



Santa Clara County Office of Education

Jon R. Gundry
County Superintendent of Schools

October 1, 2014

TO: Santa Clara County Board of Education

FROM: Micaela Ochoa, Chief Business Officer *MO*
Ted O, Director, Internal Business Services *TO*

VIA: Jon R. Gundry, County Superintendent of Schools

SUBJECT: Report for Information – 2013-14 Unaudited Actuals Financial Report

Associated Goal

GOAL 1: Improve student equity and reduce access discrepancies to high quality education

Background

Education Code 1628 states that on or before October 15 of each year, the county superintendent of schools of each county office shall prepare and file, in a format prescribed by the Superintendent of Public Instruction, an annual statement of all receipts and expenditures of the county office for the preceding fiscal year and shall file the statement, along with the statement received pursuant to subdivision (b) of Section 42100, with the Superintendent of Public Instruction.

Current Status

The attached Santa Clara County Office of Education's Unaudited Actual Financial Report provides the 2013-14 actual revenues, expenditures, ending fund balances, and reserves. This was the first year of LCFF, therefore, there were many budget adjustments to the budget throughout the year. The report includes the County School Service Fund (Fund 01) and the other funds overseen by SCCOE.

In 2013-14, the total County School Service Fund revenues (including transfer-in) were approximately \$196 million and included \$5.1 million in State Aid, which was recently confirmed for Excess Tax County Office of Education during the 2013-14 transitional year to LCFF. Expenditures (including transfer-out) were approximately \$180 million. The reserve for 2013-14 is approximately \$8.5 million, which includes the \$7.2 million designated for Reserve for Economic Uncertainty (2% Minimum mandated by the State and 2% additional per SCCOE Board Policy 3100).

Fiscal Implications

As noted



Santa Clara County Office of Education

Jon R. Gundry
County Superintendent of Schools

Requested Action

For information purposes

Attachments

Santa Clara County  Office of Education

Board of Education Presentation
2013/14 Unaudited Actuals
Business Services

October 1, 2014

Presentation Items

1. Overview and Education Code Requirements
2. 2013-14 County School Service Fund (Fund 01)
 - Revenues
 - Expenditures
 - Unrestricted and Restricted
 - Comparison of 2010-11 to 2013-14
3. Alternative Education Comparison
4. Other Funds
5. Next Steps

Overview

- FY 2013-14 was a year of major reform for school funding in California
- On June 27, 2013, Governor Jerry Brown signed the 2013-14 State Budget Bill (AB 110)
- On July 1, 2013, the K-12 Local Control Funding Formula (LCFF) and corresponding clean-up bill (AB 97) was signed into law
- As a result of the Governor signing AB 110 and AB 97 into law, California's public education system over the past four decades was changed dramatically
- LCFF completely changes the way revenue and categorical program funding is distributed to school districts, charter schools and county offices of education

Overview

- LCFF replaces the former revenue limit funding system and more than 40 categorical programs by consolidating them into one revenue stream on a permanent basis
- LCFF eliminates most programmatic and compliance requirements that Local Educational Agencies (LEAs) were subject to under the former system of school finance
- On June 27, 2013, when the Governor signed the 2013-14 State Budget Bill, it did not include critical details. In addition, many school districts, charter schools and county offices of education had already adopted their 2013-14 Budget.
- Over the course of the year, as we received updated information from the State, we incorporated it into the budget
- There were many significant changes to revenue and expenditures throughout 2013-14

Overview

- Some of the changes included the following:
 - Special Education Transportation - Approximately \$1M of revenue and expenditures were re-classed from Restricted to Unrestricted
 - All PERS Reduction budgeted amounts had to be removed from the budget
 - Tier III program - Approximately \$5M of various revenue was re-classed from State Revenues to LCFF Sources
 - Economic Impact Aid (EIA) - Approximately \$53K of revenue and expenditures were re-classed from Restricted to Unrestricted
 - Juvenile Court School - Approximately \$3.7M of revenue and expenditures were re-classed from restricted (resource 2410) to unrestricted (resource 0241)
 - County Community School - Approximately \$4.1M of revenue and expenditures were re-classed from restricted (resource 2420) to unrestricted (resource 0242)
 - Community Day School - Approximately \$653K of revenue and expenditures were re-classed to Community School and moved from restricted (resource 2430) to unrestricted (resource 0242)

Overview

- Santa Clara County Office of Education's 2013-14 Unaudited Actuals Financial Report provides actual revenues, expenditures, ending fund balances, and reserves for the period July 1, 2013 through June 30, 2014
- Education Code 1628 states:

On or before October 15 of each year, the county superintendent of schools of each county office shall prepare and file, in a format prescribed by the Superintendent of Public Instruction, an annual statement of all receipts and expenditures of the county office for the preceding fiscal year and shall file the statement, along with the statement received pursuant to subdivision (b) of Section 42100, with the Superintendent of Public Instruction

2013-14 Year-end Close
County School Service Fund
(Fund 01) - Revenues



County School Service Fund: Unrestricted Revenue (In Thousands)

County School Service Fund (CSSF) revenue categories, amounts and percentages for the unrestricted funds are shown below. With the implementation of the Local Control Funding Formula (LCFF), “Revenue Limit Sources” is replaced with “LCFF Sources”.

2013-14 County School Service Fund		
Unrestricted Revenues	Amount	%
LCFF Sources	\$ 36,732	72.14%
LCFF Funding for Excess Tax COEs *	\$ 5,169	10.15%
Federal Revenue	539	1.07%
Other State Revenue	995	1.95%
Other Local Revenue	9,914	19.47%
Transfers In	-	0.00%
Contributions	(2,432)	-4.78%
Total Unrestricted Revenues	\$ 50,917	100.00%

* Amount previously reported to Board of Education and Budget Study Committee as pending confirmation. Amount confirmed for 2013-14 in June/July 2014. Recommend additional revenue be used to pay off Certificate of Participation (COP) for Ridder Park site.

County School Service Fund: Restricted Revenue (In thousands)

County School Service Fund (CSSF) revenue categories, amounts and percentages for the restricted funds are shown below.

2013-14 County School Service Fund		
Restricted Revenues	Amount	%
LCFF Sources	\$ 57,178	39.35%
Federal Revenue	40,616	27.95%
Other State Revenue	16,560	11.40%
Other Local Revenue	28,528	19.63%
Transfers In	-	0.00%
Contributions	2,432	1.67%
Total Restricted Revenues	\$ 145,314	100.00%

County School Service Fund: Unrestricted and Restricted Revenue (In thousands)

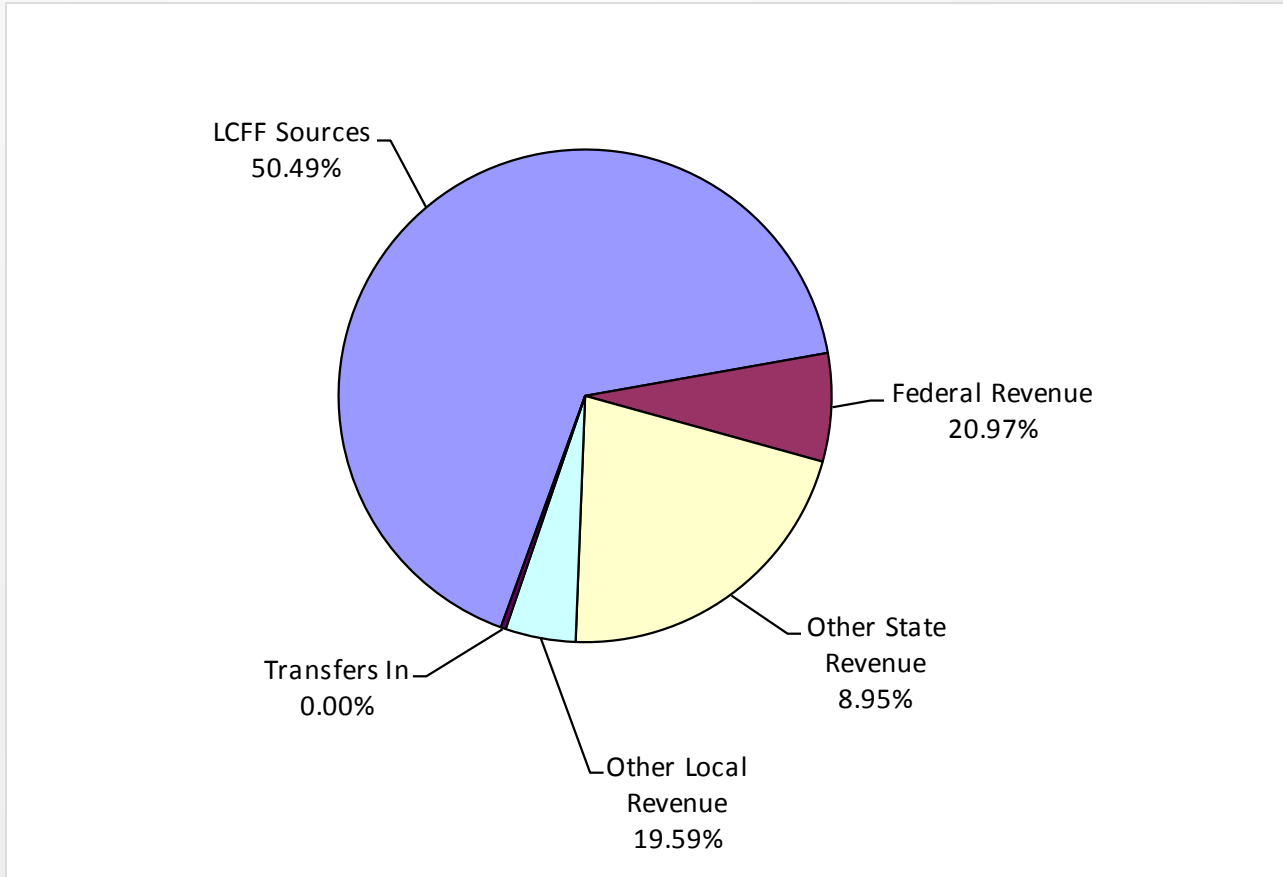
County School Service Fund (CSSF) revenue categories, amounts and percentages are shown below.

2013-14 County School Service Fund		
Total Unrestricted and Restricted Revenues	Amount	%
LCFF Sources	\$ 93,910	47.86%
LCFF Funding for Excess Tax COEs *	\$ 5,169	2.63%
Federal Revenue	\$ 41,155	20.97%
Other State Revenue	\$ 17,555	8.95%
Other Local Revenue	\$ 38,442	19.59%
Transfers In	\$ -	0.00%
Contributions/Flexibility Transfers	\$ -	0.00%
Total Revenues	\$ 196,231	100.00%

* Amount previously reported to Board of Education and Budget Study Committee as pending confirmation. Amount confirmed for 2013-14 in June/July 2014. Recommend additional revenue be used to pay off Certificate of Participation (COP) for Ridder Park site.

2013-14 County School Service Fund: Unrestricted and Restricted Revenue

2013-14 Unaudited Actuals



2013-14 Year End Close
County School Service Fund
(Fund 01) - Expenditures



County School Service Fund: Unrestricted Expenditures (In thousands)

County School Service Fund (CSSF) expenditure categories, amounts and percentages for the unrestricted funds are shown.

2013-14 County School Service Fund		
Unrestricted Expenditures	Amount	%
Certificated Salaries	\$ 7,420	18.39%
Classified Salaries	19,665	48.75%
Employee Benefits	9,505	23.56%
Subtotal Salaries and Benefits	\$ 36,590	90.70%
Books and Supplies	968	2.40%
Services and Other Operating Expenditures	9,752	24.18%
Capital Outlay	1,108	2.75%
Other Outgo	2,723	6.75%
Direct Support/Indirect Cost	(10,866)	-26.94%
Subtotal Other Expenditures	\$ 3,685	9.14%
Transfers Out	64	0.16%
Total Unrestricted Expenditures	\$ 40,339	100.00%



County School Service Fund: Restricted Expenditures (In thousands)

County School Service Fund (CSSF) expenditure categories, amounts and percentages for the restricted funds are shown.

2013-14 County School Service Fund		
Restricted Expenditures	Amount	%
Certificated Salaries	\$ 35,968	25.84%
Classified Salaries	32,482	23.34%
Employee Benefits	28,247	20.29%
Subtotal Salaries and Benefits	\$ 96,697	69.47%
Books and Supplies	3,375	2.42%
Services and Other Operating Expenditures	23,423	16.83%
Capital Outlay	755	0.54%
Other Outgo	3,039	2.18%
Direct Support/Indirect Cost	10,346	7.43%
Subtotal Other Expenditures	\$ 40,938	29.40%
Transfers Out	1,570	1.13%
Total Restricted Expenditures	\$ 139,205	100.00%

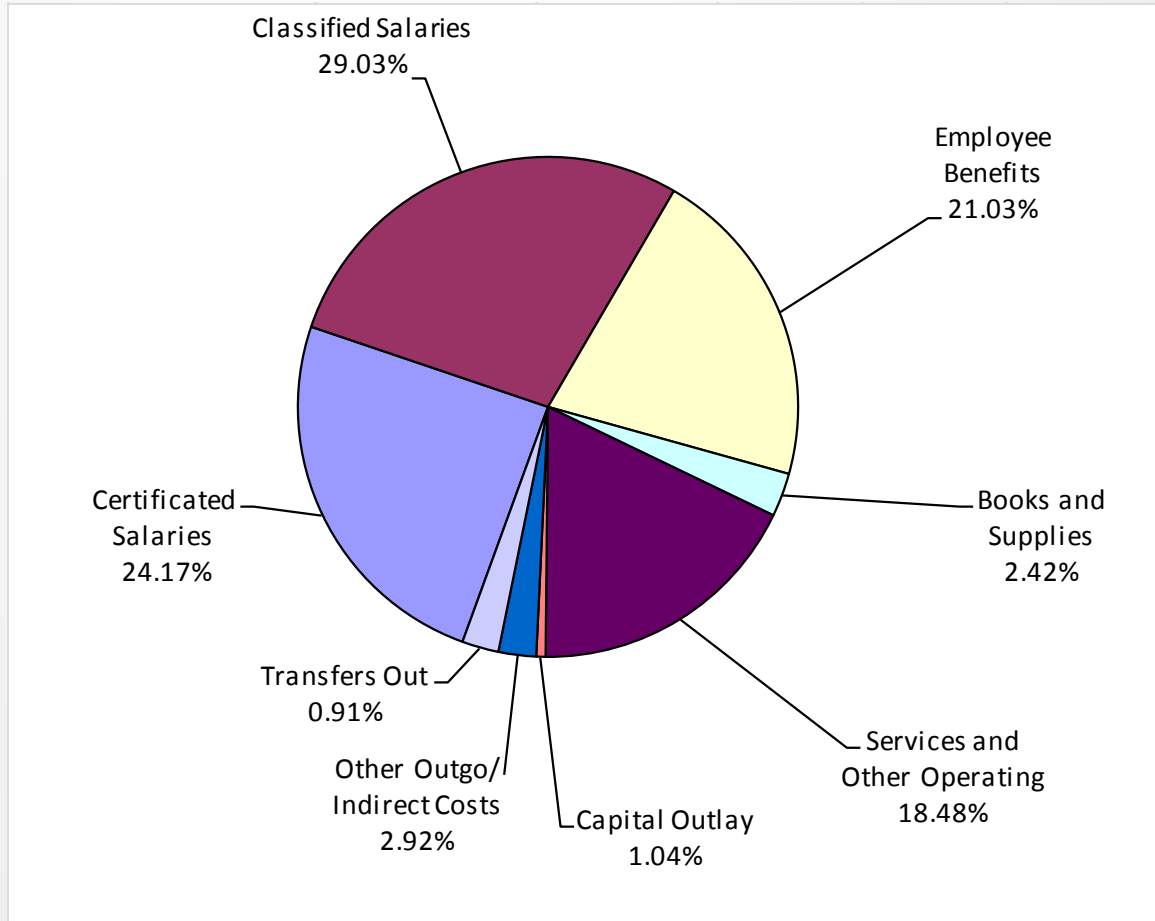
County School Service Fund: Unrestricted and Restricted Expenditures (In thousands)

County School Service Fund (CSSF) expenditure categories, amounts and percentages are shown.

2013-14 County School Service Fund		
Total Unrestricted and Restricted Expenditures	Amount	%
Certificated Salaries	\$ 43,388	24.17%
Classified Salaries	52,147	29.03%
Employee Benefits	37,753	21.03%
Subtotal Salaries and Benefits	\$ 133,288	74.23%
Books and Supplies	4,342	2.42%
Services and Other Operating Expenditures	33,175	18.48%
Capital Outlay	1,863	1.04%
Other Outgo	5,761	3.21%
Direct Support/Indirect Cost	(520)	-0.29%
Subtotal Other Expenditures	\$ 44,621	24.86%
Transfers Out	1,634	0.91%
Total Expenditures	\$ 179,543	100.00%

2013-14 County School Service Fund: Unrestricted and Restricted Expenditures

2013-14 Unaudited Actuals



County School Service Fund: Unrestricted and Restricted (In thousands)

Table to the right shows the CSSF Ending Fund Balance for both the Unrestricted and Restricted Funds as of June 30, 2014. It also shows the Reserve for Economic Uncertainty amount and the Undesignated Reserve amount.

County School Service Fund (Unrestricted and Restricted)	2013-14		2013-14
	Unrestricted	Restricted	Total
Revenues	48,180	142,882	191,062
LCFF Funding for Excess Tax COEs *	5,169		5,169
Interfund Transfer In	-	-	-
Contributions	(2,432)	2,432	-
Total Sources of Funds	50,917	145,314	196,231
Expenditures	40,274	137,635	177,909
Interfund Transfer Out	64	1,570	1,634
Total Usage of Funds	40,338	139,205	179,543
Net Increase/Decrease In Fund Balance	10,579	6,109	16,688
Beginning Fund Balance (July 1, 2013)	51,477	6,695	58,172
Ending Fund Balance (June 30, 2014)	62,056	12,804	74,860
Nonspendable	336	1	337
Restricted		12,803	12,803
Committed	-	-	-
Assigned			
Various Designations	53,204	-	53,204
Unassigned/Unappropriated			
Designated for Economic Uncertainties	7,182	-	7,182
Undesignated Reserve	1,334	-	1,334

* Amount previously reported to Board of Education and Budget Study Committee as pending confirmation. Amount confirmed for 2013-14 in June/July 2014. Recommend additional revenue be used to pay off Certificate of Participation (COP) for Ridder Park site.

Fund Balance Designations

- The Reserve for Economic Uncertainty of \$7.2 million includes the 2% Minimum mandated by the State and 2% additional per SCCOE Board Policy (BP) 3100
- In addition, per Board Policy (BP) 3100, an allocation of one percent using the state-mandated reserve calculation is added to the Facilities Fund each year
- The 2013-14 revenue included \$5M in State Aid that was recently confirmed as a result of how LCFF is calculated for an Excess Tax County Office of Education during the transitional year to LCFF
- Staff recommends adding this \$5M and the \$2M currently designated in the reserve to pay off the Certificate of Participation (COP) for the Ridder Park site

County School Service Fund: Comparison of 2010-11 to 2013-14 (In thousands)

This slide compares the gap between the revenues and expenditures for the CSSF over the past four years.

For 2010-11, revenues and expenditures included Special Ed Pass-thru funds.

Estimated Excess property tax of \$9.8M was swept in 2011-12, leaving a balance of \$791K.

County School Service Fund (Unrestricted and Restricted)	2010-11	2011-12	2012-13	2013-14
	Unaudited	Unaudited	Unaudited	Unaudited
	Actuals	Actuals	Actuals	Actuals
Revenues	261,878	170,810	188,724	191,062
LCFF Funding for Excess Tax COEs *	-	-	-	5,169
Interfund Transfer In	-	295	148	-
Total Sources of Funds	261,878	171,105	188,872	196,231
Expenditures	261,895	180,537	174,683	177,909
Interfund Transfer Out	1,552	1,949	4,240	1,634
Total Usage of Funds	263,447	182,486	178,923	179,543
Net Increase/Decrease In Fund Balance	(1,569)	(11,381)	9,949	16,688
Beginning Fund Balance (July 1)	61,173	59,604	48,223	58,172
Ending Fund Balance Before Excess Tax Sweep	59,604	48,223	58,172	74,860
Less: Excess Tax Sweep by County Auditor-Controller	(9,037)	(791)	(9,915)	(12,296)
Net Ending Fund Balance	50,567	47,432	48,257	62,564
Nonspendable	258	284	354	337
Restricted	8,737	6,598	6,693	12,803
Committed	-	-	-	-
Assigned				
Various Designations	30,554	31,148	33,327	40,908
Unassigned/Unappropriated				
Designated for Economic Uncertainties	10,508	9,124	7,157	7,182
Undesignated Reserve	510	278	726	1,334

* Amount previously reported to Board of Education and Budget Study Committee as pending confirmation. Amount confirmed for 2013-14 in June/July 2014. Recommend additional revenue be used to pay off Certificate of Participation (COP) for Ridder Park site.

Alternative Education: Comparison of 2010-11 to 2013-14 (In thousands)

Revenue for the Alternative Education Program increased in 2013-14 due the implementation of LCFF and eliminates the need for a contribution from the County School Service Fund (CSSF).

