



Nevada Joint Union High

School District

2013-2014

Unaudited Actuals

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	G	
10	Special Education Pass-Through Fund		
11	Adult Education Fund	G	G
12	Child Development Fund		
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	G	G
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits	G	G
21	Building Fund	G	
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund	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		
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	S	
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		
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)	S	S
SIAA	Summary of Interfund Activities - Actuals	G	

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)	
A. REVENUES									
1) LCFF Sources		8010-8099	22,854,560.98	0.00	22,854,560.98	23,503,970.00	0.00	23,503,970.00	2.8%
2) Federal Revenue		8100-8299	31,451.33	1,496,796.66	1,528,247.99	810.00	1,448,967.00	1,449,777.00	-5.1%
3) Other State Revenue		8300-8599	586,348.42	1,264,206.66	1,850,555.08	612,245.00	413,162.00	1,025,407.00	-44.6%
4) Other Local Revenue		8600-8799	747,495.45	2,021,288.73	2,768,784.18	760,427.00	2,178,597.00	2,939,024.00	6.1%
5) TOTAL REVENUES			24,219,856.18	4,782,292.05	29,002,148.23	24,877,452.00	4,040,726.00	28,918,178.00	-0.3%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	10,831,760.87	2,177,124.00	13,008,884.87	10,660,282.00	2,314,296.00	12,974,578.00	-0.3%
2) Classified Salaries		2000-2999	3,203,226.17	1,743,136.33	4,946,362.50	2,996,204.00	1,785,305.00	4,781,509.00	-3.3%
3) Employee Benefits		3000-3999	4,326,531.27	1,264,469.28	5,591,000.55	4,826,337.00	1,480,651.00	6,306,988.00	12.8%
4) Books and Supplies		4000-4999	481,552.78	451,418.43	932,971.21	628,570.00	970,463.00	1,599,033.00	71.4%
5) Services and Other Operating Expenditures		5000-5999	2,355,504.05	2,090,566.59	4,446,070.64	2,295,002.00	1,841,374.00	4,136,376.00	-7.0%
6) Capital Outlay		6000-6999	12,040.29	214,857.84	226,898.13	5,000.00	0.00	5,000.00	-97.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299	287,170.24	0.00	287,170.24	44,471.00	0.00	44,471.00	-84.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(124,137.66)	78,277.38	(45,860.28)	(133,282.00)	90,535.00	(42,747.00)	-6.8%
9) TOTAL EXPENDITURES			21,373,648.01	8,019,849.85	29,393,497.86	21,322,584.00	8,482,624.00	29,805,208.00	1.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			2,846,208.17	(3,237,557.80)	(391,349.63)	3,554,868.00	(4,441,898.00)	(887,030.00)	126.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	116,719.20	0.00	116,719.20	394,630.00	0.00	394,630.00	238.1%
b) Transfers Out		7600-7629	542,982.00	160,607.00	703,589.00	142,982.00	160,607.00	303,589.00	-56.9%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(3,804,077.14)	3,804,077.14	0.00	(3,953,751.00)	3,953,751.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(4,230,339.94)	3,643,470.14	(586,869.80)	(3,702,103.00)	3,793,144.00	91,041.00	-115.5%

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)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	4,421,322.81	438,535.37	4,859,858.18	3,037,191.04	844,447.71	3,881,638.75	-20.1%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,421,322.81	438,535.37	4,859,858.18	3,037,191.04	844,447.71	3,881,638.75	-20.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,421,322.81	438,535.37	4,859,858.18	3,037,191.04	844,447.71	3,881,638.75	-20.1%
2) Ending Balance, June 30 (E + F1e)			3,037,191.04	844,447.71	3,881,638.75	2,889,956.04	195,693.71	3,085,649.75	-20.5%
F. FUND BALANCE, RESERVES									
Components of Ending Fund Balance									
a) Nonspendable		9711	10,000.00	0.00	10,000.00	10,000.00	0.00	10,000.00	0.0%
Revolving Cash		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9713	760.00	10.00	770.00	0.00	0.00	0.00	-100.0%
Prepaid Expenditures		9719	76,856.53	0.00	76,856.53	76,972.85	0.00	76,972.85	0.2%
All Others		9740	0.00	844,437.71	844,437.71	0.00	301,417.50	301,417.50	-64.3%
b) Restricted									
c) Committed		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stabilization Arrangements		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments									
d) Assigned									
Other Assignments		9780	1,896,176.51	0.00	1,896,176.51	1,749,175.19	0.00	1,749,175.19	-7.8%
Nevada County Sp Ed Services	0000	9780	1,129.00		1,129.00				
Accrued Vacation	0000	9780	88,351.25		88,351.25				
Forest Reserve	0000	9780	9,169.25		9,169.25				
2011-12 Carryover Sweep	0000	9780	805,808.04		805,808.04				
Site Carryover	0000	9780	26,096.05		26,096.05				
Needy Students - 0020	0000	9780	183.50		183.50				
Culinary Institute - 0027	0000	9780	3,189.17		3,189.17				
SS Boosters Donation - 0029	0000	9780	1,469.05		1,469.05				
Go Green Recycling - 0039	0000	9780	2,261.57		2,261.57				
Kaiser High School - 0043	0000	9780	900.00		900.00				
Minor Mutts Dog Treats - 0060	0000	9780	467.03		467.03				
Shredability - 0061	0000	9780	23.00		23.00				
NU Copy Shop - 0062	0000	9780	32.30		32.30				
EIA - 0091	0000	9780	54,699.52		54,699.52				

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)	
Mandate Cost One Time - 0600	0000	9780	230,479.51		230,479.51				
Mandate Cost Ongoing - 0601	0000	9780	260,172.00		260,172.00				
Safety Credits - 0640	0000	9780	21,158.00		21,158.00				
Star Testing -0850	0000	9780	6,082.98		6,082.98				
Donations - 0903	0000	9780	6,666.68		6,666.68				
Verizon Tower - 0905	0000	9780	58,459.51		58,459.51				
Medi-Cal Administrative Act - 0910	0000	9780	39,422.29		39,422.29				
Facility Use Billing - 0998	0000	9780	279,956.81		279,956.81				
Nevada County Sp Ed Services	0000	9780				2,683.00		2,683.00	
Accrued Vacation	0000	9780				106,543.87		106,543.87	
Forest Reserve	0000	9780				9,169.25		9,169.25	
2011/12 Carryover Sweep	0000	9780				492,357.54		492,357.54	
Mandate Cost One Time - 0600	0000	9780				230,479.51		230,479.51	
Mandate Cost Ongoing - 0601	0000	9780				423,408.00		423,408.00	
Safety Credit - 0640	0000	9780				27,899.00		27,899.00	
Star Testing - 0850	0000	9780				7,094.17		7,094.17	
Verizon Tower - 0905	0000	9780				79,558.49		79,558.49	
Medi-Cal Administrative Act - 0910	0000	9780				1,894.75		1,894.75	
Facility Use Billing - 0998	0000	9780				368,087.61		368,087.61	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	1,053,398.00	0.00	1,053,398.00	1,053,808.00	0.00	1,053,808.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	(105,723.79)	(105,723.79)	New

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)	
G. ASSETS								
1) Cash								
a) in County Treasury		9110	2,964,563.56	654,043.98	3,618,607.54			
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00			
b) in Banks		9120	76,856.53	0.00	76,856.53			
c) in Revolving Fund		9130	10,000.00	0.00	10,000.00			
d) with Fiscal Agent		9135	0.00	0.00	0.00			
e) collections awaiting deposit		9140	100.07	0.00	100.07			
2) Investments		9150	0.00	0.00	0.00			
3) Accounts Receivable		9200	1,131,469.70	840,000.76	1,971,470.46			
4) Due from Grantor Government		9290	0.00	0.00	0.00			
5) Due from Other Funds		9310	177,191.91	0.00	177,191.91			
6) Stores		9320	0.00	0.00	0.00			
7) Prepaid Expenditures		9330	760.00	10.00	770.00			
8) Other Current Assets		9340	0.00	0.00	0.00			
9) TOTAL ASSETS			4,360,941.77	1,494,054.74	5,854,996.51			
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	1,286,895.85	588,089.17	1,874,985.02			
2) Due to Grantor Governments		9590	0.00	0.00	0.00			
3) Due to Other Funds		9610	36,144.88	0.00	36,144.88			
4) Current Loans		9640	0.00	0.00	0.00			
5) Unearned Revenue		9650	710.00	61,517.86	62,227.86			
6) TOTAL LIABILITIES			1,323,750.73	649,607.03	1,973,357.76			
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								

Description (must agree with line F2) (G9 + H2) - (I6 + J2)	Resource Codes		Object Codes		2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Unrestricted (C)	Restricted (D)	Unrestricted (E)	Restricted (F)	Total Fund col. D + E (F)				
	3,037,191.04	844,447.71	3,881,638.75								

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)	
LCFF SOURCES							
Principal Apportionment							
State Aid - Current Year	6,012,401.00	0.00	6,012,401.00	7,402,426.00	0.00	7,402,426.00	23.1%
Education Protection Account State Aid - Current Year	3,973,159.00	0.00	3,973,159.00	3,511,452.00	0.00	3,511,452.00	-11.6%
State Aid - Prior Years	(19,511.16)	0.00	(19,511.16)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions							
Homeowners' Exemptions	198,427.55	0.00	198,427.55	197,142.00	0.00	197,142.00	-0.6%
Timber Yield Tax	19,460.72	0.00	19,460.72	14,856.00	0.00	14,856.00	-23.7%
Other Subventions/In-Lieu Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes							
Secured Roll Taxes	17,930,381.61	0.00	17,930,381.61	17,909,128.00	0.00	17,909,128.00	-0.1%
Unsecured Roll Taxes	372,687.81	0.00	372,687.81	371,470.00	0.00	371,470.00	-0.3%
Prior Years' Taxes	7,754.25	0.00	7,754.25	5,653.00	0.00	5,653.00	-27.1%
Supplemental Taxes	229,049.43	0.00	229,049.43	182,942.00	0.00	182,942.00	-20.1%
Education Revenue Augmentation Fund (ERAF)	946,062.47	0.00	946,062.47	927,574.00	0.00	927,574.00	-2.0%
Community Redevelopment Funds (SB 617/699/1992)	74,055.30	0.00	74,055.30	64,663.00	0.00	64,663.00	-12.7%
Penalties and Interest from Delinquent Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources	29,743,927.98	0.00	29,743,927.98	30,587,306.00	0.00	30,587,306.00	2.8%
LCFF Transfers							
Unrestricted LCFF Transfers - Current Year	(297,749.00)		(297,749.00)	(297,749.00)		(297,749.00)	0.0%
All Other LCFF Transfers - Current Year	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes	(6,591,618.00)	0.00	(6,591,618.00)	(6,785,587.00)	0.00	(6,785,587.00)	2.9%
Property Taxes Transfers	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)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL LCFF SOURCES			22,854,560.98	0.00	22,854,560.98	23,503,970.00	0.00	23,503,970.00	2.8%
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	730,439.00	730,439.00	0.00	738,483.00	738,483.00	1.1%
Special Education Discretionary Grants		8182	0.00	66,370.00	66,370.00	0.00	69,361.00	69,361.00	4.5%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	31,451.33	0.00	31,451.33	0.00	0.00	0.00	-100.0%
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	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	385,249.82	385,249.82	0.00	355,839.00	355,839.00	-7.6%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	0.00	88,258.62	88,258.62	0.00	87,909.00	87,909.00	-0.4%
NCLB: Title III, Immigrant Education Program	4201	8290	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)	
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		0.00	0.00		0.00	0.00	0.0%
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	3011-3020, 3026-3205, 4036-4126, 5510	8290		0.00	0.00		0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290		64,728.62	64,728.62		62,123.00	62,123.00	-4.0%
Safe and Drug Free Schools	3700-3799	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	161,750.60	161,750.60	810.00	135,252.00	136,062.00	-15.9%
TOTAL, FEDERAL REVENUE			31,451.33	1,496,796.66	1,528,247.99	810.00	1,448,967.00	1,449,777.00	-5.1%
OTHER STATE REVENUE									
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		0.00	0.00		0.00	0.00	0.0%
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	171,130.00	0.00	171,130.00	163,236.00	0.00	163,236.00	-4.6%
Lottery - Unrestricted and Instructional Materials		8560	406,137.82	92,263.63	498,401.45	440,118.00	108,917.00	549,035.00	10.2%
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		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)		
Charter School Facility Grant	6030	8590		0.00	0.00			0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590		0.00	0.00			0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00			0.00	0.00	0.0%
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		24,261.39	24,261.39			0.00	0.00	-100.0%
School Community Violence Prevention Grant	7391	8590		0.00	0.00			0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00			0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590		663,177.00	663,177.00			0.00	0.00	-100.0%
All Other State Revenue	All Other	8590	9,080.60	484,504.64	493,585.24	8,891.00	304,245.00	313,136.00		-36.6%
TOTAL, OTHER STATE REVENUE			586,348.42	1,264,206.66	1,850,555.08	612,245.00	413,162.00	1,025,407.00		-44.6%

Description	2013-14 Unaudited Actuals		2014-15 Budget		% Diff Column C & F				
	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)		Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (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		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Equipment/Supplies		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8650	119,828.08	0.00	119,828.08	250,563.00	0.00	250,563.00	109.1%
Leases and Rentals		8660	24,792.01	0.00	24,792.01	27,500.00	0.00	27,500.00	10.9%
Interest		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts Adult Education Fees		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts									
Other Local Revenue Plus: Misc Funds Non-LCFF									

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)	
(50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	601,375.36	231,246.23	832,621.59	482,364.00	46,760.00	529,124.00	-36.5%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	1,500.00	0.00	1,500.00	0.00	0.00	0.00	-100.0%
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	1,790,042.50	1,790,042.50	1,790,042.50		2,131,837.00	2,131,837.00	19.1%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P 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%
TOTAL, OTHER LOCAL REVENUE			747,495.45	2,021,288.73	2,768,784.18	760,427.00	2,178,597.00	2,939,024.00	6.1%
TOTAL, REVENUES			24,219,856.18	4,782,292.05	29,002,148.23	24,877,452.00	4,040,726.00	28,918,178.00	-0.3%

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)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	8,160,281.33	1,723,061.18	9,883,342.51	8,336,442.00	1,761,399.00	10,097,841.00	2.2%
Certificated Pupil Support Salaries		1200	926,668.09	277,554.57	1,204,222.66	894,450.00	226,815.00	1,121,265.00	-6.9%
Certificated Supervisors' and Administrators' Salaries		1300	1,404,820.10	176,036.35	1,580,856.45	1,174,458.00	162,533.00	1,336,991.00	-15.4%
Other Certificated Salaries		1900	339,991.35	471.90	340,463.25	254,932.00	163,549.00	418,481.00	22.9%
TOTAL, CERTIFICATED SALARIES			10,831,760.87	2,177,124.00	13,008,884.87	10,660,282.00	2,314,296.00	12,974,578.00	-0.3%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	383,244.14	1,154,202.62	1,537,446.76	279,410.00	1,236,470.00	1,515,880.00	-1.4%
Classified Support Salaries		2200	559,939.60	414,612.53	974,552.13	605,994.00	391,561.00	997,555.00	2.4%
Classified Supervisors' and Administrators' Salaries		2300	340,920.80	88,862.30	429,783.10	366,158.00	91,186.00	457,344.00	6.4%
Clerical, Technical and Office Salaries		2400	1,719,600.97	64,302.76	1,783,903.73	1,559,173.00	65,632.00	1,624,805.00	-8.9%
Other Classified Salaries		2900	199,520.66	21,156.12	220,676.78	185,469.00	456.00	185,925.00	-15.7%
TOTAL, CLASSIFIED SALARIES			3,203,226.17	1,743,136.33	4,946,362.50	2,996,204.00	1,785,305.00	4,781,509.00	-3.3%
EMPLOYEE BENEFITS									
STRS		3101-3102	873,178.53	176,672.26	1,049,850.79	1,041,569.00	218,085.00	1,259,654.00	20.0%
PERS		3201-3202	423,152.69	281,296.94	704,449.63	460,628.00	313,799.00	774,427.00	9.9%
OASDI/Medicare/Alternative		3301-3302	357,376.10	144,471.57	501,847.67	350,793.00	171,964.00	522,757.00	4.2%
Health and Welfare Benefits		3401-3402	1,830,752.49	582,766.20	2,413,518.69	1,910,781.00	705,877.00	2,616,658.00	8.4%
Unemployment Insurance		3501-3502	12,277.26	1,921.98	14,199.24	16,292.00	2,054.00	18,346.00	29.2%
Workers' Compensation		3601-3602	282,035.33	77,340.33	359,375.66	226,440.00	68,872.00	295,312.00	-17.8%
OPEB, Allocated		3701-3702	318,304.61	0.00	318,304.61	346,461.00	0.00	346,461.00	8.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	229,454.26	0.00	229,454.26	473,373.00	0.00	473,373.00	106.3%
TOTAL, EMPLOYEE BENEFITS			4,326,531.27	1,264,469.28	5,591,000.55	4,826,337.00	1,480,651.00	6,306,988.00	12.8%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	799.33	86,637.92	87,437.25	0.00	343,663.00	343,663.00	293.0%
Books and Other Reference Materials		4200	6,966.14	43,066.87	50,033.01	825.00	0.00	825.00	-98.4%
Materials and Supplies		4300	434,324.25	269,014.19	703,338.44	625,099.00	626,800.00	1,251,899.00	78.0%

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)	
Noncapitalized Equipment		4400	39,463.06	52,699.45	92,162.51	2,646.00	0.00	2,646.00	-97.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			481,552.78	451,418.43	932,971.21	628,570.00	970,463.00	1,599,033.00	71.4%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	54,414.23	72,950.94	127,365.17	45,209.00	113,940.00	159,149.00	25.0%
Dues and Memberships		5300	15,395.45	84.00	15,479.45	14,732.00	0.00	14,732.00	-4.8%
Insurance		5400 - 5450	199,528.00	4,800.00	204,328.00	220,054.00	4,800.00	224,854.00	10.0%
Operations and Housekeeping Services		5500	1,088,915.72	0.00	1,088,915.72	1,045,962.00	0.00	1,045,962.00	-3.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	249,014.09	227,492.75	476,506.84	228,220.00	169,146.00	397,366.00	-16.6%
Transfers of Direct Costs		5710	(5,319.18)	5,319.18	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(126.50)	0.00	(126.50)	0.00	0.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	663,801.80	1,773,369.72	2,437,171.52	662,065.00	1,551,148.00	2,213,213.00	-9.2%
Communications		5900	89,880.44	6,550.00	96,430.44	78,760.00	2,340.00	81,100.00	-15.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,355,504.05	2,090,566.59	4,446,070.64	2,295,002.00	1,841,374.00	4,136,376.00	-7.0%

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)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	5,790.04	198,774.94	204,564.98	0.00	0.00	0.00	-100.0%
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	6,250.25	16,082.90	22,333.15	0.00	0.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.00	5,000.00	0.00	5,000.00	New
TOTAL CAPITAL OUTLAY			12,040.29	214,857.84	226,898.13	5,000.00	0.00	5,000.00	-97.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition for Instruction Under Interdistrict Attendance Agreements		7130	8,268.00	0.00	8,268.00	8,268.00	0.00	8,268.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	274,044.00	0.00	274,044.00	30,422.00	0.00	30,422.00	-88.9%
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/IP 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		7281-7283	4,858.24	0.00	4,858.24	5,781.00	0.00	5,781.00	19.0%

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)	
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			287,170.24	0.00	287,170.24	44,471.00	0.00	44,471.00	-84.5%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(78,277.38)	78,277.38	0.00	(90,535.00)	90,535.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(45,860.28)	0.00	(45,860.28)	(42,747.00)	0.00	(42,747.00)	-6.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(124,137.66)	78,277.38	(45,860.28)	(133,282.00)	90,535.00	(42,747.00)	-6.8%
TOTAL, EXPENDITURES			21,373,648.01	8,019,849.85	29,393,497.86	21,322,584.00	8,482,624.00	29,805,208.00	1.4%

