-8560, 8567-8590, 8660-8662, 8699, 8780-8799	36,017,987	0	CE004, CE006, CE007, CE010, CE016, CE017, CE022	36,017,987	
Operating Grants and Contributions	0000-7709, 7711-9999		8645					
	7710		8545, 8560-8662					
Capital Grants and Contributions	6200		8590, 8660-8662	0	0	CE010, CE022	0	
<b>Expenditures</b>								
Instruction		1000-1999	1000-7999	94,355,568	3,576,564	CE001, CE009, CE010, CE012, CE015, CE021, CE022	97,932,132	
<b>Instruction-Related Services:</b>								
Instructional Supervision and Administration		2000-2999, except 2420, 2700	1000-7999	6,320,238	3,514	CE001, CE009, CE010, CE012, CE015, CE021, CE022	6,323,752	
Instructional Library, Media and Technology		2420	1000-7999	1,190,860	5,913	CE001, CE009, CE010, CE012, CE015, CE021, CE022	1,196,773	
School Site Administration		2700	1000-7999	11,690,635	44,372	CE001, CE009, CE010, CE012, CE015, CE021, CE022	11,735,007	
<b>Pupil Services:</b>								
Home-To-School Transportation		3600	1000-7999	5,651,709	606,384	CE001, CE009, CE010, CE012, CE015, CE021, CE022	6,258,093	

	Resource	Function	Object	Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Conversion Entries		Other Worksheet Adjustments *	Statement of Activities	Statement of Net Position
					Entry Amounts	Entry Numbers			
Food Services		3700	1000-7999	10,883,307	(44,363)	CE001, CE009, CE010, CE012, CE015, CE021, CE022		10,838,944	
All Other Pupil Services		3000-3999, except 3800, 3700	1000-7999	6,395,671	1,238	CE001, CE009, CE010, CE012, CE015, CE021, CE022		6,396,109	
General Administration:									
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		7100-7699	1000-7999	6,528,062	(208,512)	CE001, CE005, CE008, CE010, CE011, CE012, CE015, CE021, CE022		6,319,650	
Plant Services		8000-8999, except 8500	1000-7999	15,120,745	508,758	CE001, CE009, CE010, CE012, CE015, CE021, CE022		15,629,503	
Facility Acquisition and Construction		8500	1000-7999	1,437,062	(1,437,062)	CE001			
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	0	CE016, CE017		1,990,127	
Debt Service - Principal		9100, 9101	7431-7439, except 7434, 7438	3,540,338	(3,540,338)	CE002, CE015			
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, 7999	3,775	0	CE003, CE013, CE015		3,775	
All Other Outgo		9100-9300	1000-6999, except 5400, 5450, 5800	0				0	
Depreciation (Unallocated)		6900	6900	0	0	CE012		0	

	Resource	Function	Object	Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Conversion Entries		Other Worksheet Adjustments *	Statement of Activities	Statement of Net Position
					Entry Amounts	Entry Numbers			
<b>Other Financing Sources and Uses</b>									
Interfund Transfers In			8910-8929	5,791,022	(5,791,021)	CE016, CE017, CE019		1	
Interfund Transfers Out		9300	7600-7629	5,791,022	(5,791,021)	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	2	31,391	
All Other Financing Uses		9200	7651	0				0	

\* 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.



Charges for Services: Governmental Activities			Extracted expenditures by function, default identification of program revenues by function, and user adjustments																	
Funds	Resource	Program Revenues by Resource	Function	1000	2100	2400	2700	3000	3700	2000	4000	5000	8000	7200	7700	8100	8500	8000	Total	
01-57	5010 Child Nutrition: School Programs (e.g., School Lunch)	2,781,540	Expenditures by function	-	-	-	-	-	10,456,174	-	-	-	-	546,580	-	305,807	-	-	11,268,561	
			Percentage of total	-	-	-	-	-	-	92.45849%	-	-	-	-	4.83066%	-	2.70400%	-	-	100.00001%
			Default revenue by function	-	-	-	-	-	-	677,738	-	-	-	-	35,454	-	19,827	-	-	733,519
			User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Adjusted revenue by function	-	-	-	-	-	-	677,738	-	-	-	-	35,454	-	19,827	-	-	733,519
01-57	6100 Child Development: California State Preschool Program	2,781,540	Expenditures by function	1,095,789	281,842	-	(2,590)	-	11,295	31,518	-	-	-	73,794	-	26,508	-	33,735	1,551,684	
			Percentage of total	70.61832%	18.15097%	-	(0.16579%)	-	0.72763%	2.02126%	-	-	-	-	4.75580%	-	1.70830%	-	2.17412%	100.00001%
			Default revenue by function	20,472	5,262	-	(48)	-	211	588	-	-	-	-	1,378	-	495	-	638	28,940
			User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(1)	(1)
			Adjusted revenue by function	20,472	5,262	-	(48)	-	211	588	-	-	-	-	1,378	-	495	-	637	28,939
01-57	9010 Other Restricted Local	2,781,540	Expenditures by function	1,450,922	-	7,342	220,129	31,499	-	44	703	-	-	180,327	79,704	77,630	758,437	5,905,948	7,629,991	
			Percentage of total	18.64526%	-	0.09249%	2.81148%	0.40239%	-	0.00054%	0.00890%	-	-	-	2.41767%	1.01793%	0.98380%	9.88018%	63.83296%	100.00000%
			Default revenue by function	510,532	-	2,572	78,188	11,188	-	18	250	-	-	-	67,345	28,308	27,363	208,378	1,776,001	2,781,540
			User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(208,378)	289,375	(1)
			Adjusted revenue by function	510,532	-	2,572	78,188	11,188	-	18	250	-	-	-	67,345	28,308	27,363	-	2,065,376	2,781,539
Total Charges for Services (from fund consolidation worksheet)			3,543,047																	
Subtotal of Charges for Services by function:				530,304	5,262	2,572	78,143	11,188	677,948	606	260	-	-	104,078	28,308	47,685	-	2,048,906	3,543,047	
User identification of conversion entries, adjustments, and rounding differences, by function:																		1	1	
Adjusted Charges for Services by function (agrees to conversion worksheet):				530,304	5,262	2,572	78,143	11,188	677,948	606	260	-	-	104,078	28,308	47,685	-	2,048,906	3,543,048	

