



**Nevada Joint Union High
School District**

**2014-2015 Third Interim Report
As of 04/30/15**



June 24, 2015

Board of Trustees
Nevada Joint Union High School District
11645 Ridge Road
Grass Valley, CA 95945

Honorable Board of Trustees:

The 2014-2015 Third Interim Financial Statement is submitted for your review. Although not required by the State Department or County Office of Education, the District Administration chooses to prepare the report in an effort to further refine our 2014-2015 ending fund balance projection. Based on the documents presented, the District will end the current year with a positive cash and fund balance in addition to reserves that are in excess of the State-required amounts.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Karen Suenram".

Karen L. Suenram
Assistant Superintendent - Business

11645 Ridge Road, Grass Valley, California 95945 (530) 273-3351
Dr. Louise Bennicoff Johnson, Superintendent

**NEVADA JOINT UNION
HIGH SCHOOL DISTRICT**

BOARD OF EDUCATION

Katy Schwarz, President

Jim Adams, Vice President

Martin Mortensen, Clerk

Georgie Coulter, Member

Linda Campbell, Member

SUPPLEMENTAL REPORTS

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
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	2,913.56	2,704.64	2,912.58	(0.98)	0%
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)	0.00	0.00	0.00	0.00	0.00	0%
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)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	2,913.56	2,913.56	2,704.64	2,912.58	(0.98)	0%
5. District Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)	3.07	3.07	0.54	1.39	(1.68)	-55%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	44.65	44.65	38.43	38.73	(5.92)	-13%
d. Special Education Extended Year-NPS/LCI	4.35	4.35	4.05	4.35	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, District Funded County Program ADA (Sum of Lines A5a through A5e)	52.07	52.07	43.02	44.47	(7.60)	-15%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5f)	2,965.63	2,965.63	2,747.66	2,957.05	(8.58)	0%
7. Adults in Correctional Facilities	1.37	1.37	1.71	1.67	0.30	22%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name)									
A. BEGINNING CASH									
8010-8019		3,618,607.54	2,982,264.50	2,154,738.72	2,026,908.70	(111,324.48)	(834,347.57)	8,772,447.46	7,004,550.06
8020-8079		1,173,107.00	1,173,107.00	2,301,462.00	1,173,107.00		1,136,590.00	469,243.00	152,387.00
8080-8099		222.18	13,401.04	0.00	0.00	379,842.15	10,888,746.11	105,651.35	15,268.60
8100-8299		0.00	0.00	(524,769.00)	(839,442.00)	0.00	461,466.00	(319,077.00)	
8300-8599		25,114.78	93,330.34	33,167.82	(28,321.10)	(28,321.10)	38,219.81	35,577.65	59,533.02
8600-8799		36,403.08	94,937.00	20,161.17	(4.00)	352,160.00	35,640.00	102,508.20	115,168.00
8910-8929		53,428.09	91,958.93	317,715.92	207,479.74	114,849.63	215,085.97	359,302.72	175,836.99
8930-8979									
TOTAL RECEIPTS		1,288,275.13	1,466,734.31	2,147,737.91	541,140.74	818,530.68	12,575,747.89	753,205.92	519,193.61
C. DISBURSEMENTS									
1000-1999		611,942.06	1,014,326.79	1,074,406.49	1,066,158.98	1,119,003.80	1,096,490.84	1,062,071.41	1,059,420.05
2000-2999		217,332.75	330,110.27	372,457.64	384,251.17	497,172.47	408,774.23	384,572.56	380,532.40
3000-3999		517,540.55	438,656.92	454,407.52	454,302.53	503,514.89	462,359.58	453,944.15	449,420.48
4000-4999		5,354.87	150,890.48	98,931.62	111,393.16	56,936.93	25,981.20	81,560.49	68,338.62
5000-5999		205,531.78	292,495.77	345,089.34	475,804.19	196,883.52	423,902.57	335,294.44	290,462.07
6000-6599				9,885.18	5,682.60		1,695.00		
7000-7499		14,269.00	25,389.00	25,684.00	25,684.00	25,684.00	25,684.00	25,684.00	36,486.00
7600-7629								113,639.87	
7630-7699									
TOTAL DISBURSEMENTS		1,571,971.01	2,251,869.23	2,380,661.79	2,523,266.63	2,399,195.61	2,444,887.42	2,458,966.92	2,284,658.62
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
9111-9199		86,956.60	71,726.19	(76,599.95)	(45,725.78)	125,508.72	(43,036.02)	(38,189.58)	(1,284.85)
9200-9299		1,971,470.46	83,924.98	148,520.01	(20,737.15)	633,718.41	127,771.81	(129,643.89)	63,483.82
9310		177,191.91		(0.14)			0.00	102,192.03	
9320									
9330		770.00							
9340									
9490									
SUBTOTAL		2,236,388.97	155,651.17	71,919.92	(66,462.94)	759,227.13	84,735.79	(65,621.44)	62,198.97
Liabilities and Deferred Inflows									
9500-9599		1,874,985.02	198,042.03	(33,173.94)	89,644.35	(98,414.71)	608,801.23	(37,628.92)	(101,323.60)
9610		36,144.88					0.00	36,144.88	
9640									
9650		62,227.86							
9690		1,973,357.76	198,042.03	(33,173.94)	89,644.35	(98,414.71)	608,801.23	(1,485.04)	(101,323.60)
SUBTOTAL		2,236,388.97	198,042.03	(33,173.94)	89,644.35	(98,414.71)	608,801.23	(1,485.04)	(101,323.60)
Nonoperating									
9910									
Suspense Cleaning									
TOTAL BALANCE SHEET ITEMS		263,031.21	(42,390.86)	105,093.86	(156,107.29)	857,641.84	(524,065.44)	(64,136.40)	163,522.57
E. NET INCREASE/DECREASE (B - C + D)									
		(636,343.04)	(827,525.78)	(127,930.02)	(2,138,233.18)	(723,023.09)	9,606,795.03	(1,767,897.40)	(1,601,943.44)
F. ENDING CASH (A + E)									
		2,982,264.50	2,154,738.72	2,026,908.70	(111,324.48)	(834,347.57)	8,772,447.46	7,004,550.06	5,402,606.62
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									

Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF								
(Enter Month Name)								
October								
A. BEGINNING CASH	5,402,606.62	2,297,295.81	8,922,838.65	4,033,580.12				
B. RECEIPTS								
LCFF/Revenue Limit Sources								
Principal Apportionment	1,184,458.00	241,785.00	241,785.00	1,013,088.00	(114,985.00)		10,145,134.00	10,145,134.00
Property Taxes	13,994.81	8,509,355.90	1,573.78	1,248,024.08			20,977,180.00	20,977,180.00
Miscellaneous Funds	(2,558,651.00)	(35,411.00)	(2,685,386.00)	(504,937.00)	(397,870.00)		(7,403,877.00)	(7,403,877.00)
Federal Revenue	453,466.36	1,396.64	6,135.78	126,491.54	951,283.08		1,795,395.72	1,795,395.72
Other State Revenue	93,465.97	63,387.00	47,042.00	400,418.20			1,361,286.62	1,361,286.62
Other Local Revenue	258,774.50	360,585.72	116,179.56	150,771.48	650,735.59		3,072,704.84	3,072,704.84
Interfund Transfers In				382,060.36	12,569.64		394,630.00	394,630.00
All Other Financing Sources							0.00	0.00
TOTAL RECEIPTS	(554,491.36)	9,141,099.26	(2,272,569.88)	2,415,498.46	1,502,351.51	0.00	30,342,454.18	30,342,454.18
C. DISBURSEMENTS								
Certificated Salaries	1,116,247.99	1,091,321.09	1,114,316.76	1,332,666.66	35,227.03		12,793,599.95	12,793,599.95
Classified Salaries	458,613.34	381,634.55	497,879.88	486,390.51	64,383.23		4,863,905.00	4,863,905.00
Employee Benefits	484,230.09	457,500.51	467,094.15	602,795.78	302,190.75		6,027,957.90	6,027,957.90
Books and Supplies	113,341.00	69,875.76	88,718.88	133,252.75	810,633.97		1,815,199.53	1,815,199.53
Services	292,036.27	480,855.09	336,716.02	344,698.01	841,197.39		4,860,966.46	4,860,966.46
Capital Outlay		25,046.00			76,911.85		119,020.63	119,020.63
Other Outgo	30,406.66	45,314.00	30,345.00	(5,398.00)	(33,112.66)		272,119.00	272,119.00
Interfund Transfers Out				248,054.00	51,000.00		412,893.87	412,893.87
All Other Financing Uses							0.00	0.00
TOTAL DISBURSEMENTS	2,474,875.35	2,551,547.00	2,534,870.49	3,142,459.71	2,148,431.56	0.00	31,165,662.34	31,165,662.34
D. BALANCE SHEET ITEMS								
Assets and Deferred Outflows								
Cash Not In Treasury	39,352.78			(1,822.82)	86,957.00		86,956.60	86,956.60
Accounts Receivable	(58,232.67)	21,522.93	(41,965.19)	267,668.41			1,971,470.46	1,971,470.46
Due From Other Funds				75,000.00			177,191.91	177,191.91
Stores							0.00	0.00
Prepaid Expenditures							770.00	770.00
Other Current Assets							0.00	0.00
Deferred Outflows of Resources							0.00	0.00
SUBTOTAL	(18,879.87)	21,522.93	(41,965.19)	340,845.59	86,957.00	0.00	2,236,388.97	2,236,388.97
Liabilities and Deferred Inflows								
Accounts Payable	57,064.23	(14,467.65)	39,852.97	29,910.82			1,874,985.02	1,874,985.02
Due To Other Funds							36,144.88	36,144.88
Current Loans							0.00	0.00
Unearned Revenues							62,227.86	62,227.86
Deferred Inflows of Resources							0.00	0.00
SUBTOTAL	57,064.23	(14,467.65)	39,852.97	29,910.82	0.00	0.00	1,973,357.76	1,973,357.76
Nonoperating								
Suspense Clearing							0.00	0.00
TOTAL BALANCE SHEET ITEMS	(75,944.10)	35,990.58	(81,818.16)	310,934.77	86,957.00	0.00	263,031.21	263,031.21
E. NET INCREASE/DECREASE (B - C + D)	(3,105,310.81)	6,625,542.84	(4,889,258.53)	(415,026.48)	(559,123.05)	0.00	(560,176.95)	(823,208.16)
F. ENDING CASH (A + E)	2,297,295.81	8,922,838.65	4,033,580.12	3,617,553.64				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS							3,058,430.59	3,058,430.59