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)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	116,719.20	0.00	116,719.20	150,837.00	0.00	150,837.00	29.2%
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	0.00	0.00	0.00	243,793.00	0.00	243,793.00	New
(a) TOTAL INTERFUND TRANSFERS IN			116,719.20	0.00	116,719.20	394,630.00	0.00	394,630.00	238.1%
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	5,000.00	0.00	5,000.00	5,000.00	0.00	5,000.00	0.0%
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	55,535.00	0.00	55,535.00	55,535.00	0.00	55,535.00	0.0%
Other Authorized Interfund Transfers Out		7619	482,447.00	160,607.00	643,054.00	82,447.00	160,607.00	243,054.00	-62.2%
(b) TOTAL INTERFUND TRANSFERS OUT			542,982.00	160,607.00	703,589.00	142,982.00	160,607.00	303,589.00	-56.9%
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	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)	
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(3,804,077.14)	3,804,077.14	0.00	(3,953,751.00)	3,953,751.00	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			(3,804,077.14)	3,804,077.14	0.00	(3,953,751.00)	3,953,751.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES			(4,230,339.94)	3,643,470.14	(586,869.80)	(3,702,103.00)	3,793,144.00	91,041.00	-115.5%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	202,500.00	0.00	-100.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	668.65	0.00	-100.0%
5) TOTAL, REVENUES			203,168.65	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	46,506.84	0.00	-100.0%
2) Classified Salaries		2000-2999	14,815.66	0.00	-100.0%
3) Employee Benefits		3000-3999	7,752.43	0.00	-100.0%
4) Books and Supplies		4000-4999	24,785.88	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	86,820.09	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	22,507.94	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			203,188.84	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			(20.19)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(20.19)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	20.19	0.00	-100.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			20.19	0.00	-100.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			20.19	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)					
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	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
G. ASSETS					
1) Cash					
a) in County Treasury		9110	21,630.20		
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	0.00		
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			21,630.20		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	21,630.20		
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			21,630.20		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
LCFF SOURCES					
Principal Apportionment State Aid - Current Year		8011	0.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
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%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	0.00	0.00	0.0%
NCLB: Title III, Immigrant Education Program	4201	8290	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	0.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	202,500.00	0.00	-100.0%
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			202,500.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.0%
Common Core State Standards Implementation Funds	7405	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	668.65	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	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			668.65	0.00	-100.0%
TOTAL, REVENUES			203,168.65	0.00	-100.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	11,730.00	0.00	-100.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	31,776.84	0.00	-100.0%
Other Certificated Salaries		1900	3,000.00	0.00	-100.0%
TOTAL, CERTIFICATED SALARIES			46,506.84	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	1,000.00	0.00	-100.0%
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	13,815.66	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			14,815.66	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	3,589.33	0.00	-100.0%
PERS		3201-3202	1,192.06	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	1,807.73	0.00	-100.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	30.69	0.00	-100.0%
Workers' Compensation		3601-3602	1,132.62	0.00	-100.0%
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%
TOTAL, EMPLOYEE BENEFITS			7,752.43	0.00	-100.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	281.13	0.00	-100.0%
Materials and Supplies		4300	14,791.95	0.00	-100.0%
Noncapitalized Equipment		4400	9,712.80	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			24,785.88	0.00	-100.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	7,345.44	0.00	-100.0%
Dues and Memberships		5300	450.00	0.00	-100.0%
Insurance		5400-5450	6,112.32	0.00	-100.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	4,704.75	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	67,325.29	0.00	-100.0%
Communications		5900	882.29	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			86,820.09	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
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%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	22,507.94	0.00	-100.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			22,507.94	0.00	-100.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			203,188.84	0.00	-100.0%

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%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
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%
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)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	156,893.00	156,893.00	0.0%
2) Federal Revenue		8100-8299	66,118.00	65,968.00	-0.2%
3) Other State Revenue		8300-8599	19,646.00	14,864.00	-24.3%
4) Other Local Revenue		8600-8799	53,893.08	57,607.00	6.9%
5) TOTAL, REVENUES			296,550.08	295,332.00	-0.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	152,460.28	109,467.00	-28.2%
2) Classified Salaries		2000-2999	46,912.93	48,420.00	3.2%
3) Employee Benefits		3000-3999	40,477.73	31,291.00	-22.7%
4) Books and Supplies		4000-4999	12,671.17	29,970.00	136.5%
5) Services and Other Operating Expenditures		5000-5999	28,772.11	37,052.00	28.8%
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	17,301.23	11,313.00	-34.6%
9) TOTAL, EXPENDITURES			298,595.45	267,513.00	-10.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,045.37)	27,819.00	-1460.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	200,796.00	796.00	-99.6%
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			(200,796.00)	(796.00)	-99.6%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(202,841.37)	27,023.00	-113.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	232,035.54	29,194.17	-87.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			232,035.54	29,194.17	-87.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			232,035.54	29,194.17	-87.4%
2) Ending Balance, June 30 (E + F1e)					
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	1,332.95	1,332.95	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	27,861.22	54,884.22	97.0%
Adult Education Program	0000	9780	27,861.22		
Adult Education Program	0000	9780		54,884.22	
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
G. ASSETS					
1) Cash					
a) in County Treasury		9110	170,303.80		
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	109,626.74		
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			279,930.54		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	6,568.51		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	244,167.86		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			250,736.37		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			29,194.17		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	156,893.00	156,893.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			156,893.00	156,893.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
No Child Left Behind	3105, 3200, 4045	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	66,118.00	65,968.00	-0.2%
TOTAL, FEDERAL REVENUE			66,118.00	65,968.00	-0.2%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	2,702.00	3,714.00	37.5%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
All Other State Revenue		8590	16,944.00	11,150.00	-34.2%
TOTAL, OTHER STATE REVENUE			19,646.00	14,864.00	-24.3%

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	636.09	1,500.00	135.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	53,256.99	56,107.00	5.4%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			53,893.08	57,607.00	6.9%
TOTAL, REVENUES			296,550.08	295,332.00	-0.4%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	108,817.01	106,267.00	-2.3%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	38,366.91	0.00	-100.0%
Other Certificated Salaries		1900	5,276.36	3,200.00	-39.4%
TOTAL, CERTIFICATED SALARIES			152,460.28	109,467.00	-28.2%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	6,010.13	7,778.00	29.4%
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	28,277.53	26,672.00	-5.7%
Other Classified Salaries		2900	12,625.27	13,970.00	10.7%
TOTAL, CLASSIFIED SALARIES			46,912.93	48,420.00	3.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	12,464.86	9,079.00	-27.2%
PERS		3201-3202	3,070.71	3,365.00	9.6%
OASDI/Medicare/Alternative		3301-3302	5,608.12	5,303.00	-5.4%
Health and Welfare Benefits		3401-3402	15,247.56	10,794.00	-29.2%
Unemployment Insurance		3501-3502	99.67	84.00	-15.7%
Workers' Compensation		3601-3602	3,986.81	2,666.00	-33.1%
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%
TOTAL, EMPLOYEE BENEFITS			40,477.73	31,291.00	-22.7%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	3,700.00	0.00	-100.0%
Materials and Supplies		4300	6,559.50	29,970.00	356.9%
Noncapitalized Equipment		4400	2,411.67	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			12,671.17	29,970.00	136.5%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,899.77	1,450.00	-23.7%
Dues and Memberships		5300	334.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	10,636.22	11,754.00	10.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	4,345.42	6,200.00	42.7%
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	10,117.98	15,548.00	53.7%
Communications		5900	1,438.72	2,100.00	46.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			28,772.11	37,052.00	28.8%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

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	17,301.23	11,313.00	-34.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			17,301.23	11,313.00	-34.6%
TOTAL, EXPENDITURES			298,595.45	267,513.00	-10.4%

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%
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	200,796.00	796.00	-99.6%
(b) TOTAL, INTERFUND TRANSFERS OUT			200,796.00	796.00	-99.6%
OTHER SOURCES/USES					
SOURCES					
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%
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)			(200,796.00)	(796.00)	-99.6%

Resource	Description	2013-14 Unaudited Actuals	2014-15 Budget
6015	Adults in Correctional Facilities	1,332.95	1,332.95
Total, Restricted Balance		1,332.95	1,332.95

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	298,668.37	306,900.00	2.8%
3) Other State Revenue		8300-8599	23,409.53	25,100.00	7.2%
4) Other Local Revenue		8600-8799	206,547.87	216,100.00	4.6%
5) TOTAL, REVENUES			528,625.77	548,100.00	3.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	252,471.12	263,530.00	4.4%
3) Employee Benefits		3000-3999	77,529.98	91,071.00	17.5%
4) Books and Supplies		4000-4999	190,832.64	188,473.00	-1.2%
5) Services and Other Operating Expenditures		5000-5999	17,005.57	14,907.00	-12.3%
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	28,559.05	31,434.00	10.1%
9) TOTAL, EXPENDITURES			566,398.36	589,415.00	4.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			(37,772.59)	(41,315.00)	9.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	55,535.00	55,535.00	0.0%
b) Transfers Out		7600-7629	6,006.00	6,006.00	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			49,529.00	49,529.00	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)			11,756.41	8,214.00	-30.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,764.92	23,521.33	99.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,764.92	23,521.33	99.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,764.92	23,521.33	99.9%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	1,200.00	1,200.00	0.0%
Stores		9712	6,271.20	6,203.74	-1.1%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	15,550.13	23,831.59	53.3%
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	500.00	500.00	0.0%
Cafeteria Donation Account	0000	9780	500.00		
Cafeteria Donation	0000	9780		500.00	
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
G. ASSETS					
1) Cash					
a) in County Treasury		9110	78,229.62		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	1,200.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	89,363.13		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	6,271.20		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			175,063.95		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	18,518.57		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	133,024.05		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			151,542.62		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			23,521.33		

Unaudited Actuals
Cafeteria Special Revenue Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	298,668.37	306,900.00	2.8%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			298,668.37	306,900.00	2.8%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	23,409.53	25,100.00	7.2%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			23,409.53	25,100.00	7.2%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	174,135.42	203,150.00	16.7%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	260.59	450.00	72.7%
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	32,151.86	12,500.00	-61.1%
TOTAL, OTHER LOCAL REVENUE			206,547.87	216,100.00	4.6%
TOTAL REVENUES			528,625.77	548,100.00	3.7%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	143,736.80	194,158.00	35.1%
Classified Supervisors' and Administrators' Salaries		2300	108,734.32	69,372.00	-36.2%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			252,471.12	263,530.00	4.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	23,498.18	29,802.00	26.8%
OASDI/Medicare/Alternative		3301-3302	15,421.29	20,160.00	30.7%
Health and Welfare Benefits		3401-3402	33,434.79	36,550.00	9.3%
Unemployment Insurance		3501-3502	126.09	132.00	4.7%
Workers' Compensation		3601-3602	5,049.63	4,427.00	-12.3%
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%
TOTAL, EMPLOYEE BENEFITS			77,529.98	91,071.00	17.5%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	20,580.69	20,830.00	1.2%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	170,252.05	167,643.00	-1.5%
TOTAL, BOOKS AND SUPPLIES			190,832.64	188,473.00	-1.2%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	203.92	300.00	47.1%
Dues and Memberships		5300	50.00	50.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	7,990.77	8,983.00	12.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,943.40	1,554.00	-60.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	126.50	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	4,569.12	3,840.00	-16.0%
Communications		5900	121.86	180.00	47.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			17,005.57	14,907.00	-12.3%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	28,559.05	31,434.00	10.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			28,559.05	31,434.00	10.1%
TOTAL, EXPENDITURES			566,398.36	589,415.00	4.1%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	55,535.00	55,535.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			55,535.00	55,535.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	6,006.00	6,006.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			6,006.00	6,006.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
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)			49,529.00	49,529.00	0.0%

47

Resource	Description	2013-14 Unaudited Actuals	2014-15 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	1,550.13	17,235.33
9010	Other Restricted Local	14,000.00	14,000.00
Total, Restricted Balance		15,550.13	31,235.33

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	140,856.00	140,856.00	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	1,407.04	1,000.00	-28.9%
5) TOTAL, REVENUES			142,263.04	141,856.00	-0.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	2,971.31	3,358.00	13.0%
5) Services and Other Operating Expenditures		5000-5999	62,593.98	378,697.00	505.0%
6) Capital Outlay		6000-6999	186,615.87	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			252,181.16	382,055.00	51.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			(109,918.12)	(240,199.00)	118.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	140,856.00	140,856.00	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			140,856.00	140,856.00	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)			30,937.88	(99,343.00)	-421.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	402,844.46	433,782.34	7.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			402,844.46	433,782.34	7.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			402,844.46	433,782.34	7.7%
2) Ending Balance, June 30 (E + F1e)					
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	224,798.54	153,599.54	-31.7%
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	208,983.80	180,839.80	-13.5%
Deferred Maintenance	0000	9780	208,983.80		
Deferred Maintenance	0000	9780		180,839.80	
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
G. ASSETS					
1) Cash					
a) in County Treasury		9110	440,242.81		
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	0.00		
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			440,242.81		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	6,460.47		
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			6,460.47		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			433,782.34		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	140,856.00	140,856.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			140,856.00	140,856.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue					
		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,407.04	1,000.00	-28.9%
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%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,407.04	1,000.00	-28.9%
TOTAL REVENUES			142,263.04	141,856.00	-0.3%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	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%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	2,971.31	3,358.00	13.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,971.31	3,358.00	13.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	57,502.23	33,864.00	-41.1%
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	5,091.75	344,833.00	6672.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			62,593.98	378,697.00	505.0%
CAPITAL OUTLAY					
Land Improvements		6170	31,776.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	154,839.87	0.00	-100.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			186,615.87	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			252,181.16	382,055.00	51.5%

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	140,856.00	140,856.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			140,856.00	140,856.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
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%
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)			140,856.00	140,856.00	0.0%

Resource	Description	2013-14 Unaudited Actuals	2014-15 Budget
8150	Ongoing & Major Maintenance Account (RMA: Education Cod	224,798.54	153,599.54
Total, Restricted Balance		<u>224,798.54</u>	<u>153,599.54</u>

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	37,242.10	3,000.00	-91.9%
5) TOTAL, REVENUES			37,242.10	3,000.00	-91.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital 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%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			37,242.10	3,000.00	-91.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	600,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	243,793.00	New
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			600,000.00	(243,793.00)	-140.6%

52
57

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			637,242.10	(240,793.00)	-137.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	609,334.87	1,246,576.97	104.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			609,334.87	1,246,576.97	104.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			609,334.87	1,246,576.97	104.6%
2) Ending Balance, June 30 (E + F1e)			1,246,576.97	1,005,783.97	-19.3%
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					
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	1,218,960.45	0.00	-100.0%
PARS Retirement Obligation	0000	9780	1,218,960.45		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	27,616.52	1,005,783.97	3542.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,046,576.97		
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	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	200,000.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,246,576.97		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,246,576.97		

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	37,242.10	3,000.00	-91.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			37,242.10	3,000.00	-91.9%
TOTAL, REVENUES			37,242.10	3,000.00	-91.9%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	600,000.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			600,000.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
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	243,793.00	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	243,793.00	New
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from 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)			600,000.00	(243,793.00)	-140.6%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,524.26	3,500.00	-0.7%
5) TOTAL, REVENUES			3,524.26	3,500.00	-0.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital 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%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,524.26	3,500.00	-0.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	109,000.00	109,000.00	0.0%
b) Transfers Out		7600-7629	116,719.20	150,837.00	29.2%
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			(7,719.20)	(41,837.00)	442.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,194.94)	(38,337.00)	813.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	726,622.44	722,427.50	-0.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			726,622.44	722,427.50	-0.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			726,622.44	722,427.50	-0.6%
2) Ending Balance, June 30 (E + F1e)					
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					
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	722,427.50	684,090.50	-5.3%
CSEA Retirement Health Benefits	0000	9780	722,427.50		
CSEA Retirement Health Benefits	0000	9780		684,090.50	
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
G. ASSETS					
1) Cash					
a) in County Treasury		9110	722,427.50		
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	0.00		
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			722,427.50		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			722,427.50		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	3,524.26	3,500.00	-0.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,524.26	3,500.00	-0.7%
TOTAL, REVENUES			3,524.26	3,500.00	-0.7%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	109,000.00	109,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			109,000.00	109,000.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	116,719.20	150,837.00	29.2%
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			116,719.20	150,837.00	29.2%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from 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)			(7,719.20)	(41,837.00)	442.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	155.16	0.00	-100.0%
5) TOTAL, REVENUES			.155.16	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital 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%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			155.16	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	32,913.69	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			(32,913.69)	0.00	-100.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(32,758.53)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	32,758.53	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			32,758.53	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			32,758.53	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
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			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	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
G. ASSETS					
1) Cash					
a) in County Treasury		9110	35.32		
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	0.00		
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			35.32		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	35.32		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			35.32		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	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	155.16	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%
TOTAL, OTHER LOCAL REVENUE			155.16	0.00	-100.0%
TOTAL, REVENUES			155.16	0.00	-100.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
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%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized 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%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

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%
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	32,913.69	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			32,913.69	0.00	-100.0%

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	0.00	0.0%
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	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 - b + c - d + e)			(32,913.69)	0.00	-100.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	385,519.54	201,800.00	-47.7%
5) TOTAL REVENUES			385,519.54	201,800.00	-47.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	7,584.24	8,108.00	6.9%
3) Employee Benefits		3000-3999	3,285.67	3,519.00	7.1%
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	240,483.66	120,241.83	-50.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			251,353.57	131,868.83	-47.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			134,165.97	69,931.17	-47.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			134,165.97	69,931.17	-47.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	280,942.93	415,108.90	47.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			280,942.93	415,108.90	47.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			280,942.93	415,108.90	47.8%
2) Ending Balance, June 30 (E + F1e)					
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					
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	415,108.90	485,040.07	16.8%
Capital Facilities	0000	9780	415,108.90		
Capital Facilities	0000	9780		485,040.07	
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
G. ASSETS					
1) Cash					
a) in County Treasury		9110	555,124.61		
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	0.00		
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			555,124.61		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	140,015.71		
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			140,015.71		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			415,108.90		



Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	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%
Interest		8660	1,876.32	1,800.00	7.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	383,833.22	200,000.00	-47.9%
Other Local Revenue All Other Local Revenue		8699	10.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			385,519.54	201,800.00	-47.7%
TOTAL REVENUES			385,519.54	201,800.00	-47.7%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
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	7,584.24	8,108.00	6.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			7,584.24	8,108.00	6.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	1,053.24	1,164.00	10.5%
OASDI/Medicare/Alternative		3301-3302	483.55	621.00	28.4%
Health and Welfare Benefits		3401-3402	1,593.36	1,594.00	0.0%
Unemployment Insurance		3501-3502	3.84	4.00	4.2%
Workers' Compensation		3601-3602	151.68	136.00	-10.3%
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%
TOTAL, EMPLOYEE BENEFITS			3,285.67	3,519.00	7.1%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized 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	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	14,654.08	2,990.01	-79.6%
Other Debt Service - Principal		7439	225,829.58	117,251.82	-48.1%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			240,483.66	120,241.83	-50.0%
TOTAL EXPENDITURES			251,353.57	131,868.83	-47.5%

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%
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%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
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)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	32,403.90	0.00	-100.0%
5) TOTAL, REVENUES			32,403.90	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	53,738.00	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	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			53,738.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(21,334.10)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	37,911.57	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			(37,911.57)	0.00	-100.0%

52

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(59,245.67)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	59,245.67	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			59,245.67	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			59,245.67	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
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			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	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%

03

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	6.00		
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	0.00		
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			6.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	6.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL LIABILITIES			6.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
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	81.39	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	32,322.51	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			32,403.90	0.00	-100.0%
TOTAL, REVENUES			32,403.90	0.00	-100.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
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%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized 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	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	53,738.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			53,738.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL EXPENDITURES			53,738.00	0.00	-100.0%