Operating Grants and Contributions: Governmental Activities		Estimated expenditures by function, default identification of program revenues by function, and user adjustments																
Funds	Resource	Function	1000	2100	2420	2700	3000	3700	3000	4000	6000	0000	7200	7700	8100	8500	0000	Total
01-07	3010 NCLB: Title I, Part A, Basic Grants Low-Income	Expenditures by function	3,066,348	1,851,565	\$5,444	\$2,872	-	-	\$35,111	-	-	-	217,497	-	-	-	-	6,808,325
		Percentage of total	57.84324%	38.24736%	0.60250%	0.76672%	-	-	7.74521%	-	-	-	4.86637%	-	-	-	-	100.00000%
		Default revenue by function	3,066,348	1,851,565	\$5,444	\$2,872	-	-	\$35,111	-	-	-	217,497	-	-	-	-	6,808,325
		User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Adjusted revenue by function	3,066,348	1,851,565	\$5,444	\$2,872	-	-	\$35,111	-	-	-	217,497	-	-	-	-	6,808,325
01-07	3060 NCLB: Title I, Part C, Migrant Ed (Regular and Special)	Expenditures by function	103,745	-	-	7,705	-	-	-	-	-	-	5,823	-	2,513	-	-	119,786
		Percentage of total	88.80962%	-	-	6.40309%	-	-	-	-	-	-	4.86117%	-	2.0701%	-	-	100.00000%
		Default revenue by function	103,745	-	-	7,705	-	-	-	-	-	-	5,823	-	2,513	-	-	119,786
		User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Adjusted revenue by function	103,745	-	-	7,705	-	-	-	-	-	-	5,823	-	2,513	-	-	119,786
01-07	3061 NCLB: Title I, Migrant Ed Summer Program	Expenditures by function	3,784	-	-	1,518	-	-	-	-	-	-	245	-	-	-	-	5,545
		Percentage of total	75.90468%	-	-	33.13875%	-	-	-	-	-	-	4.88629%	-	-	-	-	100.00000%
		Default revenue by function	3,784	-	-	1,518	-	-	-	-	-	-	245	-	-	-	-	5,545
		User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Adjusted revenue by function	3,784	-	-	1,518	-	-	-	-	-	-	245	-	-	-	-	5,545
01-07	3210 Special Ed: IDEA Basic Local Assistance Entitlement	Expenditures by function	642,018	538,541	-	-	-	-	-	-	-	-	-	-	-	-	-	1,180,559
		Percentage of total	54.11728%	45.88271%	-	-	-	-	-	-	-	-	-	-	-	-	-	100.00000%
		Default revenue by function	642,018	538,541	-	-	-	-	-	-	-	-	-	-	-	-	-	1,180,559
		User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Adjusted revenue by function	642,018	538,541	-	-	-	-	-	-	-	-	-	-	-	-	-	1,180,559
01-07	3211 Special Ed: IDEA Local Assistance, Part B, Sec 612.2(b)(1)	Expenditures by function	2,030	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,030
		Percentage of total	100.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	100.00000%
		Default revenue by function	2,030	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,030
		User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Adjusted revenue by function	2,030	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,030
01-07	3550 Carl D. Perkins Career and Technical Education	Expenditures by function	192,025	-	-	-	-	-	-	-	-	-	8,673	-	-	-	-	200,698
		Percentage of total	95.65517%	-	-	-	-	-	-	-	-	-	4.34483%	-	-	-	-	100.00000%
		Default revenue by function	192,025	-	-	-	-	-	-	-	-	-	8,673	-	-	-	-	200,698
		User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Adjusted revenue by function	192,025	-	-	-	-	-	-	-	-	-	8,673	-	-	-	-	200,698
01-07	3555 Carl D. Perkins Career and Technical Education: Adult	Expenditures by function	13,090	-	-	-	-	-	-	-	-	-	415	-	-	-	-	13,514
		Percentage of total	96.92911%	-	-	-	-	-	-	-	-	-	3.07089%	-	-	-	-	100.00000%
		Default revenue by function	13,090	-	-	-	-	-	-	-	-	-	415	-	-	-	-	13,514
		User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Adjusted revenue by function	13,090	-	-	-	-	-	-	-	-	-	415	-	-	-	-	13,514
01-07	3725 Safe and Supportive Schools Programmatic Initiatives	Expenditures by function	84,191	104,487	-	3,433	-	-	\$23	-	-	-	14,554	-	2,250	-	-	206,358
		Percentage of total	28.12385%	34.94131%	-	1.14876%	-	-	0.77471%	-	-	-	4.86174%	-	0.75181%	-	-	100.00000%
		Default revenue by function	84,191	104,487	-	3,433	-	-	\$23	-	-	-	14,554	-	2,250	-	-	206,358
		User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Adjusted revenue by function	84,191	104,487	-	3,433	-	-	\$23	-	-	-	14,554	-	2,250	-	-	206,358
01-07	3805 Adult Education: Adult Basic Education & ESL	Expenditures by function	83,210	-	-	8,545	-	-	-	-	-	-	-	-	-	-	-	91,755
		Percentage of total	90.81719%	-	-	9.28294%	-	-	-	-	-	-	-	-	-	-	-	100.00000%
		Default revenue by function	83,210	-	-	8,545	-	-	-	-	-	-	-	-	-	-	-	91,755
		User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Adjusted revenue by function	83,210	-	-	8,545	-	-	-	-	-	-	-	-	-	-	-	91,755
01-07	3913 Adult Education: Adult Secondary Education	Expenditures by function	61,062	-	-	\$43	-	-	-	-	-	-	-	-	-	-	-	61,808
		Percentage of total	99.11699%	-	-	0.89142%	-	-	-	-	-	-	-	-	-	-	-	100.00000%
		Default revenue by function	61,062	-	-	\$43	-	-	-	-	-	-	-	-	-	-	-	61,808
		User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Adjusted revenue by function	61,062	-	-	\$43	-	-	-	-	-	-	-	-	-	-	-	61,808
01-07	3925 Adult Education: English Literacy & Civics Education	Expenditures by function	15,704	-	-	28,725	-	-	-	-	-	-	-	-	-	-	-	44,429
		Percentage of total	34.99033%	-	-	65.43177%	-	-	-	-	-	-	-	-	-	-	-	100.00000%
		Default revenue by function	15,704	-	-	28,725	-	-	-	-	-	-	-	-	-	-	-	44,429
		User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Adjusted revenue by function	15,704	-	-	28,725	-	-	-	-	-	-	-	-	-	-	-	44,429
01-07	3940 Adult Education: Institutionalized Adults	Expenditures by function	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10,000
		Percentage of total	100.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	100.00000%
		Default revenue by function	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10,000
		User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

[illegible]