Alternative Education (Unrestricted and Restricted)	2010-11	2011-12	2012-13	2013-14
	Unaudited	Unaudited	Unaudited	Unaudited
	Actuals	Actuals	Actuals	Actuals
Revenues	7,820	6,384	5,864	8,771
Interfund Transfer In	-	-	113	-
Encroachment from Unrestricted Funds	413	1,543	1,931	-
Contribution to Special Education (LCFF)	-	-	-	(828)
Total Sources of Funds	8,233	7,927	7,908	7,943
Expenditures	8,233	7,927	7,908	7,839
Interfund Transfer Out	-	-	-	52
Total Usage of Funds	8,233	7,927	7,908	7,891
Net Increase/Decrease In Fund Balance	-	-	-	52
Beginning Fund Balance	-	-	-	-
Ending Fund Balance	-	-	-	52

Other Funds (In thousands)

In addition to the County School Service Fund (CSSF), SCCOE also oversees other funds. Each of the other funds has a specific reporting purpose. The fund balances for the other SCCOE funds are listed below.

Fund #	Fund Name	2013-14 Beginning Balance July 1, 2013	2013-14 Revenues and Transfers	2013-14 Expenditures and Transfers	2013-14 Ending Balance
100	Special Education Pass-Through Fund	5	68,806	68,802	9
120	Child Development Fund	289	5,474	5,472	291
130	Cafeteria Special Revenue Fund	0	1,860	1,851	9
350	County School Facilities Fund	3,891	7	3,516	382
560	Debt Service Fund	1,171	0	0	1,171
670	Self-Insurance Fund	10,384	10,930	7,449	13,865

* Contributions to the Cafeteria Special Reserve Fund in 2010-11, 2011-12 and 2012-13 are \$0.00, \$228,057, and \$81,115, respectively.

Next Steps

- Board Budget Study Committee Meeting #2
 - November 13, 2014
- 2014-15 First Interim Report
 - December 2014
- Board Budget Study Committee Meeting #3
 - January 22, 2015
- 2013-14 Audit Report
 - January 2015
- Governor's Proposed 2015-16 Budget Release
 - January 2015
- Board Budget Study Committee Meeting #4
 - March 20, 2015
- Board Budget Study Committee Meeting #5
 - May 28, 2015



Santa Clara County
Office of Education

1290 Ridder Park Drive, San Jose, CA 95131-2304
Jon Gundry, County Superintendent of Schools

2013-14
UNAUDITED ACTUALS
FINANCIAL
REPORT

Through June 30, 2014

Presented on
October 1, 2014

INTERNAL BUSINESS SERVICES
ACCOUNTING OFFICE
(408) 453-6621 MC 245

**SANTA CLARA COUNTY OFFICE OF EDUCATION
ANNUAL FINANCIAL REPORT
2013-14**

INTRODUCTION

Santa Clara County Office of Education's Unaudited Actual Financial Report provides the 2013-14 actual revenues, expenditures, ending fund balances, and reserves. This includes the County School Service Fund (Fund 01) and the other funds overseen by SCCOE. Since the County School Service Fund (CSSF) is the main operating fund of Santa Clara County Office of Education, the revenues and expenditures are shown separately for the unrestricted and restricted amounts. In addition, the revenue, expenditures and fund balances for the numerous subfunds that make up the CSSF are included.

Fiscal Year 2013-14 was a year of major reform for school funding. On Thursday, June 27, 2013, Governor Jerry Brown signed the 2013-14 State Budget Bill (AB 110). On July 1, 2013, the K-12 Local Control Funding Formula (LCFF) and corresponding clean-up bill (AB 97) was signed into law. Funding for California's public education system over the past four decades changed dramatically as a result of the signing into law AB 110 and AB 97 by the Governor.

LCFF completely changes the way revenue and categorical program funding is distributed to school districts, charter schools and county offices of education. It replaces the former revenue limit funding system and more than 40 categorical programs by consolidating them into one revenue stream on a permanent basis. LCFF eliminates most programmatic and compliance requirements that Local Educational Agencies (LEAs) were subject to under the former system of school finance.

The 2013-14 State Budget Bill, which was signed by the Governor on June 27, 2013, did not include some critical details on the new LCFF. In addition, many school districts, charter schools and county offices of education had already adopted their 2013-14 budget. Over the course of the year, as we received updated information, we incorporated it into the budget. There were many significant changes to the revenue and expenditures during 2013-14. Some of the changes included the following:

- Juvenile Court School - Revenue and expenditures of approximately \$3.7M were re-classified from restricted (resource 2410) to unrestricted (0241)
- County Community School - Revenue and expenditures of approximately \$4.1M were re-classified from restricted (resource 2420) to unrestricted (0242)
- Community Day School - Revenue and expenditures of approximately \$653K were re-classified to County Community School and moved from restricted (resource 2430) to unrestricted (0242)
- Tier III program - Approximately \$5M of various revenues were re-classified from State Revenues to LCFF Sources
- As part of LCFF, all PERS Reduction budgeted amounts had to be removed from the 2013-14 Budget
- Economic Impact Aid (EIA) - Approximately \$53K for revenues and expenditures were re-classified from Restricted to Unrestricted
- Special Education Transportation - Approximately \$1M for revenues and expenditures were re-classified from Restricted to Unrestricted

In 2013-14, the total County School Service Fund revenues (including transfer-in) were approximately \$196 million and included \$5.1 million in State Aid, which was recently confirmed for Excess Tax County Office of Education during the 2013-14 transitional year to LCFF. Expenditures (including transfer-out) were approximately \$180 million. The reserve for 2013-14, after assignments, is approximately \$8.5 million. Of this amount, \$7.2 million is designated for Reserve for Economic Uncertainty (2% Minimum mandated by the State and 2% additional per SCCOE Board Policy 3100).

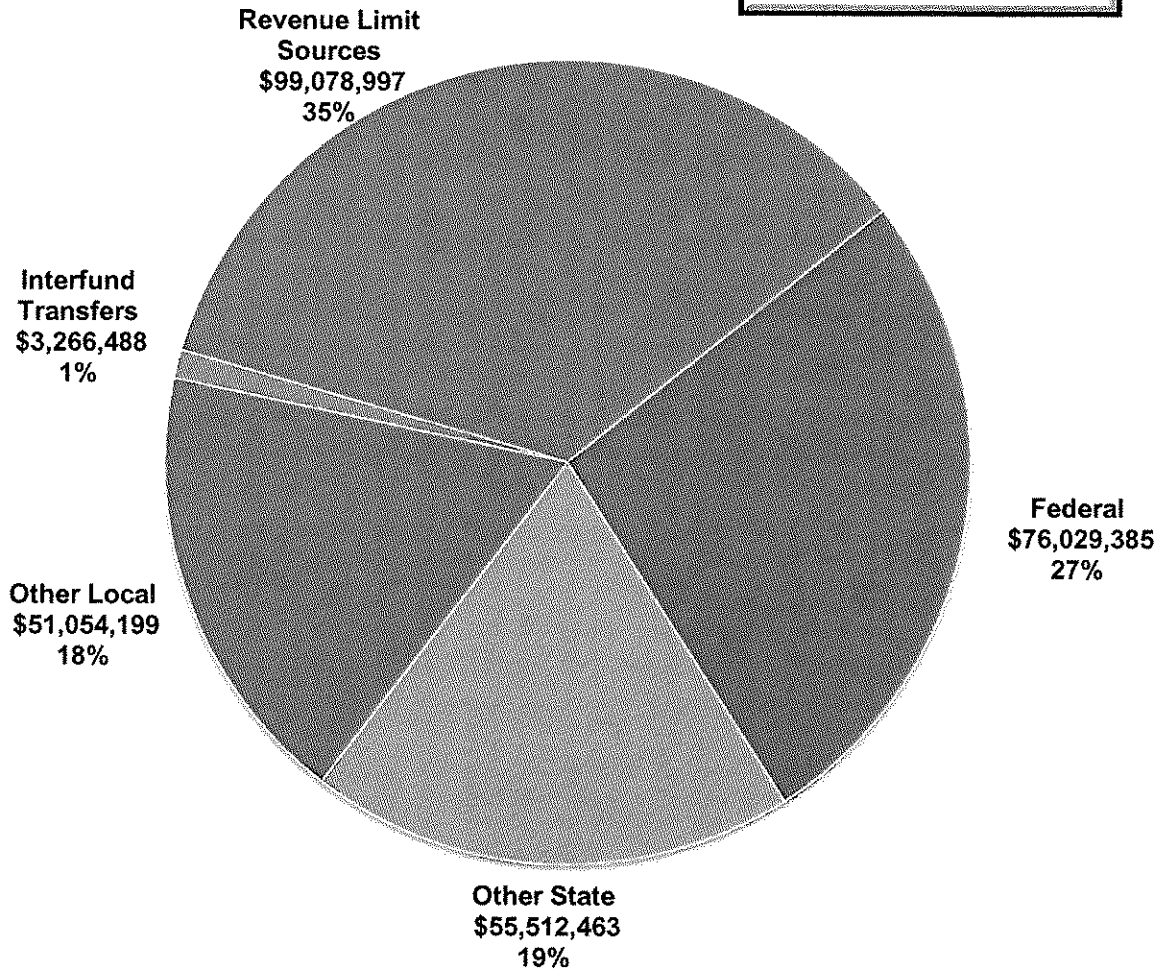
**SANTA CLARA COUNTY OFFICE OF EDUCATION
UNAUDITED ACTUALS FINANCIAL REPORT
2013-14**

TABLE OF CONTENTS

Introduction	
Revenue & Expenditure Summary and Graphs.....	1 - 4
County School Service Fund (Fund 01)	
County School Services Fund - Unrestricted.....	5
County School Services Fund - Restricted.....	6
County School Services Fund - Unrestricted & Restricted.....	7
County School Services Fund - By Sub Fund.....	8 - 9
Special Education Pass-Through Fund (Fund 10).....	10
Child Development Fund (Fund 12).....	11
Cafeteria Fund (Fund 13).....	12
County School Facilities Fund (Fund 35).....	13
Debt Service Fund (Fund 56).....	14
Self Insurance Fund (Fund 67).....	15

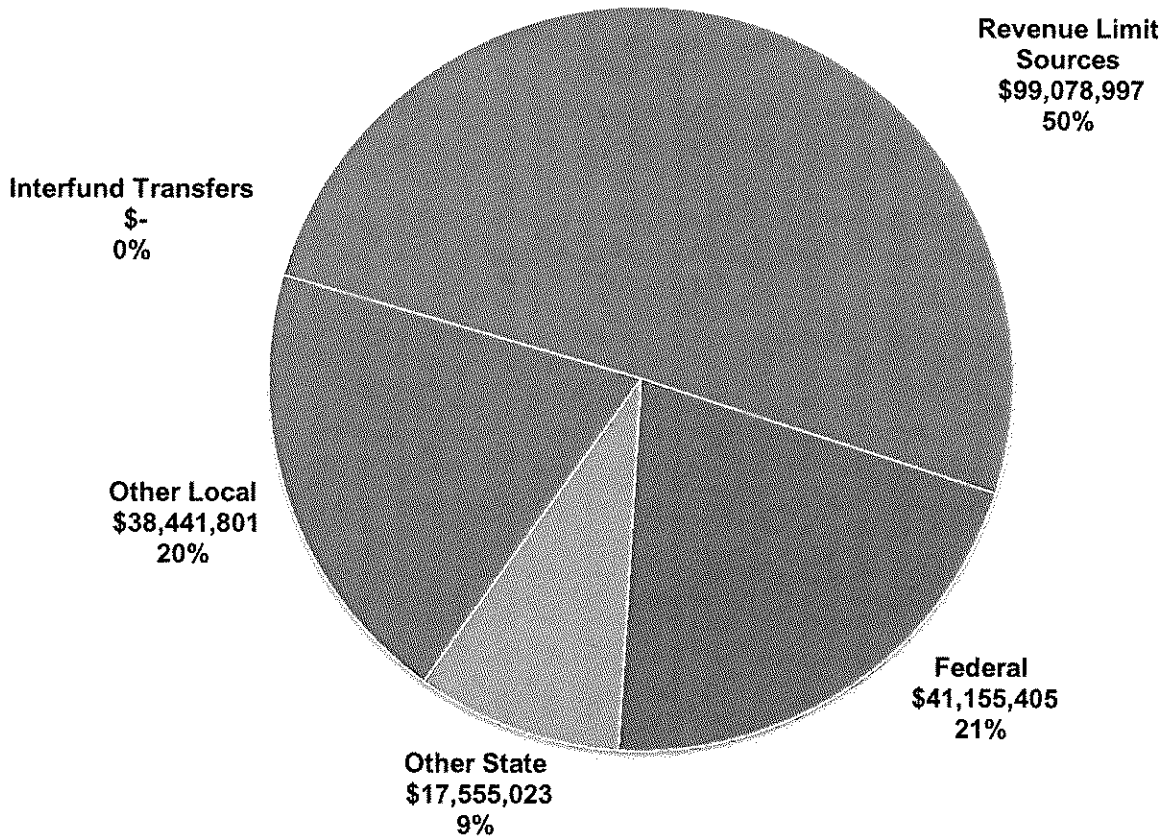
**SANTA CLARA COUNTY OFFICE OF EDUCATION
2013-14 UNAUDITED ACTUALS
REVENUES OF ALL FUNDS
As of JUNE 30, 2014**

**Total Revenues
All Funds
\$284,941,532**



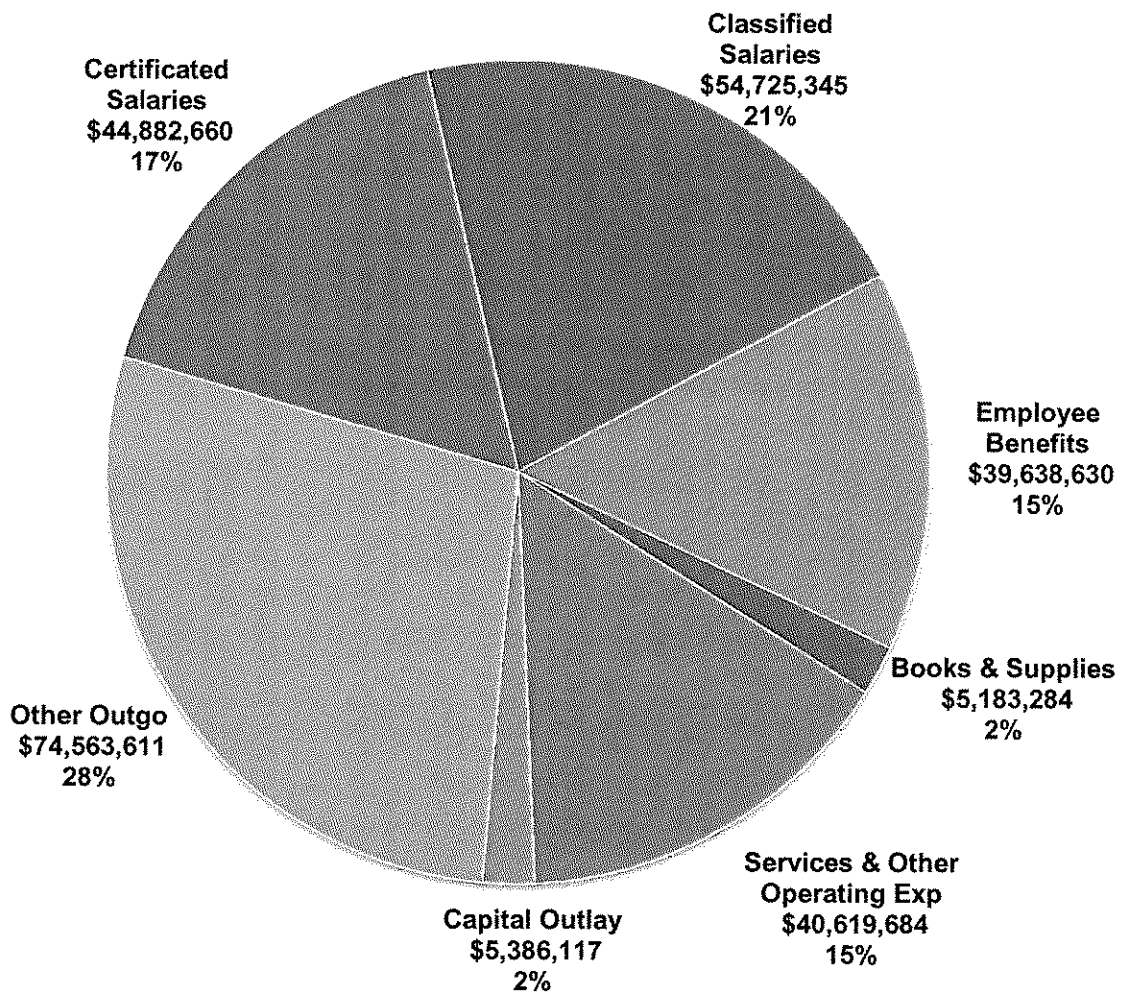
SANTA CLARA COUNTY OFFICE OF EDUCATION
2013-14 UNAUDITED ACTUALS
REVENUES OF COUNTY SCHOOL SERVICE FUND (FUND 01)
As of JUNE 30, 2014

**Total Revenues
County School
Service Fund
\$196,231,226**



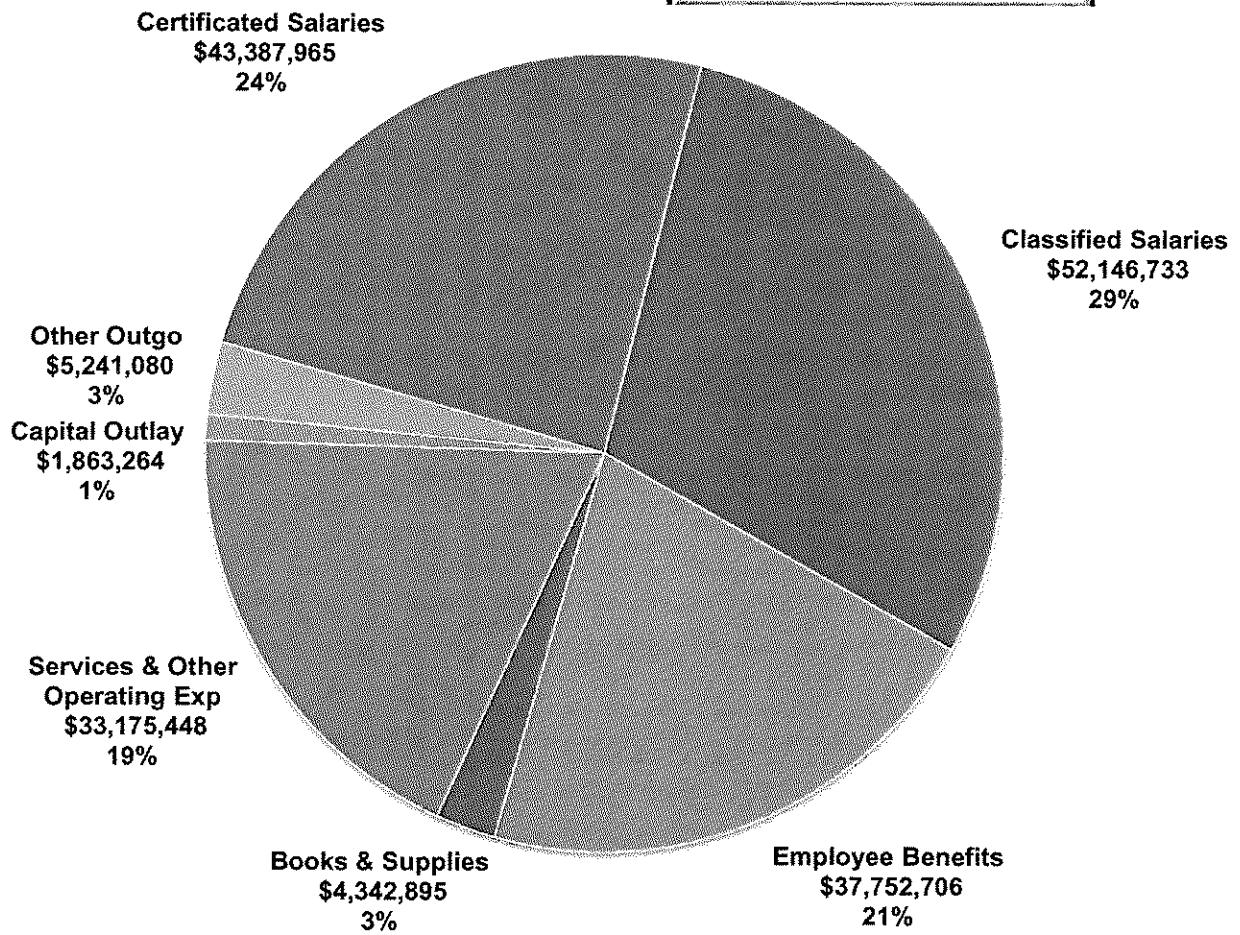
SANTA CLARA COUNTY OFFICE OF EDUCATION
2013-14 UNAUDITED ACTUALS
EXPENDITURES OF ALL FUNDS
As of JUNE 30, 2014

**Total Expenditures
All Funds
\$264,999,331**



SANTA CLARA COUNTY OFFICE OF EDUCATION
2013-14 UNAUDITED ACTUALS
EXPENDITURES OF COUNTY SCHOOL SERVICE FUND (FUND 01)
As of JUNE 30, 2014

**Total Expenditures
County School
Service Fund
\$177,910,091**



SANTA CLARA COUNTY OFFICE OF EDUCATION
COUNTY SCHOOL SERVICE FUND (FUND 01) - UNRESTRICTED
 REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE
 2013/14 Unaudited Actuals