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	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
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	37,911.57	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			37,911.57	0.00	-100.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(37,911.57)	0.00	-100.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	130,000.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	37,767.90	6,500.00	-82.8%
5) TOTAL REVENUES			167,767.90	6,500.00	-96.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	16,870.57	0.00	-100.0%
6) Capital Outlay		6000-6999	9,874.15	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			26,744.72	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			141,023.18	6,500.00	-95.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	75,825.26	5,000.00	-93.4%
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			75,825.26	5,000.00	-93.4%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			216,848.44	11,500.00	-94.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	280,513.64	497,362.08	77.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			280,513.64	497,362.08	77.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			280,513.64	497,362.08	77.3%
2) Ending Balance, June 30 (E + F1e)			497,362.08	508,862.08	2.3%
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			481,284.28	491,284.28	2.1%
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	16,077.80	17,577.80	9.3%
Special Reserve	0000	9780	16,077.80		
Special Reserve	0000	9780		17,577.80	
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
G. ASSETS					
1) Cash					
a) in County Treasury		9110	469,065.88		
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	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	36,186.20		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			505,252.08		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	7,890.00		
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			7,890.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			497,362.08		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	130,000.00	0.00	-100.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			130,000.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	36,144.88	0.00	-100.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,623.02	1,500.00	-7.6%
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	5,000.00	New
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			37,767.90	6,500.00	-82.8%
TOTAL, REVENUES			167,767.90	6,500.00	-96.1%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
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%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	13,922.34	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	2,948.23	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			16,870.57	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	9,874.15	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			9,874.15	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest					
		7438	0.00	0.00	0.0%
Other Debt Service - Principal					
		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			26,744.72	0.00	-100.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	5,000.00	5,000.00	0.0%
Other Authorized Interfund Transfers In		8919	70,825.26	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			75,825.26	5,000.00	-93.4%
INTERFUND TRANSFERS OUT					
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
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
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)			75,825.26	5,000.00	-93.4%

Resource	Description	2013-14 Unaudited Actuals	2014-15 Budget
6230	California Clean Energy Jobs Act	130,000.00	130,000.00
9010	Other Restricted Local	351,284.28	361,284.28
Total, Restricted Balance		<u>481,284.28</u>	<u>491,284.28</u>

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	13,057.89	12,873.00	-1.4%
4) Other Local Revenue		8600-8799	871,107.49	840,026.00	-3.6%
5) TOTAL REVENUES			884,165.38	852,899.00	-3.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	822,899.69	862,925.00	4.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			822,899.69	862,925.00	4.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			61,265.69	(10,026.00)	-116.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			61,265.69	(10,026.00)	-116.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	586,656.91	647,922.60	10.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			586,656.91	647,922.60	10.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			586,656.91	647,922.60	10.4%
2) Ending Balance, June 30 (E + F1e)			647,922.60	637,896.60	-1.5%
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	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	647,922.60	637,896.60	-1.5%
Bond Payment	0000	9780	647,922.60		
Bond Payment	0000	9780		637,896.60	
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
G. ASSETS					
1) Cash					
a) in County Treasury		9110	647,922.60		
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	0.00		
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			647,922.60		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			647,922.60		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	13,057.89	12,873.00	-1.4%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			13,057.89	12,873.00	-1.4%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll					
		8611	843,739.40	818,523.00	-3.0%
Unsecured Roll		8612	17,788.82	18,823.00	5.8%
Prior Years' Taxes		8613	404.14	509.00	25.9%
Supplemental Taxes		8614	7,625.78	671.00	-91.2%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Interest		8660	1,549.35	1,500.00	-3.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			871,107.49	840,026.00	-3.6%
TOTAL, REVENUES			884,165.38	852,899.00	-3.5%

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	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	547,899.69	537,925.00	-1.8%
Other Debt Service - Principal		7439	275,000.00	325,000.00	18.2%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			822,899.69	862,925.00	4.9%
TOTAL, EXPENDITURES			822,899.69	862,925.00	4.9%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			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 - b + c - d + e)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	104,092.69	96,037.00	-7.7%
5) TOTAL, REVENUES			104,092.69	96,037.00	-7.7%
B. EXPENSES					
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	127,160.00	143,275.00	12.7%
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			127,160.00	143,275.00	12.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(23,067.31)	(47,238.00)	104.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(23,067.31)	(47,238.00)	104.8%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,416,159.23	1,393,091.92	-1.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,416,159.23	1,393,091.92	-1.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,416,159.23	1,393,091.92	-1.6%
2) Ending Net Position, June 30 (E + F1e)			1,393,091.92	1,345,853.92	-3.4%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	1,393,091.92	1,345,853.92	-3.4%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,387,766.92		
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	5,325.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
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			1,393,091.92		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
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		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			1,393,091.92		

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	6,508.44	13,851.00	112.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	97,584.25	82,186.00	-15.8%
TOTAL, OTHER LOCAL REVENUE			104,092.69	96,037.00	-7.7%
TOTAL, REVENUES			104,092.69	96,037.00	-7.7%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
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%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
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%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
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%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		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	127,160.00	143,275.00	12.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			127,160.00	143,275.00	12.7%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			127,160.00	143,275.00	12.7%

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%

Resource	Description	2013-14 Unaudited Actuals	2014-15 Budget
9010	Other Restricted Local	1,393,091.92	1,345,853.92
Total, Restricted Net Position		1,393,091.92	1,345,853.92

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
A. DISTRICT						
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)	2,913.56	2,883.63	3,051.44	2,775.00	2,775.00	2,913.56
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)	2,913.56	2,883.63	3,051.44	2,775.00	2,775.00	2,913.56
5. District Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)	3.07	3.12	3.07	3.07	3.07	3.07
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI	34.02	36.01	36.01	44.65	44.65	44.65
d. Special Education Extended Year-NPS/LCI	4.35	4.35	4.35	4.35	4.35	4.35
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)	41.44	43.48	43.43	52.07	52.07	52.07
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5f)	2,955.00	2,927.11	3,094.87	2,827.07	2,827.07	2,965.63
7. Adults in Correctional Facilities	1.37	2.13	2.13	1.37	1.37	1.37
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	1,203,396.00		1,203,396.00			1,203,396.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	1,203,396.00	0.00	1,203,396.00	0.00	0.00	1,203,396.00
Capital assets being depreciated:						
Land Improvements	3,170,993.90		3,170,993.90	31,776.00		3,202,769.90
Buildings	62,816,648.97		62,816,648.97	217,561.50		63,034,210.47
Equipment	2,204,376.00		2,204,376.00	238,872.28		2,443,248.28
Total capital assets being depreciated	68,192,018.87	0.00	68,192,018.87	488,209.78	0.00	68,680,228.65
Accumulated Depreciation for:						
Land Improvements	(1,601,686.12)		(1,601,686.12)		121,394.48	(1,723,080.60)
Buildings	(21,758,058.15)		(21,758,058.15)		1,666,288.74	(23,424,346.89)
Equipment	(1,790,109.16)		(1,790,109.16)		128,024.50	(1,918,133.66)
Total accumulated depreciation	(25,149,853.43)	0.00	(25,149,853.43)	0.00	1,915,707.72	(27,065,561.15)
Total capital assets being depreciated, net	43,042,165.44	0.00	43,042,165.44	488,209.78	1,915,707.72	41,614,667.50
Governmental activity capital assets, net	44,245,561.44	0.00	44,245,561.44	488,209.78	1,915,707.72	42,818,063.50
Business-Type Activities:						
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 10, 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:

For School District:

Donna Somers
Name
Director of Business Services
Title
(530) 478-6400 ext 219
Telephone
dfitting@nevco.k12.ca.us
E-mail Address

Karen Suenram
Name
Assistant Superintendent
Title
(530) 273-3351 ext 210
Telephone
ksuenram@njuhsd.com
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)

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)	53.24%
	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	\$18,703,931.34
	Appropriations Subject to Limit These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	\$18,703,931.34
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2015-16, subject to CDE approval.	8.66%
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

SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) AWARD	NCLB Title I Part A	Sp Ed: IDEA Basic Grant	Mental Health IDEA	Dept of Rehab: Workability II	Vocational Program	NCLB Title II Part A Teacher Quality	TOTAL
	84.01	84,027	84,027	84,158	84,048	84,367	
	3010	3310	3327	3410	3550	4035	
	8290	8181	8182	8290	8290	8280	
1. Prior Year Carryover	118,113.16						174,993.18
2. a. Current Year Award	360,467.00	730,439.00	66,370.00	135,252.00	62,123.00	88,549.00	1,443,200.00
b. Transferability (NCLB)							0.00
c. Other Adjustments							0.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	360,467.00	730,439.00	66,370.00	135,252.00	62,123.00	88,549.00	1,443,200.00
3. Required Matching Funds/Other							0.00
4. Total Available Award (sum lines 1, 2d, & 3)	478,580.16	730,439.00	66,370.00	135,252.00	64,728.62	142,823.40	1,618,193.18
REVENUES							
5. Unearned Revenue Deferred from Prior Year							0.00
6. Cash Received in Current Year	363,441.16	465,909.00	9,779.00		53,121.20	113,373.40	1,005,623.76
7. Contributed Matching Funds							0.00
8. Total Available (sum lines 5, 6, & 7)	363,441.16	465,909.00	9,779.00	0.00	53,121.20	113,373.40	1,005,623.76
EXPENDITURES							
9. Donor-Authorized Expenditures	385,249.82	730,439.00	66,370.00	135,252.00	64,728.62	88,258.62	1,470,298.06
10. Non Donor-Authorized Expenditures							0.00
11. Total Expenditures (lines 9 & 10)	385,249.82	730,439.00	66,370.00	135,252.00	64,728.62	88,258.62	1,470,298.06
12. Amounts Included in Line 6 above for Prior Year Adjustments							0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(21,808.66)	(264,530.00)	(56,591.00)	(135,252.00)	(11,607.42)	25,114.78	(464,674.30)
a. Unearned Revenue						25,114.78	25,114.78
b. Accounts Payable							0.00
c. Accounts Receivable	21,808.66	264,530.00	56,591.00	135,252.00	11,607.42		489,789.08
14. Unused Grant Award Calculation (line 4 minus line 9)	93,330.34	0.00	0.00	0.00	0.00	54,564.78	147,895.12
15. If Carryover is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	385,249.82	730,439.00	66,370.00	135,252.00	64,728.62	88,258.62	1,470,298.06

REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

STATE PROGRAM NAME	Special Education Workability	Agricultural Voc Incentive Grant	Partnership Academics Program	Green Academy	TOTAL
RESOURCE CODE	6520	7010	7220	7370	
REVENUE OBJECT	8590	8590	8590	8590	
LOCAL DESCRIPTION (if any)					
AWARD					
1. Prior Year Carryover			24,686.00		24,686.00
2. a. Current Year Award	126,860.00	21,719.00	104,539.26	50,000.00	303,118.26
b. Other Adjustments					0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	126,860.00	21,719.00	104,539.26	50,000.00	303,118.26
3. Required Matching Funds/Other					0.00
4. Total Available Award (sum lines 1, 2c, & 3)	126,860.00	21,719.00	129,225.26	50,000.00	327,804.26
REVENUES					
5. Unearned Revenue Deferred from Prior Year					0.00
6. Cash Received in Current Year	74,965.00	21,719.00	69,069.26	45,000.00	210,753.26
7. Contributed Matching Funds					0.00
8. Total Available (sum lines 5, 6, & 7)	74,965.00	21,719.00	69,069.26	45,000.00	210,753.26
EXPENDITURES					
9. Donor-Authorized Expenditures	126,860.00	21,719.00	74,060.72	24,261.39	246,901.11
10. Non Donor-Authorized Expenditures					0.00
11. Total Expenditures (lines 9 & 10)	126,860.00	21,719.00	74,060.72	24,261.39	246,901.11
12. Amounts Included in Line 6 above for Prior Year Adjustments			24,686.00		24,686.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(51,895.00)	0.00	19,694.54	20,738.61	(11,461.85)
a. Unearned Revenue			24,686.00	11,717.08	36,403.08
b. Accounts Payable				9,021.53	9,021.53
c. Accounts Receivable	51,895.00		4,991.46		56,886.46
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	55,164.54	25,738.61	80,903.15
15. If Carryover is allowed, enter line 14 amount here			55,164.54	11,717.08	66,881.62
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	126,860.00	21,719.00	49,374.72	24,261.39	222,215.11



LOCAL PROGRAM NAME	Microsoft Voucher	TOTAL
RESOURCE CODE	9024	
REVENUE OBJECT	8699	
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Carryover		0.00
2. a. Current Year Award	116,532.50	116,532.50
b. Other Adjustments		0.00
c. Adj Curr Yr Award		
(sum lines 2a & 2b)	116,532.50	116,532.50
3. Required Matching Funds/Other		0.00
4. Total Available Award	116,532.50	116,532.50
(sum lines 1, 2c, & 3)		
REVENUES		
5. Unearned Revenue Deferred from Prior Year		0.00
6. Cash Received in Current Year		0.00
7. Contributed Matching Funds		0.00
8. Total Available (sum lines 5, 6, & 7)	0.00	0.00
EXPENDITURES		
9. Donor-Authorized Expenditures	5,298.00	5,298.00
10. Non Donor-Authorized Expenditures		0.00
11. Total Expenditures (lines 9 & 10)	5,298.00	5,298.00
12. Amounts Included in Line 6 above for Prior Year Adjustments		0.00
13. Calculation of Unearned Revenue or A/P, & AVR amounts (line 8 minus line 9 plus line 12)	(5,298.00)	(5,298.00)
a. Unearned Revenue		0.00
b. Accounts Payable		0.00
c. Accounts Receivable	5,298.00	5,298.00
14. Unused Grant Award Calculation (line 4 minus line 9)	111,234.50	111,234.50
15. If Carryover is allowed, enter line 14 amount here	11,234.50	11,234.50
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	5,298.00	5,298.00

FEDERAL PROGRAM NAME	Forest Reserve	Medi-Cal Administrative Act	Medical Billing Option	TOTAL
FEDERAL CATALOG NUMBER	10.665	93.778	93.778	
RESOURCE CODE	0000	0910	5640	
REVENUE OBJECT	8260	8290	8290	
LOCAL DESCRIPTION (if any)				
AWARD				
1. Prior Year Restricted Ending Balance	9,169.25	67,502.75		76,672.00
2. a. Current Year Award	31,451.33		26,498.60	57,949.93
b. Other Adjustments				0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	31,451.33	0.00	26,498.60	57,949.93
3. Required Matching Funds/Other				0.00
4. Total Available Award (sum lines 1, 2c, & 3)	40,620.58	67,502.75	26,498.60	134,621.93
REVENUES				
5. Cash Received in Current Year	31,451.33		22,725.20	54,176.53
6. Amounts Included in Line 5 for Prior Year Adjustments				0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	3,773.40	3,773.40
b. Noncurrent Accounts Receivable				0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	3,773.40	3,773.40
8. Contributed Matching Funds				0.00
9. Total Available (sum lines 5, 7c, & 8)	31,451.33	0.00	26,498.60	57,949.93
EXPENDITURES				
10. Donor-Authorized Expenditures	31,451.33	28,080.46	26,498.60	86,030.39
11. Non Donor-Authorized Expenditures				0.00
12. Total Expenditures (line 10 plus line 11)	31,451.33	28,080.46	26,498.60	86,030.39
RESTRICTED ENDING BALANCE				
13. Current Year (line 4 minus line 10)	9,169.25	39,422.29	0.00	48,591.54

2013-14 Unaudited Actuals
STATE AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME	Mandate Cost	Mandate Cost Block Grant	State Lottery	Education Protection Account	Lottery - Prop 20	Mental Health	EIA
RESOURCE CODE	0600	0601	1100	1400	6300	6512	7091
REVENUE OBJECT	8550	8550	8560	8012	8560		
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance	230,479.51	89,042.00			220,923.55	73,567.72	59,544.47
2. a. Current Year Award		171,130.00	406,137.82	3,973,159.00	92,263.63	180,664.46	
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	171,130.00	406,137.82	3,973,159.00	92,263.63	180,664.46	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	230,479.51	260,172.00	406,137.82	3,973,159.00	313,187.18	254,232.18	59,544.47
REVENUES							
5. Cash Received in Current Year	365,517.31	171,130.00	352,579.13	3,973,159.00	39,442.74	149,417.46	
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	(365,517.31)	0.00	53,558.69	0.00	52,820.89	31,247.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	(365,517.31)	0.00	53,558.69	0.00	52,820.89	31,247.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	0.00	171,130.00	406,137.82	3,973,159.00	92,263.63	180,664.46	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures			406,137.82	3,973,159.00	39,783.65	206,456.68	59,544.47
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	0.00	0.00	406,137.82	3,973,159.00	39,783.65	206,456.68	59,544.47
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	230,479.51	260,172.00	0.00	0.00	273,403.53	47,775.50	0.00

STATE AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME	Common Core	AFLP	Ongoing & Major Maintenance	TOTAL
RESOURCE CODE	7405	7811	8150	
REVENUE OBJECT	8590	8590	8980	
LOCAL DESCRIPTION (if any)				
AWARD				
1. Prior Year Restricted Ending Balance		38,517.42		712,074.67
2. a. Current Year Award	663,177.00	81,649.00		5,568,180.91
b. Other Adjustments			1,105,362.51	1,105,362.51
c. Adj Curr Yr Award (sum lines 2a & 2b)	663,177.00	81,649.00	1,105,362.51	6,673,543.42
3. Required Matching Funds/Other				0.00
4. Total Available Award (sum lines 1, 2c, & 3)	663,177.00	120,166.42	1,105,362.51	7,385,618.09
REVENUES				
5. Cash Received in Current Year	663,177.00	15,164.00	1,105,362.51	6,834,949.15
6. Amounts Included in Line 5 for Prior Year Adjustments				0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	66,485.00	0.00	(161,405.73)
b. Noncurrent Accounts Receivable				0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	66,485.00	0.00	(161,405.73)
8. Contributed Matching Funds				0.00
9. Total Available (sum lines 5, 7c, & 8)	663,177.00	81,649.00	1,105,362.51	6,673,543.42
EXPENDITURES				
10. Donor-Authorized Expenditures	368,544.98	94,949.82	1,105,362.51	6,253,938.93
11. Non Donor-Authorized Expenditures				0.00
12. Total Expenditures (line 10 plus line 11)	368,544.98	94,949.82	1,105,362.51	6,253,938.93
RESTRICTED ENDING BALANCE				
13. Current Year (line 4 minus line 10)	294,632.02	25,216.60	0.00	1,131,679.16

10
11
12

REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

LOCAL PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) AWARD	Needy Students	Culinary Institute	SS Boosters	PBIS	Go Green Recycling	Kaisei High School	Applied Physics Dontion
1. Prior Year Restricted Ending Balance	183.50	3,189.17	1,936.55	4,000.00	2,188.11	900.00	2,086.36
2. a. Current Year Award					73.46		
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	0.00	4,000.00	73.46	0.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	183.50	3,189.17	1,936.55	4,000.00	2,261.57	900.00	2,086.36
REVENUES							
5. Cash Received in Current Year				4,000.00	73.46		
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00	0.00	4,000.00	73.46	0.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures			467.50	4,000.00			2,086.36
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	0.00	0.00	467.50	4,000.00	0.00	0.00	2,086.36
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	183.50	3,189.17	1,469.05	0.00	2,261.57	900.00	0.00