Object	Beginning Balances (Ret. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF									
(Enter Month Name):									
A. BEGINNING CASH									
8010-8019		3,817,553.64	3,020,210.63	1,088,334.80	(186,408.99)	(2,190,613.57)	(4,837,310.99)	4,262,997.42	2,664,339.71
B. RECEIPTS									
LFFF/Revenue Limit Sources									
Principal Apportionment		1,041,551.00	1,041,551.00	2,073,494.00	1,041,551.00	0.00	1,031,943.00	416,621.00	472,170.00
Property Taxes		0.00	0.00	0.00	0.00	0.00	10,414,444.00		
Miscellaneous Funds		0.00	(473,857.00)	(947,714.00)	(631,809.00)	(631,809.00)	(771,809.00)	(631,809.00)	(631,809.00)
Federal Revenue		21,805.00	0.00	0.00	0.00	0.00	81,503.00	281,203.00	0.00
Other State Revenue		0.00	0.00	35,640.00	16,585.00	195,101.00	128,516.00	79,821.00	16,595.00
Other Local Revenue		100,720.00	142,208.00	179,201.00	175,584.00	179,600.00	197,781.00	250,365.00	252,040.00
Interfund Transfers In		0.00	0.00	0.00	0.00	0.00	0.00	394,630.00	0.00
All Other Financing Sources		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		1,164,076.00	709,932.00	1,340,621.00	601,921.00	(257,108.00)	11,082,478.00	790,931.00	108,996.00
C. DISBURSEMENTS									
Certificated Salaries		498,255.00	1,038,032.00	1,038,032.00	1,038,032.00	1,038,032.00	1,038,032.00	1,038,032.00	1,038,032.00
Classified Salaries		270,839.00	398,293.00	398,293.00	398,293.00	398,293.00	398,293.00	398,293.00	398,293.00
Employee Benefits		289,387.00	498,909.00	498,909.00	498,909.00	498,909.00	498,909.00	498,909.00	498,909.00
Books and Supplies		105,301.00	105,300.00	105,301.00	105,300.00	105,300.00	105,300.00	105,300.00	105,301.00
Services		349,055.00	349,055.00	349,055.00	349,055.00	349,055.00	349,055.00	349,055.00	349,055.00
Capital Outlay									
Other Outgo									
Interfund Transfers Out									
All Other Financing Uses									
TOTAL DISBURSEMENTS		1,512,817.00	2,389,589.00	2,389,590.00	2,389,589.00	2,389,589.00	2,389,589.00	2,389,589.00	2,389,590.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury		86,856.53							
Accounts Receivable		2,037,098.62	407,419.17	305,565.21	(0.40)	(0.42)	407,419.41	0.29	101,855.72
Due From Other Funds									
Stores									
Prepaid Expenditures									
Other Current Assets									
Deferred Outflows of Resources									
SUBTOTAL		2,123,955.15	509,273.99	305,565.21	(0.40)	(0.42)	407,419.41	0.29	101,855.72
Liabilities and Deferred Inflows									
Accounts Payable		2,165,360.18	649,608.00	541,340.00	216,536.18				
Due To Other Funds									
Current Loans									
Unearned Revenues									
Deferred Inflows of Resources									
SUBTOTAL		2,165,360.18	649,608.00	541,340.00	216,536.18	0.00	0.00	0.00	0.00
Nonoperating									
Suspense Clearing									
TOTAL BALANCE SHEET ITEMS		(248,602.01)	(242,188.83)	(235,774.79)	(216,536.58)	(0.42)	407,419.41	0.29	101,855.72
E. NET INCREASE/DECREASE (B - C + D)									
		(587,343.01)	(1,921,875.83)	(1,284,743.79)	(2,004,204.58)	(2,646,697.42)	9,100,308.41	(1,598,657.71)	(2,176,738.28)
F. ENDING CASH (A + E)									
		3,020,210.63	1,088,334.80	(186,408.99)	(2,190,613.57)	(4,837,310.99)	4,262,997.42	2,664,339.71	485,601.43
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									

Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF								
(Enter Month Name)								
October								
A. BEGINNING CASH								
8010-8019	485,601.43	(1,137,131.67)	5,383,488.51	3,082,630.83				
B. RECEIPTS								
LCFF/Revenue Limit Sources								
Principal Apportionment	1,504,113.00	472,170.00	472,170.00	1,504,112.00	0.00		11,071,446.00	11,071,446.00
Property Taxes		8,331,556.00		2,082,888.00	0.00		20,828,888.00	20,828,888.00
Miscellaneous Funds	(1,105,666.00)	(552,833.00)	(552,833.00)	(552,833.00)	(552,834.00)		(8,037,615.00)	(8,037,615.00)
Federal Revenue	81,603.00	264,105.00	0.00	81,603.00	637,045.00		1,448,967.00	1,448,967.00
Other State Revenue	98,037.00	22,108.00	0.00	0.00	607,889.00		1,200,402.00	1,200,402.00
Other Local Revenue	188,770.00	169,395.00	169,395.00	537,565.00	477,332.00		3,019,956.00	3,019,956.00
Interfund Transfers In	0.00	0.00	0.00	0.00	0.00		394,630.00	394,630.00
All Other Financing Sources	0.00	0.00	0.00	0.00	0.00		0.00	0.00
8930-8979	766,857.00	8,706,501.00	88,732.00	3,653,335.00	1,169,432.00	0.00	29,926,674.00	29,926,674.00
C. DISBURSEMENTS								
1000-1999	1,038,032.00	1,038,032.00	1,038,032.00	1,297,539.00	280,285.00		12,456,379.00	12,456,379.00
2000-2999	398,293.00	398,293.00	398,293.00	517,780.00	7,961.00		4,779,510.00	4,779,510.00
Classified Salaries	498,909.00	498,909.00	498,909.00	648,581.00	59,866.00		5,986,903.00	5,986,903.00
Employee Benefits	105,301.00	105,301.00	105,301.00	105,306.00			1,263,612.00	1,263,612.00
Books and Supplies	349,055.00	349,055.00	349,055.00	349,060.00			4,188,665.00	4,188,665.00
Services					15,305.00		15,305.00	15,305.00
Capital Outlay					234,770.00		279,241.00	279,241.00
Other Outgo					0.00		362,241.00	362,241.00
7600-7629							0.00	0.00
Interfund Transfers Out								
All Other Financing Uses								
7630-7699	2,389,590.00	2,389,590.00	2,389,590.00	3,324,978.00	598,166.00	0.00	29,331,856.00	29,331,856.00
D. BALANCE SHEET ITEMS								
Assets and Deferred Outflows								
Cash Not in Treasury							86,856.53	86,856.53
9111-9199								
Accounts Receivable	(0.10)	203,709.18	0.32	101,856.25			2,037,098.62	2,037,098.62
9200-9299							0.00	0.00
Due From Other Funds							0.00	0.00
9310							0.00	0.00
9320							0.00	0.00
Stores							0.00	0.00
9330							0.00	0.00
Prepaid Expenditures							0.00	0.00
Other Current Assets							0.00	0.00
9340							0.00	0.00
Deferred Outflows of Resources							0.00	0.00
9490							0.00	0.00
Liabilities and Deferred Inflows								
SUBTOTAL	(0.10)	203,709.18	0.32	101,856.25	86,856.53	0.00	2,123,955.15	2,123,955.15
Accounts Payable							2,165,360.18	2,165,360.18
9500-9599							0.00	0.00
Due To Other Funds							0.00	0.00
9610							0.00	0.00
9640							0.00	0.00
Current Loans							0.00	0.00
9650							0.00	0.00
Unearned Revenues							0.00	0.00
9690							0.00	0.00
Deferred Inflows of Resources							0.00	0.00
SUBTOTAL	0.00	0.00	0.00	0.00	0.00	0.00	2,165,360.18	2,165,360.18
Nonoperating							0.00	0.00
Suspense Clearing							0.00	0.00
9910							0.00	0.00
TOTAL BALANCE SHEET ITEMS								
	(0.10)	203,709.18	0.32	101,856.25	86,856.53	0.00	(41,405.03)	(41,405.03)
E. NET INCREASE/DECREASE (B - C + D)								
	(1,622,793.10)	6,520,620.18	(2,309,857.68)	430,213.25	658,122.53	0.00	553,412.97	553,412.97
F. ENDING CASH (A + E)								
	(1,137,131.67)	5,383,488.51	3,082,630.83	3,512,844.08				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								
							4,170,966.61	4,170,966.61