	FY12-13 Unaudited Actual 10/02/2013 (A)	FY13-14 Adopted Budget 06/20/2013 (B)	FY13-14 Estimated Actual 06/19/2014 (C)	FY13-14 Unaudited Actual 10/01/2014 (D)	Increase/ (Decrease) (E = D - C)
A) REVENUES					
Revenue Limit/LCFF Sources	\$33,851,356	\$28,101,377	\$39,663,941	\$41,901,176	\$2,237,235
Federal Revenues	0	880,000	880,000	539,358	(340,642)
Other State Revenues	4,988,463	4,757,553	911,727	994,870	83,143
Local Revenues	6,696,503	5,243,275	7,626,304	9,913,977	2,287,673
TOTAL REVENUES	\$45,536,322	\$38,982,205	\$49,081,972	\$53,349,381	\$4,267,408
B) EXPENDITURES					
Certificated Salaries	\$4,391,009	\$3,266,154	\$7,312,023	\$7,420,117	\$108,094
Classified Salaries	16,805,762	16,919,790	19,575,823	19,664,839	89,016
Employee Benefits	7,798,530	7,946,227	9,432,308	9,505,497	73,189
Books and Supplies	1,034,947	1,458,843	1,445,975	967,593	(478,382)
Services and Operating Expenses	9,028,879	10,952,333	10,996,619	9,752,044	(1,244,574)
Capital Outlay	765,818	3,016,134	1,986,244	1,108,284	(877,960)
Other Outgo	2,732,087	2,649,784	2,658,554	2,722,590	64,036
Direct Support/Indirect Costs	(11,372,671)	(11,990,977)	(11,447,797)	(10,866,293)	581,505
TOTAL EXPENDITURES	\$31,184,360	\$34,218,288	\$41,959,749	\$40,274,673	(\$1,685,076)
C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	\$14,351,962	\$4,763,917	\$7,122,224	\$13,074,708	\$5,952,485
D) OTHER FINANCING SOURCES/USES					
Interfund Transfer In	\$0	\$0		\$0	\$0
Interfund Transfer Out	2,550,820		100,421	63,709	(36,712)
Other Sources	0			0	0
Contributions/Flexibility Transfers	(1,948,493)	(3,880,555)	(981,190)	(2,432,265)	(1,451,075)
TOTAL OTHER FINANCING SOURCES/USES	(\$4,499,313)	(\$3,880,555)	(\$1,081,611)	(\$2,495,974)	(\$1,414,363)
E) NET INCREASE (DECREASE) IN FUND BALANCE	\$9,852,649	\$883,362	\$6,040,613	\$10,578,735	\$4,538,122
F) BEGINNING FUND BALANCE	\$41,623,601	\$50,944,458	\$51,476,250	\$51,476,250	\$0
G) ENDING FUND BALANCE	\$51,476,250	\$51,827,820	\$57,516,863	\$62,054,984	\$4,538,122
H) COMPONENTS OF ENDING FUND BALANCE					
a) Nonspendable:					
Revolving Cash	\$25,000	\$25,000	\$25,000	\$25,000	0
Stores	327,110	313,662	311,872	309,513	(2,359)
Prepaid Expenditures	0	0	0	321	321
All Others (Accounts Receivable)	0	0	1,556,957	0	(1,556,957)
b) Restricted:	0	0	0	0	0
c) Committed:	0	0	0	0	0
d) Assigned:					
Excess Taxes	9,914,841	14,188,478	10,682,615	12,295,907	1,613,292
District Loans for Cashflow Issues	5,000,000	5,000,000	5,000,000	5,000,000	0
Carryover of Unspent Funds	2,243,797	0	2,575,100	2,230,336	(344,764)
Facilities	6,846,069	5,887,908	8,165,852	8,257,106	91,254
Redevelopment Funds (RDA)	332,126	32,183	0	804,332	804,332
Technology Services	8,454,774	5,776,144	8,000,364	9,062,191	1,061,827
Tier III All Other & MAA	0	2,909,320	0	0	0
Deferred Maintenance (FMP)	5,789,404	2,342,126	5,605,772	6,142,368	536,596
District Services DBAS	0	29,977	0	0	0
Vacation Liability	1,300,028	1,520,985	1,500,028	1,500,028	0
COP Payoff	2,000,000	2,000,000	2,000,000	7,168,697	5,168,697
Certificated Non-Mgmt Salary	0	14,089	0	0	0
SEIU One-Time Negotiated Agreement	1,359,852	0	0	0	0
STRS for H1B1 Items: 2005-2012	0	0	610,000	610,000	0
Lottery-Unrestricted	0	0	0	111,845	111,845
Psychologist 1% Salary Retro	0	0	0	21,132	21,132
Board Designation (Legal)	0	176,000	176,000	0	(176,000)
Total Assignments	\$43,240,891	\$39,877,210	\$44,315,731	\$53,203,942	\$8,888,211
e) Unassigned/Unappropriated:					
Reserve for Economic Uncertainties	\$7,156,923	\$9,161,697	\$ 7,305,364	\$7,181,733	(\$123,631)
Undesignated/Unappropriated	726,326	2,450,251	4,001,939	1,334,476	(2,667,463)
Total Reserve (\$)	\$7,883,249	\$11,611,948	\$11,307,303	\$8,516,209	(\$2,791,094)
Total Reserve (%)	4.41%	6.34%	6.19%	4.74%	-1.45%
ENDING FUND BALANCE (a + b)	\$51,476,250	\$51,827,820	\$57,516,863	\$62,054,984	\$4,538,122

SANTA CLARA COUNTY OFFICE OF EDUCATION
COUNTY SCHOOL SERVICE FUND (FUND 01) - RESTRICTED
 REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE
 2013/14 Unaudited Actuals

	FY12-13 Unaudited Actual 10/02/2013 (A)	FY13-14 Adopted Budget 06/20/2013 (B)	FY13-14 Estimated Actual 06/19/2014 (C)	FY13-14 Unaudited Actual 10/01/2014 (D)	Increase/ (Decrease) (E = D - C)
A) REVENUES					
Revenue Limit/LCFF Sources	\$59,353,722	\$63,326,994	\$60,628,444	\$57,177,821	(\$3,450,623)
Federal Revenues	40,987,170	40,608,560	39,720,116	40,616,047	895,932
Other State Revenues	17,820,901	17,904,286	17,445,251	16,560,153	(885,098)
Local Revenues	25,025,440	22,880,178	25,538,730	28,527,824	2,989,094
TOTAL REVENUES	\$143,187,233	\$144,720,018	\$143,332,541	\$142,881,845	(\$450,695)
B) EXPENDITURES					
Certificated Salaries	\$39,695,817	\$40,105,194	\$34,863,183	\$35,967,847	\$1,104,665
Classified Salaries	33,648,970	32,500,536	31,407,761	32,481,894	1,074,133
Employee Benefits	29,641,392	31,917,791	26,851,827	28,247,209	1,395,382
Books and Supplies	4,011,100	3,031,470	3,457,671	3,375,301	(82,370)
Services and Operating Expenses	23,201,173	27,047,588	28,647,813	23,423,403	(5,224,410)
Capital Outlay	306,492	37,901	771,319	754,980	(16,339)
Other Outgo	2,127,149	1,358,633	2,078,037	3,038,932	960,895
Direct Support/Indirect Costs	10,866,479	11,467,106	10,940,542	10,345,851	(594,691)
TOTAL EXPENDITURES	\$143,498,571	\$147,466,219	\$139,018,153	\$137,635,419	(\$1,382,734)
C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	(\$311,339)	(\$2,746,201)	\$4,314,388	\$5,246,427	\$932,039
D) OTHER FINANCING SOURCES/USES					
Interfund Transfer In	\$148,377	\$0	\$0	\$0	\$0
Interfund Transfer Out	1,689,335	1,549,430	1,555,786	1,569,536	13,750
Other Sources	0	0	0	0	0
Contributions/Flexibility Transfers	1,948,493	3,880,555	981,190	2,432,265	1,451,075
TOTAL OTHER FINANCING SOURCES/USES	\$407,534	\$2,331,125	(\$574,596)	\$862,729	\$1,437,325
E) NET INCREASE (DECREASE) IN FUND BALANCE	\$96,196	(\$415,076)	\$3,739,792	\$6,109,156	\$2,369,364
F) BEGINNING FUND BALANCE	\$6,599,184	\$5,287,965	\$6,695,380	\$6,695,380	\$0
G) ENDING FUND BALANCE	\$6,695,380	\$4,872,889	\$10,435,172	\$12,804,536	\$2,369,364
H) COMPONENTS OF ENDING FUND BALANCE					
a) Nonspendable:					
Revolving Cash	\$0	\$0	\$0	\$0	\$0
Stores	\$2,309	\$0	\$0	\$0	\$0
Prepaid Expenditures	\$0	\$0	\$1,000	\$1,358	358
All Others (Accounts Receivable)	0	0	515,540	0	(515,540)
b) Restricted:	6,693,071	4,872,889	9,918,631	12,803,178	2,884,547
c) Committed:	0	0	0	0	0
d) Assigned:					
Excess Taxes	0	0	0	0	0
District Loans for Cashflow Issues	0	0	0	0	0
Carryover of Unspent Funds	0	0	0	0	0
Facilities	0	0	0	0	0
Redevelopment Funds (RDA)	0	0	0	0	0
Technology Services	0	0	0	0	0
Tier III All Other & MAA	0	0	0	0	0
Deferred Maintenance (FMP)	0	0	0	0	0
District Services DBAS	0	0	0	0	0
Vacation Liability	0	0	0	0	0
COP Payoff	0	0	0	0	0
Certificated Non-Mgmt Salary	0	0	0	0	0
SEIU One-Time Negotiated Agreement	0	0	0	0	0
STRS for H1B1 Items: 2005-2012	0	0	0	0	0
Lottery-Unrestricted	0	0	0	0	0
Psychologist 1% Salary Retro	0	0	0	0	0
Board Designation (Legal)	0	0	0	0	0
Total Assignments	\$0	\$0	\$0	\$0	\$0
e) Unassigned/Unappropriated:					
Reserve for Economic Uncertainties					\$0
Undesignated/Unappropriated	(0)	0	0	0	(0)
Total Reserve (\$)	(\$0)	\$0	\$0	\$0	(\$0)
Total Reserve (%)	0.00%	0.00%	0.00%	0.00%	0.00%
ENDING FUND BALANCE (a + b)	\$6,695,380 #	\$4,872,889 #	\$10,435,172	\$12,804,536	\$2,369,364

SANTA CLARA COUNTY OFFICE OF EDUCATION
COUNTY SCHOOL SERVICE FUND (FUND 01) - COMBINED
 REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE
 2013/14 Unaudited Actuals

	FY12-13 Unaudited Actual 10/02/2013 (A)	FY13-14 Adopted Budget 06/20/2013 (B)	FY13-14 Estimated Actual 06/19/2014 (C)	FY13-14 Unaudited Actual 10/01/2014 (D)	Increase/ (Decrease) (E = D - C)
A) REVENUES					
Revenue Limit/LCFF Sources	\$93,205,078	\$91,428,371	\$100,292,385	\$99,078,997	(\$1,213,388)
Federal Revenues	40,987,170	\$41,488,560	40,600,116	41,155,405	555,290
Other State Revenues	22,809,363	\$22,661,839	18,356,978	17,555,023	(801,955)
Local Revenues	31,721,943	\$28,123,453	33,165,034	38,441,801	5,276,767
TOTAL REVENUES	\$188,723,555	\$183,702,223	\$192,414,513	\$196,231,226	\$3,816,713
B) EXPENDITURES					
Certificated Salaries	\$44,086,826	\$43,371,348	\$42,175,206	43,387,965	\$1,212,759
Classified Salaries	50,454,732	\$49,420,326	\$50,983,585	52,146,733	1,163,149
Employee Benefits	37,439,921	\$39,864,018	\$36,284,135	37,752,706	1,468,572
Books and Supplies	5,046,047	\$4,490,313	\$4,903,646	4,342,895	(560,752)
Services and Operating Expenses	32,218,815	\$37,999,921	\$39,644,432	33,175,448	(6,468,984)
Capital Outlay	1,083,547	\$3,054,035	\$2,757,563	1,863,264	(894,299)
Other Outgo	4,859,235	\$4,008,417	\$4,736,591	5,761,522	1,024,931
Direct Support/Indirect Costs	(506,192)	(\$523,871)	(\$507,256)	(520,442)	(13,186)
TOTAL EXPENDITURES	\$174,682,931	\$181,684,507	\$180,977,902	\$177,910,091	(\$3,067,810)
C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	\$14,040,624	\$2,017,716	\$11,436,611	\$18,321,135	\$6,884,524
D) OTHER FINANCING SOURCES/USES					
Interfund Transfer In	\$148,377	\$0	\$0	\$0	\$0
Interfund Transfer Out	4,240,156	\$1,549,430	\$1,656,207	1,633,244	(22,962)
Other Sources	0	0	0	0	0
Contributions/Flexibility Transfers	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES/USES	(\$4,091,779)	(\$1,549,430)	(\$1,656,207)	(\$1,633,244)	\$22,962
E) NET INCREASE (DECREASE) IN FUND BALANCE	\$9,948,845	\$468,286	\$9,780,404	\$16,687,890	\$6,907,486
F) BEGINNING FUND BALANCE	\$48,222,785	\$56,232,424	\$58,171,630	\$58,171,630	\$0
G) ENDING FUND BALANCE	\$58,171,630	\$56,700,710	\$67,952,034	\$74,859,520	\$6,907,486
H) COMPONENTS OF ENDING FUND BALANCE					
a) Nonspendable:					
Revolving Cash	\$25,000	\$25,000	\$25,000	\$25,000	\$0
Stores	329,419	313,662	311,872	309,513	(2,359)
Prepaid Expenditures	0	0	1,000	1,679	679
All Others (Accounts Receivable)	0	0	2,072,497	0	(2,072,497)
b) Restricted:	6,693,071	4,872,889	9,918,631	12,803,178	2,884,547
c) Committed:	0	0	0	0	0
d) Assigned:					
Excess Taxes	9,914,841	14,188,478	10,682,615	12,295,907	1,613,292
District Loans for Cashflow issues	5,000,000	5,000,000	5,000,000	5,000,000	0
Carryover of Unspent Funds	2,243,797	0	2,575,100	2,230,336	(344,764)
Facilities	6,846,069	5,887,908	8,165,852	8,257,106	91,254
Redevelopment Funds (RDA)	332,126	32,183	0	804,332	804,332
Technology Services	8,454,774	5,776,144	8,000,364	9,062,191	1,061,827
Tier III All Other & MAA	0	2,909,320	0	0	0
Deferred Maintenance (FMP)	5,789,404	2,342,126	5,605,772	6,142,368	536,596
District Services DBAS	0	29,977	0	0	0
Vacation Liability	1,300,028	1,520,985	1,500,028	1,500,028	0
COP Payoff	2,000,000	2,000,000	2,000,000	7,168,697	5,168,697
Certificated Non-Mgmt Salary	0	14,089	0	0	0
SEIU One-Time Negotiated Agreement	1,359,852	0	0	0	0
STRS for H1B1 Items: 2005-2012	0	0	610,000	610,000	0
Lottery-Unrestricted	0	0	0	111,845	111,845
Psychologist 1% Salary Retro	0	0	0	21,132	21,132
Board Designation (Legal)	0	176,000	176,000	0	(176,000)
Total Assignments	\$43,240,891	\$39,877,210	\$44,315,731	\$53,203,942	\$8,888,211
e) Unassigned/Unappropriated:					
Reserve for Economic Uncertainties	\$7,156,923	\$9,161,697	\$7,305,364	\$7,181,733	(\$123,631)
Undesignated/Unappropriated	726,326	2,450,251	4,001,939	1,334,476	(2,667,464)
Total Reserve (\$)	\$7,883,249	\$11,611,948	\$11,307,303	\$8,516,209	(\$2,791,095)
Total Reserve (%)	4.41%	6.34%	6.19%	4.74%	-1.45%
ENDING FUND BALANCE (a + b)	\$58,171,630	\$56,700,710	\$67,952,034	\$74,859,520	\$6,907,486

SANTA CLARA COUNTY OFFICE OF EDUCATION
COUNTY SCHOOL SERVICE FUND (FUND 01)-BY SUBFUND
 REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE
 2013/14 Unaudited Actuals

	Support Services (SubFund 800)	Facilities (SubFund 801)	Reserve for Vacation Liability (SubFund 802)	Regional Services (SubFund 810)	Special Education (SubFund 820)	Environmental Education (SubFund 850)	Headstart Grant (SubFund 860)	Migrant Education (SubFund 870)	Federal/State Grants (SubFund 880)	Federal/State Grants (SubFund 882)	ROP Federal/State Categories (SubFund 888)
A) REVENUES											
Revenue Limit/ACFF Sources	\$24,070,569	\$757,700	\$0	\$0	\$56,754,071	\$0	\$0	\$0	\$1,187,673	\$803,514	\$0
Federal Revenues	0	0	0	0	2,786,223	0	21,307,403	8,255,940	1,587,694	5,211,563	203,688
Other State Revenues	946,428	116,286	0	996,353	8,149,343	0	0	0	322,995	1,613,400	71,950
Local Revenues	4,528,213	330,016	0	144,075	15,879,066	3,910,587	0	995	0	160,754	15,409
TOTAL REVENUES	\$29,545,211	\$1,204,002	\$0	\$1,140,427	\$83,568,703	\$3,910,587	\$21,307,403	\$8,256,935	\$3,098,362	\$7,789,231	\$298,046
B) EXPENDITURES											
Certificated Salaries	\$2,275,757	\$0	\$0	\$160,499	\$26,708,035	\$132,017	\$3,617,404	\$661,422	\$740,955	\$1,624,956	\$51,130
Classified Salaries	13,987,192	0	0	285,079	20,680,189	1,502,568	\$6,035,065	\$866,737	426,902	361,842	137,601
Employee Benefits	5,972,276	0	0	138,289	19,812,647	698,784	\$4,518,053	\$572,422	\$41,044	587,166	47,546
Books and Supplies	556,166	92,724	0	271,628	320,107	344,277	\$989,007	\$82,861	\$3,500	790,224	14,860
Services and Operating Expenses	3,752,754	835,182	0	94,174	4,708,179	866,154	\$3,020,993	\$5,725,300	720,693	1,737,263	26,019
Capital Outlay	277,851	25,110	0	42,534	43,867	12,523	\$592,616	\$0	0	74,131	11,564
Other Outgo	158,588	0	0	0	1,376,813	0	\$0	0	449,073	1,210,507	0
Direct Support/Indirect Costs	(12,362,951)	14	0	98,860	6,622,202	303,418	1,574,641	350,022	199,149	395,745	27,227
TOTAL EXPENDITURES	\$14,617,633	\$953,030	\$0	\$1,091,064	\$80,272,018	\$3,859,740	\$20,357,780	\$8,258,764	\$2,971,317	\$6,741,833	\$315,947

C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES

	\$14,927,578	\$250,972	\$0	\$49,363	\$3,296,685	\$0,847	\$949,624	(\$1,829)	\$127,045	\$1,047,398	(\$17,900)
D) OTHER FINANCING SOURCES/USES											
Interfund Transfer In	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Interfund Transfer Out	11,709	0	0	0	29,115	0	1,540,420	0	0	0	0
Other Sources	0	0	0	0	0	0	0	0	0	0	0
Contributions/Flexibility Transfers	(7,062,147)	1,717,433	200,000	0	1,324,325	499	590,797	1,830	(289,343)	27,290	42,745
TOTAL OTHER FINANCING SOURCES/USES	(\$7,073,856)	\$1,717,433	\$200,000	\$0	\$1,295,210	\$499	(\$949,624)	\$1,830	(\$289,343)	\$27,290	\$42,745

E) NET INCREASE (DECREASE) IN FUND BALANCE

	\$7,853,722	\$1,968,405	\$200,000	\$49,363	\$4,591,895	\$51,347	\$0	\$0	(\$162,298)	\$1,074,688	\$24,845
F) BEGINNING FUND BALANCE	\$27,009,233	\$14,861,837	\$1,300,028	\$282,645	\$1,875,775	\$326,129	\$0	\$0	\$852,025	\$957,236	\$933,814
G) ENDING FUND BALANCE	\$34,862,955	\$16,830,242	\$1,500,028	\$332,008	\$6,467,670	\$377,476	\$0	\$0	\$689,727	\$2,031,924	\$958,659

SANTA CLARA COUNTY OFFICE OF EDUCATION
COUNTY SCHOOL SERVICE FUND (FUND 01)-BY SUBFUND
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE
 2013/14 Unaudited Actuals