		User adjustments																
01-57 6900 Special Education	3,771,728	User adjustments																
		Adjusted revenue by function	732,050	-	-	-	-	-	-	-	-	-	-	-	-	732,050		
		Expenditures by function	6,411,677	398,547	-	53,520	-	-	441,954	-	-	-	-	-	72	-	645,941	10,940,718
		Percentage of total	65.00350%	3.62153%	-	0.48679%	-	-	4.00000%	-	-	-	-	-	0.00064%	-	5.00616%	100.00000%
		Default revenue by function	3,241,834	136,594	-	16,435	-	-	152,339	-	-	-	-	-	24	-	332,500	3,771,728
		User adjustments																
		Adjusted revenue by function	3,241,834	136,594	-	16,435	-	-	152,339	-	-	-	-	24	-	332,501	3,771,728	
01-57 7310 Agricultural Career Technical Education Incentive 24,881		Expenditures by function	24,881	-	-	-	-	-	-	-	-	-	-	-	-	-	24,881	
		Percentage of total	100.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	100.00000%	
		Default revenue by function	24,881	-	-	-	-	-	-	-	-	-	-	-	-	-	24,881	
		User adjustments																
		Adjusted revenue by function	24,881	-	-	-	-	-	-	-	-	-	-	-	-	-	24,881	
01-57 7490 Quality Education Investment Act	662,400	Expenditures by function	625,690	-	-	-	-	1,560	-	-	-	32,049	-	-	-	-	659,214	
		Percentage of total	94.91091%	-	-	-	-	0.22754%	-	-	-	4.80155%	-	-	-	-	100.00000%	
		Default revenue by function	625,690	-	-	-	-	1,560	-	-	-	32,293	-	-	-	-	657,403	
		User adjustments																
		Adjusted revenue by function	625,690	-	-	-	-	1,560	-	-	-	32,293	-	-	-	-	662,400	
01-57 7495 Common Core State Standards Implementation 6,885,211		Expenditures by function	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
		Percentage of total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
		Default revenue by function	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
		User adjustments																
		Adjusted revenue by function	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,885,211	3,885,211
04-57 9010 Other Restricted Local	1,001,321	Expenditures by function	1,489,822	-	7,342	220,139	31,489	-	44	703	-	106,327	70,704	77,036	759,427	5,005,945	7,829,966	
		Percentage of total	18.64509%	-	0.09249%	2.81148%	0.40229%	-	0.00066%	0.00896%	-	1.31767%	0.87700%	0.96390%	9.68810%	63.93294%	100.00000%	
		Default revenue by function	186,699	-	029	26,152	4,028	-	8	90	-	24,212	10,103	9,852	96,990	645,174	1,001,322	
		User adjustments																
		Adjusted revenue by function	186,699	-	029	26,152	4,028	-	8	90	-	24,212	10,103	9,852	(95,990)	66,889	(1)	1,001,321
Total Operating Grants & Contributions (from fund consolidation worksheet)	36,017,887																	
Subtotal of Operating Grants and Contributions by function:			14,578,548	4,578,688	186,126	150,382	4,028	8,645,048	813,719	90	-	1,073,625	10,103	328,190	-	5,167,168	36,017,887	
User identification of conversion entries, adjustments, and rounding differences, by function:																		
Adjusted Operating Grants and Contributions by function (same as conversion worksheet):			14,578,548	4,578,688	186,126	150,382	4,028	8,645,048	813,719	90	-	1,073,625	10,103	328,190	-	5,167,168	36,017,887	

Unaudited Actuals  
2013-14 Unaudited Actuals  
Conversion from Governmental Funds to Governmental Activities  
Identification of Program Revenues by Function

Charges for Services: Governmental Activities			Revenues															
			Summary of revenues by function															
Resource	Program Revenues by Resource		1000	2100	2400	2700	3600	3700	3800	4000	5000	6000	7000	7700	8100	8500	9000	Total
5310	Child Nutrition: School Programs (e.g., School Breakfast, Milk, Pr	530,004	-	-	-	-	-	677,730	-	-	-	-	25,454	-	10,827	-	-	733,910
6106	Child Development: California State Preschool Program	518,532	20,472	5,262	-	(48)	-	211	589	-	-	-	1,370	-	405	-	629	38,889
9010	Other Restricted Local	2,781,039	518,532	-	2,572	78,188	11,188	-	18	292	-	-	67,245	28,309	27,263	-	2,047,378	2,781,039
Total Charges for Services (from fund consolidation worksheet)		3,843,647																
Subtotal of Charges for Services by function:			539,004	5,262	2,572	78,140	11,188	677,949	605	292	-	-	104,078	28,309	47,685	-	2,048,005	3,543,947
User identification of conversion entries, adjustments, and rounding differences, by function:																	1	1
Adjusted Charges for Services by function (agrees to conversion worksheet)			539,004	5,262	2,572	78,140	11,188	677,949	605	292	-	-	104,078	28,309	47,685	-	2,048,006	3,543,948

Unaudited Actuals  
2013-14 Unaudited Actuals  
Conversion from Governmental Funds to Governmental Activities  
Identification of Program Revenues by Function

20 85243 000000  
Report CM/RT

Operating Grants and Contributions: Governmental Activities		Summary of revenues by function															
Revenue	Program Revenues by Revenue	Function 1900	2100	2400	2700	3000	3700	3900	4000	5000	6000	7200	7700	8100	8500	8900	Total
3010	NCLE: Title I, Part A, Basic Grants Low-Income (600,000)	3,990,348	1,061,585	55,444	82,972	-	-	638,111	-	-	-	317,467	-	-	-	-	6,068,925
3060	NCLE: Title I, Part C, Migrant Ed (Regular and Summer Programs) (500,000)	103,745	-	-	7,706	-	-	-	-	-	-	5,603	-	2,513	-	-	119,766
3061	NCLE: Title I, Migrant Ed Summer Program (5,045)	3,764	-	-	1,016	-	-	-	-	-	-	245	-	-	-	-	5,045
3070	Special Ed: IDEA Basic Local Assistance Entitlement (Part B, Sec 911 (formerly P 642,918)) (400,000)	338,541	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,181,450
3071	Special Ed: IDEA Local Assistance, Part B, Sec 6103 (Private School ISPs) (2,000)	2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,000
3080	Carl D. Perkins Career and Technical Education (600,000)	182,920	-	-	-	-	-	-	-	-	-	6,073	-	-	-	-	201,893
3085	Carl D. Perkins Career and Technical Education (600,000)	13,090	-	-	-	-	-	-	-	-	-	418	-	-	-	-	13,514
3085	Safe and Supportive Schools Programmatic Incentive (200,000)	84,101	194,437	-	3,433	-	-	623	-	-	-	14,884	-	2,250	-	-	299,358
3605	Adult Education: Adult Basic Education & ESL (69,755)	82,210	-	-	6,545	-	-	-	-	-	-	-	-	-	-	-	89,755
3613	Adult Education: Adult Secondary Education (61,605)	61,602	-	-	543	-	-	-	-	-	-	-	-	-	-	-	61,605
3628	Adult Education: English Literacy & Civics Education (69,755)	15,704	-	-	29,735	-	-	-	-	-	-	-	-	-	-	-	45,439
3640	Adult Education: Institutionalized Adults (10,000)	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10,000
4035	NCLE: Title I, Part A, Teacher Quality (418,130)	905	283,265	111,758	1,050	-	-	-	-	-	-	22,084	-	-	-	-	419,130
4134	NCLE: Title IV, Part B, 21st Century Community Learning Centers Program (200,000)	1,739,888	-	-	-	-	-	18,599	-	-	-	30,338	-	17,829	-	-	1,807,651
4203	NCLE: Title III, Limited English Proficient (LEP) (200,000)	2,514	667,818	-	-	-	-	-	-	-	-	14,011	-	-	-	-	714,343
5070	Child Nutrition: School Programs (e.g., School Breakfast, Milk, Fr) (200,000)	-	-	-	-	-	9,218,236	-	-	-	-	482,274	-	288,711	-	(1)	9,671,220
5070	Child Nutrition: Fresh Fruit and Vegetable Program (6,602)	-	-	-	-	-	414,729	-	-	-	-	21,183	-	-	-	-	435,922
5630	NCLE: Title X McKinney-Vento Homeless Assistance (200,000)	175	-	-	-	-	-	-	-	-	-	8	-	-	-	-	184
5640	Medi-Cal Billing Option (73,807)	-	-	-	-	-	-	73,807	-	-	-	-	-	-	-	-	73,807
6010	After School Education and Safety (ASES) (1,780,312)	1,753,080	-	-	-	-	-	-	-	-	-	27,252	-	-	-	-	1,780,312
6075	Adults in Correctional Facilities (7,297)	3,597	-	-	3,345	-	-	-	-	-	-	385	-	-	-	-	7,297
6156	Child Development: California State Preschool (200,000)	1,075,206	278,359	-	(2,526)	-	11,883	20,629	-	-	-	72,410	-	28,011	-	33,152	1,522,989
6138	Child Development: Center-Based Reserve Account (20,440)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(2,840)	(2,840)
6230	California Clean Energy Jobs Act (282,039)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	282,039	282,039
6300	Lottery: Instructional Materials (732,050)	732,050	-	-	-	-	-	-	-	-	-	-	-	-	-	-	732,050
6500	Special Education (3,771,728)	3,241,834	138,894	-	18,426	-	-	162,238	-	-	-	-	-	24	-	222,851	3,771,728
7010	Agricultural Career Technical Education Incentive (4,681)	24,691	-	-	-	-	-	-	-	-	-	-	-	-	-	-	24,691
7400	Quality Education Investment Act (682,400)	628,990	-	-	-	-	-	1,597	-	-	-	30,203	-	-	-	-	662,400
7405	Common Core State Standards Implementation (3,885,211)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,885,211	3,885,211
9010	Other Restricted Local (1,001,321)	188,900	-	926	28,152	4,820	-	8	66	-	-	24,212	10,193	6,852	-	737,183	1,001,321
Total Operating Grants & Contributions (from fund consolidation worksheet)		36,017,687															
Subtotal of Operating Grants and Contributions by function:		14,578,548	4,078,669	188,126	192,382	4,820	9,945,049	813,719	66	-	-	1,073,825	10,193	328,190	-	5,167,189	36,017,687
User identification of conversion entries, adjustments, and rounding differences, by function:																	-
Adjusted Operating Grants and Contributions by function (agrees to conversion worksheet):		14,578,548	4,078,669	188,126	192,382	4,820	9,945,049	813,719	66	-	-	1,073,825	10,193	328,190	-	5,167,189	36,017,687