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

LOCAL PROGRAM NAME	Minor Mutts Dog Treats	Shredability	NU Copy Shop	EIA	Safety Credits	Reimbursable Items	Star Testing
RESOURCE CODE	0060	0061	0062	0091	0640	0808	0850
REVENUE OBJECT	8699	8699	8699	8980	8699	8699	8699
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance					12,826.00	3,884.21	7,665.73
2. a. Current Year Award	498.00	23.00	32.30	89,618.53	8,791.00	184,499.74	
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	498.00	23.00	32.30	89,618.53	8,791.00	184,499.74	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	498.00	23.00	32.30	89,618.53	21,617.00	188,383.95	7,665.73
REVENUES							
5. Cash Received in Current Year	498.00	23.00	32.30	89,618.53	1,500.00	128,316.82	
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	7,291.00	56,182.92	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	7,291.00	56,182.92	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	498.00	23.00	32.30	89,618.53	8,791.00	184,499.74	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	30.97			34,919.01	459.00	188,383.95	1,582.75
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	30.97	0.00	0.00	34,919.01	459.00	188,383.95	1,582.75
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	467.03	23.00	32.30	54,699.52	21,158.00	0.00	6,082.98

LOCAL AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

LOCAL PROGRAM NAME	Donations	Verizon - Cell Tower	Medi-Cal Admin Act (MAA)	WASC Review	Theatre Income	Van Pool Purchase	Internet Use
RESOURCE CODE	0903	0905	0910	0990	0991	0992	0993
REVENUE OBJECT	8699	8699		8980	8650	8980	8699
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance	10,440.90	40,701.27	67,502.75				
2. a. Current Year Award	2,225.48	17,758.24		19,289.52	94,199.88	20,238.27	25,664.26
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	2,225.48	17,758.24	0.00	19,289.52	94,199.88	20,238.27	25,664.26
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	12,666.38	58,459.51	67,502.75	19,289.52	94,199.88	20,238.27	25,664.26
REVENUES							
5. Cash Received in Current Year	2,225.48	17,758.24		19,289.52	95,708.46	20,238.27	25,664.26
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	(1,508.58)	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	(1,508.58)	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	2,225.48	17,758.24	0.00	19,289.52	94,199.88	20,238.27	25,664.26
EXPENDITURES							
10. Donor-Authorized Expenditures	5,999.69		28,080.46	19,289.52	94,199.88	20,238.27	25,664.26
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	5,999.69	0.00	28,080.46	19,289.52	94,199.88	20,238.27	25,664.26
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	6,666.69	58,459.51	39,422.29	0.00	0.00	0.00	0.00

SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

LOCAL PROGRAM NAME	Student System Reimbursement	Facility Use Billing	Special Education	Special Ed: Low Incidence	Every 15 Minutes	BTSA - Sonoma County	SIG Workplace Wellness
RESOURCE CODE	0995	0998	6500	6504	9009	9032	9033
REVENUE OBJECT	8699	8650/8699	8792	8792	8699	8699	8699
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance		261,087.61			1,934.80		8,136.82
2. a. Current Year Award	23,092.00	274,552.66	2,911,093.65	4,006.04		6,640.00	35,960.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	23,092.00	274,552.66	2,911,093.65	4,006.04	0.00	6,640.00	35,960.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	23,092.00	535,640.27	2,911,093.65	4,006.04	1,934.80	6,640.00	44,096.82
REVENUES							
5. Cash Received in Current Year	23,092.00	180,265.79	2,814,427.72	4,006.04	(130.78)	6,640.00	
6. Amounts Included in Line 5 for Prior Year Adjustments					130.78		
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	94,286.87	96,665.93	0.00	0.00	0.00	35,960.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	94,286.87	96,665.93	0.00	0.00	0.00	35,960.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	23,092.00	274,552.66	2,911,093.65	4,006.04	(130.78)	6,640.00	35,960.00
EXPENDITURES							
10. Donor-Authorized Expenditures	23,092.00	255,683.46	2,911,083.65	4,006.04	500.00	6,640.00	16,780.22
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	23,092.00	255,683.46	2,911,083.65	4,006.04	500.00	6,640.00	16,780.22
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	279,956.81	10.00	0.00	1,434.80	0.00	27,316.60

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

Nevada Joint Union High
Nevada County

LOCAL PROGRAM NAME	Sources of Strength	Foundation Donation	Settlement	Next Ed (Project Lead the Way)	Life Skills for Highly At-Risk	Transportation Home to School	Trsp: Special Ed
RESOURCE CODE	9045	9052	9053	9056	9058	9230	9240
REVENUE OBJECT	8699	8699	8980	8699	8699		
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance	499.54	35,280.27					
2. a. Current Year Award	1,000.00	35,000.00	20,000.00	7,973.04	145,000.00	887,050.33	660,664.54
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	1,000.00	35,000.00	20,000.00	7,973.04	145,000.00	887,050.33	660,664.54
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	1,499.54	70,280.27	20,000.00	7,973.04	145,000.00	887,050.33	660,664.54
REVENUES							
5. Cash Received in Current Year		35,000.00	20,000.00	7,973.04	145,000.00	887,050.33	660,664.54
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	1,000.00	35,000.00	20,000.00	7,973.04	145,000.00	887,050.33	660,664.54
EXPENDITURES							
10. Donor-Authorized Expenditures	1,499.54	58,265.80	2,000.00	7,973.04		887,050.33	660,664.54
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	1,499.54	58,265.80	2,000.00	7,973.04	0.00	887,050.33	660,664.54
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	12,014.47	18,000.00	0.00	145,000.00	0.00	0.00

LOCAL PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	TOTAL
AWARD	
1. Prior Year Restricted Ending Balance	460,443.59
2. a. Current Year Award	5,458,943.94
b. Other Adjustments	20,000.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	5,478,943.94
3. Required Matching Funds/Other	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	5,939,387.53
REVENUES	
5. Cash Received in Current Year	5,188,935.02
6. Amounts Included in Line 5 for Prior Year Adjustments	130.78
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	289,878.14
b. Noncurrent Accounts Receivable	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	289,878.14
8. Contributed Matching Funds	0.00
9. Total Available (sum lines 5, 7c, & 8)	5,478,813.16
EXPENDITURES	
10. Donor-Authorized Expenditures	5,260,640.24
11. Non Donor-Authorized Expenditures	0.00
12. Total Expenditures (line 10 plus line 11)	5,260,640.24
RESTRICTED ENDING BALANCE	
13. Current Year (line 4 minus line 10)	678,747.29

100

Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (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	13,008,884.87	301	0.00	303	13,008,884.87	305	145,773.62		307	12,863,111.25	309
2000 - Classified Salaries	4,946,362.50	311	58,697.32	313	4,887,665.18	315	34,634.69		317	4,853,030.49	319
3000 - Employee Benefits (Excluding 3800)	5,591,000.55	321	343,852.59	323	5,247,147.96	325	56,580.25		327	5,190,567.71	329
4000 - Books, Supplies Equip Replace. (6500)	932,971.21	331	349.01	333	932,622.20	335	61,368.79		337	871,253.41	339
5000 - Services... & 7300 - Indirect Costs	4,400,210.36	341	21,942.52	343	4,378,267.84	345	2,042,410.78		347	2,335,857.06	349
TOTAL					28,454,588.05	365			TOTAL	26,113,819.92	369

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	375
2. Salaries of Instructional Aides Per EC 41011.		2100	380
3. STRS		3101 & 3102	382
4. PERS		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	385
7. Unemployment Insurance		3501 & 3502	390
8. Workers' Compensation Insurance		3601 & 3602	392
9. OPEB, Active Employees (EC 41372)		3751 & 3752	396
10. Other Benefits (EC 22310)		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2			
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)			396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14. TOTAL SALARIES AND BENEFITS			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.			53.24%
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)	50.00%
2. Percentage spent by this district (Part II, Line 15)	53.24%
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)	26,113,819.92
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	13,104,213.00		13,104,213.00		275,000.00	12,829,213.00	325,000.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	343,081.40		343,081.40		225,829.58	117,251.82	117,251.82
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	2,181,628.67		2,181,628.67	1,155,420.25	513,808.64	2,823,240.28	737,274.18
Compensated Absences Payable	106,543.87		106,543.87		18,192.62	88,351.25	
Governmental activities long-term liabilities	15,735,466.94	0.00	15,735,466.94	1,155,420.25	1,032,830.84	15,858,056.35	1,179,526.00
Business-Type Activities:							
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

300
303
304

	2013-14 Calculations			2014-15 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
A. PRIOR YEAR DATA (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 (Preload/Line D11, PY column)	18,682,206.18		18,682,206.18			18,703,931.34
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	3,102.64		3,102.64			2,955.00
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. CURRENT YEAR GANN ADA (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)	2,955.00		2,955.00	2,827.07		2,827.07
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)			2,955.00			2,827.07
C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2013-14 Actual			2014-15 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	198,427.55		198,427.55	197,142.00		197,142.00
2. Timber Yield Tax (Object 8022)	19,460.72		19,460.72	14,856.00		14,856.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	17,930,381.61		17,930,381.61	17,909,128.00		17,909,128.00
5. Unsecured Roll Taxes (Object 8042)	372,687.81		372,687.81	371,470.00		371,470.00
6. Prior Years' Taxes (Object 8043)	7,754.25		7,754.25	5,653.00		5,653.00
7. Supplemental Taxes (Object 8044)	229,049.43		229,049.43	182,942.00		182,942.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	946,062.47		946,062.47	927,574.00		927,574.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (Obj. 8047 & 8625)	74,055.30		74,055.30	64,663.00		64,663.00
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 8096)	(6,591,618.00)		(6,591,618.00)	(6,785,587.00)		(6,785,587.00)
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	13,186,261.14	0.00	13,186,261.14	12,887,841.00	0.00	12,887,841.00
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)	13,186,261.14	0.00	13,186,261.14	12,887,841.00	0.00	12,887,841.00

	2013-14 Calculations			2014-15 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
EXCLUDED APPROPRIATIONS						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			291,178.25			283,587.00
OTHER EXCLUSIONS						
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)			291,178.25			283,587.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	9,985,560.00		9,985,560.00	10,913,878.00		10,913,878.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	(19,511.16)		(19,511.16)	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)	9,966,048.84	0.00	9,966,048.84	10,913,878.00	0.00	10,913,878.00
DATA FOR INTEREST CALCULATION						
28. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	29,205,316.88		29,205,316.88	28,918,178.00		28,918,178.00
29. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	25,460.66		25,460.66	27,500.00		27,500.00
APPROPRIATIONS LIMIT CALCULATIONS						
D. PRELIMINARY APPROPRIATIONS LIMIT			2013-14 Actual			2014-15 Budget
1. Revised Prior Year Program Limit (Lines A1 plus A6)			18,682,206.18			18,703,931.34
2. Inflation Adjustment			1.0512			0.9977
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9524			0.9567
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			18,703,931.34			17,852,894.80
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			13,186,261.14			12,887,841.00
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)			354,600.00			339,248.40
b. Maximum State Aid in Local Limit (Lesser of Line C27 or Lines D4 minus D5 plus C23; but not less than zero)			5,808,848.45			5,248,640.80
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			5,808,848.45			5,248,640.80
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])			16,574.04			17,263.47
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			13,202,835.18			12,905,104.47
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)			5,792,274.41			5,231,377.33
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			13,202,835.18			
b. State Subventions (Line D8)			5,792,274.41			
c. Less: Excluded Appropriations (Line C23)			291,178.25			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			18,703,931.34			

	2013-14 Calculations			2014-15 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4; if negative, then zero) If not zero report amount to: Michael Cohen, Director State Department of Finance Attention: School Gann Limits State Capitol, Room 1145 Sacramento, CA 95814			0.00			
Summary	2013-14 Actual			2014-15 Budget		
11. Adjusted Appropriations Limit (Lines D4 plus D10)			18,703,931.34			17,852,894.80
12. Appropriations Subject to the Limit (Line D9d)			18,703,931.34			

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

Karen Suenram _____
Gann Contact Person

(530) 273-3351 _____
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) 1,320,977.51
- 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.

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) 21,976,040.73

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) 6.01%

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)	1,363,740.30
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	700,379.69
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	25,450.00
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)	205,534.00
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)	0.00
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)	2,295,103.99
9. Carry-Forward Adjustment (Part IV, Line F)	96,857.79
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	2,391,961.78

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	15,073,805.78
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	3,209,115.22
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	3,678,160.99
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,306,571.83
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	16,780.22
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)	223,002.76
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)	81,699.00
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)	5,298.00
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)	3,214,332.88
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)	0.00
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)	281,294.22
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	537,839.31
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)	27,627,900.21

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)	8.31%
---	-------

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2015-16 see www.cde.ca.gov/fg/ac/ic) (Line A10 divided by Line B18)	8.66%
---	-------

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)	<u>2,295,103.99</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>379,436.89</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
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 (9.33%) times Part III, Line B18); zero if negative	<u>96,857.79</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (9.33%) times Part III, Line B18) or (the highest rate used to recover costs from any program (9.33%) times Part III, Line B18); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>96,857.79</u>
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:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>96,857.79</u>

Approved indirect cost rate: 9.33%
Highest rate used in any program: 9.33%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	352,373.38	32,876.44	9.33%
01	3327	60,706.12	5,663.88	9.33%
01	3410	128,811.43	6,440.57	5.00%
01	3550	61,770.62	2,958.00	4.79%
01	4035	85,358.48	2,900.14	3.40%
01	6520	116,034.03	10,825.97	9.33%
01	7091	57,810.14	1,734.33	3.00%
01	7220	67,740.53	6,320.19	9.33%
01	7370	23,061.53	1,199.86	5.20%
01	7810	87,591.82	7,358.00	8.40%
11	6015	37,838.70	3,530.35	9.33%
13	5310	305,837.91	16,239.99	5.31%

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
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		220,923.55	220,923.55
2. State Lottery Revenue	8560	406,137.82		92,263.63	498,401.45
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	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		406,137.82	0.00	313,187.18	719,325.00
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00			0.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	0.00		39,783.65	39,783.65
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	406,137.82			406,137.82
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				
6. Capital Outlay	6000-6999	0.00			0.00
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)		406,137.82	0.00	39,783.65	445,921.47
C. ENDING BALANCE (Must equal Line A6 minus Line B12)					
	979Z	0.00	0.00	273,403.53	273,403.53
D. COMMENTS:					

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	30,300,275.70
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	1,699,965.31
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	16,780.22
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	226,898.13
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00
4. Other Transfers Out	All	9200	7200-7299	4,878.43
5. Interfund Transfers Out	All	9300	7600-7629	703,589.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	87,656.61
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)				1,039,802.39
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		37,772.59
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)				27,598,280.59
F. Charter school expenditure adjustments (From Section IV)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				27,598,280.59

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)		2,883.63
B. Charter school ADA adjustments (From Section IV)		0.00
C. Adjusted total ADA (Lines A plus B)		2,883.63
D. Expenditures per ADA (Line I.G divided by Line II.C)		9,570.67
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.)	28,163,616.42	9,310.96
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section V)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	28,163,616.42	9,310.96
B. Required effort (Line A.2 times 90%)	25,347,254.78	8,379.86
C. Current year expenditures (Line I.G and Line II.D)	27,598,280.59	9,570.67
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

	Teacher Full-Time Equivalents			Classroom Units		Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	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)	
	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)						
B. Enter Allocation Factor(s) by Goal:						
(Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)						
Instructional Goals Description						
0001 Pre-Kindergarten						
1110 Regular Education, K-12	80.331.08	47,027.30	56,845.17	131,115.34	3,340,999.35	890,382.86
3100 Alternative Schools	100.60	100.60	100.60	100.60	253.35	558.00
3200 Continuation Schools	9.80	9.80	9.80	9.80	1.00	
3300 Independent Study Centers	4.49	4.49	4.49	4.49	18.82	33.00
3400 Opportunity Schools					5.00	
3550 Community Day Schools						
3700 Specialized Secondary Programs						
3800 Vocational Education					1.73	
4110 Regular Education, Adult						
4610 Adult Independent Study Centers						
4620 Adult Correctional Education						
4630 Adult Vocational Education						
4760 Bilingual	0.60	0.60	0.60	0.60	0.20	
4850 Migrant Education						
5000-5999 Special Education (allocated to 5001)	22.00	22.00	22.00	22.00	11.55	51.00
6000 ROC/P						
Other Goals Description						
7110 Nonagency - Educational						
7150 Nonagency - Other					2.00	
8100 Community Services						
8500 Child Care and Development Services						
Other Funds Description						
-- Adult Education (Fund 11)					3.50	
-- Child Development (Fund 12)						
-- Cafeteria (Funds 13 & 61)						
C. Total Allocation Factors	137.49	137.49	137.49	137.49	297.15	642.00

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

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x 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			
Instructional Goals							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	
1110	Regular Education, K-12	14,923,612.81	3,853,281.09	18,776,893.90	1,637,021.96	20,413,915.86	
3100	Alternative Schools	14,238.61	11,243.48	25,482.09	2,221.60	27,703.69	
3200	Continuation Schools	1,568,423.46	279,859.12	1,848,282.58	161,138.43	2,009,421.01	
3300	Independent Study Centers	498,008.88	66,521.27	564,530.15	49,217.31	613,747.46	
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	81,122.86	19,451.22	100,574.08	8,768.33	109,342.41	
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	132,961.07	3,623.60	136,584.67	11,908.01	148,494.68	
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	
5000-5999	Special Education	4,834,595.30	251,080.22	5,085,675.52	443,383.37	5,529,058.89	
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00	0.00	
Other Goals							
7110	Nonagency - Educational	64.79	0.00	64.79	5.65	70.44	
7150	Nonagency - Other	87,591.82	22,486.96	110,078.78	9,596.97	119,675.75	
8100	Community Services	16,780.22	0.00	16,780.22	1,462.95	18,243.17	
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	
Other Costs							
----	Food Services					0.00	
----	Enterprise					0.00	
----	Facilities Acquisition & Construction					228,998.13	
----	Other Outgo					1,013,267.18	
Other Funds							
----	Adult Education, Child Development, Cafeteria, Foundation (Column 3 + CAC, line C5] times CAC, line E)		39,352.17	39,352.17	74,845.18	114,197.35	
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(45,860.28)	(45,860.28)	
----	Total General Fund and Charter Schools Funds Expenditures	22,157,399.82	4,546,901.13	26,704,300.95	2,353,709.48	30,300,275.74	

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

Goal	Type of Program	Instruction	Instructional Supervision and Administration	Library, Media, Technology and Other Instructional Resources	School Administration	Pupil Support Services	Pupil Transportation	Ancillary Services	Community Services	General Administration	Plant Maintenance and Operations	Facilities Rents and Leases	Total
Instructional Goals		(Functions 1000-1999)	(Functions 2100-2200)	(Functions 2420-2495)	(Function 2700)	(Functions 3110-3160 and 3900)	(Function 3600)	(Functions 4000-4999)	(Functions 5000-5999)	(Functions 7000-7999, except 7210)*	(Functions 8100-8400)	(Function 8700)	
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	9,888,524.36	21,384.72	418,350.22	1,871,051.53	1,384,172.72	0.00	1,300,438.75	0.00	0.00	39,690.51	0.00	14,923,612.81
3100	Alternative Schools	0.00	0.00	0.00	14,238.61	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,238.61
3200	Continuation Schools	956,296.54	0.00	37,703.62	331,022.07	198,091.13	0.00	6,133.08	0.00	0.00	39,177.02	0.00	1,568,423.46
3300	Independent Study Centers	358,012.03	35.17	0.00	108,894.82	31,066.86	0.00	0.00	0.00	0.00	0.00	0.00	498,008.88
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	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	0.00	0.00
3800	Vocational Education	81,122.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	81,122.86
4110	Regular Education, Adult	0.00	0.00	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	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	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	0.00	0.00
4760	Bilingual	132,892.36	0.00	0.00	68.71	0.00	0.00	0.00	0.00	0.00	0.00	0.00	132,961.07
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5000-5999	Special Education	3,656,957.63	0.00	0.00	221,897.41	298,324.52	657,413.74	0.00	0.00	0.00	0.00	0.00	4,834,595.30
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	0.00	0.00	0.00	64.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00	64.79
7150	Nonagency - Other	0.00	0.00	0.00	0.00	87,591.82	0.00	0.00	0.00	0.00	0.00	0.00	87,591.82
8100	Community Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16,780.22	0.00	0.00	0.00	16,780.22
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6.00	0.00	0.00	0.00	6.00
Total Direct Charged Costs		15,073,803.78	21,419.89	456,053.84	2,547,237.94	1,999,247.05	657,413.74	1,306,571.83	16,780.22	0.00	78,867.53	0.00	22,157,399.82