	AED Federal/State Categoricals (SubFund 889)	Technology Services (SubFund 890)	Alternative Ed - Community Schools (SubFund 920)	Contract Services (SubFund 93X)	Special Education Local Funding (SubFund 932)	Head Start Local Revenue (SubFund 936)	ASD Local Revenue (SubFund 939)	Alternative Education - Institutional Schools (SubFund 940)	Special Education, State (SubFund 950)	SCCOE - ROP South (SubFund 970)	Transportation (SubFund 990)	Total County School Service Fund (Fund 01)
A) REVENUES												
Revenue Limit/LCFF Sources	\$627,577	\$0	\$4,007,970	\$0	\$0	\$0	\$0	\$3,819,001	\$0	\$6,073,259	\$977,663	\$99,078,997
Federal Revenues	1,796,895	0	0	0	0	0	0	0	0	0	0	41,155,405
Other State Revenues	515,819	0	9,976	0	0	0	0	8,459	4,714,334	88,679,899	0	17,555,023
Local Revenues	0	3,814,729	879,756	3,973,253	14,868	321,532	18,244	46,364	4,245,295	217,544	0	36,441,800
TOTAL REVENUES	\$2,940,291	\$3,814,729	\$4,897,701	\$3,913,253	\$14,868	\$321,532	\$18,244	\$3,873,823	\$8,960,629	\$6,379,583	\$977,663	\$196,231,226
B) EXPENDITURES												
Certificated Salaries	\$472,254	\$144,863	\$2,029,966	\$1,091,963	\$0	\$102,229	\$0	\$1,820,366	\$1,249,675	\$504,474	\$0	\$43,387,965
Classified Salaries	706,620	3,358,729	521,612	814,711	1,838	94,354	3,438	356,248	1,102,035	242,266	661,728	52,146,733
Employee Benefits	349,691	1,200,932	807,582	505,964	380	67,048	316	647,176	915,953	207,527	361,912	37,752,705
Books and Supplies	293,269	93,748	63,502	178,796	10,430	2,265	6,518	16,399	220	27,609	118,787	4,342,895
Services and Operating Expenses	870,888	990,469	631,848	1,010,575	2,147	26,491	5,960	240,936	5,206,242	2,669,289	17,891	33,175,448
Capital Outlay	0	707,533	0	0	0	0	0	0	4,970	0	70,564	1,863,264
Other Outgo	2,830	0	0	0	0	0	0	0	0	2,563,712	0	5,761,572
Direct Support/Indirect Costs	271,374	323,854	404,454	359,035	75	29,145	1,564	298,766	354,751	107,425	120,789	(520,442)
TOTAL EXPENDITURES	\$2,966,926	\$6,826,128	\$4,458,964	\$3,961,044	\$14,868	\$321,532	\$17,795	\$3,379,891	\$8,835,846	\$6,336,300	\$1,351,672	\$177,910,091
C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	(\$26,635)	(\$3,011,399)	\$438,737	(\$47,790)	\$0	\$0	\$449	\$493,933	\$124,783	\$43,283	(\$374,009)	\$18,321,135
D) OTHER FINANCING SOURCES/USES												
Interfund Transfer In	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Interfund Transfer Out	0	0	52,000	0	0	0	0	0	0	0	0	1,693,244
Other Sources	0	0	0	0	0	0	0	0	0	0	0	0
Contributions/Flexibility Transfers	186,169	3,618,815	(334,406)	47,790	0	0	0	(493,933)	43,496	4,630	374,009	0
TOTAL OTHER FINANCING SOURCES/USES	\$186,169	\$3,618,815	(\$386,406)	\$47,790	\$0	\$0	\$0	(\$493,933)	\$43,496	\$4,630	\$374,009	(\$1,693,244)
E) NET INCREASE (DECREASE) IN FUND BALANCE	\$159,534	\$607,416	\$52,331	\$0	\$0	\$0	\$449	\$0	\$168,280	\$47,913	\$0	\$16,687,891
F) BEGINNING FUND BALANCE	\$393,070	\$8,454,774	\$0	\$0	\$0	\$0	\$0	\$0	\$762,114	\$822,949	\$0	\$8,171,630
G) ENDING FUND BALANCE	\$492,604	\$9,062,191	\$52,331	\$0	\$0	\$0	\$449	\$0	\$930,394	\$870,862	\$0	\$74,859,521

SANTA CLARA COUNTY OFFICE OF EDUCATION
SPECIAL EDUCATION PASS-THROUGH FUND (FUND 10)
 REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE
 2013/14 Unaudited Actuals

	FY12-13 Unaudited Actual 10/02/2013 (A)	FY13-14 Adopted Budget 06/19/2013 (B)	FY13-14 Estimated Actual 06/20/2014 (C)	FY13-14 Unaudited Actual 10/01/2014 (D)	Increase/ (Decrease) (E = D - C)
A) REVENUES					
Revenue Limit/LCFF Sources	\$0	\$0	\$0	\$0	\$0
Federal Revenues	20,633,360	25,536,192	39,562,672	32,531,464	(7,031,208)
Other State Revenues	38,960,839	38,036,980	36,080,297	35,023,955	(1,056,342)
Local Revenues	1,282,354	1,283,692	1,283,692	1,250,816	(32,876)
TOTAL REVENUES	\$60,876,553	\$64,856,864	\$76,926,661	\$68,806,235	(\$8,120,426)
B) EXPENDITURES					
Certificated Salaries	\$0	\$0	\$0	\$0	\$0
Classified Salaries	0	0	0	0	0
Employee Benefits	0	0	0	0	0
Books and Supplies	0	0	0	0	0
Services and Operating Expenses	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Other Outgo	60,872,825	64,856,864	76,926,661	68,802,089	(8,124,572)
Direct Support/Indirect Costs	0	0	0	0	0
TOTAL EXPENDITURES	\$60,872,825	\$64,856,864	\$76,926,661	\$68,802,089	(\$8,124,572)
C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	\$3,728	\$0	\$0	\$4,147	\$4,147
D) OTHER FINANCING SOURCES/USES					
Interfund Transfer In	\$0	\$0	\$0	\$0	\$0
Interfund Transfer Out	0	0	0	0	0
Other Sources	0	0	0	0	0
Contributions/Flexibility Transfers	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES/USES	\$0	\$0	\$0	\$0	\$0
E) NET INCREASE (DECREASE) IN FUND BALANCE	\$3,728	\$0	\$0	\$4,147	\$4,147
F) BEGINNING FUND BALANCE	\$1,601	\$5,329	\$5,329	\$5,329	(\$0)
G) ENDING FUND BALANCE	\$5,329	\$5,329	\$5,329	\$9,475	\$4,146

Note: The SELPA Fund was created in 2011-12 to meet the new requirements by the California Department of Education (CDE) to account for separately the pass-through of Special Education funding to school districts.

SANTA CLARA COUNTY OFFICE OF EDUCATION
CHILD DEVELOPMENT FUND (FUND 12)
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE
2013/14 Unaudited Actuals

	FY12-13 Unaudited Actual 10/02/2013 (A)	FY13-14 Adopted Budget 06/19/2013 (B)	FY13-14 Estimated Actual 06/20/2014 (C)	FY13-14 Unaudited Actual 10/01/2014 (D)	Increase/ (Decrease) (E = D - C)
A) REVENUES					
Revenue Limit/LCFF Sources	\$0	\$0	\$0	\$0	\$0
Federal Revenues	790,851	810,236	797,826	800,163	2,337
Other State Revenues	2,858,284	2,801,293	2,760,450	2,841,298	80,848
Local Revenues	289,265	305,213	255,925	280,143	24,219
TOTAL REVENUES	\$3,938,399	\$3,916,742	\$3,814,201	\$3,921,604	\$107,404
B) EXPENDITURES					
Certificated Salaries	\$1,472,300	\$1,426,854	\$1,457,246	\$1,494,695	\$37,449
Classified Salaries	1,753,029	1,490,116	1,747,495	1,760,620	13,125
Employee Benefits	1,492,993	1,472,022	1,428,350	1,484,384	56,034
Books and Supplies	76,200	243,477	76,862	117,903	41,042
Services and Operating Expenses	229,905	404,981	181,343	186,451	5,108
Capital Outlay	8,324		0	0	0
Other Outgo	0	428,722	0	0	0
Direct Support/Indirect Costs	428,076		414,881	427,457	12,575
TOTAL EXPENDITURES	\$5,460,827	\$5,466,172	\$5,306,177	\$5,471,511	\$165,334
C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	(\$1,522,427)	(\$1,549,430)	(\$1,491,977)	(\$1,549,906)	(\$57,930)
D) OTHER FINANCING SOURCES/USES					
Interfund Transfer In	\$1,540,958	\$1,549,430	\$1,524,443	\$1,552,129	\$27,686
Interfund Transfer Out	0	0	0	0	0
Other Sources	0	0	0	0	0
Contributions/Flexibility Transfers	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES/USES	\$1,540,958	\$1,549,430	\$1,524,443	\$1,552,129	\$27,686
E) NET INCREASE (DECREASE) IN FUND BALANCE	\$18,531	\$0	\$32,466	\$2,223	(\$30,244)
F) BEGINNING FUND BALANCE	\$270,086	\$291,875	\$288,616	\$288,616	\$0
G) ENDING FUND BALANCE	\$288,617	\$291,875	\$321,083	\$290,839	(\$30,244)

SANTA CLARA COUNTY OFFICE OF EDUCATION
CAFETERIA FUND (FUND 13)
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE
2013/14 Unaudited Actuals

	FY12-13 Unaudited Actual 10/02/2013 (A)	FY13-14 Adopted Budget 06/19/2013 (B)	FY13-14 Estimated Actual 06/20/2014 (C)	FY13-14 Unaudited Actual 10/01/2014 (D)	Increase/ (Decrease) (E = D - C)
A) REVENUES					
Revenue Limit/LCFF Sources	\$0	\$0	\$0	\$0	\$0
Federal Revenues	1,511,292	1,595,981	1,445,161	1,542,353	97,192
Other State Revenues	93,925	102,495	102,972	95,747	(7,225)
Local Revenues	144,692	188,530	164,475	140,701	(23,774)
TOTAL REVENUES	\$1,749,909	\$1,887,006	\$1,712,608	\$1,778,802	\$66,194
B) EXPENDITURES					
Certificated Salaries	\$0	\$0	\$0	\$0	\$0
Classified Salaries	594,852	605,660	539,914	600,294	60,380
Employee Benefits	353,762	378,965	317,358	333,522	16,164
Books and Supplies	682,388	670,625	678,600	683,119	4,519
Services and Operating Expenses	120,471	136,607	203,763	134,162	(69,601)
Capital Outlay	0	0	0	6,521	6,521
Other Outgo	0	0	0	0	0
Direct Support/Indirect Costs	78,116	95,149	92,375	92,985	610
TOTAL EXPENDITURES	\$1,829,590	\$1,887,006	\$1,832,009	\$1,850,603	\$18,593
C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	(\$79,680)	\$0	(\$119,401)	(\$71,801)	\$47,600
D) OTHER FINANCING SOURCES/USES					
Interfund Transfer In	\$228,057	\$0	\$131,764	\$81,115	(\$50,649)
Interfund Transfer Out	148,377	0	0	0	0
Other Sources	0	0	0	0	0
Contributions/Flexibility Transfers	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES/USES	\$79,680	\$0	\$131,764	\$81,115	(\$50,649)
E) NET INCREASE (DECREASE) IN FUND BALANCE	\$0	\$0	\$12,363	\$9,314	(\$3,048)
F) BEGINNING FUND BALANCE	\$0	\$147,511	\$0	\$0	\$0
G) ENDING FUND BALANCE	\$0	\$147,511	\$12,363	\$9,314	(\$3,048)

NOTE: Fund 13 was established in 2012-13 to account separately for federal, state, and local resources to operate the food service program as per Education Code sections 38091 and 38100).

SANTA CLARA COUNTY OFFICE OF EDUCATION
COUNTY SCHOOL FACILITIES FUND (FUND 35)
 REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE
 2013/14 Unaudited Actuals

	FY12-13 Unaudited Actual 10/02/2013 (A)	FY13-14 Adopted Budget 06/19/2013 (B)	FY13-14 Estimated Actual 06/20/2014 (C)	FY13-14 Unaudited Actual 10/01/2014 (D)	Increase/ (Decrease) (E = D - C)
A) REVENUES					
Revenue Limit/LCFF Sources	\$0	\$0	\$0	\$0	\$0
Federal Revenues	0	0	0	0	0
Other State Revenues	(379,202)	0	(3,650)	(3,650)	0
Local Revenues	30,207	0	17,927	11,236	(6,691)
TOTAL REVENUES	(\$348,995)	\$0	\$14,277	\$7,586	(\$6,691)
B) EXPENDITURES					
Certificated Salaries	\$0	\$0	\$0	\$0	\$0
Classified Salaries	0	0	0	0	0
Employee Benefits	0	0	0	0	0
Books and Supplies	0	0	0	0	0
Services and Operating Expenses	0	0	0	0	0
Capital Outlay	2,703,359	0	3,603,400	3,516,332	(87,068)
Other Outgo	0	0	0	0	0
Direct Support/Indirect Costs	0	0	0	0	0
TOTAL EXPENDITURES	\$2,703,359	\$0	\$3,603,400	\$3,516,332	(\$87,068)
C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	(\$3,052,354)	\$0	(\$3,589,123)	(\$3,508,746)	\$80,377
D) OTHER FINANCING SOURCES/USES					
Interfund Transfer In	\$482,364	\$0	\$0	\$0	\$0
Interfund Transfer Out	0	0	0	0	0
Other Sources	0	0	0	0	0
Contributions/Flexibility Transfers	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES/USES	\$482,364	\$0	\$0	\$0	\$0
E) NET INCREASE (DECREASE) IN FUND BALANCE	(\$2,569,990)	\$0	(\$3,589,123)	(\$3,508,746)	\$80,377
F) BEGINNING FUND BALANCE	\$6,460,962	\$3,808,236	\$3,890,972	\$3,890,972	\$0
G) ENDING FUND BALANCE	\$3,890,971	\$3,808,236	\$301,848	\$382,225	\$80,377

SANTA CLARA COUNTY OFFICE OF EDUCATION
DEBT SERVICE FUND (FUND 56)
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE
2013/14 Unaudited Actuals

	FY12-13 Unaudited Actual 10/02/2013 (A)	FY13-14 Adopted Budget 06/19/2013 (B)	FY13-14 Estimated Actual 06/20/2014 (C)	FY13-14 Unaudited Actual 10/01/2014 (D)	Increase/ (Decrease) (E = D - C)
A) REVENUES					
Revenue Limit/LCFF Sources	\$0	\$0	\$0	\$0	\$0
Federal Revenues	0	0	0	0	0
Other State Revenues	0	0	0	0	0
Local Revenues	0	0	0	0	0
TOTAL REVENUES	\$0	\$0	\$0	\$0	\$0
B) EXPENDITURES					
Certificated Salaries	\$0	\$0	\$0	\$0	\$0
Classified Salaries	0	0	0	0	0
Employee Benefits	0	0	0	0	0
Books and Supplies	0	0	0	0	0
Services and Operating Expenses	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Other Outgo	0	0	0	0	0
Direct Support/Indirect Costs	0	0	0	0	0
TOTAL EXPENDITURES	\$0	\$0	\$0	\$0	\$0
C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	\$0	\$0	\$0	\$0	\$0
D) OTHER FINANCING SOURCES/USES					
Interfund Transfer In	\$0	\$0	\$0	\$0	\$0
Interfund Transfer Out	0	0	0	0	0
Other Sources	0	0	0	0	0
Contributions/Flexibility Transfers	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES/USES	\$0	\$0	\$0	\$0	\$0
E) NET INCREASE (DECREASE) IN FUND BALANCE	\$0	\$0	\$0	\$0	\$0
F) BEGINNING FUND BALANCE	\$1,171,251	\$1,171,251	\$1,171,251	\$1,171,251	\$0
G) ENDING FUND BALANCE	\$1,171,251	\$1,171,251	\$1,171,251	\$1,171,251	\$0

Note: Balance retained in Debt Service Fund ending balance to reflect required annual payment.

SANTA CLARA COUNTY OFFICE OF EDUCATION
SELF INSURANCE FUND (FUND 67)
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE
2013/14 Unaudited Actuals

	FY12-13 Unaudited Actual 10/02/2013 (A)	FY13-14 Adopted Budget 06/19/2013 (B)	FY13-14 Estimated Actual 06/20/2014 (C)	FY13-14 Unaudited Actual 10/01/2014 (D)	Increase/ (Decrease) (E = D - C)
A) REVENUES					
Revenue Limit/LCFF Sources	\$0	\$0	\$0	\$0	\$0
Federal Revenues	0	0	0	0	0
Other State Revenues	0	0	0	0	0
Local Revenues	9,270,660	11,091,801	11,115,256	10,929,502	(185,754)
TOTAL REVENUES	\$9,270,660	\$11,091,801	\$11,115,256	\$10,929,502	(\$185,754)
B) EXPENDITURES					
Certificated Salaries	\$0	\$0	\$0	\$0	\$0
Classified Salaries	217,380	\$219,259	\$218,094	\$217,698	(396)
Employee Benefits	74,969	\$71,692	\$68,144	\$68,018	(126)
Books and Supplies	19,787	\$53,323	\$43,455	\$39,367	(4,088)
Services and Operating Expenses	7,744,050	\$8,654,666	\$8,111,039	\$7,123,623	(987,416)
Capital Outlay	0	0	0	0	0
Other Outgo	0	0	0	0	0
Direct Support/Indirect Costs	0	0	0	0	0
TOTAL EXPENDITURES	\$8,056,186	\$8,998,940	\$8,440,733	\$7,448,707	(\$992,026)
C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	\$1,214,474	\$2,092,861	\$2,674,523	\$3,480,796	\$806,273
D) OTHER FINANCING SOURCES/USES					
Interfund Transfer In	\$1,988,776	\$0	\$0	\$0	\$0
Interfund Transfer Out	0	0	0	0	0
Other Sources	0	0	0	0	0
Contributions/Flexibility Transfers	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES/USES	\$1,988,776	\$0	\$0	\$0	\$0
E) NET INCREASE (DECREASE) IN FUND BALANCE	\$3,203,250	\$2,092,861	\$2,674,523	\$3,480,796	\$806,273
F) BEGINNING FUND BALANCE	\$7,180,858	\$9,588,215	\$10,384,108	\$10,384,108	\$0
G) ENDING FUND BALANCE	\$10,384,108	\$11,681,076	\$13,058,631	\$13,864,903	\$806,273

NOTE: Other Post Employment Benefit (OPEB) Funds budgeted during Adopted Budget and Interim reporting for Local Revenues and Interfund Transfers In were moved from Fund 20 to Fund 67. Fund 67 is used to separate funds received for self-insurance activities from other operating funds.

UNAUDITED ACTUAL FINANCIAL REPORT:

To the Superintendent of Public Instruction:

2013-14 UNAUDITED ACTUAL FINANCIAL REPORT. This report is hereby prepared and filed by the County Superintendent of Schools pursuant to Education Code sections 41010 and 1628.

Signed _____
County Superintendent/Designee
(Original signature required)

Date: _____

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

For County Office of Education:

Jackie Durham
Name
Controller
Title
(408) 453 6896
Telephone
Jackie_Durham@sccoe.org
E-mail Address

SELECTION OF BUDGET ADOPTION CYCLE:

Pursuant to Education Code Section 1622(e), this county office elects to use the selected 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
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.	\$82,543,586.30
	Adjusted Appropriations Limit	\$112,754,613.83
	Appropriations Subject to Limit	\$112,754,613.83
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7907 and EC 1629.	
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2015-16, subject to CDE approval.	10.47%
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 Met
	MOE Deficiency Percentage - Based on Total Expenditures	
	MOE Deficiency Percentage - Based on Expenditures Per ADA	

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2013-14 Unaudited Actuals	2014-15 Budget
01	General Fund/County School Service Fund	GS	GS
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund	G	G
11	Adult Education Fund		
12	Child Development Fund	G	G
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund		
15	Pupil Transportation Equipment Fund		
16	Forest Reserve Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects		
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund		
25	Capital Facilities Fund		
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund	G	G
40	Special Reserve Fund for Capital Outlay Projects		
53	Tax Override Fund		
56	Debt Service Fund	G	G
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund	G	G
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund		
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	
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	
PCR	Program Cost Report	GS	
SEA	Special Education Revenue Allocations	S	S
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)		