## 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 Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
[see extract]	1000	21,587	-	21,587			-	21,587	Instruction
[see extract]	2100	0	-	-			-	-	Instructional Supervision and Administration
[see extract]	2420	0	-	-			-	-	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	-	-			-	-	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	-	179,328			-	179,328	Plant Services
[see extract]	8500	1,437,062	-	1,437,062			-	1,437,062	Facilities Acquisition and Construction
0410			34,740	-		34,740	-	-	Land
0420			232,870	-	3,120,790		3,353,660	-	Land Improvements
0430			1,168,655	-	4,484,991		5,653,646	-	Buildings
0440			473,541	-	96,073		569,614	-	Equipment
0450						7,667,114	-	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	

## 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 Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
7432	9100	0	-	-			-	-	Debt Service, State School Building Repayment
7433	9100	2,465,000	-	2,465,000			-	2,465,000	Debt Service, Bond Redemptions
7435	9100	0	-	-			-	-	Debt Service, Repayment of State School Building Aid Funds - Proceeds From Bonds
7436	9100	0	-	-			-	-	Debt Service, Payments to Original District for Acquisition of Property
7439	9100	1,075,338	-	1,075,338			-	1,075,338	Debt Service, Other Debt Service - Principal
9661			2,465,000	-			2,465,000	-	General Obligation Bonds Payable
9662			-	-			-	-	State School Building Loan Payable
9666					455,000		455,000	-	COPS Payable
9667					586,603		586,603	-	Capital Leases Payable
9668							-	-	Lease Revenue Bonds Payable
9669			1,075,338	-		1,041,603	33,735	-	Other General Long-Term Debt
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 deferred gain or loss on debt refunding.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
5400	9100	0	-	-			-	-	Debt Service, Insurance
5450	9100	0	-	-			-	-	Debt Service, Other Insurance
7699	9100	3,775	-	3,775	3,775		-	-	Debt Service, Other Financing Uses
8931		0	-	-			-	-	Emergency Apportionments
8951		0	-	-			-	-	Proceeds from Sale of Bonds
8961		0	-	-			-	-	County School Building Aid
8971		0	-	-			-	-	Proceeds from Certificates of Participation
8972		0	-	-			-	-	Proceeds from Capital Leases
8973		0	-	-			-	-	Proceeds from Lease Revenue Bonds
8979		31,389	31,389	-		31,389	-	-	All Other Financing Sources
9330			-	-			-	-	Prepaid Expense
9490			-	-			-	-	Deferred Outflows of Resources
9661			-	-			-	-	General Obligation Bonds Payable
9662			-	-			-	-	State School Building Loan Payable
9666			-	-			-	-	COPS Payable
9667			-	-			-	-	Capital Leases Payable
9668			-	-			-	-	Lease Revenue Bonds Payable
9669			-	27,614	27,614		-	-	Other General Long-Term Debt
9690			-	-			-	-	Deferred Inflows of Resources
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		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
8699	(0000-1999)						-	-	Local Revenues (General Revenues)
8699	(2000-9999)						-	-	Local Revenues (Program Revenues)
9410							-	-	Land
9420							-	-	Land Improvements
9430							-	-	Buildings
9440							-	-	Equipment
9450							-	-	Work In Progress
TOTALS					0	0	0	0	

## Entry CE005 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		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
5800	7200						-	-	General Administration, Other Operating Expenditures
8631	(0000-1999)	24,151					-	-	Sale of Equipment and Supplies (General Revenues)
8631	(2000-9999)	0					-	-	Sale of Equipment and Supplies (Program Revenues)
8953		0					-	-	Proceeds from Sale/Lease Purchase of Land and Buildings
9410							-	-	Land
9420							-	-	Land Improvements
9425							-	-	Accumulated Depreciation - Land Improvements
9430							-	-	Buildings
9435							-	-	Accumulated Depreciation - Buildings
9440						5,399	-	5,399	Equipment
9445							5,399	-	Accumulated Depreciation - Equipment
9450							-	-	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		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
8550	(0000-1999)						-	-	Mandated Cost Reimbursements (General Revenues)
8550	(2000-9999)						-	-	Mandated Cost Reimbursements (Program Revenues)
8590	(0000-1999)						-	-	All Other State Revenue (General Revenues)
8590	(2000-9999)						-	-	All Other State Revenue (Program Revenues)
8660	(0000-1999)						-	-	Interest (General Revenues)
8669	(0000-1999)						-	-	Local Revenues (General Revenues)
8669	(2000-9999)						-	-	Local Revenues (Program Revenues)
8953							-	-	Proceeds from Sale/Lease Purchase of Land and Buildings
9690							-	-	Deferred Inflows of Resources
TOTALS						0	0	0	0