Section I - Expenditures	Funds 01, 09, and 62			2014-15 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	31,165,662.34
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	1,740,128.72
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	58,796.60
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	113,207.63
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00
4. Other Transfers Out	All	9200	7200-7299	5,781.00
5. Interfund Transfers Out	All	9300	7600-7629	412,893.87
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	71,584.00
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)				662,263.10
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	123,884.00
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)				28,887,154.52
F. Charter school expenditure adjustments (From Section IV)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				28,887,154.52

		2014-15 Annual ADA/ Exps. Per ADA
Section II - Expenditures Per ADA		
A. Average Daily Attendance (Form AI, Column C, sum of lines A4, C1, and C2e)*		2,700.67
B. Charter school ADA adjustments (From Section IV)		0.00
C. Adjusted total ADA (Lines A plus B)		2,700.67
D. Expenditures per ADA (Line I.G divided by Line II.C)		10,696.29
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	27,598,280.59	9,570.67
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)	27,598,280.59	9,570.67
B. Required effort (Line A.2 times 90%)	24,838,452.53	8,613.60
C. Current year expenditures (Line I.G and Line II.D)	28,887,154.52	10,696.29
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 2016-17 may be reduced by the lower of the two percentages)	0.00%	0.00%

*Interim Periods - Annual ADA not available from Form AI. For your convenience, Projected Year Totals Estimated P-2 ADA is extracted. Manual adjustment may be required to reflect estimated Annual ADA.

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

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	

End of Year Projection
2014-15 Projected Year Totals
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				
011 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(49,869.00)				
Other Sources/Uses Detail					394,630.00	412,893.87		
Fund Reconciliation								
091 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								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	11,671.00	0.00				
Other Sources/Uses Detail					0.00	796.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	38,196.00	0.00				
Other Sources/Uses Detail					113,839.87	6,006.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					190,856.00	25,000.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	243,793.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					109,000.00	150,837.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					81,000.00	50,000.00		
Fund Reconciliation								
491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
511 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

End of Year Projection
2014-15 Projected Year Totals
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				
621 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
631 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
661 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
671 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
711 RETIREE BENEFIT FUND								
Expenditure Detail					0.00			
Other Sources/Uses Detail								
Fund Reconciliation								
731 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
761 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
951 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	49,869.00	(49,869.00)	889,325.87	889,325.87		

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 PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	160,974.00	0.00	0.00	0.00	0.00	804,765.00	1,040,057.00		2,005,796.00
2000-2999	Classified Salaries	65,632.00	0.00	0.00	0.00	0.00	724,170.00	315,165.00		1,104,967.00
3000-3999	Employee Benefits	75,638.00	0.00	0.00	0.00	0.00	530,548.00	439,144.80		1,045,330.80
4000-4999	Books and Supplies	67,791.00	0.00	0.00	0.00	0.00	4,188.27	6,876.00		78,855.27
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	635,371.00	115,561.50		750,932.50
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	370,035.00	0.00	0.00	0.00	0.00	2,699,042.27	1,916,804.30	0.00	4,985,881.57
7310	Transfers of Indirect Costs	42,154.00	0.00	0.00	0.00	0.00	0.00	0.00		42,154.00
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	42,154.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	42,154.00
	TOTAL COSTS	412,189.00	0.00	0.00	0.00	0.00	2,699,042.27	1,916,804.30	0.00	5,028,035.57
STATE AND LOCAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, & 6000-9999)										
1000-1999	Certificated Salaries	61,117.00	0.00	0.00	0.00	0.00	804,765.00	996,437.00		1,862,319.00
2000-2999	Classified Salaries	65,632.00	0.00	0.00	0.00	0.00	466,636.00	116,263.00		648,531.00
3000-3999	Employee Benefits	52,921.00	0.00	0.00	0.00	0.00	397,238.00	340,064.80		790,223.80
4000-4999	Books and Supplies	67,791.00	0.00	0.00	0.00	0.00	4,188.27	6,153.00		78,132.27
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	491,115.00	95,976.50		587,091.50
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	247,461.00	0.00	0.00	0.00	0.00	2,163,942.27	1,554,894.30	0.00	3,966,297.57
7310	Transfers of Indirect Costs	25,735.00	0.00	0.00	0.00	0.00	0.00	0.00		25,735.00
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	25,735.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25,735.00
	TOTAL BEFORE OBJECT 8980	273,196.00	0.00	0.00	0.00	0.00	2,163,942.27	1,554,894.30	0.00	3,992,032.57
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									
	TOTAL COSTS									0.00
										3,992,032.57