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2013-14 Unaudited Actuals	2014-15 Budget
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	41,901,176.06	57,177,821.00	99,078,997.06	45,719,955.00	53,358,357.00	99,078,312.00	0.0%
2) Federal Revenue		8100-8299	539,357.97	40,616,047.39	41,155,405.36	747,558.00	41,923,745.00	42,671,303.00	3.7%
3) Other State Revenue		8300-8599	994,889.58	16,560,153.45	17,555,023.03	901,701.00	17,597,311.00	18,499,012.00	5.4%
4) Other Local Revenue		8600-8799	9,913,977.15	26,527,823.59	38,441,800.74	6,618,386.00	26,850,830.00	33,469,216.00	-12.9%
5) TOTAL REVENUES			53,349,380.76	142,881,845.43	196,231,226.19	53,987,600.00	139,730,243.00	193,717,843.00	-1.3%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	7,420,117.10	35,967,847.46	43,387,964.56	7,976,029.00	36,277,257.00	44,253,286.00	2.0%
2) Classified Salaries		2000-2999	19,864,838.92	32,481,894.29	52,146,733.21	19,702,195.00	32,531,471.00	52,233,666.00	0.2%
3) Employee Benefits		3000-3999	9,505,497.47	28,247,208.99	37,752,706.46	9,894,553.00	29,416,677.00	39,311,230.00	4.1%
4) Books and Supplies		4000-4999	967,593.12	3,375,301.40	4,342,894.52	2,225,982.00	2,404,218.00	4,630,200.00	6.6%
5) Services and Other Operating Expenditures		5000-5999	9,752,044.42	23,423,403.31	33,175,447.73	11,693,445.00	25,976,978.00	37,670,423.00	13.5%
6) Capital Outlay		6000-6999	1,108,284.14	754,980.19	1,863,264.33	4,620,191.00	256,564.00	4,876,755.00	161.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,722,589.97	3,038,932.36	5,761,522.33	2,737,022.00	1,634,957.00	4,371,979.00	-24.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(10,866,292.57)	10,345,850.89	(520,441.68)	(11,113,823.00)	10,540,428.00	(573,395.00)	10.2%
9) TOTAL EXPENDITURES			40,274,672.57	137,835,418.89	177,910,091.46	47,735,594.00	139,038,550.00	186,774,144.00	5.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			13,074,708.19	5,246,426.54	18,321,134.73	6,252,006.00	691,693.00	6,943,699.00	-62.1%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	25,000.00	0.00	25,000.00	New
b) Transfers Out		7600-7629	63,708.68	1,569,535.68	1,633,244.36	63,102.00	1,603,332.00	1,666,434.00	2.0%
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	(2,432,264.91)	2,432,264.91	0.00	(674,467.00)	674,467.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(2,495,973.59)	862,729.23	(1,633,244.36)	(712,569.00)	(928,865.00)	(1,641,434.00)	0.5%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals			2014-16 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)			10,578,734.60	6,109,155.77	16,687,890.37	5,539,437.00	(237,172.00)	5,302,265.00	-68.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	51,476,249.89	6,695,380.21	58,171,630.10	62,054,984.49	12,804,535.98	74,859,520.47	28.7%
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)			51,476,249.89	6,695,380.21	58,171,630.10	62,054,984.49	12,804,535.98	74,859,520.47	28.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			51,476,249.89	6,695,380.21	58,171,630.10	62,054,984.49	12,804,535.98	74,859,520.47	28.7%
2) Ending Balance, June 30 (E + F1e)			62,054,984.49	12,804,535.98	74,859,520.47	67,594,421.49	12,567,363.98	80,161,785.47	7.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	25,000.00	0.00	25,000.00	0.00	0.00	0.00	-100.0%
Stores		9712	309,513.12	0.00	309,513.12	0.00	0.00	0.00	-100.0%
Prepaid Expenditures		9713	320.60	1,358.00	1,678.60	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	12,803,177.98	12,803,177.98	0.00	12,567,363.98	12,567,363.98	-1.8%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	53,203,942.77	0.00	53,203,942.77	46,180,521.00	0.00	46,180,521.00	-13.2%
Excess Taxes	0000	9780	12,295,907.00		12,295,907.00				
District Loans for Cashflow Issues	0000	9780	5,000,000.00		5,000,000.00				
Carryover of Unspent Funds	0000	9780	2,230,336.44		2,230,336.44				
Facilities	0000	9780	8,257,106.21		8,257,106.21				
Technology Services	0000	9780	9,062,190.97		9,062,190.97				
Deferred Maintenance (FMP)	0000	9780	6,142,367.90		6,142,367.90				
Vacation Liability	0000	9780	1,500,028.04		1,500,028.04				
COP Payoff	0000	9780	7,168,697.00		7,168,697.00				
STRS for H1B1 Items: 2005-2012	0000	9780	610,000.00		610,000.00				
Redevelopment Funds (RDA)	0000	9780	804,332.20		804,332.20				
Psychologist 1% Salary Retro (Paid in 2014)	0000	9780	21,132.00		21,132.00				
Lottery	1100	9780	111,845.01		111,845.01				
Board Designation	0000	9780				176,000.00		176,000.00	
Excess Taxes	0000	9780				10,025,361.00		10,025,361.00	
District Loans for Cashflow Issues	0000	9780				5,000,000.00		5,000,000.00	
Facilities	0000	9780				9,742,029.00		9,742,029.00	
Technology Services	0000	9780				7,983,531.00		7,983,531.00	
Deferred Maintenance (FMP)	0000	9780				4,748,472.00		4,748,472.00	
Vacation Liability	0000	9780				1,545,028.00		1,545,028.00	
COP Payoff	0000	9780				2,000,000.00		2,000,000.00	
STRS H1B1 Items: 2005-2012	0000	9780				610,000.00		610,000.00	
STRS & PERS Est Liability (2014-2015)	0000	9780				775,000.00		775,000.00	
Staffing & Other Exp. (LCFF, LCAP etc)	0000	9780				1,000,000.00		1,000,000.00	
Carryover of Unspent Funds	0000	9780				2,575,100.00		2,575,100.00	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	7,181,733.43	0.00	7,181,733.43	7,537,624.00	0.00	7,537,624.00	5.0%
Unassigned/Unappropriated Amount		9790	1,334,474.57	0.00	1,334,474.57	13,876,276.49	0.00	13,876,276.49	939.8%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 Budget		Total Fund col. D + E (F)	% 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	68,671,643.32	4,870,118.63	73,541,761.95				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	(51,054.17)	51,054.17	0.00				
c) in Revolving Fund		9130	25,000.00	0.00	25,000.00				
d) with Fiscal Agent		9135	0.00	0.00	0.00				
e) collections awaiting deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	3,964,195.08	10,901,324.06	14,865,519.14				
4) Due from Grantor Government		9290	234,385.00	8,557,171.14	8,791,556.14				
5) Due from Other Funds		9310	571,421.71	119,766.09	691,187.80				
6) Stores		9320	309,513.12	0.00	309,513.12				
7) Prepaid Expenditures		9330	320.60	1,358.00	1,678.60				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			73,725,424.66	24,500,792.09	98,226,216.75				
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	10,963,304.90	6,419,682.93	17,382,987.83				
2) Due to Grantor Governments		9590	289.48	46,450.16	46,739.64				
3) Due to Other Funds		9610	706,840.79	1,057,811.10	1,764,651.89				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	5.00	4,172,311.92	4,172,316.92				
6) TOTAL, LIABILITIES			11,670,440.17	11,698,256.11	23,366,696.28				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			62,054,984.49	12,804,535.98	74,859,520.47				

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 Budget		Total Fund col. D + E (F)	% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)		
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	5,168,697.00	0.00	5,168,697.00	5,168,697.00	0.00	5,168,697.00	0.0%
Education Protection Account State Aid - Current Year		8012	85,006.00	0.00	85,006.00	97,230.00	0.00	97,230.00	14.4%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	684,550.28	0.00	684,550.28	685,450.00	0.00	685,450.00	0.1%
Timber Yield Tax		8022	5.99	0.00	5.99	86.00	0.00	86.00	1335.7%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	96,644,442.57	0.00	96,644,442.57	95,993,003.00	0.00	95,993,003.00	-0.7%
Unsecured Roll Taxes		8042	8,234,439.80	0.00	8,234,439.80	8,068,369.00	0.00	8,068,369.00	-2.0%
Prior Years' Taxes		8043	183.67	0.00	183.67	0.00	0.00	0.00	-100.0%
Supplemental Taxes		8044	2,002,074.58	0.00	2,002,074.58	1,328,000.00	0.00	1,328,000.00	-33.7%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	5,517,245.04	0.00	5,517,245.04	788,580.00	0.00	788,580.00	-85.7%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	2,744.26	0.00	2,744.26	0.00	0.00	0.00	-100.0%
Less: Non-LCFF (50%) Adjustment		8089	(1,372.13)	0.00	(1,372.13)	0.00	0.00	0.00	-100.0%
Subtotal, LCFF Sources			118,338,017.06	0.00	118,338,017.06	112,129,415.00	0.00	112,129,415.00	-5.2%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	(76,436,841.00)	57,177,821.00	(19,259,020.00)	(66,409,460.00)	53,358,357.00	(13,051,103.00)	-32.2%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			41,901,176.06	57,177,821.00	99,078,997.06	45,719,955.00	53,358,357.00	99,078,312.00	0.0%
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	2,659,904.79	2,659,904.79	0.00	3,159,562.00	3,159,562.00	18.8%
Special Education Discretionary Grants		8182	0.00	1,203,720.78	1,203,720.78	0.00	1,188,543.00	1,188,543.00	-1.3%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	449,072.81	449,072.81	0.00	349,858.00	349,858.00	-22.1%
NCLB: Title I, Part A, Basic Grants Low-income and Neglected	3010	8290		1,978,131.50	1,978,131.50		1,737,421.00	1,737,421.00	-12.2%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290		775,087.90	775,087.90		481,569.00	481,569.00	-37.9%
NCLB: Title II, Part A, Teacher Quality	4035	8290		16,948.15	16,948.15		17,490.00	17,490.00	3.2%
NCLB: Title III, Immigrant Education Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 Budget		% Diff Column C & F	
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)		Total Fund col. D + E (F)
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		42,707.07	42,707.07		47,127.00	47,127.00	10.3%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
	3011-3020, 3026-3205, 4036-4126, 4204, 5510	8290		8,742,032.31	8,742,032.31		9,798,597.00	9,798,597.00	12.1%
Other No Child Left Behind		8290							
Vocational and Applied Technology Education	3500-3699	8290		(9,997.17)	(9,997.17)		35,448.00	35,448.00	-454.6%
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	539,357.97	24,758,439.25	25,297,797.22	747,558.00	25,108,130.00	25,855,688.00	2.2%
TOTAL FEDERAL REVENUE			539,357.97	40,616,047.39	41,155,405.36	747,558.00	41,923,745.00	42,671,303.00	3.7%
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		10,723,226.07	10,723,226.07		13,439,859.00	13,439,859.00	25.3%
Prior Years	6500	8319		127,066.30	127,066.30		0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	3,225,051.10	3,225,051.10	0.00	3,217,727.00	3,217,727.00	-0.2%
All Other State Apportionments - Prior Years	All Other	8319	27,505.00	0.00	27,505.00	0.00	0.00	0.00	-100.0%
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	348,053.00	0.00	348,053.00	366,993.00	0.00	366,993.00	5.4%
Lottery - Unrestricted and Instructional Materials		8560	483,291.58	132,808.12	616,099.70	444,208.00	105,783.00	549,971.00	-10.7%
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									
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		68,834.91	68,834.91		0.00	0.00	-100.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6690	8590		126,186.63	126,186.63		94,899.00	94,899.00	-24.8%
California Clean Energy Jobs Act	6230	8590		116,286.00	116,286.00		75,000.00	75,000.00	-35.5%
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		19,500.00	19,500.00		19,500.00	19,500.00	0.0%
Common Core State Standards Implementation	7405	8590		391,475.00	391,475.00		0.00	0.00	-100.0%
All Other State Revenue	All Other	8590	136,020.00	1,629,719.32	1,765,739.32	90,500.00	644,563.00	735,063.00	-58.4%
TOTAL OTHER STATE REVENUE			994,869.58	16,560,153.45	17,555,023.03	901,701.00	17,597,311.00	18,499,012.00	5.4%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals			2014-16 Budget		Total Fund col. D + E (F)	% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)		
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	804,332.20	0.00	804,332.20	0.00	0.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	28,396.12	28,396.12	0.00	24,500.00	24,500.00	-13.7%
All Other Sales		8639	108,289.84	107,104.45	215,394.29	10,000.00	93,250.00	103,250.00	-52.1%
Leases and Rentals		8650	9,527.28	6,970.00	16,497.28	0.00	6,000.00	6,000.00	-63.6%
Interest		8660	271,102.17	0.00	271,102.17	225,000.00	0.00	225,000.00	-17.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	3,798,368.05	1,654,470.76	5,452,838.81	3,848,131.00	1,575,115.00	5,423,246.00	-0.5%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	235,815.38	5,889,798.95	5,925,614.33	194,750.00	5,125,715.00	5,320,465.00	-10.2%
Other Local Revenue									
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	1,372.13	0.00	1,372.13	0.00	0.00	0.00	-100.0%
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	3,895,953.10	1,497,267.81	5,393,220.91	1,617,988.00	1,000,636.00	2,618,504.00	-51.4%
Tuition		8710	747,447.00	2,728,168.91	3,475,615.91	722,637.00	0.00	722,637.00	-79.2%
All Other Transfers In		8781-8783	41,770.00	0.00	41,770.00	0.00	0.00	0.00	-100.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		16,815,646.59	16,815,646.59		19,025,614.00	19,025,614.00	13.1%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
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			9,913,977.15	28,527,823.59	38,441,800.74	6,618,386.00	26,850,830.00	33,469,216.00	-12.9%
TOTAL REVENUES			53,349,380.76	142,881,845.43	196,231,226.19	53,987,600.00	139,730,243.00	193,717,843.00	-1.3%

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	3,750,569.04	24,290,744.99	28,041,314.03	3,700,728.00	24,546,235.00	28,246,964.00	0.7%
Certificated Pupil Support Salaries		1200	206,355.34	6,383,371.12	6,589,726.46	184,191.00	6,515,144.00	6,699,335.00	1.7%
Certificated Supervisors' and Administrators' Salaries		1300	3,402,839.22	4,618,847.60	8,021,686.82	4,057,697.00	4,783,307.00	8,841,004.00	10.2%
Other Certificated Salaries		1900	60,353.50	674,883.75	735,237.25	33,412.00	432,571.00	465,983.00	-38.6%
TOTAL, CERTIFICATED SALARIES			7,420,117.10	35,967,847.46	43,387,964.56	7,976,029.00	38,277,257.00	44,253,288.00	2.0%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	1,110,171.60	20,321,699.92	21,431,871.52	453,228.00	19,935,994.00	20,389,222.00	-4.9%
Classified Support Salaries		2200	2,359,406.64	6,452,014.63	8,811,421.27	2,301,538.00	6,889,122.00	9,190,660.00	4.3%
Classified Supervisors' and Administrators' Salaries		2300	5,550,672.42	1,750,114.37	7,300,786.79	6,404,389.00	1,834,062.00	8,238,451.00	12.8%
Clerical, Technical and Office Salaries		2400	10,198,588.83	3,132,615.09	13,331,203.92	10,355,779.00	3,046,860.00	13,402,639.00	0.5%
Other Classified Salaries		2900	445,999.43	825,450.28	1,271,449.71	187,261.00	825,433.00	1,012,694.00	-20.4%
TOTAL, CLASSIFIED SALARIES			19,664,838.92	32,481,894.29	52,146,733.21	19,702,195.00	32,531,471.00	52,233,666.00	0.2%
EMPLOYEE BENEFITS									
STRS		3101-3102	579,863.20	2,797,389.54	3,377,252.74	689,120.00	2,915,744.00	3,584,864.00	6.1%
PERS		3201-3202	2,139,866.74	3,373,923.57	5,513,790.31	2,190,254.00	3,609,408.00	5,799,662.00	5.2%
QASDI/Medicare/Alternative		3301-3302	1,505,392.83	2,874,887.95	4,380,280.78	1,540,181.00	3,028,175.00	4,566,356.00	4.2%
Health and Welfare Benefits		3401-3402	3,968,210.26	13,339,175.78	17,307,386.04	4,320,782.00	14,324,541.00	18,845,303.00	7.7%
Unemployment Insurance		3501-3502	44,023.42	32,756.39	76,779.81	13,900.00	35,168.00	49,068.00	-36.1%
Workers' Compensation		3601-3602	485,295.37	3,233,544.73	3,718,840.10	508,780.00	3,335,494.00	3,844,254.00	3.4%
OPEB, Allocated		3701-3702	336,320.67	1,115,142.62	1,451,463.29	273,098.00	909,498.00	1,182,596.00	-18.5%
OPEB, Active Employees		3751-3752	446,524.98	1,480,388.41	1,926,913.39	378,478.00	1,260,649.00	1,639,127.00	-14.9%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			9,505,497.47	28,247,208.99	37,752,706.46	9,894,553.00	29,416,677.00	39,311,230.00	4.1%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	4,311.02	4,311.02	201,884.00	33,073.00	234,957.00	5350.1%
Books and Other Reference Materials		4200	44,455.22	163,152.37	207,607.59	62,386.00	120,825.00	183,211.00	-11.8%
Materials and Supplies		4300	678,326.33	2,212,128.21	2,890,454.54	1,246,141.00	1,838,415.00	3,084,556.00	6.7%
Noncapitalized Equipment		4400	244,811.57	875,400.15	1,120,211.72	715,571.00	407,905.00	1,123,476.00	0.3%
Food		4700	0.00	120,309.65	120,309.65	0.00	4,000.00	4,000.00	-98.7%
TOTAL, BOOKS AND SUPPLIES			967,593.12	3,375,301.40	4,342,894.52	2,225,982.00	2,404,218.00	4,630,200.00	6.6%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	2,654,021.74	15,532,065.01	18,186,086.75	2,384,055.00	16,511,365.00	18,895,420.00	3.9%
Travel and Conferences		5200	307,817.23	843,405.15	951,222.38	462,070.00	641,599.00	1,103,669.00	16.0%
Dues and Memberships		5300	118,304.67	15,212.93	133,517.60	161,007.00	12,760.00	173,767.00	30.1%
Insurance		5400 - 5450	1,253,137.34	10,669.41	1,263,826.75	1,167,890.00	8,502.00	1,176,392.00	-8.9%
Operations and Housekeeping Services		5500	722,829.38	625,591.32	1,348,420.70	854,688.00	736,224.00	1,590,912.00	16.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,986,341.68	1,041,539.96	3,027,881.64	2,015,899.00	1,182,597.00	3,198,496.00	5.6%
Transfers of Direct Costs		5710	(1,042,932.96)	1,042,932.96	0.00	(1,202,495.00)	1,202,495.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(14,982.69)	145,969.34	130,986.65	(15,367.00)	118,000.00	102,633.00	-21.6%
Professional/Consulting Services and Operating Expenditures		5800	3,512,960.19	4,199,418.41	7,712,378.60	5,288,957.00	5,348,734.00	10,637,691.00	37.9%
Communications		5800	254,547.84	166,578.82	421,126.66	576,741.00	214,702.00	791,443.00	87.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			9,752,044.42	23,423,403.31	33,175,447.73	11,693,445.00	25,976,978.00	37,670,423.00	13.5%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 Budget		Total Fund col. D + E (F)	% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)		
CAPITAL OUTLAY									
Land		6100	0.00	62,942.00	62,942.00	1,060,000.00	25,000.00	1,085,000.00	1623.8%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	297,914.22	499,925.88	797,840.10	1,226,000.00	100,000.00	1,326,000.00	66.2%
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	667,436.32	192,112.31	859,548.63	1,991,109.00	81,564.00	2,072,673.00	141.1%
Equipment Replacement		6500	142,933.60	0.00	142,933.60	343,082.00	50,000.00	393,082.00	175.0%
TOTAL CAPITAL OUTLAY			1,108,284.14	754,980.19	1,863,264.33	4,620,191.00	256,564.00	4,876,755.00	161.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments to Districts or Charter Schools		7141	0.00	618,687.00	618,687.00	0.00	629,456.00	629,456.00	1.7%
Payments to County Offices		7142	0.00	764,084.93	764,084.93	0.00	0.00	0.00	-100.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues to Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	449,072.81	449,072.81	0.00	349,858.00	349,858.00	-22.1%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments to Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments to Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	2,682,019.97	70,769.83	2,752,789.80	2,722,512.00	21,120.00	2,743,632.00	-0.3%
All Other Transfers Out to All Others		7299	40,570.00	1,136,317.79	1,176,887.79	14,510.00	634,523.00	649,033.00	-44.9%
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)			2,722,589.97	3,038,932.36	5,761,522.33	2,737,022.00	1,634,957.00	4,371,979.00	-24.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(10,345,850.89)	10,345,850.89	0.00	(10,540,428.00)	10,540,428.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(520,441.68)	0.00	(520,441.68)	(573,395.00)	0.00	(573,395.00)	10.2%
TOTAL OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(10,866,292.57)	10,345,850.89	(520,441.68)	(11,113,823.00)	10,540,428.00	(573,395.00)	10.2%
TOTAL EXPENDITURES			40,274,672.57	137,635,418.89	177,910,091.46	47,735,594.00	139,038,550.00	186,774,144.00	5.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 Budget		Total Fund col. D + E (F)	% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)		
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	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	25,000.00	0.00	25,000.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	25,000.00	0.00	25,000.00	New
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	11,708.71	1,540,420.37	1,552,129.08	0.00	1,569,572.00	1,569,572.00	1.1%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	51,999.97	29,115.31	81,115.28	63,102.00	33,760.00	96,862.00	19.4%
(b) TOTAL, INTERFUND TRANSFERS OUT			63,708.68	1,569,535.68	1,633,244.36	63,102.00	1,603,332.00	1,666,434.00	2.0%
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									
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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%
(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	(2,740,680.24)	2,740,680.24	0.00	(1,115,428.00)	1,115,428.00	0.00	0.0%
Contributions from Restricted Revenues		8990	308,415.33	(308,415.33)	0.00	440,961.00	(440,961.00)	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(2,432,264.91)	2,432,264.91	0.00	(674,467.00)	674,467.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(2,495,973.59)	862,729.23	(1,633,244.36)	(712,569.00)	(928,865.00)	(1,641,434.00)	0.5%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals			2014-16 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	41,901,176.06	57,177,821.00	99,078,997.06	45,719,955.00	53,358,357.00	99,078,312.00	0.0%
2) Federal Revenue		8100-8299	539,357.97	40,616,047.39	41,155,405.36	747,558.00	41,923,745.00	42,671,303.00	0.0%
3) Other State Revenue		8300-8599	994,869.58	16,560,153.45	17,555,023.03	901,701.00	17,597,311.00	18,499,012.00	0.0%
4) Other Local Revenue		8600-8799	9,913,977.15	28,627,823.59	38,441,800.74	6,618,386.00	26,850,830.00	33,469,216.00	0.0%
5) TOTAL REVENUES			53,349,380.76	142,881,845.43	196,231,226.19	53,987,600.00	139,730,243.00	193,717,843.00	0.0%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		9,263,286.25	77,711,263.15	86,974,549.40	8,691,137.00	79,225,589.00	87,916,726.00	1.1%
2) Instruction - Related Services	2000-2999		6,882,387.60	16,449,553.09	23,331,940.69	7,885,134.00	16,896,001.00	24,781,135.00	6.2%
3) Pupil Services	3000-3999		2,119,677.26	22,581,215.63	24,700,892.89	1,657,589.00	23,437,311.00	25,094,900.00	1.6%
4) Ancillary Services	4000-4999		37,882.83	3,349,224.41	3,387,107.24	0.00	3,161,340.00	3,161,340.00	-6.7%
5) Community Services	5000-5999		300,000.00	0.00	300,000.00	300,000.00	350.00	300,350.00	0.1%
6) Enterprise	6000-6999		3,768.99	4,237.77	8,006.76	0.00	45,360.00	45,360.00	466.5%
7) General Administration	7000-7999		14,676,708.71	10,461,107.72	25,137,814.43	19,892,443.00	10,623,678.00	30,516,121.00	21.4%
8) Plant Services	8000-8999		4,266,372.96	4,039,884.76	8,306,257.72	6,572,269.00	4,013,964.00	10,588,233.00	27.4%
9) Other Outgo	9000-9999	Except 7600-7699	2,722,589.97	3,038,932.36	5,761,522.33	2,737,022.00	1,634,957.00	4,371,979.00	-24.1%
10) TOTAL EXPENDITURES			40,274,672.57	137,635,418.89	177,910,091.46	47,735,594.00	139,038,550.00	186,774,144.00	5.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			13,074,708.19	5,246,426.54	18,321,134.73	6,252,006.00	691,693.00	6,943,699.00	-62.1%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	25,000.00	0.00	25,000.00	0.0%
b) Transfers Out		7600-7629	63,708.68	1,569,535.68	1,633,244.36	63,102.00	1,603,332.00	1,666,434.00	0.0%
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	(2,432,264.91)	2,432,264.91	0.00	(674,467.00)	674,467.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(2,495,973.59)	662,729.23	(1,833,244.36)	(712,569.00)	(928,865.00)	(1,641,434.00)	0.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			10,578,734.60	6,109,155.77	16,687,890.37	5,539,437.00	(237,172.00)	5,302,265.00	-68.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	51,476,249.89	6,695,380.21	58,171,630.10	62,054,984.49	12,804,535.98	74,859,520.47	28.7%
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)			51,476,249.89	6,695,380.21	58,171,630.10	62,054,984.49	12,804,535.98	74,859,520.47	28.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			51,476,249.89	6,695,380.21	58,171,630.10	62,054,984.49	12,804,535.98	74,859,520.47	28.7%
2) Ending Balance, June 30 (E + F1e)			62,054,984.49	12,804,535.98	74,859,520.47	67,594,421.49	12,567,363.98	80,161,785.47	7.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	25,000.00	0.00	25,000.00	0.00	0.00	0.00	-100.0%
Stores		9712	309,513.12	0.00	309,513.12	0.00	0.00	0.00	-100.0%
Prepaid Expenditures		9713	320.60	1,358.00	1,678.60	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted									
		9740	0.00	12,803,177.98	12,803,177.98	0.00	12,567,363.98	12,567,363.98	-1.8%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)									
Excess Taxes	0000	9780	12,295,907.00	0.00	12,295,907.00				
District Loans for Cashflow Issues	0000	9780	5,000,000.00		5,000,000.00				
Carryover of Unspent Funds	0000	9780	2,230,336.44		2,230,336.44				
Facilities	0000	9780	8,257,106.21		8,257,106.21				
Technology Services	0000	9780	9,062,190.97		9,062,190.97				
Deferred Maintenance (FMP)	0000	9780	6,142,367.90		6,142,367.90				
Vacation Liability	0000	9780	1,500,028.04		1,500,028.04				
COP Payoff	0000	9780	7,168,697.00		7,168,697.00				
STRS for H1B1 Items: 2005-2012	0000	9780	610,000.00		610,000.00				
Redevelopment Funds (RDA)	0000	9780	804,332.20		804,332.20				
Psychologist 1% Salary Retro (Paid in 2	0000	9780	21,132.00		21,132.00				
Lottery	1100	9780	111,845.01		111,845.01				
Board Designation	0000	9780				176,000.00		176,000.00	
Excess Taxes	0000	9780				10,025,361.00		10,025,361.00	
District Loans for Cashflow Issues	0000	9780				5,000,000.00		5,000,000.00	
Facilities	0000	9780				9,742,029.00		9,742,029.00	
Technology Services	0000	9780				7,983,531.00		7,983,531.00	
Deferred Maintenance (FMP)	0000	9780				4,748,472.00		4,748,472.00	
Vacation Liability	0000	9780				1,545,028.00		1,545,028.00	
COP Payoff	0000	9780				2,000,000.00		2,000,000.00	
STRS H1B1 Items: 2005-2012	0000	9780				610,000.00		610,000.00	
STRS & PERS Est Liability (2014-2015	0000	9780				775,000.00		775,000.00	
Staffing & Other Exp. (LCFF, LCAP etc)	0000	9780				1,000,000.00		1,000,000.00	
Carryover of Unspent Funds	0000	9780				2,575,100.00		2,575,100.00	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	7,181,733.43	0.00	7,181,733.43	7,537,624.00	0.00	7,537,624.00	5.0%
Unassigned/Unappropriated Amount			1,334,474.57	0.00	1,334,474.57	13,876,276.49	0.00	13,876,276.49	939.8%