* Functions 7100-7199 for goals 8100 and 8500



Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)				Total
		Full-Time Equivalents	Classroom Units	Pupils Transported		
Instructional Goals						
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	230,861.89	2,848,535.03	773,884.17	3,853,281.09	
3100	Alternative Schools	0.00	11,243.48	0.00	11,243.48	
3200	Continuation Schools	22,489.53	211,602.25	45,767.34	279,859.12	
3300	Independent Study Centers	10,303.88	56,217.39	0.00	66,521.27	
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	19,451.22	0.00	19,451.22	
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	1,376.90	2,248.70	0.00	3,625.60	
4850	Migrant Education	0.00	0.00	0.00	0.00	
5000-5999	Special Education (allocated to 5001)	50,486.70	129,862.17	70,731.35	251,080.22	
6000	ROC/P	0.00	0.00	0.00	0.00	
Other Goals						
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	
7150	Nonagency - Other	0.00	22,486.96	0.00	22,486.96	
8100	Community Services	0.00	0.00	0.00	0.00	
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00	
Other Funds						
--	Adult Education (Fund 11)		39,352.17		39,352.17	
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00	
--	Cafeteria (Funds 13 and 61)		0.00		0.00	
Total Allocated Support Costs		315,518.90	3,340,999.37	890,382.86	4,546,901.13	

A. Central Administration Costs in General Fund and Charter Schools Funds		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	223,002.76
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	25,450.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	1,445,439.30
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	705,677.69
5	Total Central Administration Costs in General Fund and Charter Schools Funds	2,399,569.75
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	22,157,399.82
2	Total Allocated Costs (from Form PCR, Column 2, Total)	4,546,901.13
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	26,704,300.95
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	281,294.22
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	537,839.31
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	819,133.53
D. Total Direct Charged and Allocated Costs (B3 + C5)		27,523,434.48
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		8.72%

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)	0.00				0.00
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			228,998.13		228,998.13
Other Outgo (Objects 1000-7999)				1,013,267.18	1,013,267.18
Total Other Costs	0.00	0.00	228,998.13	1,013,267.18	1,242,265.31

Current LEA: 29-66357-0000000 Nevada Joint Union High		
Selected SELPA: NV		(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)
NV	Nevada County	

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

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	(126.50)	0.00	(45,860.28)				
Other Sources/Uses Detail					316,719.20	703,589.00		
Fund Reconciliation							377,191.91	36,144.88
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	0.00	0.00	17,301.23	0.00				
Other Sources/Uses Detail					0.00	200,796.00		
Fund Reconciliation							0.00	244,167.86
12 CHILD DEVELOPMENT 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
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	126.50	0.00	28,559.05	0.00				
Other Sources/Uses Detail					55,535.00	6,006.00		
Fund Reconciliation							0.00	133,024.05
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					140,856.00	0.00		
Fund Reconciliation							0.00	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								
Other Sources/Uses Detail					400,000.00	0.00		
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								
Other Sources/Uses Detail					109,000.00	116,719.20		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	32,913.69		
Fund Reconciliation							0.00	35.32
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
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					0.00	37,911.57		
Fund Reconciliation							0.00	6.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					75,825.26	0.00		
Fund Reconciliation							36,186.20	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								
Other Sources/Uses Detail					0.00	0.00		
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					0.00	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

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								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
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								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	126.50	(126.50)	45,860.28	(45,860.28)	1,097,935.46	1,097,935.46	413,378.11	413,378.11

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

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, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDULICATED PUPIL COUNT										
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	144,457.70	0.00	0.00	0.00	0.00	733,905.69	1,005,230.37		1,883,593.76
2000-2999	Classified Salaries	61,731.79	0.00	0.00	0.00	0.00	750,342.15	352,231.60		1,164,305.54
3000-3999	Employee Benefits	65,646.31	0.00	0.00	0.00	0.00	485,295.07	386,184.80		937,126.18
4000-4999	Books and Supplies	2,912.00	0.00	0.00	0.00	0.00	11,595.01	42,287.99		56,795.00
5000-5999	Services and Other Operating Expenditures	9,705.21	0.00	0.00	0.00	0.00	730,651.47	52,418.14		792,774.82
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	284,453.01	0.00	0.00	0.00	0.00	2,711,789.39	1,838,352.90	0.00	4,834,595.30
7310	Transfers of Indirect Costs	22,930.42	0.00	0.00	0.00	0.00	0.00	503.34		23,433.76
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	274,010.65	0.00	0.00	0.00	0.00	0.00	503.34	0.00	274,513.99
	Total Indirect Costs and PCR Allocations	558,463.66	0.00	0.00	0.00	0.00	2,711,789.39	1,838,856.24	0.00	5,109,109.29
	TOTAL COSTS	330,330, 3340, 3355, 3360, 3370, 3375, 3385, & 3405								251,080.23
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, & 3405)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	68,078.45		68,078.45
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	302,682.33	267,811.52		570,493.85
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	143,322.67	131,330.16		274,652.83
4000-4999	Books and Supplies	9.59	0.00	0.00	0.00	0.00	0.00	11,377.31		11,386.90
5000-5999	Services and Other Operating Expenditures	1,025.64	0.00	0.00	0.00	0.00	2,809.87	2,822.50		6,658.01
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	1,035.23	0.00	0.00	0.00	0.00	448,814.87	481,419.94	0.00	931,270.04
7310	Transfers of Indirect Costs	12,104.45	0.00	0.00	0.00	0.00	0.00	0.00		12,104.45
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	12,104.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,104.45
	TOTAL BEFORE OBJECT 8980	13,139.68	0.00	0.00	0.00	0.00	448,814.87	481,419.94	0.00	943,374.49
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
	TOTAL COSTS									943,374.49

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, 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	144,457.70	0.00	0.00	0.00	0.00	733,905.69	937,151.92		1,815,515.31
2000-2999	Classified Salaries	61,731.79	0.00	0.00	0.00	0.00	447,659.82	84,420.08		593,811.69
3000-3999	Employee Benefits	65,646.31	0.00	0.00	0.00	0.00	341,972.40	254,854.64		662,473.35
4000-4999	Books and Supplies	2,902.41	0.00	0.00	0.00	0.00	11,595.01	30,910.68		45,408.10
5000-5999	Services and Other Operating Expenditures	8,679.57	0.00	0.00	0.00	0.00	727,841.60	49,595.64		786,116.81
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	Slate 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	283,417.78	0.00	0.00	0.00	0.00	2,262,974.52	1,356,932.96	0.00	3,903,325.26
7310	Transfers of Indirect Costs	10,825.97	0.00	0.00	0.00	0.00	0.00	503.34		11,329.31
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	251,080.23	0.00	0.00	0.00	0.00	0.00	0.00		251,080.23
	Total Indirect Costs and PCR Allocations	261,906.20	0.00	0.00	0.00	0.00	0.00	503.34	0.00	262,409.54
	TOTAL BEFORE OBJECT 8980	545,323.98	0.00	0.00	0.00	0.00	2,262,974.52	1,357,436.30	0.00	4,165,734.80
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
TOTAL COSTS										
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	2,589.02		2,589.02
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	21,428.00		21,428.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	1,951.37		1,951.37
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	2,000.00	0.00	0.00	0.00	0.00	111.73	0.00		2,111.73
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	Slate 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	2,000.00	0.00	0.00	0.00	0.00	657,527.47	25,968.39	0.00	685,495.86
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	503.34		503.34
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	503.34	0.00	503.34
	TOTAL BEFORE OBJECTS 8091, 8098, AND 8980	2,000.00	0.00	0.00	0.00	0.00	657,527.47	26,471.73	0.00	685,999.20
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)									0.00
TOTAL COSTS										
										1,125,057.19
										1,811,056.39

* 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	3,959,988.11	897,496.37
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)	3,959,988.11	897,496.37
C. Unduplicated Pupil Count		
1. Enter the unduplicated pupil count reported in 2012-13 Report SEMA, 2012-13 Expenditures by LEA (LE-CY) worksheet	327.00	
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)	327.00	

SELPA: Nevada County (NV)

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:	<u>State and Local</u>	<u>Local Only</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total exempt reductions	<u>0.00</u>	<u>0.00</u>

155

SELPA: Nevada County (NV)

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 (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)	<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)	<u>0.00</u>	(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)	<u>0.00</u>	(f) _____

SELPA: Nevada County (NV)

SECTION 3

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	Actual Expenditures FY 2013-14 (LE-CY Worksheet)	Actual Expenditures FY 2012-13 (LE-PY Worksheet)	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Total special education expenditures	5,109,109.29		
2. Less: Expenditures paid from federal sources	943,374.49		
3. Expenditures paid from state and local sources	4,165,734.80	3,959,988.11	
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	4,165,734.80	3,959,988.11	205,746.69
4. Special education unduplicated pupil count	347	327	
5. Per capita state and local expenditures (A3/A4)	12,005.00	12,110.06	(105.06)

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: Nevada County (NV)

B. LOCAL EXPENDITURES ONLY METHOD

	<u>FY 2013-14</u>	<u>FY 2012-13</u>	<u>Difference</u>
1. Last year's local expenditures met MOE requirement:			
a. Expenditures paid from local sources	1,811,056.39	897,496.37	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>1,811,056.39</u>	<u>897,496.37</u>	<u>913,560.02</u>
b. Per capita local expenditures (B1a/A4)	<u>5,219.18</u>	<u>2,744.64</u>	<u>2,474.54</u>

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.

Karen Suenram
Contact Name

(530) 273-3351
Telephone Number

Assistant Superintendent of Business
Title

ksuenram@njuhsd.com
E-mail Address

Object Code	Description	Special Education, Unspecified (Goal 5601)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5760)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT										
TOTAL BUDGET (Funds 01, 09, & 62, resources 0000-9999)										
1000-1999	Certificated Salaries	151,496.00	0.00	0.00	0.00	0.00	828,288.00	1,014,179.00		1,993,963.00
2000-2999	Classified Salaries	65,632.00	0.00	0.00	0.00	0.00	833,865.00	297,748.00		1,197,245.00
3000-3999	Employee Benefits	72,571.00	0.00	0.00	0.00	0.00	602,789.00	441,980.00		1,117,340.00
4000-4999	Books and Supplies	67,781.00	0.00	0.00	0.00	0.00	9,000.00	55,034.00		131,815.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	605,575.00	21,335.00		626,910.00
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	357,480.00	0.00	0.00	0.00	0.00	2,879,517.00	1,830,276.00	0.00	5,067,273.00
7310	Transfers of Indirect Costs	38,894.00	0.00	0.00	0.00	0.00	0.00	0.00		38,894.00
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	38,894.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	38,894.00
	TOTAL COSTS	396,374.00	0.00	0.00	0.00	0.00	2,879,517.00	1,830,276.00	0.00	5,106,167.00
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, & 6000-9999)										
1000-1999	Certificated Salaries	51,639.00	0.00	0.00	0.00	0.00	828,288.00	970,559.00		1,850,486.00
2000-2999	Classified Salaries	65,632.00	0.00	0.00	0.00	0.00	541,644.00	109,322.00		716,598.00
3000-3999	Employee Benefits	49,879.00	0.00	0.00	0.00	0.00	460,414.00	340,702.00		850,995.00
4000-4999	Books and Supplies	67,781.00	0.00	0.00	0.00	0.00	9,000.00	37,910.00		114,691.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	602,982.00	500.00		603,482.00
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	234,931.00	0.00	0.00	0.00	0.00	2,442,328.00	1,458,993.00	0.00	4,136,252.00
7310	Transfers of Indirect Costs	26,819.00	0.00	0.00	0.00	0.00	0.00	0.00		26,819.00
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	26,819.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	26,819.00
	TOTAL BEFORE OBJECT 8980	261,750.00	0.00	0.00	0.00	0.00	2,442,328.00	1,458,993.00	0.00	4,163,071.00
8980	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									4,163,071.00



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, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	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	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	9,000.00	0.00		9,000.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	512,900.00	0.00		512,900.00
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	521,900.00	0.00	0.00	521,900.00
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	521,900.00	0.00	0.00	521,900.00
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 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)									1,402,225.00
	TOTAL COSTS									1,924,125.00

* 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 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDPLICATED PUPIL COUNT										
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	144,457.70	0.00	0.00	0.00	0.00	733,905.69	1,005,230.37		1,883,593.76
2000-2999	Classified Salaries	61,731.79	0.00	0.00	0.00	0.00	750,342.15	352,231.60		1,164,305.54
3000-3999	Employee Benefits	65,646.31	0.00	0.00	0.00	0.00	485,295.07	386,184.80		937,126.18
4000-4999	Books and Supplies	2,912.00	0.00	0.00	0.00	0.00	11,595.01	42,287.99		56,795.00
5000-5999	Services and Other Operating Expenditures	9,705.21	0.00	0.00	0.00	0.00	730,651.47	52,418.14		792,774.82
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	284,453.01	0.00	0.00	0.00	0.00	2,711,789.39	1,838,352.90	0.00	4,834,595.30
7310	Transfers of Indirect Costs	22,930.42	0.00	0.00	0.00	0.00	0.00	503.34		23,433.76
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)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	22,930.42	0.00	0.00	0.00	0.00	0.00	503.34		23,433.76
	TOTAL COSTS	307,383.43	0.00	0.00	0.00	0.00	2,711,789.39	1,838,856.24	0.00	4,858,029.06
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, & 3405)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	68,078.45		68,078.45
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	302,682.33	267,811.52		570,493.85
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	143,322.67	131,330.16		274,652.83
4000-4999	Books and Supplies	9.59	0.00	0.00	0.00	0.00	0.00	11,377.31		11,386.90
5000-5999	Services and Other Operating Expenditures	1,025.64	0.00	0.00	0.00	0.00	2,609.87	2,822.50		6,658.01
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	1,035.23	0.00	0.00	0.00	0.00	448,814.87	481,419.94	0.00	931,270.04
7310	Transfers of Indirect Costs	12,104.45	0.00	0.00	0.00	0.00	0.00	0.00		12,104.45
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	12,104.45	0.00	0.00	0.00	0.00	0.00	0.00		12,104.45
	TOTAL BEFORE OBJECT 8980	13,139.68	0.00	0.00	0.00	0.00	448,814.87	481,419.94	0.00	943,374.49
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									943,374.49

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, 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)		144,457.70	0.00	0.00	0.00	0.00	733,905.69	937,151.92		1,815,515.31
1000-1999	Certificated Salaries	61,731.79	0.00	0.00	0.00	0.00	447,659.82	84,420.08		593,811.69
2000-2999	Classified Salaries	65,646.31	0.00	0.00	0.00	0.00	341,972.40	254,854.94		662,473.35
3000-3999	Employee Benefits	2,902.41	0.00	0.00	0.00	0.00	11,595.01	30,910.68		45,408.10
4000-4999	Books and Supplies	8,679.57	0.00	0.00	0.00	0.00	727,841.60	49,595.64		786,116.81
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	283,417.78	0.00	0.00	0.00	0.00	2,262,974.52	1,356,932.96	0.00	3,903,325.26
	Total Direct Costs									
7310	Transfers of Indirect Costs	10,825.97	0.00	0.00	0.00	0.00	0.00	503.34		11,329.31
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)	251,080.23	0.00	0.00	0.00	0.00	0.00	0.00		251,080.23
	Total Indirect Costs	10,825.97	0.00	0.00	0.00	0.00	0.00	503.34		11,329.31
	TOTAL BEFORE OBJECT 8980	294,243.75	0.00	0.00	0.00	0.00	2,262,974.52	1,357,436.30	0.00	3,914,654.57
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									
	TOTAL COSTS									3,914,654.57
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)		0.00	0.00	0.00	0.00	0.00	0.00	2,589.02		2,589.02
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	21,428.00		21,428.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	1,951.37		1,951.37
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	111.73	0.00		111.73
5000-5999	Services and Other Operating Expenditures	2,000.00	0.00	0.00	0.00	0.00	657,415.74	0.00		659,415.74
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	2,000.00	0.00	0.00	0.00	0.00	657,527.47	25,968.39	0.00	685,495.86
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	503.34		503.34
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	503.34		503.34
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	2,000.00	0.00	0.00	0.00	0.00	657,527.47	26,471.73		685,999.20
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)									1,125,057.19
	TOTAL COSTS									1,811,056.39

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

SELPA: Nevada County (NV)

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: Nevada County (NV)

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 (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: Nevada County (NV)

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)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Total special education expenditures	5,106,167.00		
2. Less: Expenditures paid from federal sources	943,096.00		
3. Expenditures paid from state and local sources	4,163,071.00	3,914,654.57	
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	4,163,071.00	3,914,654.57	248,416.43
4. Special education unduplicated pupil count	347	347	
5. Per capita state and local expenditures (A3/A4)	11,997.32	11,281.43	715.89

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: Nevada County (NV)

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	1,924,125.00	1,811,056.39	
Less: Exempt reduction(s) from SECTION 1	[REDACTED]	0.00	
Less: 50% reduction from SECTION 2	[REDACTED]	0.00	
Net expenditures paid from local sources	<u>1,924,125.00</u>	<u>1,811,056.39</u>	<u>113,068.61</u>
b. Per capita local expenditures (B1a/A4)	<u>5,545.03</u>	<u>5,219.18</u>	<u>325.85</u>

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.