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5055)	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 PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	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	4,188.27	0.00		4,188.27
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	542,696.00	25,958.00		568,654.00
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	546,884.27	25,958.00	0.00	572,842.27
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
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	0.00	0.00	0.00	0.00	0.00	546,884.27	25,958.00	0.00	572,842.27
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									
8980	Contributions from Unrestricted Revenues to Federal Resources (From State and Local Projected Expenditures section)									
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)									
	TOTAL COSTS									1,265,652.80
										1,538,495.07

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

End of Year Projection
Special Education Maintenance of Effort
2014-15 Projected Expenditures vs. 2013-14 Actual Expenditures Comparison
2013-14 Actual Expenditures by LEA (LA-1)

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 ACTUAL 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	55,646.31	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
FCRA	Program Cost Report Allocations (non-add)	251,080.23	0.00	0.00	0.00	0.00	0.00	503.34		251,080.23
	Total Indirect Costs	273,960.64	0.00	0.00	0.00	0.00	0.00	1,006.68	0.00	274,967.32
	TOTAL COSTS	558,413.65	0.00	0.00	0.00	0.00	2,711,789.39	1,839,359.58	0.00	4,834,595.30
FEDERAL ACTUAL 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

End of Year Projection
Special Education Maintenance of Effort
2013-14 Actual Expenditures Comparison
2013-14 Actual Expenditures by LEA (LA-I)

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 ACTUAL 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	254,854.84		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	49,595.84		786,116.81
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	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 (non-add)	251,080.23	0.00	0.00	0.00	0.00	0.00	503.34	0.00	251,080.23
	Total Indirect Costs	10,825.97	0.00	0.00	0.00	0.00	0.00	503.34	0.00	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 Actual Expenditures section)									0.00
TOTAL COSTS										
LOCAL ACTUAL 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	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	0.00	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	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 Actual 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.

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.

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].

	State and Local	Local Only
Current year funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)	_____	_____
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)	_____	_____
Increase in funding (if difference is positive)	_____	0.00
Maximum available for MOE reduction (50% of increase in funding)	_____	0.00 (a)
Current year funding (IDEA Section 619 - Resource 3315)	_____	_____
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310, 3315, and 3320)	_____	0.00 (b)

If (b) is greater than (a).		
Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)	_____	(c)
Available for MOE reduction. (line (a) minus line (c), zero if negative)	_____	0.00 (d)
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).	_____	_____

If (b) is less than (a).		
Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).	_____	(e)
Available to set aside for EIS (line (b) minus line (e), zero if negative)	_____	0.00 (f)

SELPA: Nevada County (NV)

SECTION 3

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	Projected Exps. FY 2014-15 (LP-I Worksheet)	Actual Expenditures FY 2013-14 (LA-I Worksheet)	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Total special education expenditures	5,028,035.57		
2. Less: Expenditures paid from federal sources	1,036,003.00		
3. Expenditures paid from state and local sources	3,992,032.57	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	3,992,032.57	3,914,654.57	77,378.00
4. Special education unduplicated pupil count	404	347	
5. Per capita state and local expenditures (A3/A4)	9,881.27	11,281.43	(1,400.16)

If one or both of the differences in lines A3 and A5, Column C, are positive (current year projected 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

	Projected Exps. FY 2014-15	Actual Expenditures FY 2013-14	Difference
1. Last year's local expenditures met MOE requirement:			
a. Expenditures paid from local sources	1,838,495.07	1,811,056.39	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	1,838,495.07	1,811,056.39	27,438.68
b. Per capita local expenditures (B1a/A4)	4,550.73	5,219.18	(668.45)

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

BUDGET REVIEW

2014-15 End of Year Projection
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	23,503,970.00	23,799,765.00	24,916,844.14	23,718,437.00	(81,328.00)	-0.3%
2) Federal Revenue		8100-8299	810.00	55,267.00	54,827.00	55,267.00	0.00	0.0%
3) Other State Revenue		8300-8599	612,245.00	759,523.00	565,956.50	758,783.00	(740.00)	-0.1%
4) Other Local Revenue		8600-8799	760,427.00	753,558.71	579,222.08	783,683.90	30,125.19	4.0%
5) TOTAL, REVENUES			24,877,452.00	25,368,113.71	26,116,849.72	25,316,170.90		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	10,660,282.00	10,579,843.00	8,368,392.90	10,385,074.00	194,769.00	1.8%
2) Classified Salaries		2000-2999	2,996,204.00	3,044,242.00	2,499,052.00	3,213,609.00	(169,367.00)	-5.6%
3) Employee Benefits		3000-3999	4,826,337.00	4,669,917.32	3,570,094.56	4,637,232.32	32,685.00	0.7%
4) Books and Supplies		4000-4999	628,570.00	757,121.62	344,199.63	773,170.53	(16,048.91)	-2.1%
5) Services and Other Operating Expenditures		5000-5999	2,295,002.00	2,343,474.78	1,867,521.32	2,362,467.29	(18,992.51)	-0.8%
6) Capital Outlay		6000-6999	5,000.00	15,200.00	25,553.33	27,977.63	(12,777.63)	-84.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	44,471.00	321,988.00	280,284.66	321,988.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(133,282.00)	(164,856.16)	0.00	(160,142.16)	(4,714.00)	2.9%
9) TOTAL, EXPENDITURES			21,322,584.00	21,566,930.56	16,955,098.40	21,561,376.61		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			3,554,868.00	3,801,183.15	9,161,751.32	3,754,794.29		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	394,630.00	394,630.00	0.00	394,630.00	0.00	0.0%
b) Transfers Out		7600-7629	142,982.00	201,286.87	113,839.87	252,286.87	(51,000.00)	-25.3%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	(3,953,751.00)	(3,984,246.00)	(1,635,210.00)	(3,974,704.80)	9,541.20	-0.2%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,702,103.00)	(3,790,902.87)	(1,749,049.87)	(3,832,361.67)		