Resource	Description	2013-14 Unaudited Actuals	2014-15 Budget
3060	NCLB: Title I, Part C, Migrant Ed (Regular and Summer Program)	0.49	0.49
5640	Medi-Cal Billing Option	1,467,965.76	1,467,965.76
6230	California Clean Energy Jobs Act	116,141.91	116,141.91
6300	Lottery: Instructional Materials	59,060.04	59,060.04
6355	ROCP: Direct Support Professional Training Program	355,734.51	355,734.51
6500	Special Education	6,756,851.19	6,756,851.19
6510	Special Ed: Early Ed Individuals with Exceptional Needs (Infant Progi	54,448.37	54,448.37
7400	Quality Education Investment Act	28,785.25	27,378.25
7405	Common Core State Standards Implementation	391,475.00	391,475.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	2,314,626.41	2,341,157.41
9010	Other Restricted Local	1,258,089.05	997,151.05
Total, Restricted Balance		12,803,177.98	12,567,363.98

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	32,531,463.75	26,644,255.00	-18.1%
3) Other State Revenue		8300-8599	35,023,955.44	40,566,204.00	15.8%
4) Other Local Revenue		8600-8799	1,250,616.00	1,283,692.00	2.6%
5) TOTAL REVENUES			68,806,235.19	68,496,151.00	-0.5%
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	68,802,088.61	68,496,151.00	-0.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			68,802,088.61	68,496,151.00	-0.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,146.58	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)			4,146.58	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	5,328.56	9,475.14	77.8%
b) Audit Adjustments			0.00	0.00	0.0%
		9793			
c) As of July 1 - Audited (F1a + F1b)			5,328.56	9,475.14	77.8%
d) Other Restatements			0.00	0.00	0.0%
		9795			
e) Adjusted Beginning Balance (F1c + F1d)			5,328.56	9,475.14	77.8%
2) Ending Balance, June 30 (E + F1e)			9,475.14	9,475.14	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores			0.00	0.00	0.0%
		9712			
Prepaid Expenditures			0.00	0.00	0.0%
		9713			
All Others			0.00	0.00	0.0%
		9719			
b) Restricted			9,475.14	9,475.14	0.0%
		9740			
c) Committed					
Stabilization Arrangements			0.00	0.00	0.0%
		9750			
Other Commitments			0.00	0.00	0.0%
		9760			
d) Assigned					
Other Assignments			0.00	0.00	0.0%
		9780			
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties			0.00	0.00	0.0%
		9789			
Unassigned/Unappropriated Amount			0.00	0.00	0.0%
		9790			

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	479,553.04		
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	6,146,522.52		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	1,260,920.55		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			7,886,996.11		
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	7,032,313.07		
2) Due to Grantor Governments		9590	731,446.08		
3) Due to Other Funds		9610	113,761.82		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			7,877,520.97		
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)			9,475.14		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
Property Taxes Transfers		8097	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Pass-Through Revenues from Federal Sources					
		8287	32,531,463.75	26,644,255.00	-18.1%
TOTAL, FEDERAL REVENUE			32,531,463.75	26,644,255.00	-18.1%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan Current Year					
	6500	8311	25,889,157.74	31,858,715.00	23.1%
Prior Years					
	6500	8319	494,950.70	0.00	-100.0%
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%
Pass-Through Revenues from State Sources					
		8587	8,639,847.00	8,709,489.00	0.8%
TOTAL, OTHER STATE REVENUE			35,023,955.44	40,568,204.00	15.8%
OTHER LOCAL REVENUE					
Interest					
		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Other Local Revenue					
Pass-Through Revenues From Local Sources					
		8697	0.00	0.00	0.0%
Transfers of Apportionments					
From Districts or Charter Schools					
		8791	1,250,816.00	1,283,692.00	2.6%
From County Offices					
		8792	0.00	0.00	0.0%
From JPAs					
		8793	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,250,816.00	1,283,692.00	2.6%
TOTAL, REVENUES			68,806,235.19	68,496,151.00	-0.5%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	41,171,310.75	35,353,744.00	-14.1%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments					
To Districts or Charter Schools	6500	7221	27,630,777.86	33,142,407.00	19.9%
To County Offices	6500	7222	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			68,802,088.61	68,496,151.00	-0.4%
TOTAL EXPENDITURES			68,802,088.61	68,496,151.00	-0.4%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	32,531,463.75	26,644,255.00	-18.1%
3) Other State Revenue		8300-8599	35,023,955.44	40,568,204.00	15.8%
4) Other Local Revenue		8600-8799	1,250,816.00	1,283,692.00	2.6%
5) TOTAL, REVENUES			68,806,235.19	68,496,151.00	-0.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	68,802,088.61	68,496,151.00	-0.4%
10) TOTAL, EXPENDITURES			68,802,088.61	68,496,151.00	-0.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			4,146.58	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	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,146.58	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,328.56	9,475.14	77.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,328.56	9,475.14	77.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,328.56	9,475.14	77.8%
2) Ending Balance, June 30 (E + F1e)			9,475.14	9,475.14	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			9,475.14	9,475.14	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	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%

Resource	Description	2013-14 Unaudited Actuals	2014-15 Budget
6500	Special Education	9,475.14	9,475.14
Total, Restricted Balance		9,475.14	9,475.14

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	800,163.00	1,464,010.00	83.0%
3) Other State Revenue		8300-8599	2,841,298.00	3,007,690.00	5.9%
4) Other Local Revenue		8600-8799	280,143.21	325,817.00	16.3%
5) TOTAL REVENUES			3,921,604.21	4,797,517.00	22.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,494,695.26	1,647,021.00	10.2%
2) Classified Salaries		2000-2999	1,760,620.22	1,883,938.00	7.0%
3) Employee Benefits		3000-3999	1,484,384.04	1,607,851.00	8.3%
4) Books and Supplies		4000-4999	117,903.46	109,489.00	-7.1%
5) Services and Other Operating Expenditures		5000-5999	186,450.94	905,259.00	385.5%
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	427,456.75	473,794.00	10.8%
9) TOTAL EXPENDITURES			5,471,510.67	6,627,352.00	21.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,549,906.46)	(1,829,835.00)	18.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,552,129.08	1,569,572.00	1.1%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			1,552,129.08	1,569,572.00	1.1%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,222.62	(260,263.00)	-11809.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	288,616.32	290,838.94	0.8%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			288,616.32	290,838.94	0.8%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			288,616.32	290,838.94	0.8%
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					
		9740	290,838.94	30,575.94	-89.5%
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	307,756.08		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	55,675.15		
4) Due from Grantor Government		9290	30,634.00		
5) Due from Other Funds		9310	289,496.25		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL ASSETS			683,561.48		
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	141,097.04		
2) Due to Grantor Governments		9590	83,231.00		
3) Due to Other Funds		9610	51,734.65		
4) Current Loans		9640			
5) Unearned Revenue		9650	116,659.85		
6) TOTAL LIABILITIES			392,722.54		
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)			290,838.94		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low- Income and Neglected	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	800,163.00	1,464,010.00	83.0%
TOTAL, FEDERAL REVENUE			800,163.00	1,464,010.00	83.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	2,831,298.00	2,953,363.00	4.3%
All Other State Revenue	All Other	8590	10,000.00	54,327.00	443.3%
TOTAL, OTHER STATE REVENUE			2,841,298.00	3,007,690.00	5.9%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	2,222.62	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	120,812.75	119,866.00	-0.8%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	400.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	156,907.84	206,151.00	31.4%
All Other Transfers in from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			280,143.21	325,817.00	16.3%
TOTAL, REVENUES			3,921,604.21	4,797,517.00	22.3%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,148,810.90	1,141,527.00	-0.6%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	345,884.36	477,994.00	38.2%
Other Certificated Salaries		1900	0.00	27,500.00	New
TOTAL, CERTIFICATED SALARIES			1,494,695.26	1,647,021.00	10.2%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	1,228,903.26	1,288,018.00	4.8%
Classified Support Salaries		2200	166,088.38	164,222.00	-1.1%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	365,628.58	431,698.00	18.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,760,620.22	1,883,938.00	7.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	99,866.46	120,974.00	21.1%
PERS		3201-3202	208,366.28	232,965.00	11.8%
OASDI/Medicare/Alternative		3301-3302	158,219.67	176,981.00	11.9%
Health and Welfare Benefits		3401-3402	707,448.27	778,396.00	10.0%
Unemployment Insurance		3501-3502	1,542.36	1,770.00	14.8%
Workers' Compensation		3601-3602	168,127.93	177,148.00	5.4%
OPEB, Allocated		3701-3702	60,495.15	50,131.00	-17.1%
OPEB, Active Employees		3751-3752	80,317.92	69,486.00	-13.5%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,484,384.04	1,607,851.00	8.3%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	619.73	16,430.00	2551.2%
Materials and Supplies		4300	108,347.22	90,560.00	-16.4%
Noncapitalized Equipment		4400	8,853.29	2,499.00	-71.8%
Food		4700	83.22	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			117,903.46	109,489.00	-7.1%

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	291,750.00	New
Travel and Conferences		5200	4,406.95	11,040.00	150.5%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	63,365.11	99,772.00	57.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	42,304.13	329,832.00	679.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	60,762.56	60,367.00	-0.7%
Professional/Consulting Services and Operating Expenditures		5800	12,510.41	108,474.00	767.1%
Communications		5900	3,101.78	4,024.00	29.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			186,450.94	905,259.00	385.5%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	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	427,456.75	473,794.00	10.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			427,456.75	473,794.00	10.8%
TOTAL EXPENDITURES			5,471,510.67	6,627,352.00	21.1%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	1,552,129.08	1,569,572.00	1.1%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,552,129.08	1,569,572.00	1.1%
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					
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					
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)			1,552,129.08	1,569,572.00	1.1%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	800,163.00	1,464,010.00	83.0%
3) Other State Revenue		8300-8599	2,841,298.00	3,007,690.00	5.9%
4) Other Local Revenue		8600-8799	280,143.21	325,817.00	16.3%
5) TOTAL, REVENUES			3,921,604.21	4,797,517.00	22.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		3,572,572.63	3,663,373.00	2.5%
2) Instruction - Related Services	2000-2999		950,261.14	1,404,075.00	47.8%
3) Pupil Services	3000-3999		216,532.93	462,846.00	113.8%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		427,456.75	473,794.00	10.8%
8) Plant Services	8000-8999		304,687.22	623,264.00	104.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5,471,510.67	6,627,352.00	21.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,549,906.46)	(1,829,835.00)	18.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,552,129.08	1,569,572.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,552,129.08	1,569,572.00	0.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,222.62	(260,263.00)	-11809.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	288,616.32	290,838.94	0.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			288,616.32	290,838.94	0.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			288,616.32	290,838.94	0.8%
2) Ending Balance, June 30 (E + F1e)			290,838.94	30,575.94	-89.5%
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			290,838.94	30,575.94	-89.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2013-14 Unaudited Actuals	2014-15 Budget
6130	Child Development: Center-Based Reserve Account	30,575.56	30,575.56
6140	Child Development: Child Care Facilities Revolving Fund	260,263.38	0.38
Total, Restricted Balance		290,838.94	30,575.94

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	1,542,352.87	1,561,485.00	1.2%
3) Other State Revenue		8300-8599	95,747.48	103,561.00	8.2%
4) Other Local Revenue		8600-8799	140,701.43	253,397.00	80.1%
5) TOTAL REVENUES			1,778,801.78	1,918,443.00	7.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	600,293.61	570,535.00	-5.0%
3) Employee Benefits		3000-3999	333,521.83	335,430.00	0.6%
4) Books and Supplies		4000-4999	683,119.15	767,306.00	12.3%
5) Services and Other Operating Expenditures		5000-5999	134,162.15	202,433.00	50.9%
6) Capital Outlay		6000-6999	6,521.00	15,000.00	130.0%
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	92,984.93	99,601.00	7.1%
9) TOTAL EXPENDITURES			1,850,602.67	1,990,305.00	7.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(71,800.89)	(71,862.00)	0.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	81,115.28	96,862.00	19.4%
b) Transfers Out		7600-7629	0.00	25,000.00	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			81,115.28	71,862.00	-11.4%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			9,314.39	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	9,314.39	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	9,314.39	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	9,314.39	New
2) Ending Balance, June 30 (E + F1e)			9,314.39	9,314.39	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		9740	9,314.39	9,314.39	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	200,032.80		
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	21,582.19		
4) Due from Grantor Government		9290	270,417.16		
5) Due from Other Funds		9310	81,142.17		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			573,174.32		
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	38,168.60		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	525,691.33		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			563,859.93		
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)			9,314.39		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	1,542,352.87	1,561,485.00	1.2%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,542,352.87	1,561,485.00	1.2%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	95,747.48	103,561.00	8.2%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			95,747.48	103,561.00	8.2%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	140,556.74	145,432.00	3.5%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	144.69	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	107,965.00	New
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			140,701.43	253,397.00	80.1%
TOTAL, REVENUES			1,778,801.78	1,918,443.00	7.9%

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	463,842.75	429,210.00	-7.5%
Classified Supervisors' and Administrators' Salaries		2300	81,356.75	84,469.00	3.8%
Clerical, Technical and Office Salaries		2400	55,094.11	56,856.00	3.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			600,293.61	570,535.00	-5.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	55,975.23	60,589.00	8.2%
OASDI/Medicare/Alternative		3301-3302	44,394.39	43,646.00	-1.7%
Health and Welfare Benefits		3401-3402	167,329.90	172,510.00	3.1%
Unemployment Insurance		3501-3502	290.33	285.00	-1.8%
Workers' Compensation		3601-3602	31,416.85	30,124.00	-4.1%
OPEB, Allocated		3701-3702	14,656.30	11,850.00	-19.1%
OPEB, Active Employees		3751-3752	19,458.83	16,426.00	-15.6%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			333,521.83	335,430.00	0.6%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	41,287.15	45,300.00	9.7%
Noncapitalized Equipment		4400	1,527.35	2,000.00	30.9%
Food		4700	640,304.65	720,006.00	12.4%
TOTAL, BOOKS AND SUPPLIES			683,119.15	767,306.00	12.3%

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	785.55	2,300.00	192.8%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	45,098.88	45,000.00	-0.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	101,644.75	111,000.00	9.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(193,366.17)	(163,000.00)	-15.7%
Professional/Consulting Services and Operating Expenditures		5800	176,483.14	202,133.00	14.5%
Communications		5900	3,516.00	5,000.00	42.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			134,162.15	202,433.00	50.9%
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	6,521.00	15,000.00	130.0%
TOTAL, CAPITAL OUTLAY			6,521.00	15,000.00	130.0%
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	92,984.93	99,601.00	7.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			92,984.93	99,601.00	7.1%
TOTAL EXPENDITURES			1,850,602.67	1,990,305.00	7.5%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	81,115.28	96,862.00	19.4%
(a) TOTAL, INTERFUND TRANSFERS IN			81,115.28	96,862.00	19.4%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	25,000.00	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	25,000.00	New
OTHER SOURCES/USES					
SOURCES					
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					
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)			81,115.28	71,862.00	-11.4%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,542,352.87	1,561,485.00	1.2%
3) Other State Revenue		8300-8599	95,747.48	103,561.00	8.2%
4) Other Local Revenue		8600-8799	140,701.43	253,397.00	80.1%
5) TOTAL REVENUES			1,778,801.78	1,918,443.00	7.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		1,623,898.86	1,753,204.00	8.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		92,984.93	99,601.00	7.1%
8) Plant Services	8000-8999		133,718.88	137,500.00	2.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			1,850,602.67	1,990,305.00	7.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(71,800.89)	(71,862.00)	0.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	81,115.28	96,862.00	0.0%
b) Transfers Out		7600-7629	0.00	25,000.00	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			81,115.28	71,862.00	0.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			9,314.39	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	9,314.39	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	9,314.39	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	9,314.39	New
2) Ending Balance, June 30 (E + F1e)			9,314.39	9,314.39	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			9,314.39	9,314.39	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	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%

Resource	Description	2013-14 Unaudited Actuals	2014-15 Budget
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	7,638.75	7,638.75
5340	Child Nutrition: CCFP Cash in Lieu of Commodities	1,675.64	1,675.64
Total, Restricted Balance		<u>9,314.39</u>	<u>9,314.39</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	(3,650.00)	0.00	-100.0%
4) Other Local Revenue		8600-8799	11,235.76	0.00	-100.0%
5) TOTAL REVENUES			7,585.76	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	3,516,332.13	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			3,516,332.13	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,508,746.37)	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)			(3,508,746.37)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,890,971.50	382,225.13	-90.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,890,971.50	382,225.13	-90.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,890,971.50	382,225.13	-90.2%
2) Ending Balance, June 30 (E + F1e)			382,225.13	382,225.13	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		9740	382,225.13	382,225.13	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	381,639.10		
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	586.03		
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			382,225.13		
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)			382,225.13		