Karen Suenram
Contact Name

(530) 273-3351
Telephone Number

Assistant Superintendent of Business
Title

ksuenram@njuhsd.com
E-mail Address

	Assets & Deferred Outflows of Resources Object Codes 9100-9399 & 9490-9499	Liabilities & Deferred Inflows of Resources Object Codes 9500-9650 & 9690-9699	Revenues Object Codes 8000-8799	Expenditures Object Codes 1000-7499	10% Criterion	5% Criterion for same element	Automatic Major Fund?
Governmental Funds							
General Fund	6,054,997	1,973,358	29,002,148	29,393,498	n/a	n/a	Always
Special Revenue Funds							
01 General Fund							
09 Charter Schools Special Revenue Fund	21,630	21,630	203,169	203,189			
10 Special Education Pass-Through Fund							
11 Adult Education Fund	279,931	250,736	296,550	298,595			
12 Child Development Fund							
13 Cafeteria Special Revenue Fund	175,064	151,543	528,626	566,398			
14 Deferred Maintenance Fund	440,243	6,460	1,42,263	252,181			
15 Pupil Transportation Equipment Fund							
17 Special Reserve Fund for Other Than Capital Outlay Projects	1,046,577		37,242		Yes	Yes	Yes
18 School Bus Emissions Reduction Fund							
19 Foundation Special Revenue Fund							
20 Special Reserve Fund for Postemployment Benefits	722,428		3,524				
Capital Project Funds							
21 Building Fund	35	35	155				
25 Capital Facilities Fund	555,125	140,016	385,520	251,354			
30 State School Building Lease-Purchase Fund							
35 County School Facilities Fund	6	6	32,404	53,738			
40 Special Reserve Fund for Capital Outlay Projects	505,252	7,890	167,768	26,745			
49 Capital Project Fund for Blended Component Units							
Debt Service Funds							
51 Bond Interest and Redemption Fund	647,923		884,165	822,900			
52 Debt Service Fund for Blended Component Units							
53 Tax Override Fund							
56 Debt Service Fund							
Permanent Funds							
57 Foundation Permanent Fund							
Total Governmental Funds	10,449,211	2,551,674	31,683,534	31,868,598			
10% of Total Governmental Funds	1,044,921	255,167	3,168,353	3,186,860			
Enterprise Funds							
61 Cafeteria Enterprise Fund							
62 Charter Schools Enterprise Fund							
63 Other Enterprise Fund							
Total Enterprise Funds	0	0	0	0			
10% of Total Enterprise Funds	0	0	0	0			
Total Governmental & Enterprise Funds	10,449,211	2,551,674	31,683,534	31,868,598			
5% of Total Gov'tl & Enterprise Funds	522,461	127,584	1,584,177	1,593,430			

	Governmental Activities	Business-type Activities	Total
Assets			
Cash	7,858,329	0	7,858,329
Investments	0	0	0
Receivables	2,170,460	0	2,170,460
Due from (to) other funds	0	0	0
Stores	6,271	0	6,271
Prepaid expenses	6,523	0	6,523
Other current assets	0	0	0
Capital assets:			
Land	1,203,396	0	1,203,396
Land Improvements	3,202,770	0	3,202,770
Buildings	63,034,210	0	63,034,210
Equipment	2,443,248	0	2,443,248
Work in progress	0	0	0
Less accumulated depreciation	(27,065,561)	0	(27,065,561)
Total assets	<u>52,859,646</u>	<u>0</u>	<u>52,859,646</u>
Deferred Outflows of Resources	0	0	0
Liabilities			
Accounts payable and other current liabilities	2,076,068	0	2,076,068
Current loans	0	0	0
Unearned revenue	62,228	0	62,228
Long-term liabilities:	16,353,535	0	16,353,535
Due within one year	1,179,526		1,179,526
Due in more than one year	15,174,009		15,174,009
Total liabilities	<u>18,491,831</u>	<u>0</u>	<u>18,491,831</u>
Deferred Inflows of Resources	0	0	0
Net Position			
Net investment in capital assets	30,029,795		30,029,795
Restricted for:			
Capital projects	1,346,253		1,346,253
Debt service			0
Educational programs	999,241		999,241
Other purposes (expendable)			0
Other purposes (nonexpendable)	1,992,526		1,992,526
Unrestricted			0
Total net position	<u>34,367,815</u>	<u>0</u>	<u>34,367,815</u>

Total fund balances, governmental funds: 7,897,535

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:	69,883,624	
Accumulated depreciation:	(27,065,561)	
Net:		42,818,063

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: 5,753

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 unamatured 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	13,324,692	
State school building loans payable	-	
Net OPEB Obligation	2,823,240	
Compensated absences payable	88,351	
Certificates of participation payable	117,252	
Capital leases payable	-	
Lease revenue bonds payable	-	
Other general long-term debt	-	
Deferred gain or loss on debt refunding	-	
Total:		(16,353,535)

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): 34,367,816

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	16,888,149	0	4,007,739	81	(12,880,329)		(12,880,329)
Instruction-related services:							
Instructional supervision and administration	108,295	0	25,103	0	(83,192)		(83,192)
Instructional library, media and technology	789,642	0	3,297	0	(786,345)		(786,345)
School site administration	2,787,501	0	271,348	0	(2,516,153)		(2,516,153)
Pupil services:							
Home-to-school transportation	1,547,799	0	227,014	0	(1,320,785)		(1,320,785)
Food services	580,808	0	305,838	0	(274,970)		(274,970)
All other pupil services	2,330,360	0	421,904	0	(1,908,456)		(1,908,456)
General administration:							
Centralized data processing	751,981	0	777	0	(751,204)		(751,204)
All other general administration	1,803,223	0	128,824	0	(1,674,399)		(1,674,399)
Plant services	3,606,181	0	132,475	0	(3,473,706)		(3,473,706)
Ancillary services	1,335,734	0	0	0	(1,335,734)		(1,335,734)
Community services	16,780	0	2,481	0	(14,319)		(14,319)
Enterprise activities	0	0	0	0	0		0
Interest on long-term debt	552,562				(552,562)		(552,562)
Other outgo	309,678	0	68,515	0	(241,163)		(241,163)
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	33,408,693	0	5,595,295	81	(27,813,317)	0	(27,813,317)
General revenues:							
Taxes and subventions:							
Taxes levied for general purposes					19,777,879	0	19,777,879
Taxes levied for debt service					882,616	0	882,616
Taxes levied for other specific purposes					36,145	0	36,145
Federal and state aid not restricted to specific purposes					4,009,175	0	4,009,175
Interest and investment earnings					72,866	0	72,866
Interagency revenues					1,500	0	1,500
Miscellaneous					1,307,977	0	1,307,977
Special and extraordinary items					0	0	0
Internal transfers					0	0	0
Total general revenues, special and extraordinary items, and transfers					26,088,158	0	26,088,158
					Change in net position	0	(1,725,159)
Net position beginning					36,092,974	0	36,092,974
Net position ending					34,367,815	0	34,367,815

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

Total change in fund balances, governmental funds: (185,064)

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:	488,210	
Depreciation expense:	(1,915,708)	
Net:		(1,427,498)

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: 500,830

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: 4,239

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: 18,193

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: (641,611)

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: -

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: -

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: 5,753

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): (1,725,158)



Unaudited Actuals
2013-14 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Fund Consolidation

Resource	Function	Object	Fund 01	Fund 09	Fund 11	Fund 13	Fund 14	Fund 17	Fund 20
			General Fund	Charter Schools Special Revenue Fund, Adult Education Fund		Cafeteria Special Revenue Fund	Deferred Maintenance Fund	Special Reserve Fund for Other Than Capital Outlay Projects	Special Reserve Fund for Postemployment Benefits
Assets									
Cash		Funds 01-57, except where indicated	3,705,564.14	21,630.20	170,303.80	79,429.62	440,242.81	1,046,576.97	722,427.50
Investments		9110-9140	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Receivables		9150	1,971,470.46	0.00	109,626.74	89,363.13	0.00	0.00	0.00
Due from Other Funds		9200-9290	177,191.91	0.00	0.00	0.00	0.00	200,000.00	0.00
Stores		9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepays		9320	770.00	0.00	0.00	6,271.20	0.00	0.00	0.00
Other Current Assets		9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Land		9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Land Improvements		9410							
Accumulated Depreciation - Land Improvements		9420							
Buildings		9425							
Accumulated Depreciation - Buildings		9430							
Equipment		9435							
Accumulated Depreciation - Equipment		9440							
Work in Progress		9445							
		9450							
Deferred Outflows of Resources			0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities									
Accounts Payable and Other Current Liabilities		9500-9599	1,874,985.02	21,630.20	6,568.51	18,518.57	6,460.47	0.00	0.00
Due to Other Funds		9620	36,144.88	0.00	244,167.86	133,024.05	0.00	0.00	0.00
Current Loans		9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenue		9650	62,227.86	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							
COP's Payable		9666							
Capital Leases Payable		9667							
Lease Revenue Bonds Payable		9668							
Other General Long-Term Debt		9669							
Deferred Inflows of Resources			0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fund Balance / Net Position			3,881,638.75	0.00	29,194.17	23,521.33	433,762.34	1,246,576.97	722,427.50

Resource	Function	Object	Fund 21		Fund 25		Fund 35		Fund 40		Fund 51		Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources
			Building Fund	Capital Facilities Fund	County School Facilities Fund	Special Reserve Fund for Capital Outlay Projects	Bond Interest and Redemption Fund	Total Governmental Funds					
Assets													
Funds 01-57, except where indicated													
Cash		9110-9140	35.32	555,124.61	6.00	469,065.88	647,922.60	7,856,329					
Investments		9150	0.00	0.00	0.00	0.00	0.00	0					
Receivables		9200-9290	0.00	0.00	0.00	0.00	0.00	2,170,460					
Due from Other Funds		9310	0.00	0.00	0.00	36,186.20	0.00	413,378					
Stores		9320	0.00	0.00	0.00	0.00	0.00	6,271					
Prepays		9330	0.00	0.00	0.00	0.00	0.00	0					
Other Current Assets		9340	0.00	0.00	0.00	0.00	0.00	0					
Land		9410											1,203,396
Land Improvements		9420											3,170,984
Accumulated Depreciation - Land Improvements		9425											(1,601,686)
Buildings		9430											62,816,648
Accumulated Depreciation - Buildings		9435											(21,758,058)
Equipment		9440											2,204,376
Accumulated Depreciation - Equipment		9445											(1,790,109)
Work in Progress		9450											0
Deferred Outflows of Resources		9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0
Liabilities													
Accounts Payable and Other Current Liabilities		9600-9699	0.00	140,015.71	0.00	7,890.00	0.00	2,076,066					
Due to Other Funds		9610	35.32	0.00	6.00	0.00	0.00	413,378					
Current Loans		9640	0.00	0.00	0.00	0.00	0.00	0					
Unearned Revenue		9650	0.00	0.00	0.00	0.00	0.00	62,228					
General Obligation Bonds Payable		9661											13,357,465
State School Building Loan Payable		9662											0
Net OPEB Obligation		9664											2,181,629
Compensated Absences Payable		9665											106,544
COP's Payable		9666											343,062
Capital Leases Payable		9667											0
Lease Revenue Bonds Payable		9668											0
Other General Long-Term Debt		9669											0
Deferred Inflows of Resources		9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0
Fund Balance / Net Position		979Z	0.00	415,108.90	0.00	497,362.08	647,922.60	7,897,534					28,256,841



	Resource	Function	Object	Total Governmental Funds, Capital Assets, Deferred Resources, Long-Term Liabilities, and Deferred Inflows of Resources
Assets	Funds 01-57, except where indicated			
Cash			9110-9140	7,858,329
Investments			9150	0
Receivables			9200-9290	2,170,460
Due from Other Funds			9310	413,378
Stores			9320	6,271
Prepays			9330	770
Other Current Assets			9340	0
Land			9410	1,203,396
Land Improvements			9420	3,170,994
Accumulated Depreciation - Land Improvements			9425	(1,601,686)
Buildings			9430	62,816,648
Accumulated Depreciation - Buildings			9435	(21,758,058)
Equipment			9440	2,204,376
Accumulated Depreciation - Equipment			9445	(1,790,109)
Work in Progress			9450	0
Deferred Outflows of Resources			9490	0
Liabilities				
Accounts Payable and Other Current Liabilities			9500-9599,	2,076,068
Due to Other Funds			9610	413,378
Current Loans			9640	0
Unearned Revenue			9650	62,228
General Obligation Bonds Payable			9661	13,357,465
State School Building Loan Payable			9662	0
Net OPEB Obligation			9664	2,181,629
Compensated Absences Payable			9665	106,544
COPs Payable			9666	343,062
Capital Leases Payable			9667	0
Lease Revenue Bonds Payable			9668	0
Other General Long-Term Debt			9669	0
Deferred Inflows of Resources			9690	0
Fund Balance / Net Position			979Z	36,154,375

34

	Resource	Function	Object	Fund 01 General Fund	Fund 09 Charter Schools Special Revenue Fund	Fund 11 Adult Education Fund	Fund 13 Cafeteria Special Revenue Fund	Fund 14 Deferred Maintenance Fund	Fund 17 Special Reserve Fund for Other Than Capital Outlay Projects	Fund 20 Special Reserve Fund for Postemployment Benefits
General Revenues										
Taxes and Subventions:										
Taxes Levied for General Purposes	0000-9999		8020-8079, 8097	19,777,879.14	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	0.00
Federal and State Aid Not Restricted to Specific Purposes	0000-1999		8010-8019, 8092, 8096, 8100-8544, 8546-8560, 8587-8590	3,992,230.59	0.00	16,944.00	0.00	0.00	0.00	0.00
Interest and Investment Earnings	0000-1999		8660-8662	24,792.01	0.00	636.09	260.59	1,407.04	37,242.10	3,524.26
Interagency Revenues	0000-1999		8677, 8780-8799	1,500.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous	0000-1999		8081-8089, 8631-8659, 8663-8676, 8678-8710	721,203.44	0.00	10,642.98	192,287.28	0.00	0.00	0.00
Program Revenues										
Charges for Services	2000-9999		8081-8089, 8631-8659, 8663-8698, 8700-8710	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operating Grants and Contributions	6200, 7710		8290, 8687, 8699	4,782,292.05	203,168.65	111,434.01	336,077.90	0.00	0.00	0.00
Capital Grants and Contributions	6200		8010-8019, 8100-8544, 8546-8560, 8587-8590, 8660-8662, 8699	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expenditures										
Instruction - Related Services:										
Instructional Supervision and Administration		2000-2999 except 2420, 2700	8545, 8660-8662	15,021,328.33	52,477.45	177,028.24	0.00	0.00	0.00	0.00
Instructional Library, Media and Technology		2420	8590, 8660-8662	102,059.13	45.59	6,190.01	0.00	0.00	0.00	0.00
School Site Administration		2700		502,927.39	0.00	0.00	0.00	0.00	0.00	0.00
				2,499,358.45	104,724.66	87,439.75	0.00	0.00	0.00	0.00

Unaudited Actuals
2013-14 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Fund Consolidation

Resource	Function	Object	Fund				Total Governmental Funds	Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources
			21	25	35	40		
General Revenues								
Taxes and Subventions:								
	0000-9999	8020-8079, 8097	0.00	0.00	0.00	0.00	0.00	19,777.879
	0000-9999	8571-8572, 8610-8614	0.00	0.00	0.00	0.00	882,616.03	882,616
	0000-9999	8675-8676, 8615-8629	0.00	0.00	0.00	36,144.88	0.00	36,145
		8010-8019, 8092, 8096, 8100-8544, 8546-8560, 8587-8590	0.00	0.00	0.00	0.00	0.00	4,009.175
	0000-1999	8660-8662	155.16	1,676.32	0.00	1,623.02	1,549.35	72,866
	0000-1999	8677, 8780-8799	0.00	0.00	0.00	0.00	0.00	1,500
		8081-8089, 8631-8659, 8663-8698, 8700-8710	0.00	383,843.22	0.00	0.00	0.00	1,307,977
Miscellaneous								
Program Revenues								
	2000-9999	8081-8089, 8631-8659, 8663-8698, 8700-8710	0.00	0.00	0.00	0.00	0.00	0
	6200, 7710	8290, 8587, 8589						
	2000-6199, 6201-7709, 7711-9999	8010-8019, 8100-8544, 8546-8560, 8587-8590, 8660-8662, 8699,	0.00	0.00	32,322.51	130,000.00	0.00	5,595,295
	7710	8545, 8660-8662						
	6200	8590, 8660-8662	0.00	0.00	81.39	0.00	0.00	81
Operating Grants and Contributions								
			0.00	0.00	0.00	0.00	0.00	15,250.894
Capital Grants and Contributions								
Expenditures								
			0.00	0.00	0.00	0.00	0.00	108,295
								502,927
								2,691,523

	Resource	Function	Object	Total Governmental Funds, Capital Assets, Deferred Resources, Long-Term Liabilities, and Deferred Inflows of Resources
General Revenues				
Taxes and Subventions:				
Taxes Levied for General Purposes	0000-9999		8020-8079, 8097	19,777,879
Taxes Levied for Debt Service	0000-9999		8571-8572 8610-8614	882,616
Taxes Levied for Other Specific Purposes	0000-9999		8575-8576, 8615-8629	36,145
Federal and State Aid Not Restricted to Specific Purposes	0000-1999		8010-8019, 8092, 8096, 8100-8544, 8546-8560, 8587-8590, 8660-8662, 8699,	4,009,175
Interest and Investment Earnings	0000-1999		8660-8662	72,866
Interagency Revenues	0000-1999		8677, 8780-8799	1,500
Miscellaneous	0000-1999		8081-8089, 8631-8659, 8663-8676, 8678-8710	1,307,977
Program Revenues				
Charges for Services	2000-9999		8061-8089, 8631-8659, 8663-8698, 8700-8710	0
Operating Grants and Contributions	6200, 7710		8290, 8587, 8699	
			8010-8019, 8100-8544, 8546-8560, 8587-8590, 8660-8662, 8699,	
	0000-7709, 7711-9999		8545, 8545, 8660-8662	
Capital Grants and Contributions	6200		8590, 8660-8662	81
Expenditures				
Instruction				
Instruction - Related Services:				
		1000-1999	1000-7999	15,250,834
		2000-2999, except 2420, 2700	1000-7999	108,296
		2420	1000-7999	502,927
		2700	1000-7999	2,691,523

Unaudited Actuals
2013-14 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Fund Consolidation

	Resource	Function	Object	Fund 01		Fund 09		Fund 11		Fund 13		Fund 14		Fund 17		Fund 20	
				General Fund	Charter Schools Special Revenue Fund	Adult Education Fund	Cafeteria Special Revenue Fund	Deferred Maintenance Fund	Special Reserve Fund for Other Than Capital Outlay Projects	Special Reserve Fund for Postemployment Benefits							
Pupil Services:																	
Home-To-School Transportation		3600	1000-7999	1,547,798.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Food Services		3700	1000-7999	0.00	0.00	0.00	529,848.54										
All Other Pupil Services		3000-3999, except 3600, 3700	1000-7999	2,130,362.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
General Administration:																	
Centralized Data Processing		7700	1000-7999	705,677.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other General Administration		7100-7699	1000-7999	1,624,598.56	23,433.20	17,301.23	28,559.05										
Plant Services		8000-8999, except 8500	1000-7999	3,419,866.88	0.00	10,636.22	7,990.77										
Facility Acquisition and Construction		8500	1000-7999	228,998.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ancillary Services		4000-4999	1000-7999	1,306,571.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Community Services		5000-5999	1000-7999	16,780.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Outgo:																	
Transfers Between Agencies		9200	7110-7299	287,170.24	22,507.94	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service - Principal		9100, 9101	7431-7439, except 7434 and 7438	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service - Interest		9100, 9102	7434, 7438	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service - Issuance Costs and Discounts		9100, 9103	5400, 5450, 5800, 7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Outgo		9100-9300	1000-6999, except 5400, 5450, and 5800	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Depreciation (Unallocated)		0000	6900	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Financing Sources and Uses																	
Interfund Transfers In			8910-8929	116,719.20	0.00	0.00	55,535.00	0.00	0.00	140,856.00	600,000.00	109,000.00					
Interfund Transfers Out		9300	7600-7629	703,689.00	0.00	200,796.00	6,006.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds from Long-Term Debt			8931-8951, 8971-8973	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources			8961-8965, 8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses		9200	7651-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Unaudited Actuals
2013-14 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Fund Consolidation

	Fund 21			Fund 25	Fund 35	Fund 40	Fund 51	Total Governmental Funds	Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources
	Resource	Function	Object	Building Fund	Capital Facilities Fund	County School Facilities Fund	Special Reserve Fund for Capital Outlay Projects		
Pupil Services:									
Home-To-School Transportation	3600		1000-7999	0.00	0.00	0.00	0.00	0.00	1,547,799
Food Services	3700		1000-7999	0.00	0.00	0.00	0.00	0.00	529,849
All Other Pupil Services	3000-3999, except 3600, 3700		1000-7999	0.00	0.00	0.00	0.00	0.00	2,130,352
General Administration:									
Centralized Data Processing	7700		1000-7999	0.00	0.00	0.00	0.00	0.00	705,678
All Other General Administration	7100-7699		1000-7999	0.00	10,869.91	0.00	0.00	0.00	1,704,762
Plant Services	8000-8999, except 8500		1000-7999	0.00	0.00	0.00	16,870.57	0.00	3,511,946
Facility Acquisition and Construction	8500		1000-7999	0.00	0.00	53,738.00	9,874.15	0.00	488,210
Ancillary Services	4000-4999		1000-7999	0.00	0.00	0.00	0.00	0.00	1,306,572
Community Services	5000-5999		1000-7999	0.00	0.00	0.00	0.00	0.00	16,780
Enterprise Activities	6000-6999		1000-7999	0.00	0.00	0.00	0.00	0.00	0
Other Outgo:									
Transfers Between Agencies	9200		7110-7299	0.00	0.00	0.00	0.00	0.00	309,678
Debt Service - Principal	9100, 9101		7431-7439, except 7434 and 7438	0.00	225,829.58	0.00	0.00	275,000.00	500,830
Debt Service - Interest	9100, 9102		7434, 7438	0.00	14,654.03	0.00	0.00	547,899.69	562,554
Debt Service - Issuance Costs and Discounts	9100, 9103		5400, 5450, 5800, 7699	0.00	0.00	0.00	0.00	0.00	0
All Other Outgo	9100-9300		1000-6999, except 5400, 5450, and 5800	0.00	0.00	0.00	0.00	0.00	0
Depreciation (Unallocated)	10000		6900	0.00	0.00	0.00	0.00	0.00	0
Other Financing Sources and Uses									
Interfund Transfers In									
Interfund Transfers Out	9300		8910-8929	0.00	0.00	0.00	75,825.26	0.00	1,097,935
Proceeds from Long-Term Debt			7600-7629	32,913.69	0.00	37,911.57	0.00	0.00	1,097,935
Proceeds from Sale or Lease-Purchase of Land and Buildings			8931-8951, 8971-8973	0.00	0.00	0.00	0.00	0.00	0
All Other Financing Sources			8953	0.00	0.00	0.00	0.00	0.00	0
All Other Financing Uses			8951-8965, 8979	0.00	0.00	0.00	0.00	0.00	0
			7651-7699	0.00	0.00	0.00	0.00	0.00	0