2014-15 End of Year Projection
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(147,235.00)	10,280.28	7,412,701.45	(77,567.38)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,155,772.51	3,037,191.04		3,037,191.04	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,155,772.51	3,037,191.04		3,037,191.04		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,155,772.51	3,037,191.04		3,037,191.04		
2) Ending Balance, June 30 (E + F1e)			3,008,537.51	3,047,471.32		2,959,623.66		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	10,000.00	10,000.00		10,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	76,972.85	76,856.53		76,856.53		
b) Restricted								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	1,867,756.66	1,871,085.79		1,781,969.13		
Nevada County Sp Ed Service	0000	9780	2,683.00					
Accrued Vacation	0000	9780	106,543.87					
Forest Reserve	0000	9780	9,169.25					
2011/12 Carryover Sweep	0000	9780	610,939.01					
Mandate Cost One Time - 0600	0000	9780	230,479.51					
Mandate Cost Ongoing - 0601	0000	9780	423,408.00					
Safety Credit - 0640	0000	9780	27,899.00					
Star Testing - 0850	0000	9780	7,094.17					
Verizon Tower - 0905	0000	9780	79,558.49					
Med-Cal Administrative Act - 0910	0000	9780	1,894.75					
Facility Use Billing - 0910	0000	9780	368,087.61					
Nevada County Sp Ed Services	0000	9780		1,129.00				
Accrued Vacation	0000	9780		88,351.25				
Forest Reserve	0000	9780		9,169.25				
2011/12 Carryover Sweep	0000	9780		523,907.97				
Mandate Cost One Time - 0600	0000	9780		325,580.51				
Mandate Cost Ongoing - 0601	0000	9780		423,331.00				
Safety Credit - 0640	0000	9780		24,459.00				
Star Testing - 0850	0000	9780		4,909.98				
Verizon Tower - 0905	0000	9780		78,373.51				
Medi-Cal Administrative Act - 0910	0000	9780		58,417.51				
Facility Use Billing - 0998	0000	9780		333,456.81				
Nevada County Sp Ed Services	0000	9780				1,129.00		
Accrued Vacation	0000	9780				88,351.25		
Forest Reserve	0000	9780				9,169.25		
2011/12 Carryover Sweep	0000	9780				480,871.91		
Mandate Cost One Time - 0600	0000	9780				325,580.51		
Mandate Cost - 0601	0000	9780				423,331.00		
Safety Credit - 0640	0000	9780				24,459.00		

2014-15 End of Year Projection
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Star Testing - 0850	0000	9780				4,909.98		
Verizon Wireless - 0905	0000	9780				78,373.51		
Medi-Cal Administrative Act - 0910	0000	9780				63,336.91		
Facility Use Billing - 0998	0000	9780				282,456.81		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,053,808.00	1,089,529.00		1,090,798.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

<u>Resource</u>	<u>Description</u>	<u>2014-15 Projected Year Totals</u>
6300	Lottery: Instructional Materials	50,592.53
7810	Other Restricted State	46,779.60
9010	Other Restricted Local	1,434.80
Total, Restricted Balance		<u>98,806.93</u>