## 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		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
8550	(0000-1999)						-	-	Mandated Cost Reimbursements (General Revenues)
8550	(2000-9999)						-	-	Mandated Cost Reimbursements (Program Revenues)
8590	(0000-1999)						-	-	All Other State Revenue (General Revenues)
8590	(2000-9999)						-	-	All Other State Revenue (Program Revenues)
8660	(0000-1999)						-	-	Interest (General Revenues)
8699	(0000-1999)						-	-	Local Revenues (General Revenues)
8699	(2000-9999)						-	-	Local Revenues (Program Revenues)
8953							-	-	Proceeds from Sale/Lease Purchase of Land and Buildings
9090							-	-	Deferred Inflows of Resources
979Z					-	-	-	-	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 Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
7434	9100						-	-	Debt Service, Bond Interest and Other Service Charges
7438	9100						-	-	Debt Service, Debt Service - Interest
9500							-	-	Accounts Payable
9661							-	-	General Obligation Bonds Payable
TOTALS					0	0	0	0	

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		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
n/a	1000						-	-	Instruction
n/a	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
n/a	3700					37,811	-	37,811	Food Services
n/a	3900					25,247	-	25,247	All Other Pupil Services
n/a	4000						-	-	Auxiliary Services
n/a	5000						-	-	Community Services
n/a	6000						-	-	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	-	Compensated Absences 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 (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
n/a	1000						-	-	Instruction
n/a	2100						-	-	Instructional Supervision and Administration
n/a	2420						-	-	Instructional Library, Media and Technology
n/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						-	-	Community Services
n/a	6000						-	-	Enterprise Activities
n/a	7200						-	-	All Other General Administration
n/a	7700						-	-	Centralized Data Processing
n/a	8100						-	-	Plant Services
7434	9100						-	-	Debt Service, Bond Interest and Other Charges
7438	9100						-	-	Debt Service, Debt Service - Interest
8XXX	(ranges per Fund Consolidation)						-	-	General Revenues: Federal and State Aid Not Restricted to Specific Purposes
8XXX	(ranges per Fund Consolidation)						-	-	General Revenues: Interagency Revenue
8XXX	(ranges per Fund Consolidation)						-	-	General Revenues: Miscellaneous
8XXX	(ranges per Fund Consolidation)						-	-	Program Revenues: Charges for Services
8XXX	(ranges per Fund Consolidation)						-	-	Program Revenues: Operating Grants and Contributions
8XXX	(ranges per Fund Consolidation)						-	-	Program Revenues: Capital Grants and Contributions
9609							-	-	Other General Long-Term Debt
979Z							-	-	Fund Balance/Net Position
TOTALS					0	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		13,262	-	All Other General Administration
9410							-	-	Land
9420							-	-	Land Improvements
9430							-	-	Buildings
9440							-	-	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	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
6900	1000				4,097,944		4,097,944	-	Instruction
6900	2100						-	-	Instructional Supervision and Administration
6900	2420						-	-	Instructional Library, Media and Technology
6900	2700				98,557		98,557	-	School Site Administration
6900	3600				667,310		667,310	-	Home-to-School Transportation
6900	3700				42,778		42,778	-	Food Services
6900	3900						-	-	All Other Pupil Services
6900	4000						-	-	Ancillary Services
6900	5000						-	-	Community Services
6900	6000						-	-	Enterprise Activities
6900	7200						-	-	All Other General Administration
6900	7700				132,281		132,281	-	Centralized Data Processing
6900	8100				840,430		840,430	-	Plant Services
6900	0000						-	-	Depreciation (Unallocated)
9425						712,643	-	712,643	Accumulated Depreciation - Land Improvements
9435						4,045,294	-	4,045,294	Accumulated Depreciation - Buildings
9445						1,121,363	-	1,121,363	Accumulated Depreciation - Equipment
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		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
5400	9100						-	-	Debt Service, Insurance
7434	9100						-	-	Debt Service, Bond Interest and Other Service Charges
7438	9100						-	-	Debt Service, Debt Service - Interest
9330							-	-	Prepaid Expense
9490							-	-	Deferred Outflows of Resources
9661							-	-	General Obligation Bonds Payable
9662							-	-	State School Building Loan Payable
9666							-	-	COPS Payable
9667							-	-	Capital Leases Payable
9668							-	-	Lease Revenue Bonds Payable
9669							-	-	Other General Long-Term Debt
9690							-	-	Deferred Inflows of Resources
TOTALS					0	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		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
9110		0	-	-			-	-	Cash in County Treasury
9111		0	-	-			-	-	Fair Value Adjustment to Cash in County Treasury
9120		0	-	-			-	-	Cash in Banks
9130		0	-	-			-	-	Revolving Cash Account
9135		0	-	-			-	-	Cash with a Fiscal Agent/Trustee
9140		0	-	-			-	-	Cash Collections Awaiting Deposit
9150		0	-	-			-	-	Investments
9200		0	-	-			-	-	Accounts Receivable
9310		0	-	-			-	-	Due from Other Funds
9320		0	-	-			-	-	Stores
9330		0	-	-			-	-	Prepaid Expenditures (Expenses)
9340		0	-	-			-	-	Other Current Assets
9410		0	-	-			-	-	Land
9420		0	-	-			-	-	Land Improvements
9425		0	-	-			-	-	Accumulated Depreciation-Land Improvements
9430		0	-	-			-	-	Buildings
9435		0	-	-			-	-	Accumulated Depreciation-Buildings
9440		0	-	-			-	-	Equipment
9445		0	-	-			-	-	Accumulated Depreciation-Equipment
9450		0	-	-			-	-	Work in Progress
9490		0	-	-			-	-	Deferred Outflows of Resources
9500		0	-	-			-	-	Accounts Payable
9610		0	-	-			-	-	Due to Other Funds
9650		0	-	-			-	-	Unearned Revenue
9664		0	-	-			-	-	Net OPEB Obligation
9665		0	-	-			-	-	Compensated Absences Payable
9666		0	-	-			-	-	COP's Payable
9667		0	-	-			-	-	Capital Leases Payable
9668		0	-	-			-	-	Lease Revenue Bonds Payable
9669		0	-	-			-	-	Other General Long-Term Debt
9690		0	-	-			-	-	Deferred Inflows of Resources
9792			-	-			-	-	Fund Balance/Net Position
TOTALS			0	0			0	0	