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	(3,650.00)	0.00	-100.0%
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			(3,650.00)	0.00	-100.0%
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	11,235.76	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			11,235.76	0.00	-100.0%
TOTAL REVENUES			7,585.76	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	3,516,332.13	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			3,516,332.13	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			3,516,332.13	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	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					
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%
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 + e)					
			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	(3,650.00)	0.00	-100.0%
4) Other Local Revenue		8600-8799	11,235.76	0.00	-100.0%
5) TOTAL REVENUES			7,585.76	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		3,516,332.13	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			3,516,332.13	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(3,508,746.37)	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	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,508,746.37)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,890,971.50	382,225.13	-90.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,890,971.50	382,225.13	-90.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,890,971.50	382,225.13	-90.2%
2) Ending Balance, June 30 (E + F1e)			382,225.13	382,225.13	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			382,225.13	382,225.13	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	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%

Resource	Description	2013-14 Unaudited Actuals	2014-15 Budget
7710	State School Facilities Projects	382,225.13	382,225.13
Total, Restricted Balance		<u>382,225.13</u>	<u>382,225.13</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	0.00	0.00	0.0%
5) TOTAL REVENUES			0.00	0.00	0.0%
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)					
			0.00	0.00	0.0%
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)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,171,250.73	1,171,250.73	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,171,250.73	1,171,250.73	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,171,250.73	1,171,250.73	0.0%
2) Ending Balance, June 30 (E + F1e)			1,171,250.73	1,171,250.73	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		9740	1,171,250.73	1,171,250.73	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	0.00		
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	1,171,250.73		
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			1,171,250.73		
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)			1,171,250.73		

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					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Interest		8660	0.00	0.00	0.0%
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%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			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%
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					
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					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
(c) TOTAL, SOURCES			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 + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
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	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
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	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,171,250.73	1,171,250.73	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,171,250.73	1,171,250.73	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,171,250.73	1,171,250.73	0.0%
2) Ending Balance, June 30 (E + F1e)			1,171,250.73	1,171,250.73	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			1,171,250.73	1,171,250.73	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	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%

Resource	Description	2013-14 Unaudited Actuals	2014-15 Budget
9010	Other Restricted Local	1,171,250.73	1,171,250.73
Total, Restricted Balance		<u>1,171,250.73</u>	<u>1,171,250.73</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	10,929,502.20	10,472,216.00	-4.2%
5) TOTAL, REVENUES			10,929,502.20	10,472,216.00	-4.2%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	217,698.19	226,837.00	4.2%
3) Employee Benefits		3000-3999	68,017.87	68,854.00	1.2%
4) Books and Supplies		4000-4999	39,367.06	53,323.00	35.5%
5) Services and Other Operating Expenses		5000-5999	7,123,623.41	8,237,664.00	15.6%
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			7,448,706.53	8,586,678.00	15.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,480,795.67	1,885,538.00	-45.8%
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)			3,480,795.67	1,885,538.00	-45.8%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	10,384,107.66	13,864,903.33	33.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,384,107.66	13,864,903.33	33.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			10,384,107.66	13,864,903.33	33.5%
2) Ending Net Position, June 30 (E + F1e)			13,864,903.33	15,750,441.33	13.6%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	13,864,903.33	15,750,441.33	13.6%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	24,975,615.38		
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	25,162.80		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	263,052.17		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	354,981.74		
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			25,618,812.09		
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	11,623,949.51		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	129,959.25		
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			11,753,908.76		
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)			13,864,903.33		

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	94,058.91	125,788.00	33.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	10,512,511.06	10,004,662.00	-4.8%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	322,932.23	341,766.00	5.8%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			10,929,502.20	10,472,216.00	-4.2%
TOTAL REVENUES			10,929,502.20	10,472,216.00	-4.2%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	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	153,229.39	162,358.00	6.0%
Clerical, Technical and Office Salaries		2400	64,468.80	64,479.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			217,698.19	226,837.00	4.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	24,899.94	25,955.00	4.2%
OASDI/Medicare/Alternative		3301-3302	16,155.16	17,053.00	5.6%
Health and Welfare Benefits		3401-3402	17,485.13	17,593.00	0.6%
Unemployment Insurance		3501-3502	107.84	114.00	5.7%
Workers' Compensation		3601-3602	3,258.68	3,425.00	5.1%
OPEB, Allocated		3701-3702	2,625.42	1,975.00	-24.8%
OPEB, Active Employees		3751-3752	3,485.70	2,739.00	-21.4%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			68,017.87	68,854.00	1.2%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	39,367.06	53,323.00	35.5%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			39,367.06	53,323.00	35.5%

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	837.98	2,601.00	210.4%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	4,144,291.35	4,654,625.00	12.3%
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 - Interfund		5750	1,616.96	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	2,976,877.12	3,580,438.00	20.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			7,123,623.41	8,237,664.00	15.6%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			7,448,706.53	8,586,678.00	15.3%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(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%
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+e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
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	10,929,502.20	10,472,216.00	-4.2%
5) TOTAL, REVENUES			10,929,502.20	10,472,216.00	-4.2%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		7,448,706.53	8,586,678.00	15.3%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			7,448,706.53	8,586,678.00	15.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			3,480,795.67	1,885,538.00	-45.8%
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	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			3,480,795.67	1,885,538.00	-45.8%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	10,384,107.66	13,864,903.33	33.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,384,107.66	13,864,903.33	33.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			10,384,107.66	13,864,903.33	33.5%
2) Ending Net Position, June 30 (E + F1e)			13,864,903.33	15,750,441.33	13.6%
Components of Ending Net Position					
a) Net investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	13,864,903.33	15,750,441.33	13.6%

Resource	Description	2013-14 Unaudited Actuals	2014-15 Budget
	Total, Restricted Net Position	0.00	0.00

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. 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)	0.00	0.00	0.00	0.00	0.00	0.00
5. District Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year-NPS/LCI						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. Total, District Funded County Program ADA (Sum of Lines A5a through A5e)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5f)	0.00	0.00	0.00	0.00	0.00	0.00
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2013-14 Unaudited Actuals			2014-15 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program ADA						
a. County School Tuition Fund						
b. County Group Home and Institution Pupils						
c. Juvenile Halls, Homes, and Camps	239.25	238.76		251.89	251.89	
d. Probation Referred, on Probation or Parole, or Mandatory Expelled per EC 2574(c)(4)(A)	238.19	238.91		234.26	234.26	
e. Total, County Program ADA (Sum of Lines B1a through B1d)	477.44	477.67	0.00	486.15	486.15	0.00
2. District Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)				5.62	5.62	
b. Special Education-Special Day Class	1,303.73	1,305.76		1,219.36	1,219.36	
c. Special Education-NPS/LCI	60.10	59.26		60.10	60.10	
d. Special Education Extended Year-NPS/LCI	6.32	6.32		112.62	112.62	
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				
f. Total, District Funded County Program ADA (Sum of Lines B2a through B2e)	1,370.15	1,371.34	0.00	1,397.70	1,397.70	0.00
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1e and B2f)	1,847.59	1,849.01	0.00	1,883.85	1,883.85	0.00
4. Adults in Correctional Facilities	0.00	0.00		0.00	0.00	
5. County Operations Grant ADA	238,493.73	283,493.73		283,493.73	283,493.73	
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2013-14 Unaudited Actuals			2014-15 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 report ADA for those charter schools in this section. Charter schools reporting SACS financial data separately from their authorizing LEAs report their ADA in this section.						
1. Total Charter School Regular ADA per EC 42238.05(b)						
2. Charter School County Program ADA						
a. County School Tuition Fund						
b. County Group Home and Institution Pupils						
c. Juvenile Halls, Homes, and Camps						
d. Probation Referred, on Probation or Parole, or Mandatory Expelled per EC 2574(c)(4)(A)						
e. Total, Charter School County Program ADA (Sum of Lines C2a through C2d)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year-NPS/LCI						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2e, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00

Unaudited Actuals
2013-14 Unaudited Actuals
Schedule of Capital Assets

43 10439 0000000
Form ASSET

Santa Clara County Office of Education
Santa Clara County

	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	5,533,398.98		5,533,398.98	0.00	0.00	5,533,398.98
Work in Progress	696,232.84		696,232.84	4,707,273.89	4,725,836.39	677,670.34
Total capital assets not being depreciated	6,229,631.82	0.00	6,229,631.82	4,707,273.89	4,725,836.39	6,211,069.32
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings	74,142,774.45		74,142,774.45	4,725,836.39		78,868,610.84
Equipment	12,274,443.16		12,274,443.16	1,009,003.23	223,326.73	13,060,119.66
Total capital assets being depreciated	86,417,217.61	0.00	86,417,217.61	5,734,839.62	223,326.73	91,928,730.50
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings	(15,542,588.72)		(15,542,588.72)	2,487,423.92		(13,055,164.80)
Equipment	(8,828,488.61)		(8,828,488.61)	838,597.65	220,578.70	(8,210,469.66)
Total accumulated depreciation	(24,371,077.33)	0.00	(24,371,077.33)	3,326,021.57	220,578.70	(21,265,634.46)
Total capital assets being depreciated, net	62,046,140.28	0.00	62,046,140.28	9,060,861.19	443,905.43	70,663,096.04
Governmental activity capital assets, net	68,275,772.10	0.00	68,275,772.10	13,768,135.08	5,169,741.82	76,874,165.36
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
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

FEDERAL PROGRAM NAME	Title 1 Part A Low Inc & Neg (Sp Ed)	NCLB: Title 1 STW SYS SCHL SUP	IASA - Title 1 Part D Delinquent	IASA - Title 1 Migr Ed Reg & Sum	IASA - Migrant Ed Summer Prog	Sped Ed - IDEA Basic	Sp Ed - IDEA Presch Non Ris
FEDERAL CATALOG NUMBER	84.01	84.01	84.01	84.011	84.011	84.027	84.173
RESOURCE CODE	3010	3020	3025	3060	3061	3310	3315
REVENUE OBJECT	8290	8290	8290	8290	8290	8181/8980	8182/8980
LOCAL DESCRIPTION (if any)	882-PY 4	880	889	870	870	820	820
AWARD							
1. Prior Year Carryover	254,374.44	320,515.39	321,264.90	1,739,437.34		11,509,770.31	303,207.89
2. a. Current Year Award	1,760,110.00	641,504.00	481,569.00	8,951,872.00		24,751,058.00	754,403.00
b. Transferability (NCLB)							
c. Other Adjustments	827.22		9,390.00	(2,241,369.81)	2,243,199.63	31,843.00	2,031.17
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	1,760,937.22	641,504.00	490,959.00	6,710,502.19	2,243,199.63	24,782,901.00	756,434.17
3. Required Matching Funds/Other							
4. Total Available Award	2,015,311.66	962,019.39	812,223.90	8,449,939.53	2,243,199.63	36,292,671.31	1,059,642.06
(sum lines 1, 2d, & 3)							
REVENUES							
5. Unearned Revenue Deferred from Prior Year		197,488.89				27,749,284.00	
6. Cash Received in Current Year	1,183,537.66	280,670.75	733,631.28	2,183,628.53	2,243,199.63	1,952,513.31	899,264.06
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	1,183,537.66	478,159.64	733,631.28	2,183,628.53	2,243,199.63	29,701,797.31	899,264.06
EXPENDITURES							
9. Donor-Authorized Expenditures	1,055,558.67	762,836.15	784,478.28	6,014,569.53	2,243,199.63	30,441,031.79	912,746.05
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	1,055,558.67	762,836.15	784,478.28	6,014,569.53	2,243,199.63	30,441,031.79	912,746.05
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	127,978.99	(284,676.51)	(50,847.00)	(3,830,941.00)	0.00	(739,234.48)	(13,481.99)
a. Unearned Revenue	127,978.99						
b. Accounts Payable							
c. Accounts Receivable		284,676.51	50,847.00	3,830,941.00		739,234.48	13,481.99
14. Unused Grant Award Calculation (line 4 minus line 9)	959,752.99	199,183.24	27,745.62	2,435,370.00	0.00	5,851,639.52	146,896.01
15. If Carryover is allowed, enter line 14 amount here	959,752.99	91,995.25	27,745.62	2,435,370.00		5,851,639.52	146,896.01
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,055,558.67	762,836.15	784,478.28	6,014,569.53	2,243,199.63	30,441,031.79	912,746.05

SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

FEDERAL PROGRAM NAME	Presch Desired Results	SpEd - IDEA Presch Local	IDEA Mental Health Alloc Plan	Sp Ed - IDEA Presch Staff Dev	Sp Ed - IDEA Early Intervention	Workability II Found Partnership	Vov & Appl Secondary & Adult
FEDERAL CATALOG NUMBER	84.173A	84.027A	84.027	84.173A	NA	84.158	84.048
RESOURCE CODE	3316	3320	3327	3345	3385	3410	3550
REVENUE OBJECT	8182	8182/8980	100 & 820 & 882	8287	8182	8290	8290
LOCAL DESCRIPTION (if any)	882	100 & 820		820	882	FD 888	FD888
AWARD							
1. Prior Year Carryover	0.00	847,176.68	1,455,040.00	6,267.75	0.00	0.00	0.00
2. a. Current Year Award	40,000.00	1,647,267.00	1,688,468.00	7,102.00	787,560.00	240,056.00	21,805.00
b. Transferability (NCLB)							
c. Other Adjustments		3,726.84	4,002.00		11,242.71		
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	40,000.00	1,650,993.84	1,692,470.00	7,102.00	798,802.71	240,056.00	21,805.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	40,000.00	2,498,170.52	3,157,510.00	13,369.75	798,802.71	240,056.00	21,805.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year	10,000.00	1,998,093.52	2,187,881.00	6,255.75	563,318.73	178,674.00	
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	10,000.00	1,998,093.52	2,187,881.00	6,255.75	563,318.73	178,674.00	0.00
EXPENDITURES							
9. Donor-Authorized Expenditures	34,285.37	2,058,474.37	2,191,255.00	7,337.75	798,802.71	232,536.00	6,253.93
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	34,285.37	2,058,474.37	2,191,255.00	7,337.75	798,802.71	232,536.00	6,253.93
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(24,285.37)	(60,380.85)	(3,374.00)	(1,082.00)	(235,483.98)	(53,862.00)	(6,253.93)
a. Unearned Revenue			4,106.00				
b. Accounts Payable	24,285.37	60,380.85	7,480.00	1,082.00	235,483.98	53,862.00	6,253.93
c. Accounts Receivable							
14. Unused Grant Award Calculation (line 4 minus line 9)	5,714.63	439,696.15	966,255.00	6,032.00	0.00	7,520.00	15,551.07
15. If Carryover is allowed, enter line 14 amount here	5,714.63	439,696.15	966,255.00	6,032.00	0.00	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	34,285.37	2,058,474.37	2,191,255.00	7,337.75	798,802.71	232,536.00	6,253.93

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	Voc & Applied Adult	Title II Part A Teacher Quality	Titel IV 21st Century CCLC	Title III Limited English Profic.	Title III Yr 2 & 4 Tech Assist	CD Fed Child Care Ctr FCTR FHUD	CD Federal Quality Improv Act
	84,048	84,367	84,287	84,365	84,365	Various	93,575 84,173
	3555	4035	4123	4203	4204	5025	5035
	8290	8290	8290	8290	8290	8290	8290/8590
	FD888	FD880	FD880	882 & 889	880	FD 120	5443.01 cc508070
AWARD							
1. Prior Year Carryover		27,929.81	0.00	43,927.12	66,934.36	769,690.00	422.74
2. a. Current Year Award	13,643.00	17,687.00	32,865.61	47,127.00	136,098.00		694,859.00
b. Transferability (NCLB)							
c. Other Adjustments		60.00		235.86		1,103.02	
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	13,643.00	17,747.00	32,865.61	47,362.86	136,098.00	1,103.02	694,859.00
3. Required Matching Funds/Other							
4. Total Available Award	13,643.00	45,676.81	32,865.61	91,289.98	203,032.36	770,793.02	695,281.74
(sum lines 1, 2d, & 3)							
REVENUES							
5. Unearned Revenue Deferred from Prior Year		6,047.81		11,152.23	40,586.33	735,453.02	0.00
6. Cash Received in Current Year		5,618.00	16,735.03	50,466.75	129,042.03		346,779.74
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	0.00	11,665.81	16,735.03	61,618.98	169,628.36	735,453.02	346,779.74
EXPENDITURES							
9. Donor-Authorized Expenditures	13,642.89	16,948.15	21,662.83	42,942.93	150,666.31	744,644.02	678,059.44
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	13,642.89	16,948.15	21,662.83	42,942.93	150,666.31	744,644.02	678,059.44
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(13,642.89)	(5,282.34)	(4,927.80)	18,676.05	18,962.05	(9,191.00)	(331,279.70)
a. Unearned Revenue				23,057.74	39,045.15		
b. Accounts Payable							
c. Accounts Receivable	13,642.89	5,282.34	4,927.80	4,381.69	20,083.10	9,191.00	331,279.70
14. Unused Grant Award Calculation (line 4 minus line 9)	0.11	28,728.66	11,202.78	48,347.05	52,366.05	26,149.00	17,222.30
15. If Carryover is allowed, enter line 14 amount here	0.00	27,527.66	0.00	48,347.05	52,366.05	0.00	686.30
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	13,642.89	16,948.15	21,662.83	42,942.93	150,666.31	744,644.02	678,059.44

SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) AWARD	CD Local Planning Councils	Head Start Program	Early Head Start	Other Federal, State Preschool, HS and EHS	Minors in Supplemental Security Income)	TOTAL
1. Prior Year Carryover	93.6	93.6	93.6	Various	84,418P	
2. a. Current Year Award	5055	5210	5220	5810	5815	
b. Transferability (NCLB)	8290	8290	8290	8290	8290	
c. Other Adjustments	123	FD 860	FD 860	120/889	882	
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	0.00	15,127,945.52	545,997.00	1,522,808.45	0.00	34,872,709.70
3. Required Matching Funds/Other (sum lines 1, 2d, & 3)	56,647.00	24,992,375.00	1,060,948.00	1,569,572.00	52,260.00	70,446,855.61
4. Total Available Award	0.00			3,033.45		69,325.09
5. Unearned Revenue Deferred from Prior Year	56,647.00	24,992,375.00	1,060,948.00	1,572,605.45	52,260.00	70,516,180.70
6. Cash Received in Current Year						0.00
7. Contributed Matching Funds	42,109.00	18,412,527.49	669,904.88	1,573,441.05	0.00	35,667,292.19
8. Total Available (sum lines 5, 6, & 7)	42,109.00	18,412,527.49	669,904.88	1,573,441.05	0.00	64,407,304.47
EXPENDITURES						
9. Donor-Authorized Expenditures	56,622.00	20,466,709.34	840,693.91	1,602,179.57	1,305.13	72,179,441.75
10. Non Donor-Authorized Expenditures		590,333.00	463.64			590,796.64
11. Total Expenditures (lines 9 & 10)	56,622.00	21,057,042.34	841,157.55	1,602,179.57	1,305.13	72,770,238.39
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)	(14,513.00)	(2,054,181.85)	(170,789.03)	(28,738.52)	(1,305.13)	(7,772,137.28)
a. Unearned Revenue						194,187.88
b. Accounts Payable						0.00
c. Accounts Receivable	14,513.00	2,054,181.85	170,789.03	28,738.52	1,305.13	7,966,325.16
14. Unused Grant Award Calculation (line 4 minus line 9)	25.00	19,653,611.18	766,251.09	1,493,234.33	50,954.87	33,209,448.65
15. If Carryover is allowed, enter line 14 amount here	0.00	19,653,611.18	766,251.09	1,493,234.33	50,954.87	33,024,075.70
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	56,622.00	20,466,709.34	840,693.91	1,602,179.57	1,305.13	72,179,441.75

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

STATE PROGRAM NAME	After School Education & Safety	Child Dev. Pre-K & Family Literacy Support	CA State Preschool Program	Sp Ed Preschool Grant (one time)	Special Ed: Infant Discretionary Funds	Sp Ed: Project Workability	Sp Ed: Low Incidence Entitlement
RESOURCE CODE	6010	6052	6105	6513	6515	6520	6530
REVENUE OBJECT	8590	8590	8590	85xx	8590	8590	8590
LOCAL DESCRIPTION (if any)	880	120-507100	120-7250x/87230x	100 & 820	882-6515	882-6520	100-6530
AWARD							
1. Prior Year Carryover		0.00			0.00	0.00	34,795.00
2. Current Year Award	106,542.81	10,000.00	3,048,532.00	56,361.00	140,000.00	144,896.00	
a. Other Adjustments		0.00	7,572.24			881.24	
c. Adj Curr Yr Award (sum lines 2a & 2b)	106,542.81	10,000.00	3,056,104.24	56,361.00	140,000.00	145,777.24	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	106,542.81	10,000.00	3,056,104.24	56,361.00	140,000.00	145,777.24	34,795.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year		0.00			0.00	0.00	33,688.00
6. Cash Received in Current Year	37,632.75	7,467.00	2,917,704.24	28,181.00		104,177.90	
7. Contributed Matching Funds		0.00				0.00	
8. Total Available (sum lines 5, 6, & 7)	37,632.75	7,467.00	2,917,704.24	28,181.00	0.00	104,177.90	33,688.00
EXPENDITURES							
9. Donor-Authorized Expenditures	68,834.91	10,000.00	2,838,870.24	24,327.00	140,000.00	141,815.46	33,688.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	68,834.91	10,000.00	2,838,870.24	24,327.00	140,000.00	141,815.46	33,688.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(31,202.16)	(2,533.00)	78,834.00	3,854.00	(140,000.00)	(37,637.56)	0.00
a. Unearned Revenue				3,854.00			
b. Accounts Payable			78,834.00				
c. Accounts Receivable	31,202.16	2,533.00			140,000.00	37,637.56	
14. Unused Grant Award Calculation (line 4 minus line 9)	37,707.90	0.00	217,234.00	32,034.00	0.00	3,961.78	1,107.00
15. If Carryover is allowed, enter line 14 amount here				32,034.00			
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	68,834.91	10,000.00	2,838,870.24	24,327.00	140,000.00	141,815.46	33,688.00