	Resource	Function	Object	Total Governmental Funds, Capital Assets, Deferred Resources, Long-Term Liabilities, and Deferred Inflows of Resources
Pupil Services:				
Home-To-School Transportation	3600	1000-7999		1,547,799
Food Services	3700	1000-7999		529,849
	3000-3999, except 3600, 3700			
All Other Pupil Services				2,130,362
General Administration:				
Centralized Data Processing	7700	1000-7999		705,678
All Other General Administration	7100-7699	1000-7999		1,704,762
Plant Services	8000-8999, except 8500	1000-7999		3,511,946
Facility Acquisition and Construction	8500	1000-7999		488,210
Ancillary Services	4000-4999	1000-7999		1,306,572
Community Services	5000-5999	1000-7999		16,780
Enterprise Activities	6000-6999	1000-7999		0
Other Outgo:				
Transfers Between Agencies	9200	7110-7299		309,678
		7431-7439, except 7434 and 7438		
Debt Service - Principal	9100, 9101			500,830
Debt Service - Interest	9100, 9102	7434, 7438		562,554
		5400, 5450, 5800, 7699		
Debt Service - Issuance Costs and Discounts	9100, 9103			0
All Other Outgo	9100-9300	1000-6999, except 5400, 5450, and 5800		0
Depreciation (Unallocated)	0000	6900		0
Other Financing Sources and Uses				
Interfund Transfers In				
Interfund Transfers Out	9300	8910-8929		1,097,935
Proceeds from Long-Term Debt		7600-7629		1,097,935
Proceeds from Sale or Lease-Purchase of Land and Buildings		8931-8951, 8971-8973		0
		8953		0
All Other Financing Sources		8951-8965, 8979		0
All Other Financing Uses	9200	7651-7699		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			
Assets		Funds 01-57, except where indicated							
Cash		911C-9140		7,858,329	0	CE014			7,858,329
Investments		9150		0	0	CE014			0
Receivables		920C-9290		2,170,460	0	CE014, CE018			2,170,460
Due from Other Funds		9310		413,378	(413,378)	CE014, CE018, CE020			0
Stores		9320		6,271	0	CE014			6,271
Prepays		9330		770	5,753	CE003, CE013, CE014			6,523
Other Current Assets		9340		0	0	CE014			0
Land		9410		1,203,396	0	CE001, CE004, CE005, CE011, CE014			1,203,396
Land Improvements		9420		3,170,994	31,776	CE001, CE004, CE005, CE011, CE014			3,202,770
Accumulated Depreciation - Land Improvements		9425		(1,601,686)	(121,394)	CE005, CE012, CE014			(1,723,080)
Buildings		9430		62,816,648	217,562	CE001, CE004, CE005, CE011, CE014			63,034,210
Accumulated Depreciation - Buildings		9435		(21,758,058)	(1,668,289)	CE005, CE012, CE014			(23,424,347)
Equipment		9440		2,204,376	238,872	CE001, CE004, CE005, CE011, CE014			2,443,248
Accumulated Depreciation - Equipment		9445		(1,790,109)	(128,025)	CE005, CE012, CE014			(1,918,134)
Work in Progress		9450		0	0	CE001, CE004, CE005, CE011, CE014			0
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			
Liabilities									
Accounts Payable and Other Current Liabilities			9500-9599, 9620	2,076,068	0	CE008, CE014, CE018			2,076,068
Due to Other Funds			9610	413,378	(413,378)	CE014, CE018, CE020			0
Current Loans			9640	0					0
Unearned Revenue			9650	62,228	0	CE014			62,228
General Obligation Bonds Payable			9661	13,357,485	(25,987)	CE002, CE003, CE008, CE013	(6,786)		13,324,692
Slate School Building Loan Payable			9662	0	0	CE002, CE003, CE013			0
Net OPEB Obligation			9664	2,181,629	641,611	CE014, CE021			2,823,240
Compensated Absences Payable			9665	106,544	(18,193)	CE009, CE014			88,351
COPs Payable			9666	343,082	(225,830)	CE002, CE003, CE013, CE014			117,252
Capital Leases Payable			9667	0	0	CE002, CE003, CE013, CE014			0
Lease Revenue Bonds Payable			9668	0	0	CE002, CE003, CE013, CE014			0
Other General Long-Term Debt			9669	0	0	CE002, CE003, CE010, CE013, CE014, CE022			0
Deferred Inflows of Resources			9690	0	0	CE003, CE006, CE007, CE013, CE014			0
Fund Balance / Net Position			979Z	36,154,375	(1,793,346)		6,786		34,367,815

Statement of Net Position	Statement of Activities		Other Worksheet Adjustments *	Conversion Entries			Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Object	Function	Resource	Statement of Net Position
	Statement of Activities	Statement of Net Position		Entry Amounts	Entry Numbers	Entry Numbers					
General Revenues											
Taxes and Subventions:											
Taxes Levied for General Purposes		19,777,879				19,777,879	8020-8079, 8097		0000-9999		19,777,879
Taxes Levied for Debt Service		882,616				882,616	8571-8572, 8610-8614		0000-9999		882,616
Taxes Levied for Other Specific Purposes		36,145				36,145	8575-8576, 8615-8629		0000-9999		36,145
Federal and State Aid Not Restricted to Specific Purposes		4,009,175				4,009,175	8010-8019, 8092-8096, 8100-8544, 8546-8560, 8587-8590		0000-1999		4,009,175
Interest and Investment Earnings		72,866				72,866	8660-8662		0000-1999		72,866
Interagency Revenue		1,500				1,500	8677, 8780-8799		0000-1999		1,500
Miscellaneous		1,307,977				1,307,977	8081-8088, 8631-8659, 8663-8698, 8700-8710		0000-1999		1,307,977
Program Revenues											
Charges for Services		0				0	8081-8088, 8631-8659, 8663-8698, 8700-8710		2000-9999		0
Operating Grants and Contributions		5,595,295				5,595,295	8290, 8587, 8699, 8010-8019, 8100-8544, 8546-8560, 8587-8590, 8660-8662, 8699, 8780-8799		2000-6199, 6201-7709, 7711-9999		5,595,295
Capital Grants and Contributions		81				81	8545, 8660-8662, 8590, 8660-8662		6200		81
Expenditures											
Instruction											
Instruction-Related Services:		15,250,834				15,250,834	1000-7999	1000-1999			15,250,834
Instructional Supervision and Administration		108,295				108,295	1000-7999	2000-2999, except 2420, 2700			108,295
Instructional Library, Media and Technology		502,927				502,927	1000-7999	2420			502,927
School Site Administration		2,691,523				2,691,523	1000-7999	2700			2,691,523
Pupil Services:											
Home-To-School Transportation		1,547,799				1,547,799	1000-7999	3600			1,547,799

	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	Entry Numbers			
Food Services	3700		1000-7999	529,849	50,959	CE001, CE009, CE010, CE012, CE015, CE021, CE022		580,808		
All Other Pupil Services General Administration:	3000-3999, except 3500, 3700		1000-7999	2,130,362	199,998	CE001, CE009, CE010, CE012, CE015, CE021, CE022		2,330,360		
Centralized Data Processing	7700		1000-7999	705,678	46,303	CE001, CE009, CE010, CE012, CE015, CE021, CE022		751,981		
All Other General Administration	7100-7699		1000-7999	1,704,762	98,461	CE001, CE005, CE009, CE010, CE011, CE012, CE015, CE021, CE022		1,803,223		
Plant Services	8000-8999, except 8500		1000-7999	3,511,946	94,235	CE001, CE009, CE010, CE012, CE015, CE021, CE022		3,606,181		
Facility Acquisition and Construction	8500		1000-7999	488,210	(488,210)	CE001				
Ancillary Services	4000-4999		1000-7999	1,306,572	29,162	CE001, CE009, CE010, CE012, CE015, CE021, CE022		1,335,734		
Community Services	5000-5999		1000-7999	16,780	0	CE001, CE009, CE010, CE012, CE015, CE021, CE022		16,780		
Enterprise Activities	6000-6999		1000-7999	0	0	CE001, CE009, CE010, CE012, CE015, CE021, CE022		0		
Other Outgo:										
Transfers Between Agencies	9200		7110-7299	309,678	0	CE016, CE017		309,678		
Debt Service - Principal	9100, 9101		7431-7439, except 7434, 7438	500,830	(500,830)	CE002, CE015				
Debt Service - Interest	9100, 9102		7434, 7438	562,554	(9,992)	CE008, CE010, CE013, CE015		552,562		
Debt Service - Issuance Costs and Discounts	9100, 9103		5400, 5450, 5800, 7699	0	0	CE003, CE013, CE015		0		
All Other Outgo	9100-9300		1000-6999, except 5400, 5450, 5800	0				0		
Depreciation (Unallocated)	0000		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			
Other Financing Sources and Uses									
Interfund Transfers In			8910-8929	1,097,935	(1,097,935)	CE016, CE017, CE019		0	
Interfund Transfers Out	9300		7600-7629	1,097,935	(1,097,935)	CE016, CE017, CE019		0	
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	0	0	CE003, CE016		0	
All Other Financing Uses	9200		7651	0	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.

Unaudited Actuals
2015-14 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Identification of Program Revenues by Fund
Detail

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	1000	2100	2429	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000	Total
	Total Charges for Services (from fund consolidation worksheet)																
	User identification of conversion entries, adjustments, and rounding differences, by function:																
	Adjusted Charges for Services by function (agrees to conversion worksheet):																
	Subtotal of Charges for Services by function:																



Unaudited Actuals
2015-14 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Identification of Program Revenues by Function
Detail

Program Revenues by Resource	Operating Grants and Contributions: Governmental Activities													Total	
	1600	2100	2420	2700	3500	3700	3900	4000	5000	6000	7200	7700	8100		8500
01-57 3010 NCLB: Title I, Part A, Basic Grants Lw	224,408	14,982	-	12,324	-	-	100,660	-	-	-	32,876	-	-	-	385,250
Expenditures by function	58,249	3,888	-	3,198	-	-	26,128	-	-	-	8,533	-	-	-	100,000
Percentage of total	224,408	14,982	-	12,324	-	-	100,660	-	-	-	32,876	-	-	-	385,250
Default revenue by function	224,408	14,982	-	12,324	-	-	100,660	-	-	-	32,876	-	-	-	385,250
User adjustments	224,408	14,982	-	12,324	-	-	100,660	-	-	-	32,876	-	-	-	385,250
Adjusted revenue by function	730,439	-	-	-	-	-	-	-	-	-	-	-	-	-	730,439
Expenditures by function	730,439	-	-	-	-	-	-	-	-	-	-	-	-	-	730,439
Percentage of total	730,439	-	-	-	-	-	-	-	-	-	-	-	-	-	730,439
Default revenue by function	730,439	-	-	-	-	-	-	-	-	-	-	-	-	-	730,439
User adjustments	730,439	-	-	-	-	-	-	-	-	-	-	-	-	-	730,439
Adjusted revenue by function	730,439	-	-	-	-	-	-	-	-	-	-	-	-	-	730,439
01-57 3310 Special Ed: IDEA Basic Local Assitan	59,671	-	-	75	-	-	960	-	-	-	5,664	-	-	-	66,370
Expenditures by function	89,908	-	-	0.1	-	-	1,464	-	-	-	8,533	-	-	-	100,000
Percentage of total	59,671	-	-	75	-	-	960	-	-	-	5,664	-	-	-	66,370
Default revenue by function	59,671	-	-	75	-	-	960	-	-	-	5,664	-	-	-	66,370
User adjustments	59,671	-	-	75	-	-	960	-	-	-	5,664	-	-	-	66,370
Adjusted revenue by function	59,671	-	-	75	-	-	960	-	-	-	5,664	-	-	-	66,370
01-57 3410 Department of Rehab: Workability II, I	124,919	-	-	3,892	-	-	-	-	-	-	6,441	-	-	-	135,252
Expenditures by function	92,360	-	-	2,877	-	-	-	-	-	-	4,762	-	-	-	100,000
Percentage of total	124,919	-	-	3,892	-	-	-	-	-	-	6,441	-	-	-	135,252
Default revenue by function	124,919	-	-	3,892	-	-	-	-	-	-	6,441	-	-	-	135,252
User adjustments	124,919	-	-	3,892	-	-	-	-	-	-	6,441	-	-	-	135,252
Adjusted revenue by function	124,919	-	-	3,892	-	-	-	-	-	-	6,441	-	-	-	135,252
01-57 3550 Carl D. Perkins Career and Technical I	61,771	-	-	-	-	-	-	-	-	-	2,958	-	-	-	64,729
Expenditures by function	95,430	-	-	-	-	-	-	-	-	-	4,596	-	-	-	100,000
Percentage of total	61,771	-	-	-	-	-	-	-	-	-	2,958	-	-	-	64,729
Default revenue by function	61,771	-	-	-	-	-	-	-	-	-	2,958	-	-	-	64,729
User adjustments	61,771	-	-	-	-	-	-	-	-	-	2,958	-	-	-	64,729
Adjusted revenue by function	61,771	-	-	-	-	-	-	-	-	-	2,958	-	-	-	64,729
01-57 3905 Adult Education: Adult Basic Educator	10,368	-	-	547	-	-	-	-	-	-	-	-	-	-	10,915
Expenditures by function	94,895	-	-	5,011	-	-	-	-	-	-	10,915	-	-	-	100,000
Percentage of total	10,368	-	-	547	-	-	-	-	-	-	10,915	-	-	-	10,915
Default revenue by function	10,368	-	-	547	-	-	-	-	-	-	10,915	-	-	-	10,915
User adjustments	10,368	-	-	547	-	-	-	-	-	-	10,915	-	-	-	10,915
Adjusted revenue by function	10,368	-	-	547	-	-	-	-	-	-	10,915	-	-	-	10,915
01-57 3913 Adult Education: Adult Secondary Edu	29,867	3,576	-	1,760	-	-	-	-	-	-	-	-	-	-	35,203
Expenditures by function	84,842	10,152	-	4,999	-	-	-	-	-	-	35,203	-	-	-	100,000
Percentage of total	29,867	3,576	-	1,760	-	-	-	-	-	-	35,203	-	-	-	35,203
Default revenue by function	29,867	3,576	-	1,760	-	-	-	-	-	-	35,203	-	-	-	35,203
User adjustments	29,867	3,576	-	1,760	-	-	-	-	-	-	35,203	-	-	-	35,203
Adjusted revenue by function	29,867	3,576	-	1,760	-	-	-	-	-	-	35,203	-	-	-	35,203
01-57 3926 Adult Education: English Literacy & Ci	9,500	-	-	500	-	-	-	-	-	-	-	-	-	-	10,000
Expenditures by function	95,000	-	-	5,000	-	-	-	-	-	-	10,000	-	-	-	100,000
Percentage of total	9,500	-	-	500	-	-	-	-	-	-	10,000	-	-	-	10,000
Default revenue by function	9,500	-	-	500	-	-	-	-	-	-	10,000	-	-	-	10,000
User adjustments	9,500	-	-	500	-	-	-	-	-	-	10,000	-	-	-	10,000
Adjusted revenue by function	9,500	-	-	500	-	-	-	-	-	-	10,000	-	-	-	10,000
01-57 3940 Adult Education: Institutionalized Adult	9,500	-	-	500	-	-	-	-	-	-	-	-	-	-	10,000
Expenditures by function	85,000	-	-	5,000	-	-	-	-	-	-	10,000	-	-	-	100,000
Percentage of total	9,500	-	-	500	-	-	-	-	-	-	10,000	-	-	-	10,000
Default revenue by function	9,500	-	-	500	-	-	-	-	-	-	10,000	-	-	-	10,000
User adjustments	9,500	-	-	500	-	-	-	-	-	-	10,000	-	-	-	10,000
Adjusted revenue by function	9,500	-	-	500	-	-	-	-	-	-	10,000	-	-	-	10,000
01-57 4055 NCLB: Title II, Part A, Teacher Quality	81,359	4,000	-	-	-	-	-	-	-	-	2,900	-	-	-	86,259
Expenditures by function	92,182	4,521	-	-	-	-	-	-	-	-	3,285	-	-	-	100,000
Percentage of total	81,359	4,000	-	-	-	-	-	-	-	-	2,900	-	-	-	86,259
Default revenue by function	81,359	4,000	-	-	-	-	-	-	-	-	2,900	-	-	-	86,259
User adjustments	81,359	4,000	-	-	-	-	-	-	-	-	2,900	-	-	-	86,259
Adjusted revenue by function	81,359	4,000	-	-	-	-	-	-	-	-	2,900	-	-	-	86,259
01-57 4610 NCLB: Title V, Part B, Public Charter S	52,477	46	-	104,725	-	-	-	-	-	-	23,433	-	-	-	203,169
Expenditures by function	25,829	0.02	-	51,545	-	-	-	-	-	-	11,537	-	-	-	100,000
Percentage of total	52,477	46	-	104,725	-	-	-	-	-	-	23,433	-	-	-	203,169
Default revenue by function	52,477	46	-	104,725	-	-	-	-	-	-	23,433	-	-	-	203,169
User adjustments	52,477	46	-	104,725	-	-	-	-	-	-	23,433	-	-	-	203,169
Adjusted revenue by function	52,477	46	-	104,725	-	-	-	-	-	-	23,433	-	-	-	203,169
01-57 5310 Child Nutrition: School Programs (e.g.,	-	-	-	-	-	-	-	-	-	-	16,240	-	-	-	322,078
Expenditures by function	-	-	-	-	-	-	-	-	-	-	5,042	-	-	-	100,000
Percentage of total	-	-	-	-	-	-	-	-	-	-	16,240	-	-	-	322,078
Default revenue by function	-	-	-	-	-	-	-	-	-	-	16,240	-	-	-	322,078
User adjustments	-	-	-	-	-	-	-	-	-	-	16,240	-	-	-	322,078
Adjusted revenue by function	-	-	-	-	-	-	-	-	-	-	16,240	-	-	-	322,078