## 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		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
n/a	1000						-	-	Instruction
n/a	2100						-	-	Instructional Supervision and Administration
n/a	2420						-	-	Instructional Library, Media and Technology
n/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						-	-	Community Services
n/a	6000						-	-	Enterprise Activities
n/a	7200						-	-	All Other General Administration
n/a	7700						-	-	Centralized Data Processing
n/a	8100						-	-	Plant Services
n/a	9101						-	-	Debt Service - Principal
n/a	9102						-	-	Debt Service - Interest
n/a	9103						-	-	Debt Service - Issuance Costs and Discounts
9792					-	-	-	-	Fund Balance/Net Position
TOTALS					0	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		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
n/a	6000						-	-	Enterprise Activities
n/a	9200						-	-	Transfers Between Agencies
7619	9300	0	-	-			-	-	Interfund Transfers, Other Authorized Transfers Out
8631	(0000-1999)						-	-	Sale of Equipment and Supplies (General Revenues)
8631	(2000-9999)						-	-	Sale of Equipment and Supplies (Program Revenues)
8639	(0000-1999)						-	-	All Other Sales (General Revenues)
8639	(2000-9999)						-	-	All Other Sales (Program Revenues)
8660	(0000-1999)						-	-	Interest (General Revenues)
8660	(2000-9999)						-	-	Interest (Program Revenues)
8662	(0000-1999)						-	-	Net Increase (Decrease) in the Fair Value of Investments (General Revenues)
8662	(2000-9999)						-	-	Net Increase (Decrease) in the Fair Value of Investments (Program Revenues)
8689	(0000-1999)						-	-	Fees and Contracts (General Revenues)
8689	(2000-9999)						-	-	Fees and Contracts (Program Revenues)
8699	(0000-1999)						-	-	Other Local Revenue (General Revenues)
8699	(2000-9999)						-	-	Other Local Revenue (Program Revenues)
8799	(0000-1999)						-	-	Other Transfers In from All Others (General Revenues)
8799	(2000-9999)						-	-	Other Transfers In from All Others (Program Revenues)
8919		0	-	-			-	-	Interfund Transfers, Other Authorized Transfers In
8985							-	-	Transfers From Funds of Lapsed/Reorganized Districts
9792							-	-	Fund Balance/Net Position
TOTALS					0	0	0	0	

## 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 Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
Governmental Funds (Funds 01-60)									
7299	9200		-	-			-	-	Transfers Between Agencies, All Other Transfers to All Others
7619	9300	2,574,173	-	-			-	-	Interfund Transfers, Other Authorized Interfund Transfers Out
8799	(0000-1999)		-	-			-	-	Other Transfers In from All Others (General Revenues)
8799	(2000-9999)		-	-			-	-	Other Transfers In from All Others (Program Revenues)
8919		2,574,173	-	-			-	-	Interfund Transfers, Other Authorized Interfund Transfers In
Proprietary Funds:									
Enterprise Funds (Funds 61-65)									
7299	9200						-	-	Transfers Between Agencies, All Other Transfers to All Others
7619	9300	0					-	-	Interfund Transfers, Other Authorized Interfund Transfers Out
8799	(0000-1999)						-	-	Other Transfers In from All Others (General Revenues)
8799	(2000-9999)						-	-	Other Transfers In from All Others (Program Revenues)
8919		0					-	-	Interfund Transfers, Other Authorized Interfund Transfers In
Proprietary Funds:									
Internal Service Funds (Funds 66-79)									
7299	9200						-	-	Transfers Between Agencies, All Other Transfers to All Others
7619	9300	0					-	-	Interfund Transfers, Other Authorized Interfund Transfers Out
8799	(0000-1999)						-	-	Other Transfers In from All Others (General Revenues)
8799	(2000-9999)						-	-	Other Transfers In from All Others (Program Revenues)
8919		0					-	-	Interfund Transfers, Other Authorized Interfund Transfers In
Fiduciary Funds (Funds 71-95)									
7299	9200		-	-			-	-	Transfers Between Agencies, All Other Transfers to All Others
7619	9300	0	-	-			-	-	Interfund Transfers, Other Authorized Interfund Transfers Out
8799			-	-			-	-	Other Transfers In from All Others
8919		0	-	-			-	-	Interfund Transfers, Other Authorized Interfund Transfers In
TOTALS			0	0	0	0	0	0	

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	
Governmental Funds (Funds 01-60)									
9200			-	-			-	-	Accounts Receivable
9310		153,644	-	-			-	-	Due from Other Funds
9500			-	-			-	-	Accounts Payable
9610		153,644	-	-			-	-	Due to Other Funds
Proprietary Funds:									
Enterprise Funds (Funds 61-65)									
9200							-	-	Accounts Receivable
9310		0					-	-	Due from Other Funds
9500							-	-	Accounts Payable
9610		0					-	-	Due to Other Funds
Proprietary Funds:									
Internal Service Funds (Funds 66-70)									
9200							-	-	Accounts Receivable
9310		0					-	-	Due from Other Funds
9500							-	-	Accounts Payable
9610		0					-	-	Due to Other Funds
Fiduciary Funds (Funds 71-95)									
9200			-	-			-	-	Accounts Receivable
9310		0	-	-			-	-	Due from Other Funds
9500			-	-			-	-	Accounts Payable
9610		0	-	-			-	-	Due to Other Funds
TOTALS									
			0	0	0	0	0	0	



## 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 Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
Governmental Funds (Funds 01-60)									
7611	9300	0	-	-			-	-	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	-	-			-	-	Interfund Transfers, From Bond Interest and Redemption Fund to the General Fund
7615	9300	0	-	-			-	-	Interfund Transfers, From General, Special Reserve, and Building Funds to Deferred Maintenance Fund
7616	9300	0	-	-			-	-	Interfund Transfers, From General Fund to Cafeteria Fund
7619	9300	2,574,173	-	2,574,173			-	2,574,173	Interfund Transfers, Other Authorized Interfund Transfers Out
8911		0	-	-			-	-	Interfund Transfers, To Child Development Fund from General Fund
8912		4,079,959	4,079,959	-			4,079,959	-	Interfund Transfers, Between General Fund and Special Reserve Fund
8913		106,889	106,889	-			106,889	-	Interfund Transfers, To State School Building Fund/County School Facility Fund from All Other Funds
8914		0	-	-			-	-	Interfund Transfers, To General Fund From Bond Interest and Redemption Fund
8915		0	-	-			-	-	Interfund Transfers, To Deferred Maintenance Fund From General, Special Reserve, and Building Funds
8916		0	-	-			-	-	Interfund Transfers, To Cafeteria Fund From General Fund
8919		2,574,173	2,574,173	-			2,574,173	-	Interfund Transfers, Other Authorized Interfund Transfers In
Proprietary Funds:									
Enterprise Funds (Funds 61-65)									
7619	9300	0							Interfund Transfers, Other Authorized Interfund Transfers Out
8916		0							Interfund Transfers, To Cafeteria Fund From General Fund
8919		0							Interfund Transfers, Other Authorized Interfund Transfers In
Proprietary Funds:									
Internal Service Funds (Funds 66-70)									
7619	9300	0	-	-			-	-	Interfund Transfers, Other Authorized Interfund Transfers Out
8919		0	-	-			-	-	Interfund Transfers, Other Authorized Interfund Transfers In
Fiduciary Funds (Funds 71-95)									
7619	9300	0							Interfund Transfers, Other Authorized Interfund Transfers Out
8919		0							Interfund Transfers, Other Authorized Interfund Transfers In
TOTALS									
			6,761,021	6,761,021	0	0	6,761,021	6,761,021	

## 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.

Object	Function (Resource)	Extracted Data, net of CE018	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
Governmental Funds (Funds 01-60)									
9310		153,644	-	153,644			-	153,644	Due From Other Funds
9610		153,644	153,644	-			153,644	-	Due To Other Funds
Proprietary Funds:									
Enterprise Funds (Funds 61-65)									
9310		0							Due From Other Funds
9610		0							Due To Other Funds
Proprietary Funds:									
Internal Service Funds (Funds 66-70)									
9310		0	-	-			-	-	Due From Other Funds
9610		0	-	-			-	-	Due To Other Funds
Fiduciary Funds (Funds 71-95)									
9310		0							Due From Other Funds
9610		0							Due To Other Funds
TOTALS			153,644	153,644	0	0	153,644	153,644	