2014-15 End of Year Projection
Adult Education Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	156,893.00	156,893.00	156,893.00	156,893.00	0.00	0.0%
2) Federal Revenue		8100-8299	65,968.00	71,744.00	17,015.00	71,744.00	0.00	0.0%
3) Other State Revenue		8300-8599	14,864.00	13,875.00	840.00	13,875.00	0.00	0.0%
4) Other Local Revenue		8600-8799	57,607.00	57,607.00	33,085.63	57,607.00	0.00	0.0%
5) TOTAL, REVENUES			295,332.00	300,119.00	207,833.63	300,119.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	109,467.00	115,288.00	89,555.28	115,288.00	0.00	0.0%
2) Classified Salaries		2000-2999	48,420.00	46,267.00	37,830.13	46,267.00	0.00	0.0%
3) Employee Benefits		3000-3999	31,291.00	33,306.00	26,839.78	33,306.00	0.00	0.0%
4) Books and Supplies		4000-4999	29,970.00	28,106.95	2,935.24	28,106.95	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	37,052.00	40,598.00	12,985.11	40,598.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	11,313.00	11,671.00	0.00	11,671.00	0.00	0.0%
9) TOTAL, EXPENDITURES			267,513.00	275,236.95	169,945.54	275,236.95		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			27,819.00	24,882.05	37,888.09	24,882.05		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	796.00	796.00	0.00	796.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(796.00)	(796.00)	0.00	(796.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			27,023.00	24,086.05	37,888.09	24,086.05		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	22,554.21	29,194.17		29,194.17	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,554.21	29,194.17		29,194.17		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,554.21	29,194.17		29,194.17		
2) Ending Balance, June 30 (E + F1e)			49,577.21	53,280.22		53,280.22		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
c) Committed		9740	0.00	0.00		0.00		
Stabilization Arrangements								
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	49,577.21	53,280.22		53,280.22		
Adult Education Program	0000	9780	49,577.21					
Adult Education Program	0000	9780		53,280.22				
Adult Education Program	0000	9780				53,280.22		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	306,900.00	345,200.00	222,208.82	345,200.00	0.00	0.0%
3) Other State Revenue		8300-8599	25,100.00	27,300.00	18,484.69	27,300.00	0.00	0.0%
4) Other Local Revenue		8600-8799	216,100.00	234,255.00	221,485.68	234,255.00	0.00	0.0%
5) TOTAL, REVENUES			548,100.00	605,755.00	462,179.19	608,755.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	263,530.00	280,847.00	227,493.20	282,192.00	(1,345.00)	-0.5%
3) Employee Benefits		3000-3999	91,071.00	91,346.00	67,719.74	91,734.00	(388.00)	-0.4%
4) Books and Supplies		4000-4999	188,473.00	285,346.00	229,857.84	283,613.00	1,733.00	0.6%
5) Services and Other Operating Expenditures		5000-5999	14,907.00	28,283.00	20,170.38	28,283.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	6,619.00	6,618.92	6,619.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	31,434.00	38,198.00	0.00	38,198.00	0.00	0.0%
9) TOTAL, EXPENDITURES			589,415.00	730,639.00	551,860.08	730,639.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(41,315.00)	(123,884.00)	(89,680.89)	(123,884.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8920	55,535.00	113,839.87	113,839.87	113,839.87	0.00	0.0%
b) Transfers Out		7600-7629	6,006.00	6,006.00	0.00	6,006.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			49,529.00	107,833.87	113,839.87	107,833.87		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			8,214.00	(16,050.13)	24,158.98	(16,050.13)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	9,802.74	23,521.33		23,521.33	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,802.74	23,521.33		23,521.33		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,802.74	23,521.33		23,521.33		
2) Ending Balance, June 30 (E + F1e)			18,016.74	7,471.20		7,471.20		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	1,200.00	1,200.00		1,200.00		
Stores		9712	6,203.74	6,271.20		6,271.20		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
c) Committed		9740	10,613.00	0.00		0.00		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

2014-15 End of Year Projection
Deferred Maintenance Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	140,856.00	140,856.00	140,856.00	140,856.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,000.00	1,000.00	1,677.29	2,500.00	1,500.00	150.0%
5) TOTAL REVENUES			141,856.00	141,856.00	142,533.29	143,356.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	3,358.00	5,000.00	4,822.38	8,400.00	(3,400.00)	-68.0%
5) Services and Other Operating Expenditures		5000-5999	378,697.00	333,198.00	119,676.94	138,181.00	195,017.00	58.5%
6) Capital Outlay		6000-6999	0.00	43,857.00	43,857.00	398,857.00	(355,000.00)	-809.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			382,055.00	382,055.00	168,356.32	545,438.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(240,199.00)	(240,199.00)	(25,823.03)	(402,082.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	140,856.00	140,856.00	0.00	190,856.00	50,000.00	35.5%
b) Transfers Out		7600-7629	0.00	0.00	0.00	25,000.00	(25,000.00)	New
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			140,856.00	140,856.00	0.00	165,856.00		

2014-15 End of Year Projection
Deferred Maintenance Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(99,343.00)	(99,343.00)	(25,823.03)	(236,226.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	281,822.46	433,782.34		433,782.34	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			281,822.46	433,782.34		433,782.34		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			281,822.46	433,782.34		433,782.34		
2) Ending Balance, June 30 (E + F1e)			182,479.46	334,439.34		197,556.34		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	170,304.45	153,599.54		20,216.54		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	12,175.01	180,839.80		177,339.80		
Deferred Maintenance	0000	9780	12,175.01					
Deferred Maintenance	0000	9780		180,839.80				
Deferred Maintenance	0000	9780				177,339.80		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			9790	0.00	0.00	0.00		

<u>Resource</u>	<u>Description</u>	<u>2014/15 Projected Year Totals</u>
8150	Ongoing & Major Maintenance Account (RMA: Education Cor	20,216.54
Total, Restricted Balance		<u>20,216.54</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,000.00	3,000.00	4,955.16	6,700.00	3,700.00	123.3%
5) TOTAL REVENUES			3,000.00	3,000.00	4,955.16	6,700.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,000.00	3,000.00	4,955.16	6,700.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	243,793.00	243,793.00	0.00	243,793.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(243,793.00)	(243,793.00)	0.00	(243,793.00)		

2014-15 End of Year Projection
Special Reserve Fund for Other Than Capital Outlay Projects
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(240,793.00)	(240,793.00)	4,955.16	(237,093.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,246,849.87	1,246,576.97		1,246,576.97	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,246,849.87	1,246,576.97		1,246,576.97		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,246,849.87	1,246,576.97		1,246,576.97		
2) Ending Balance, June 30 (E + F1e)			1,006,056.87	1,005,783.97		1,009,483.97		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments								
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,006,056.87	1,005,783.97		1,009,483.97		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,500.00	3,500.00	3,197.04	4,500.00	1,000.00	28.6%
5) TOTAL, REVENUES			3,500.00	3,500.00	3,197.04	4,500.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,500.00	3,500.00	3,197.04	4,500.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	109,000.00	109,000.00	0.00	109,000.00	0.00	0.0%
b) Transfers Out		7600-7629	150,837.00	150,837.00	0.00	150,837.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(41,837.00)	(41,837.00)	0.00	(41,837.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(38,337.00)	(38,337.00)	3,197.04	(37,337.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	721,477.56	722,427.50		722,427.50	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			721,477.56	722,427.50		722,427.50		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			721,477.56	722,427.50		722,427.50		
2) Ending Balance, June 30 (E + F1e)			683,140.56	684,090.50		685,090.50		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	683,140.56	684,090.50		685,090.50		
CSEA Retirement Health Benefits	0000	9780	683,140.56					
CSEA Retirement Health Benefits	0000	9780		684,090.50				
CSEA Retirement Health Benefits	0000	9780				685,090.50		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9799	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