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

	Adjusted revenue by function	305,838	16,240	322,078
01-57 5640 Medi-Cal Billing Option	Expenditures by function	-	-	26,499
	Percentage of total	2,059	24,440	100.000000%
	Default revenue by function	7,77010%	92,22980%	26,499
	User adjustments	2,059	24,440	26,499
	Adjusted revenue by function	2,059	24,440	26,499
01-57 6015 Adults in Correctional Facilities	Expenditures by function	36,391	3,530	41,369
	Percentage of total	3,0021%	8,63296%	100.00001%
	Default revenue by function	37,564	3,644	42,703
	User adjustments	1,495	(1)	(1)
	Adjusted revenue by function	37,564	3,643	42,702
01-57 6230 California Clean Energy Jobs Act	Expenditures by function	-	-	130,000
	Percentage of total	-	-	100.00000%
	Default revenue by function	-	-	130,000
	User adjustments	-	-	130,000
	Adjusted revenue by function	-	-	130,000
01-57 6300 Lottery Instructional Materials	Expenditures by function	92,264	-	92,264
	Percentage of total	100.00000%	-	100.00000%
	Default revenue by function	92,264	-	92,264
	User adjustments	-	-	-
	Adjusted revenue by function	92,264	-	92,264
01-57 6500 Special Education	Expenditures by function	2,488,657	19,751	2,915,090
	Percentage of total	85.37153%	0.67754%	100.00000%
	Default revenue by function	1,528,187	12,128	1,790,042
	User adjustments	1,528,187	12,128	1,790,043
	Adjusted revenue by function	1,528,187	12,128	1,790,043
01-57 6512 Special Ed. Mental Health Services	Expenditures by function	99,844	206,457	206,457
	Percentage of total	48.36066%	100.00001%	100.00001%
	Default revenue by function	87,370	180,664	180,664
	User adjustments	87,370	180,664	180,664
	Adjusted revenue by function	87,370	180,664	180,664
01-57 6520 Special Ed. Project Workability / LEA	Expenditures by function	116,034	10,826	126,860
	Percentage of total	91.46618%	8.53382%	100.00000%
	Default revenue by function	116,034	10,826	126,860
	User adjustments	116,034	10,826	126,860
	Adjusted revenue by function	116,034	10,826	126,860
01-57 7010 Agricultural Career Technical Education	Expenditures by function	21,719	-	21,719
	Percentage of total	100.00000%	-	100.00000%
	Default revenue by function	21,719	-	21,719
	User adjustments	-	-	-
	Adjusted revenue by function	21,719	-	21,719
01-57 7220 Partnership Academies Program	Expenditures by function	47,062	6,320	74,061
	Percentage of total	63.54577%	8.53362%	99.99999%
	Default revenue by function	47,063	6,320	74,061
	User adjustments	47,063	6,320	74,061
	Adjusted revenue by function	47,063	6,320	74,061
01-57 7370 Supplementary Programs - Specialized	Expenditures by function	23,061	1,200	24,261
	Percentage of total	95.05999%	4.94601%	100.00000%
	Default revenue by function	23,061	1,200	24,261
	User adjustments	-	-	-
	Adjusted revenue by function	23,061	1,200	24,261
01-57 7405 Common Core State Standards Implei	Expenditures by function	148,932	216,958	366,901
	Percentage of total	40.37181%	58.81188%	100.00000%
	Default revenue by function	267,737	350,025	663,178
	User adjustments	390,027	730,025	663,177
	Adjusted revenue by function	657,764	53,736	86,333
01-57 7710 State School Facilities Projects	Expenditures by function	-	-	32,323
	Percentage of total	-	-	100.00000%
	Default revenue by function	-	-	32,323
	User adjustments	-	-	32,323
	Adjusted revenue by function	-	-	32,323
01-57 7810 Other Restricted State	Expenditures by function	87,592	7,358	94,950
	Percentage of total	92.25066%	7.74934%	100.00000%
	Default revenue by function	75,322	6,327	81,649

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

Capital Grants and Contributions: Governmental Activities		Note: Extracted expenditures are not used as the basis for identification of Capital Grants and Contributions to functions. Capital Grants and Contributions are program revenues of the function that will utilize the asset.																	
Funds Resource	Program Revenues by Resource	1020	2100	2420	2700	3500	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000	Total		
7710 State School Facilities Projects	81																	81	
Expenditures by function																			
Percentage of total																			
Default revenue by function																			
User adjustments																			
Adjusted revenue by function																			
Total Capital Grants & Contributions: (from fund consolidation worksheet)																			81
Subtotal of Capital Grants and Contributions by function:																			81
User identification of conversion entries, adjustments, and rounding differences, by function:																			
Adjusted Capital Grants and Contributions by function (agree to conversion worksheet):																			81

Charges for Services: Business-type Activities		Extracted expenditures by function, default identification of program revenues by function, and user adjustments																
Funds Resource	Program Revenues by Resource	1000	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000	Total	
	Total Charges for Services																	
		Adjusted Charges for Services by function:																



Operating Grants and Contributions: Business-type Activities																
Funds Resource	1000	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000	Total
Program Revenues by Resource																
Total Operating Grants & Contributions																
Adjusted Operating Grants and Contributions by function:																

Capital Grants and Contributions: Business-type Activities																
Funds Resource	1000	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000	Total
Program Revenues by Resource																
Total Capital Grants & Contributions																
Adjusted Capital Grants and Contributions by function:																

Note: Extracted expenditures are not used as the basis for identification of Capital Grants and Contributions to functions. Capital Grants and Contributions are program revenues of the function that will utilize the asset.

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	1,203,396		Land
9420	3,170,994		Land Improvements
9425		1,601,686	Accumulated Depreciation - Land Improvements
9430	62,816,648		Buildings
9435		21,758,058	Accumulated Depreciation - Buildings
9440	2,204,376		Equipment
9445		1,790,109	Accumulated Depreciation - Equipment
9450			Work In Progress
979Z	-	44,245,561	Fund Balance/Net Position
Total	69,395,414	69,395,414	

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			Prepaid Expense
9661		13,357,465	General Obligation Bonds Payable
9662			State School Building Loan Payable
9664		2,181,629	Net OPEB Obligation
9665		106,544	Compensated Absences Payable
9666		343,082	COPs Payable
9667			Capital Leases Payable
9668			Lease Revenue Bonds Payable
9669			Other General Long-Term Debt
979Z	15,988,720	-	Fund Balance/Net Position
Total	15,988,720	15,988,720	

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	

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	0	-	-	-	-	-	-	Instruction
[see extract]	2100	0	-	-	-	-	-	-	Instructional Supervision and Administration
[see extract]	2420	0	-	-	-	-	-	-	Instructional Library, Media and Technology
[see extract]	2700	0	-	-	-	-	-	-	School Site Administration
[see extract]	3600	0	-	-	-	-	-	-	Home-to-School Transportation
[see extract]	3700	0	-	-	-	-	-	-	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	0	-	-	-	-	-	-	All Other General Administration
[see extract]	7700	0	-	-	-	-	-	-	Centralized Data Processing
[see extract]	8100	0	-	-	-	-	-	-	Plant Services
[see extract]	8500	488,210	-	488,210	-	-	-	488,210	Facilities Acquisition and Construction
9410			-	-	-	-	-	-	Land
9420			31,776	-	-	-	31,776	-	Land Improvements
9430			424,226	-	206,664	-	217,562	-	Buildings
9440			32,207	-	206,665	-	238,872	-	Equipment
9450			-	-	-	-	-	-	Work in Progress
TOTALS			488,209	488,210	206,664	206,665	488,210	488,210	

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	0	-	-	-	-	-	-	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	500,830	-	500,830	-	-	-	500,830	Debt Service, Other Debt Service - Principal
9661			-	-	275,000	-	275,000	-	General Obligation Bonds Payable
9662			-	-	-	-	-	-	State School Building Loan Payable
9666			-	-	225,830	-	225,830	-	COPS Payable
9667			-	-	-	-	-	-	Capital Leases Payable
9668			-	-	-	-	-	-	Lease Revenue Bonds Payable
9669			500,830	-	-	-	-	-	Other General Long-Term Debt
TOTALS			500,830	500,830	500,830	500,830	500,830	500,830	

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	0	-	-	-	-	-	-	Debt Service, Other Financing Uses
8931	0	0	-	-	-	-	-	-	Emergency Apportionments
8951	0	0	-	-	-	-	-	-	Proceeds from Sale of Bonds
8961	0	0	-	-	-	-	-	-	Courty School Building Aid
8971	0	0	-	-	-	-	-	-	Proceeds from Certificates of Participation
8972	0	0	-	-	-	-	-	-	Proceeds from Capital Leases
8973	0	0	-	-	-	-	-	-	Proceeds from Lease Revenue Bonds
8979	0	0	-	-	-	-	-	-	All Other Financing Sources
9330	0	0	-	-	-	-	-	-	Prepaid Expense
9490	0	0	-	-	-	-	-	-	Deferred Outflows of Resources
9661	0	0	-	-	-	-	-	-	General Obligation Bonds Payable
9662	0	0	-	-	-	-	-	-	State School Building Loan Payable
9666	0	0	-	-	-	-	-	-	COPS Payable
9667	0	0	-	-	-	-	-	-	Capital Leases Payable
9668	0	0	-	-	-	-	-	-	Lease Revenue Bonds Payable
9669	0	0	-	-	-	-	-	-	Other General Long-Term Debt
9690	0	0	-	-	-	-	-	-	Deferred Inflows of Resources
TOTALS			0	0	0	0	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	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)	0							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									Equipment
9445									Accumulated Depreciation - Equipment
9450									Work in Progress
TOTALS					0	0	0	0	

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)
8699	(0000-1999)								Local Revenues (General Revenues)
8699	(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	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
9690								-	-	Deferred Inflows of Resources
979Z								-	-	Fund Balance/Net Position
TOTALS				0	0	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	Debit	Credit	
7434	9100					249,013		249,013	-	Debt Service, Bond Interest and Other Service Charges
7438	9100							-	-	Debt Service, Debt Service - Interest
9500							249,013	-	-	Accounts Payable
9661								-	249,013	General Obligation Bonds Payable
TOTALS				249,013	249,013	249,013	249,013	249,013	249,013	



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				1,578		1,578		Instruction
n/a	2100								Instructional Supervision and Administration
n/a	2420					512			Instructional Library, Media and Technology
n/a	2700					2,370			School Site Administration
n/a	3600								Home-to-School Transportation
n/a	3700								Food Services
n/a	3900					2			All Other Pupil Services
n/a	4000								Ancillary Services
n/a	5000								Community Services
n/a	6000								Enterprise Activities
n/a	7200					3,521			All Other General Administration
n/a	7700					4,683			Centralized Data Processing
n/a	8100					8,683			Plant Services
9665					18,193		18,193		Compensated Absences Payable
TOTALS					19,771	19,771	19,771	19,771	

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				253,252			253,252	Debt Service, Bond Interest and Other Charges
7438	9100								Debt Service, Debt 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
9669									Other General Long-Term Debt
979Z					253,252			253,252	Fund Balance/Net Position
TOTALS					253,252	253,252		253,252	

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	
9410	7200								All Other General Administration
9420									Land
9430									Land Improvements
9440									Buildings
9450									Equipment
									Work in Progress
TOTALS					0	0	0	0	

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				1,602,808		1,602,808		Instruction
6900	2100								Instructional Supervision and Administration
6900	2420				240,017		240,017		Instructional Library, Media and Technology
6900	2700				16,251		16,251		School Site Administration
6900	3600								Home-to-School Transportation
6900	3700				10,919		10,919		Food Services
6900	3900								All Other Pupil Services
6900	4000				4,885		4,885		Ancillary Services
6900	5000								Community Services
6900	6000								Enterprise Activities
6900	7200				2,436		2,436		All Other General Administration
6900	7700				13,206		13,206		Centralized Data Processing
6900	8100				25,186		25,186		Plant Services
6900	0000								Depreciation (Unallocated)
9425								121,394	Accumulated Depreciation - Land Improvements
9435								1,666,289	Accumulated Depreciation - Buildings
9445								128,025	Accumulated Depreciation - Equipment
TOTALS					1,915,708		1,915,708	1,915,708	

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							5,753	Debt Service, Bond Interest and Other Service Charges
7438	9100								Debt Service, Debt Service - Interest
9330								5,753	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					5,753		5,753	5,753	

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	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
979Z			-	-	-	-	-	-	-	Fund Balance/Net Position
TOTALS			0	0	0	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
979Z									Fund Balance/Net Position
TOTALS					0	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									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										Interfund Transfers, Other Authorized Transfers In
8965										Transfers From Funds of Lapsed/Reorganized Districts
979Z										Fund Balance/Net Position
TOTALS										

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 Interfund Transfers, Other Authorized Interfund Transfers Out
7619	9300	920,681	-	-	-	-	-	-	Other Transfers in from All Others (General Revenues)
8799	(0000-1999)		-	-	-	-	-	-	Other Transfers in from All Others (Program Revenues)
8919	(2000-9999)	920,681	-	-	-	-	-	-	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 Interfund Transfers, Other Authorized Interfund Transfers Out
7619	9300	0							Other Transfers in from All Others (General Revenues)
8799	(0000-1999)								Other Transfers in from All Others (Program Revenues)
8919	(2000-9999)	0							Interfund Transfers, Other Authorized Interfund Transfers In
Proprietary Funds: Internal Service Funds (Funds 66-70)									
7299	9200								Transfers Between Agencies, All Other Transfers to All Others Interfund Transfers, Other Authorized Interfund Transfers Out
7619	9300	0							Other Transfers in from All Others (General Revenues)
8799	(0000-1999)								Other Transfers in from All Others (Program Revenues)
8919	(2000-9999)	0							Interfund Transfers, Other Authorized Interfund Transfers In
Fiduciary Funds (Funds 71-95)									
7299	9200	0							Transfers Between Agencies, All Other Transfers to All Others Interfund Transfers, Other Authorized Interfund Transfers Out
7619	9300	0							Other Transfers in from All Others
8799									Interfund Transfers, Other Authorized Interfund Transfers In
8919		0							Interfund Transfers, Other Authorized Interfund Transfers In
TOTALS			0	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		413,378	-	-			-	-	Due from Other Funds
9500			-	-			-	-	Accounts Payable
9610		413,378	-	-			-	-	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	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	121,719	-	121,719	-	-	121,719	-	Interfund Transfers, Between General Fund and Special Reserve Fund
7613	9300	0	-	-	-	-	-	-	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	55,535	-	55,535	-	-	55,535	-	Interfund Transfers, From General Fund to Cafeteria Fund
7619	9300	920,681	-	920,681	-	-	920,681	-	Interfund Transfers, Other Authorized Interfund Transfers Out
8911	0	0	-	-	-	-	-	-	Interfund Transfers, To Child Development Fund from General Fund
8912	0	121,719	121,719	-	-	-	-	-	Interfund Transfers, Between General Fund and Special Reserve Fund
8913	0	0	-	-	-	-	-	-	Interfund Transfers, To State School Building Fund/County School Facility Fund from All Other Funds
8914	0	0	-	-	-	-	-	-	Interfund Transfers, To General Fund From Bond Interest and Redemption Fund
8915	0	0	-	-	-	-	-	-	Interfund Transfers, To Deferred Maintenance Fund From General, Special Reserve, and Building Funds
8916	0	55,535	55,535	-	-	-	55,535	-	Interfund Transfers, To Cafeteria Fund From General Fund
8919	0	920,681	920,681	-	-	-	920,681	-	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	0	-	-	-	-	-	-	Interfund Transfers, To Cafeteria Fund From General Fund
8919	0	0	-	-	-	-	-	-	Interfund Transfers, Other Authorized Interfund Transfers In
Internal Service Funds (Funds 66-70)									
7619	9300	0	-	-	-	-	-	-	Interfund Transfers, Other Authorized Interfund Transfers Out
8919	0	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	0	-	-	-	-	-	-	Interfund Transfers, Other Authorized Interfund Transfers In
TOTALS		0	1,097,935	1,097,935	0	0	1,097,935	1,097,935	

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		413,378	-	413,378	-	-	-	413,378	Due From Other Funds
9610		413,378	413,378	-	-	413,378	-	-	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			413,378	413,378	0	0	413,378	413,378	

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		-	-	32,929	-	32,929	-	Instruction
n/a	2100		-	-	-	-	-	-	Instructional Supervision and Administration
n/a	2420		-	-	47,210	-	47,210	-	Instructional Library, Media and Technology
n/a	2700		-	-	82,097	-	82,097	-	School Site Administration
n/a	3600		-	-	-	-	-	-	Home-to-School Transportation
n/a	3700		-	-	40,040	-	40,040	-	Food Services
n/a	3900		-	-	200,000	-	200,000	-	All Other Pupil Services
n/a	4000		-	-	24,277	-	24,277	-	Ancillary Services
n/a	5000		-	-	-	-	-	-	Community Services
n/a	6000		-	-	99,546	-	99,546	-	Enterprise Activities
n/a	7200		-	-	37,780	-	37,780	-	All Other General Administration
n/a	7700		-	-	77,732	-	77,732	-	Centralized Data Processing
n/a	8100		-	-	-	-	-	-	Plant Services
9664			-	-	-	641,611	-	641,611	Net OPEB Obligation
TOTALS			641,611	641,611	641,611	641,611	641,611	641,611	

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 Data of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
n/a	7000								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
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									Other General Long-Term Debt
TOTALS					0	0	0	0	0

By Function

<u>Fund</u>	<u>Resource</u>	<u>Project Year</u>	<u>Goal</u>	<u>Function</u>	<u>Object</u>	<u>Value</u>
Total, Instruction (Functions 1000-1999)						0.00
Total, Instructional Supervision and Administration (Functions 2000-2999 except 2420 and 2700)						0.00
Total, Instructional Library, Media, and Technology (Function 2420)						0.00
Total, School Site Administration (Function 2700)						0.00
Total, All Other Pupil Services (Functions 3000-3999 except 3600 and 3700)						0.00
Total, Home-to-School Transportation (Function 3600)						0.00
Total, Food Services (Function 3700)						0.00
Total, Ancillary Services (Functions 4000-4999)						0.00
Total, Community Services (Functions 5000-5999)						0.00
Total, Enterprise Activities (Functions 6000-6999)						0.00
Total, All Other General Administration (Functions 7000-7999 except 7700)						0.00
Total, Centralized Data Processing (Function 7700)						0.00
Total, Plant Services (Functions 8000-8999 except 8500)						0.00
01	0000	0	0000	8500	6200	5,790.04
01	0000	0	0000	8500	6400	6,250.25
01	7405	0	0000	8500	5800	2,100.00
01	7405	0	0000	8500	6200	71,897.95
01	7405	0	0000	8500	6400	16,082.90
01	7405	0	1110	8500	6200	106,601.50
01	7405	0	3200	8500	6200	15,393.77
01	7405	0	3300	8500	6200	4,881.72
14	0000	0	0000	8500	5600	8,983.63
14	0000	0	0000	8500	6200	13,402.87
14	8150	0	0000	8500	6170	31,776.00
14	8150	0	0000	8500	6200	141,437.00
35	7710	0	0000	8500	6200	53,738.00
40	9010	0	0000	8500	6500	9,874.15

By Function

<u>Fund</u>	<u>Resource</u>	<u>Project Year</u>	<u>Goal</u>	<u>Function</u>	<u>Object</u>	<u>Value</u>
Total, Facilities Acquisition and Construction (Function 8500)						488,209.78
						<u>488,209.78</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
Total, Books and Supplies (Objects 4000-4999 except 4400)						0.00
Total, Noncapitalized Equipment (Object 4400)						0.00
01	7405	0	0000	8500	5800	2,100.00
14	0000	0	0000	8500	5600	8,983.63
Total, Services and Other Operating Expenditures (Objects 5000-5999)						11,083.63
Total, Land (Object 6100)						0.00
14	8150	0	0000	8500	6170	31,776.00
Total, Land Improvements (Object 6170)						31,776.00
01	0000	0	0000	8500	6200	5,790.04
01	7405	0	0000	8500	6200	71,897.95
01	7405	0	1110	8500	6200	106,601.50
01	7405	0	3200	8500	6200	15,393.77
01	7405	0	3300	8500	6200	4,881.72
14	0000	0	0000	8500	6200	13,402.87
14	8150	0	0000	8500	6200	141,437.00
35	7710	0	0000	8500	6200	53,738.00
Total, Buildings and Improvement of Buildings (Object 6200)						413,142.85
Total, Books and Media for New School Libraries (Object 6300)						0.00
01	0000	0	0000	8500	6400	6,250.25
01	7405	0	0000	8500	6400	16,082.90
Total, Equipment (Object 6400)						22,333.15
40	9010	0	0000	8500	6500	9,874.15
Total, Equipment Replacement (Object 6500)						9,874.15
						488,209.78