## Entry 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.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
n/a	1000				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				52,685		52,685	-	School Site Administration
n/a	3600				19,404		19,404	-	Home-to-School Transportation
n/a	3700				16,671		16,671	-	Food Services
n/a	3900				29,268		29,268	-	All Other Pupil Services
n/a	4000				6,426		6,426	-	Ancillary Services
n/a	5000				104		104	-	Community Services
n/a	6000				-		-	-	Enterprise Activities
n/a	7200				20,517		20,517	-	All Other General Administration
n/a	7700				5,201		5,201	-	Centralized Data Processing
n/a	8100				39,809		39,809	-	Plant Services
9664						612,151	-	612,151	Net OPEB Obligation
<b>TOTALS</b>					612,151	612,151	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	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
n/a	1000					887,794	-	887,794	Instruction
n/a	2100						-	-	Instructional Supervision and Administration
n/a	2420						-	-	Instructional Library, Media and Technology
n/a	2700					14,375	-	14,375	School Site Administration
n/a	3600					1,960	-	1,960	Home-to-School Transportation
n/a	3700					8,039	-	8,039	Food Services
n/a	3900					2,783	-	2,783	All Other Pupil Services
n/a	4000						-	-	Ancillary Services
n/a	5000						-	-	Community Services
n/a	6000						-	-	Enterprise Activities
n/a	7200					115,611	-	115,611	All Other General Administration
n/a	7700					2,497	-	2,497	Centralized Data Processing
n/a	8100					15,806	-	15,806	Plant Services
8XXX	(ranges per Fund Consolidation)						-	-	General Revenues: Federal and State Aid Not Restricted to Specific Purposes
8XXX	(ranges per Fund Consolidation)						-	-	General Revenues: Interagency Revenue
8XXX	(ranges per Fund Consolidation)						-	-	General Revenues: Miscellaneous
8XXX	(ranges per Fund Consolidation)						-	-	Program Revenues: Charges for Services
8XXX	(ranges per Fund Consolidation)						-	-	Program Revenues: Operating Grants and Contributions
8XXX	(ranges per Fund Consolidation)						-	-	Program Revenues: Capital Grants and Contributions
9669					1,048,867		1,048,867	-	Other General Long-Term Debt
TOTALS					1,048,867	1,048,867	1,048,867	1,048,867	

**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		14,626,775	Accumulated Depreciation - Equipment
9450	8,492,619		Work In Progress
979Z	-	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			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**

To 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	-	-	Fund Balance/Net Position
Total	0	0	

## 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, Instruction (Functions 1000-1999)						21,587.11
Total, Instructional Supervision and Administration (Functions 2000-2999 except 2420 and 2700)						0.00
Total, Instructional Library, Media, and Technology (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, School Site Administration (Function 2700)						72,617.36
Total, All Other Pupil Services (Functions 3000-3999 except 3600 and 3700)						0.00
01	0000	0	0000	3600	6400	20,326.54
01	9010	0	0000	3600	6500	30,942.03
Total, Home-to-School Transportation (Function 3600)						51,268.57
13	5310	0	0000	3700	6400	57,962.48
Total, Food Services (Function 3700)						57,962.48
Total, Ancillary Services (Functions 4000-4999)						0.00
Total, Community Services (Functions 5000-5999)						0.00
Total, Enterprise Activities (Functions 6000-6999)						0.00
01	0000	0	0000	7200	6500	9,041.76
Total, All Other General Administration (Functions 7000-7999 except 7700)						9,041.76
01	0000	0	0000	7700	6400	29,966.05
01	9010	0	0000	7700	6400	50,972.62
Total, Centralized Data Processing (Function 7700)						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
Total, Plant Services (Functions 8000-8999 except 8500)						179,327.60

By Function

Fund	Resource	Project Year	Goal	Function	Object	Value
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, Facilities Acquisition and Construction (Function 8500)						<u>1,437,062.07</u>
						<u><u>1,909,805.62</u></u>



By Object

Fund	Resource	Project Year	Goal	Function	Object	Value
Total, Certificated Personnel Salaries (Objects 1000-1999)						0.00
Total, Classified Personnel Salaries (Objects 2000-2999)						0.00
Total, Employee Benefits (Objects 3000-3999)						0.00
25	9010	0	0000	8500	4300	23,068.51
Total, Books and Supplies (Objects 4000-4999 except 4400)						23,068.51
25	9010	0	0000	8500	4400	1,699.38
35	9010	0	0000	8500	4400	2,081.89
Total, Noncapitalized Equipment (Object 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, Services and Other Operating Expenditures (Objects 5000-5999)						68,151.89
35	9010	0	0000	8500	6100	18,290.00
40	0000	0	0000	8500	6100	16,450.00
Total, Land (Object 6100)						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, Land Improvements (Object 6170)						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	0000	0	0000	8500	6200	1,131.31
Total, Buildings and Improvement of Buildings (Object 6200)						1,073,653.60
Total, Books and Media for New School Libraries (Object 6300)						0.00
01	0000	0	0000	3600	6400	20,326.54

**By Object**

<b>Fund</b>	<b>Resource</b>	<b>Project Year</b>	<b>Goal</b>	<b>Function</b>	<b>Object</b>	<b>Value</b>
01	0000	0	0000	7700	6400	29,966.05
01	0000	0	1110	2700	6400	6,335.00
01	0000	0	3200	2700	6400	1,055.00
01	0000	0	3300	2700	6400	1,055.00
01	3550	0	3800	1000	6400	13,455.73
01	9010	0	0000	7700	6400	50,972.62
01	9010	0	1110	1000	6400	8,131.38
11	0000	0	4110	2700	6400	1,055.00
13	5310	0	0000	3700	6400	57,962.48
14	0000	0	0000	8100	6400	33,048.00
25	9010	0	0000	8500	6400	797.05
Total, Equipment (Object 6400)						<u>224,159.85</u>
01	0000	0	0000	7200	6500	9,041.76
01	0000	0	0000	8100	6500	68,921.63
01	0000	0	1110	2700	6500	63,117.36
01	8150	0	0000	8100	6500	8,300.00
01	9010	0	0000	3600	6500	30,942.03
01	9010	0	0000	8100	6500	69,057.97
Total, Equipment Replacement (Object 6500)						<u>249,380.75</u>
						<u><u>1,909,805.62</u></u>

(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
<b>CE001 Capital Outlay Expenditures</b>				
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
<b>CE002 Debt Service Expenditures</b>				
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

Entry #	Object	Function	Debit	Credit
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**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
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**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

Entry #		Object	Function	Debit	Credit
CE005	<b>Disposal of Capital Assets</b> 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	<b>Earned But Unavailable Revenues</b> 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

Entry #	Object	Function	Debit	Credit
<b>CE007</b>	<b>Elimination of Revenues Relating to Prior Periods</b>			
	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
<b>CE008</b>	<b>Liability for Unmatured Interest on Long-Term Debt</b>			
	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
<b>CE009</b>	<b>Liability for Compensated Absences</b>			
	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	2100		19,276
	Instructional Library, Media and Technology	2420		5,362
	School Site Administration	2700		19,878
	Home-to-School Transportation	3600		27,101
	Food Services	3700		37,811
	All Other Pupil Services	3900		25,247
	All Other General Administration	7200		117,638
	Centralized Data Processing	7700		20,591
	Plant Services	8100		176,345
Total			449,249	449,249



Entry #	Object	Function	Debit	Credit
<b>CE010 Expenditures Relating to Prior Periods</b>				
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
<b>CE011 Adjustments to Work in Progress</b>				
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

Entry #		Object	Function	Debit	Credit
CE013	<b>Amortization</b> To recognize amortization of debt issue premiums or discounts, deferred gain or loss on debt refunding, and prepaid debt insurance costs.				
			Total	0	0

Entry #	Object	Function	Debit	Credit
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**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.