2014-15 End of Year Projection
Capital Facilities Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	201,800.00	201,800.00	326,851.77	252,800.00	51,000.00	25.3%
5) TOTAL REVENUES			201,800.00	201,800.00	326,851.77	252,800.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	8,108.00	8,108.00	6,756.40	8,256.00	(148.00)	-1.8%
3) Employee Benefits		3000-3999	3,519.00	3,637.00	2,945.77	3,676.00	(39.00)	-1.1%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	47,935.00	31,800.16	47,935.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	68,496.70	234,370.00	(234,370.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	120,241.83	120,241.83	120,241.83	120,241.83	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			131,868.83	179,921.83	230,240.88	414,478.83		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES, (A5 - B9)								
			69,931.17	21,878.17	96,610.89	(161,678.83)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7830-7899	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

2014-15 End of Year Projection
Capital Facilities Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			69,931.17	21,878.17	96,610.89	(161,678.83)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	231,318.27	415,108.90		415,108.90	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			231,318.27	415,108.90		415,108.90		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			231,318.27	415,108.90		415,108.90		
2) Ending Balance, June 30 (E + F1e)			301,249.44	436,987.07		253,430.07		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance								
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments								
d) Assigned								
Other Assignments		9780	301,249.44	436,987.07		253,430.07		
Capital Facilities	0000	9780	301,249.44					
Capital Facilities	0000	9780		436,987.07				
Capital Facilities	0000	9780				253,430.07		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

2014-15 End of Year Projection
Special Reserve Fund for Capital Outlay Projects
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	118,369.00	118,369.00	238,369.00	120,000.00	101.4%
4) Other Local Revenue		8600-8799	6,500.00	111,864.00	28,045.98	190,827.00	78,963.00	70.6%
5) TOTAL REVENUES			6,500.00	230,233.00	146,414.98	429,196.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	9,765.37	4,114.04	9,765.37	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	360,500.00	375,795.52	625,113.00	(264,613.00)	-73.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	370,265.37	379,909.56	634,878.37		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			6,500.00	(140,032.37)	(233,494.58)	(205,682.37)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	5,000.00	5,000.00	0.00	81,000.00	76,000.00	1520.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	50,000.00	(50,000.00)	New
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7830-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			5,000.00	5,000.00	0.00	31,000.00		

2014-15 End of Year Projection
Special Reserve Fund for Capital Outlay Projects
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			11,500.00	(135,032.37)	(233,494.58)	(174,682.37)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	474,760.28	497,362.08		497,362.08	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			474,760.28	497,362.08		497,362.08		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			474,760.28	497,362.08		497,362.08		
2) Ending Balance, June 30 (E + F1e)			486,260.28	362,329.71		322,679.71		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	468,805.50	356,518.91		318,868.91		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments								
d) Assigned		9760	0.00	0.00		0.00		
Other Assignments								
Special Reserve	0000	9780	17,454.78	5,810.80		5,810.80		
Special Reserve	0000	9780		5,810.80				
Special Reserve	0000	9780				5,810.80		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

<u>Resource</u>	<u>Description</u>	<u>2014/15 Projected Year Totals</u>
6230	California Clean Energy Jobs Act	0.00
9010	Other Restricted Local	316,868.91
Total, Restricted Balance		<u>316,868.91</u>

2014-15 End of Year Projection
Bond Interest and Redemption Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	12,873.00	12,873.00	11,630.42	12,873.00	0.00	0.0%
4) Other Local Revenue		8600-8799	840,026.00	840,026.00	828,083.04	840,026.00	0.00	0.0%
5) TOTAL REVENUES			852,899.00	852,899.00	839,713.46	852,899.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	862,925.00	862,925.00	735,234.18	862,925.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			862,925.00	862,925.00	735,234.18	862,925.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(10,026.00)	(10,026.00)	104,479.30	(10,026.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

2014-15 End of Year Projection
Bond Interest and Redemption Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(10,026.00)	(10,026.00)	104,479.30	(10,026.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	616,630.91	647,922.60		647,922.60	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			616,630.91	647,922.60		647,922.60		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			616,630.91	647,922.60		647,922.60		
2) Ending Balance, June 30 (E + F1e)			606,604.91	637,896.60		637,896.60		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance								
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	606,604.91	637,896.60		637,896.60		
Bond Payment	0000	9780	606,604.91					
Bond Payment	0000	9780		637,896.60				
Bond Payment	0000	9780				637,896.60		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	98,037.00	98,637.00	60,078.23	107,766.00	9,129.00	9.3%
5) TOTAL REVENUES			98,037.00	98,637.00	60,078.23	107,766.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	143,275.00	171,507.00	130,956.70	171,507.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENSES			143,275.00	171,507.00	130,956.70	171,507.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(47,238.00)	(72,870.00)	(70,878.47)	(63,741.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

2014-15 End of Year Projection
Foundation Private-Purpose Trust Fund
Revenues, Expenses and Changes in Net Position

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(47,238.00)	(72,870.00)	(70,878.47)	(83,741.00)		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	1,352,895.23	1,393,091.92		1,393,091.92	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,352,895.23	1,393,091.92		1,393,091.92		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,352,895.23	1,393,091.92		1,393,091.92		
2) Ending Net Position, June 30 (E + F1e)			1,305,657.23	1,320,221.92		1,329,350.92		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	1,305,657.23	1,320,221.92		1,329,350.92		
c) Unrestricted Net Position		9790	0.00	0.00		0.00		

<u>Resource</u>	<u>Description</u>	<u>2014/15 Projected Year Totals</u>
9010	Other Restricted Local	1,329,350.92
Total, Restricted Net Position		<u>1,329,350.92</u>