Total			0	0
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Entry #	Object	Function	Debit	Credit
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**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
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Entry #	Object	Function	Debit	Credit
<b>CE016 Incorporation of Internal Service Fund External Activities and Interfund Transfers</b> 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
<b>CE017 Reclassification of Interfund Transfers Involving Fiduciary Funds</b> 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

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

Entry #	Object	Function	Debit	Credit
<b>CE019 Elimination of Internal Transfers</b>				
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	Function	Debit	Credit
<b>CE020 Elimination of Internal Balances</b>				
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
		Total	153,644	153,644

Entry #	Object	Function	Debit	Credit
<b>CE021 Postemployment Benefits Other Than Pensions (OPEB)</b>				
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		3600	19,404	
Food Services		3700	16,671	
All Other Pupil Services		3900	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
		Total	612,151	612,151

Entry #	Object	Function	Debit	Credit
<b>CE022 Other Liabilities Not Normally Liquidated with Current Financial Resources</b>				
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
		Total	1,048,867	1,048,867

Functions	Program Revenues				Net (Expense) Revenue and Changes in Net Position		
	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				(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							
Instruction	0	0	0	0		0	0
Instruction-related services:							
Instructional supervision and administration	0	0	0	0		0	0
Instructional library, media and technology	0	0	0	0		0	0
School site administration	0	0	0	0		0	0
Pupil services:							
Home-to-school transportation	0	0	0	0		0	0
Food services	0	0	0	0		0	0
All other pupil services	0	0	0	0		0	0
General administration:							
Centralized data processing	0	0	0	0		0	0
All other general administration	0	0	0	0		0	0
Plant services	0	0	0	0		0	0
Ancillary services	0	0	0	0		0	0
Community services	0	0	0	0		0	0
Enterprise activities	0	0	0	0		0	0
Interest on long-term debt	0					0	0
Other outgo	0	0	0	0		0	0
Total expenses	170,871,961	3,543,048	36,017,987	0	(131,310,926)	0	(131,310,926)
General revenues:							
Taxes and subventions:							
Taxes levied for general purposes					19,874,289	0	19,874,289
Taxes levied for debt service					4,368,604	0	4,368,604
Taxes levied for other specific purposes					601,936	0	601,936
Federal and state aid not restricted to specific purposes					113,733,677	0	113,733,677
Interest and investment earnings					193,869	0	193,869
Interagency revenues					400,356	0	400,356
Miscellaneous					715,157	0	715,157
Special and extraordinary items					31,391	0	31,391
Internal transfers					0	0	0
Total general revenues, special and extraordinary items, and transfers					139,919,279	0	139,919,279
Change in net position					8,608,353	0	8,608,353
Net position beginning					173,008,690	0	173,008,690
Net position ending					181,617,043	0	181,617,043

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



**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)	
Net:		(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:	-	
Net:		-

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 increases to 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:

-

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:

-

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:

-

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:

-

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

8,608,354

	Governmental Activities	Business-type Activities	Total
<b>Assets</b>			
Cash	70,588,825	0	70,588,825
Investments	0	0	0
Receivables	29,687,050	0	29,687,050
Due from (to) other funds	0	0	0
Stores	864,396	0	864,396
Prepaid expenses	1,266,068	0	1,266,068
Other current assets	0	0	0
Capital assets:			
Land	13,763,332	0	13,763,332
Land Improvements	15,872,966	0	15,872,966
Buildings	222,465,147	0	222,465,147
Equipment	20,788,322	0	20,788,322
Work in progress	812,243	0	812,243
Less accumulated depreciation	(79,721,657)	0	(79,721,657)
Total assets	296,386,692	0	296,386,692
<b>Deferred Outflows of Resources</b>	0	0	0
<b>Liabilities</b>			
Accounts payable and other current liabilities	16,462,040	0	16,462,040
Current loans	0	0	0
Unearned revenue	587,352	0	587,352
Long-term liabilities:	97,720,257	0	97,720,257
Due within one year	4,265,701		4,265,701
Due in more than one year	93,454,556		93,454,556
Total liabilities	114,769,649	0	114,769,649
<b>Deferred Inflows of Resources</b>	0	0	0
<b>Net Position</b>			
Net investment in capital assets	97,511,814		97,511,814
Restricted for:			
Capital projects	27,554,182		27,554,182
Debt service	4,903,264		4,903,264
Educational programs	5,996,009		5,996,009
Other purposes (expendable)	28,858,012		28,858,012
Other purposes (nonexpendable)	0		0
Unrestricted	16,793,762		16,793,762
Total net position	181,617,043	0	181,617,043

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	
Deferred gain or loss on debt refunding	-	
Total:		(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

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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)
- O - 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.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
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.	<u>PASSED</u>
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.	<u>EXCEPTION</u>

ACCOUNT				RESOURCE	OBJECT	VALUE
FD	RS	PY	GO	FN	OB	
12	6130	0	0000	0000	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 - (O) - 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. PASSED

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

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

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

INTRAFFD-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



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 - (O) - 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 - (O) - 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 01I) 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

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

PASSED

Checks Completed.

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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)
- O - 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	FUND	RESOURCE	VALUE
FD - RS - PY - GO - FN - OB			
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

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 - (O) - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid:

EXCEPTION

ACCOUNT					RESOURCE	OBJECT	VALUE
FD	RS	PY	GO	FN	OB		

01	6286	0	0000	0000	9791	6286	9791	21,809.87
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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.

PASSED

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

## 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.)

EXCEPTION

FUND	RESOURCE	FUNCTION	VALUE
12	6105	2700	-3,835.00

Explanation: The \$3,835 negative amount in Fund 12-Resource 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 01I) 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.

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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)
- O - 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	FUND	RESOURCE	VALUE
FD - RS - PY - GO - FN - OB			
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 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 - (O) - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid:

EXCEPTION

ACCOUNT				RESOURCE	OBJECT	VALUE
FD	RS	PY	GO	FN	OB	

01	6286	0	0000	0000	9791	21,809.87
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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.

PASSED

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

## 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

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

PASSED

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

PASSED

INTRA-FD-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.)

EXCEPTION

FUND	RESOURCE	FUNCTION	VALUE
12	6105	2700	-3,835.00

Explanation: The \$3,835 negative amount in Fund 12-Resource 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 01I) 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.