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

STATE PROGRAM NAME	Sp Ed: Personnel Staff Development	Sp Ed State Staff Development	TUPE: COE Admin Grants	Staff Dev: Intersegmental AVID Program	Foster Youth Programs	TOTAL
RESOURCE CODE	6535	6540	6680	7340	7366	
REVENUE OBJECT	8590	8590	8590	8590	8590	
LOCAL DESCRIPTION (if any)	100 & 882	880-654088	880-6680	880-544492	889-7366	
AWARD						
1. Prior Year Carryover	30,722.00	0.00	92,626.12	27,043.75	52,991.29	238,178.16
2. a. Current Year Award	0.00	67,000.00	94,899.00	0.00	263,278.00	3,931,508.81
b. Other Adjustments	38.00	0.00	0.00	0.00	15,504.00	23,995.48
c. Adj Curr Yr Award (sum lines 2a & 2b)	38.00	67,000.00	94,899.00	0.00	278,782.00	3,955,504.29
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	30,760.00	67,000.00	187,525.12	27,043.75	331,773.29	4,193,682.45
REVENUES						
5. Unearned Revenue Deferred from Prior Year	167.00	0.00	69,040.12	27,043.75		129,938.87
6. Cash Received in Current Year	27,827.00	0.00	94,760.25	0.00	62,135.80	3,279,885.94
7. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	27,994.00	0.00	163,800.37	27,043.75	62,135.80	3,409,824.81
EXPENDITURES						
9. Donor-Authorized Expenditures	27,994.00	37,407.06	126,186.63	27,043.75	316,269.29	3,792,436.34
10. Non Donor-Authorized Expenditures		0.00				0.00
11. Total Expenditures (lines 9 & 10)	27,994.00	37,407.06	126,186.63	27,043.75	316,269.29	3,792,436.34
12. Amounts Included in Line 6 above for Prior Year Adjustments		0.00				0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	(37,407.06)	37,613.74	0.00	(254,133.49)	(382,611.53)
a. Unearned Revenue			37,613.74			41,467.74
b. Accounts Payable						78,834.00
c. Accounts Receivable	0.00	37,407.06		0.00	254,133.49	502,913.27
14. Unused Grant Award Calculation (line 4 minus line 9)	2,766.00	29,592.94	61,338.49	0.00	15,504.00	401,246.11
15. If Carryover is allowed, enter line 14 amount here		29,592.94	61,338.49		15,504.00	138,469.43
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	27,994.00	37,407.06	126,186.63	27,043.75	316,269.29	3,792,436.34

SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

LOCAL PROGRAM NAME	Early Lrn Svcs Wkshops/Fees	Sobrato Matching Funds to 9302	Walden West Special Events	English Lang Prof Dev Consortm	Ed Tech Consortium	Science Seminars	Fit for Learning Health & Wellness
RESOURCE CODE	9011	9102	9103	9104	9105	9107	9108
REVENUE OBJECT	8677	8677	8689	8677	8699	8677 & 8689	8699
LOCAL DESCRIPTION (if any)	930-901193	930-910293	850-910385	930-544031	930-544040	930-544310	930-544200
AWARD							
1. Prior Year Carryover	18,562.50	162,210.87	1,027.59	4,282.20	4,577.44	40,548.95	28,352.44
2. a. Current Year Award	44,226.45	96,095.00	9,940.00			39,540.00	
b. Other Adjustments		25,625.00				17,794.47	
c. Adj Curr Yr Award (sum lines 2a & 2b)	44,226.45	121,720.00	9,940.00	0.00	0.00	57,334.47	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	62,788.95	283,930.87	10,967.59	4,282.20	4,577.44	97,883.42	28,352.44
REVENUES							
5. Unearned Revenue Deferred from Prior Year	18,562.50	162,210.87	1,027.59	4,282.20	4,577.44	40,548.95	28,352.44
6. Cash Received in Current Year	44,226.45	121,720.00	9,940.00			57,334.47	
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	62,788.95	283,930.87	10,967.59	4,282.20	4,577.44	97,883.42	28,352.44
EXPENDITURES							
9. Donor-Authorized Expenditures	19,498.14	35,019.51	4,678.92	2,760.25	4,577.44	97,883.42	9,516.51
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	19,498.14	35,019.51	4,678.92	2,760.25	4,577.44	97,883.42	9,516.51
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)	43,290.81	248,911.36	6,288.67	1,521.95	0.00	0.00	18,835.93
a. Unearned Revenue	43,290.81	248,911.36	6,288.67	1,521.95		0.00	18,835.93
b. Accounts Payable						0.00	
c. Accounts Receivable						0.00	
14. Unused Grant Award Calculation (line 4 minus line 9)	43,290.81	248,911.36	6,288.67	1,521.95	0.00	0.00	18,835.93
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)	19,498.14	35,019.51	4,678.92	2,760.25	4,577.44	97,883.42	9,516.51

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

LOCAL PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) AWARD	Ed Services Support	Library Service workshop & fees	Applicant Fingerprint Services	AVID Local	GED Testing	Superintendent Office Contracts	Parent Project Class
1. Prior Year Carryover	9109	9110	9111	9112	9113	9114	9115
2. a. Current Year Award	8677 & 8689	8689	8677 & 8689	8639/8677/8689	8677/8689/8980	8677/8689	8699
b. Other Adjustments	930-544140	930-544850	930-714100	930-544050	930-411140	930-544111	930-901030
c. Adj Curr Yr Award (sum lines 2a & 2b)	146,220.43	4,182.84	116,496.44	13,016.66	0.00	0.00	864.44
3. Required Matching Funds/Other (sum lines 2a & 2b)	2,925.00	91,689.00	91,689.00	510.00	65,510.10	16,000.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	0.00	28,529.39	0.00	(10,175.48)	0.00	(5,000.00)	0.00
REVENUES	2,925.00	28,529.39	91,689.00	(9,665.48)	65,510.10	11,000.00	0.00
5. Unearned Revenue Deferred from Prior Year	149,145.43	32,712.23	208,185.44	3,351.18	65,510.10	11,000.00	864.44
6. Cash Received in Current Year							
7. Contributed Matching Funds	146,220.43	4,182.84	116,496.44	13,016.66			864.44
8. Total Available (sum lines 5, 6, & 7)	2,925.00	28,529.39	91,689.00	(9,665.48)	65,510.10	5,000.00	0.00
EXPENDITURES	149,145.43	32,712.23	208,185.44	3,351.18	65,510.10	5,000.00	864.44
9. Donor-Authorized Expenditures	56,025.70	26,087.64	117,018.72	3,351.18	65,510.10	9,946.42	468.02
10. Non Donor-Authorized Expenditures					47,796.37		
11. Total Expenditures (lines 9 & 10)	56,025.70	26,087.64	117,018.72	3,351.18	113,306.47	9,946.42	468.02
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00			0.00			0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	93,119.73	6,624.59	91,166.72	0.00	0.00	(4,946.42)	396.42
a. Unearned Revenue	93,119.73	6,624.59	91,166.72	0.00			396.42
b. Accounts Payable	0.00			0.00			0.00
c. Accounts Receivable	0.00			0.00		4,946.42	0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	93,119.73	6,624.59	91,166.72	0.00	0.00	1,053.58	396.42
15. If Carryover is allowed, enter line 14 amount here	93,119.73	6,624.59	91,166.72	0.00		1,053.58	396.42
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	56,025.70	26,087.64	117,018.72	3,351.18	65,510.10	9,946.42	468.02

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

LOCAL PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) AWARD	ASAP Connect Local	Educational Support Local Rev	CCTR Center Fees	CSPP Center Fees	Inclusion Collaborative Scv Fee	Response to Instruction & Intervention	Curriculum & Instruction Seminars
	9116	9117	9119	9120	9123	9124	9125
	8689	8677-8699	8673	8673	various	8677	8677 & 8689
	930-546415	930-544150	120-872810	120-872800	930-418038	930-544220	930-544080 Primary
1. Prior Year Carryover	33,303.87	362,867.51	0.00	0.00	61,460.57	116,380.90	848,997.28
2. a. Current Year Award	28,194.32	10,175.48	1,556.40	119,056.35	44,547.57	114,919.21	295,158.80
b. Other Adjustments		10,175.48	0.00	0.00			
c. Adj Curr Yr Award (sum lines 2a & 2b)	28,194.32	10,175.48	1,556.40	119,056.35	44,547.57	114,919.21	295,158.80
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	61,498.19	373,042.99	1,556.40	119,056.35	106,008.14	231,300.11	1,144,156.08
REVENUES							
5. Unearned Revenue Deferred from Prior Year	33,303.87	362,867.51	0.00	0.00	61,460.57	116,380.90	848,997.28
6. Cash Received in Current Year	28,194.32	10,175.48	1,556.40	119,056.35	44,547.57	114,919.21	295,158.80
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	61,498.19	373,042.99	1,556.40	119,056.35	106,008.14	231,300.11	1,144,156.08
EXPENDITURES							
9. Donor-Authorized Expenditures	18,249.60	62,048.44	1,556.40	119,056.35	12,315.18	130,672.19	837,020.34
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	18,249.60	62,048.44	1,556.40	119,056.35	12,315.18	130,672.19	837,020.34
12. Amounts included in Line 6 above for Prior Year Adjustments			0.00	0.00			
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	43,248.59	310,994.55	0.00	0.00	93,692.96	100,627.92	307,135.74
a. Unearned Revenue	43,248.59	310,994.55	0.00	0.00	93,692.96	100,627.92	307,135.74
b. Accounts Payable			0.00	0.00			
c. Accounts Receivable			0.00	0.00			
14. Unused Grant Award Calculation (line 4 minus line 9)	43,248.59	310,994.55	0.00	0.00	93,692.96	100,627.92	307,135.74
15. If Carryover is allowed, enter line 14 amount here	43,248.59	310,994.55	0.00	0.00	93,692.96	100,627.92	307,135.74
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	18,249.60	62,048.44	1,556.40	119,056.35	12,315.18	130,672.19	837,020.34

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

LOCAL PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) AWARD	District & School Support Services	VAPA Local	ESB Admin Seminars	Transitional Kindergarten	Human Resources Fees	Standards & Assessment Local	School Plan Participate Fees
1. Prior Year Carryover	9126	9127	9128	9130	9131	9132	9133
2. a. Current Year Award	8677	8689	8699	8677/8689	8689/8699	8677	8677
b. Other Adjustments	930-544210	930-544303	930-544240	930-544290	930-713080	930-544971	930-544970
c. Adj Curr Yr Award (sum lines 2a & 2b)	209,491.36	2,694.80	89,543.08	10,733.30	5.46	0.00	33,083.25
3. Required Matching Funds/Other	0.00	2,000.00	0.00	0.00	(5.46)	34,920.00	(33,083.25)
4. Total Available Award (sum lines 1, 2c, & 3)	209,491.36	4,694.80	89,543.08	10,733.30	0.00	68,003.25	(33,083.25)
REVENUES							
5. Unearned Revenue Deferred from Prior Year	209,491.36	2,694.80	89,543.08	10,733.30	5.46		33,083.25
6. Cash Received in Current Year		2,000.00		0.00	(5.46)	68,003.25	(33,083.25)
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	209,491.36	4,694.80	89,543.08	10,733.30	0.00	68,003.25	0.00
EXPENDITURES							
9. Donor-Authorized Expenditures	36,531.58		11,567.85	0.00		10,015.57	
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	36,531.58	0.00	11,567.85	0.00	0.00	10,015.57	0.00
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)	172,959.78	4,694.80	77,975.23	10,733.30	0.00	57,987.68	0.00
a. Unearned Revenue	172,959.78	4,694.80	77,975.23	10,733.30		57,987.68	
b. Accounts Payable				0.00			
c. Accounts Receivable				0.00			
14. Unused Grant Award Calculation (line 4 minus line 9)	172,959.78	4,694.80	77,975.23	10,733.30	0.00	57,987.68	0.00
15. If Carryover is allowed, enter line 14 amount here	172,959.78	4,694.80	77,975.23	10,733.30		57,987.68	
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	36,531.58	0.00	11,567.85	0.00	0.00	10,015.57	0.00

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

LOCAL PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) AWARD	School Leadership Services	Texas Instrument Grant #2012-96351	Sobrato Family Foundation Grant #2747	ASCD Whole Child Network Grant	Head Start EI Camino 1x Grant	Head Start POP	Career Technical Ed (CTE) Teach
	9134	9301	9302	9303	9304	9305	9306
	8677	8689	8689	8689	8699	8699	8699
	930-572640	930-544311	930-930293	939-930393	936-930493	936-9305	888-544236
1. Prior Year Carryover	471,086.49	28,381.22	49,848.02	5,190.60	0.00	0.00	0.00
2. a. Current Year Award	513,306.66	75,000.00	245,000.00	5,000.00	80,724.00	110,880.00	9,900.00
b. Other Adjustments		0.00			0.00	20,716.10	534.11
c. Adj Curr Yr Award (sum lines 2a & 2b)	513,306.66	75,000.00	245,000.00	5,000.00	80,724.00	131,596.10	10,434.11
3. Required Matching Funds/Other							0.00
4. Total Available Award (sum lines 1, 2c, & 3)	984,393.15	103,381.22	294,848.02	10,190.60	80,724.00	131,596.10	10,434.11
REVENUES							
5. Unearned Revenue Deferred from Prior Year	471,086.49	28,381.22	49,848.02	5,190.60	31,616.23	0.00	0.00
6. Cash Received in Current Year	513,306.66	75,000.00	245,000.00	5,000.00	80,724.00	20,716.10	8,250.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	984,393.15	103,381.22	294,848.02	10,190.60	112,340.23	20,716.10	8,250.00
EXPENDITURES							
9. Donor-Authorized Expenditures	616,841.08	46,486.02	265,720.67	10,537.59	62,782.00	131,596.10	10,434.11
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	616,841.08	46,486.02	265,720.67	10,537.59	62,782.00	131,596.10	10,434.11
12. Amounts Included in Line 6 above for Prior Year Adjustments		0.00			0.00	0.00	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	367,552.07	56,895.20	29,127.35	(346.99)	49,558.23	(110,880.00)	(2,184.11)
a. Unearned Revenue	367,552.07	56,895.20	29,127.35		0.00	0.00	0.00
b. Accounts Payable		0.00			49,558.23	0.00	0.00
c. Accounts Receivable		0.00		346.99	0.00	110,880.00	2,184.11
14. Unused Grant Award Calculation (line 4 minus line 9)	367,552.07	56,895.20	29,127.35	(346.99)	17,942.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	367,552.07	56,895.20	29,127.35		0.00	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	616,841.08	46,486.02	265,720.67	10,537.59	62,782.00	131,596.10	10,434.11

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

LOCAL PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	Kaiser BASSE Grant 20627739	Santa Cruz CTY Mental Health Int	Child Signature Program 1st 5	YMCA - FFL	First 5 Inclusion Collabr Grant	Hewlett Foundation VAPA Grant	TK & P-3 Packard Grant 2012-37640
	9308	9310	9311	9313	9315	9316	9317
	8689	8677	8699	8699	8689	8689-8699	8689
	930-930893	930-931093	120-507500	930-544206	930-418070	930-544305, 931693	930-544313
AWARD							
1. Prior Year Carryover	2,409.11	27,423.49		50,031.37	0.00	171,642.88	133,385.77
2. a. Current Year Award		135,888.00	206,151.00		186,505.00	125,000.00	
b. Other Adjustments						0.00	
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	135,888.00	206,151.00	0.00	186,505.00	125,000.00	0.00
3. Required Matching Funds/Other				0.00			
4. Total Available Award (sum lines 1, 2c, & 3)	2,409.11	163,311.49	206,151.00	50,031.37	186,505.00	296,642.88	133,385.77
REVENUES							
5. Unearned Revenue Deferred from Prior Year	2,409.11		95,322.17	50,031.37	0.00	171,642.88	133,385.77
6. Cash Received in Current Year		27,423.49	95,834.16	0.00	136,617.98	125,000.00	
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	2,409.11	27,423.49	191,156.33	50,031.37	136,617.98	296,642.88	133,385.77
EXPENDITURES							
9. Donor-Authorized Expenditures	2,409.11	130,063.06	150,809.52	19,451.99	185,999.28	112,634.10	133,385.77
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	2,409.11	130,063.06	150,809.52	19,451.99	185,999.28	112,634.10	133,385.77
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)	0.00	(102,639.57)	40,346.81	30,579.38	(49,381.30)	184,008.78	0.00
a. Unearned Revenue			95,322.17	30,579.38		184,008.78	
b. Accounts Payable						0.00	
c. Accounts Receivable		102,639.57	54,975.36	0.00	49,381.30	0.00	
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	33,248.43	55,341.48	30,579.38	505.72	184,008.78	0.00
15. If Carryover is allowed, enter line 14 amount here		33,248.43		30,579.38		184,008.78	
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	2,409.11	130,063.06	150,809.52	19,451.99	185,999.28	112,634.10	133,385.77

SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

LOCAL PROGRAM NAME	Packard Sustainability Grant	SCCROP-SB70/ Stepping Stones	Access To Outdoor Experience Sunol	Packard Foundtn Gmt# 2013-38506	Packard Foundation Grant 2013-38793	UC Regents Agrmt #201300965-02	WestEd Preschool Learning Foundation
RESOURCE CODE	9318	9319	9321	9323	9324	9325	9326
REVENUE OBJECT	8689	8699	8689	8689	8689	8677	8689
LOCAL DESCRIPTION (if any)	930-546421	970-544230	939-932193	930-932393	930-932593	930-932593	120-932612
AWARD							
1. Prior Year Carryover	10,211.84	4,700.56	5,064.96	56,136.52		4,324.32	400.00
2. a. Current Year Award	0.00	19,051.00		320,472.00	200,000.00	23,808.00	0.00
b. Other Adjustments	0.00			0.00		0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	19,051.00	0.00	320,472.00	200,000.00	23,808.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	10,211.84	23,751.56	5,064.96	376,608.52	200,000.00	28,132.32	400.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year	10,211.84	17,821.97	5,064.96	376,608.52	200,000.00	0.00	400.00
6. Cash Received in Current Year	0.00			0.00		21,260.48	0.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	10,211.84	17,821.97	5,064.96	376,608.52	200,000.00	21,260.48	400.00
EXPENDITURES							
9. Donor-Authorized Expenditures	10,211.84	23,739.45	1,395.67	376,608.52	43,288.15	21,260.48	400.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	10,211.84	23,739.45	1,395.67	376,608.52	43,288.15	21,260.48	400.00
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00			0.00		0.00	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	(5,917.48)	3,669.29	0.00	156,711.85	0.00	0.00
a. Unearned Revenue	0.00		3,669.29	0.00	156,711.85	0.00	0.00
b. Accounts Payable	0.00			0.00		0.00	0.00
c. Accounts Receivable	0.00	5,917.48		0.00		0.00	0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	12.11	3,669.29	0.00	156,711.85	6,871.84	0.00
15. If Carryover is allowed, enter line 14 amount here	0.00	12.11	3,669.29	0.00	156,711.85	6,871.84	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	10,211.84	23,739.45	1,395.67	376,608.52	43,288.15	21,260.48	400.00

SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

LOCAL PROGRAM NAME	Bring Everyone Strength Together	United Way	DAIT	District Fiscal Planning Grant	CCSESA Common Core Standards Grant	UC Regents STEM Grant	Technology Intergration to Prof Dev Grant
RESOURCE CODE	9328	9329	9330	9331	9332	9333	9334
REVENUE OBJECT	8699	8699	8699	8699	8689	8677	8689
LOCAL DESCRIPTION (if any)	939-544079	939-544065	930-546410	930-546411	930-546900	930-546419	930-54405
AWARD							
1. Prior Year Carryover	2,550.18	326.56	84,609.62	6,000.00	3,141.88	5,257.16	7,400.00
2. a. Current Year Award			0.00	0.00	0.00		0.00
b. Other Adjustments			0.00	0.00	0.00		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	2,550.18	326.56	84,609.62	6,000.00	3,141.88	5,257.16	7,400.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year	2,550.18	326.56	84,609.62	6,000.00	3,141.88		7,400.00
6. Cash Received in Current Year			0.00	0.00	0.00		0.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	2,550.18	326.56	84,609.62	6,000.00	3,141.88	0.00	7,400.00
EXPENDITURES							
9. Donor-Authorized Expenditures	191.61	326.56	3,312.30	0.00	0.00	122.27	7,400.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	191.61	326.56	3,312.30	0.00	0.00	122.27	7,400.00
12. Amounts Included in Line 6 above for Prior Year Adjustments			0.00	0.00	0.00		0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	2,358.57	0.00	81,297.32	6,000.00	3,141.88	(122.27)	0.00
a. Unearned Revenue	2,358.57		81,297.32	6,000.00	3,141.88		0.00
b. Accounts Payable			0.00	0.00	0.00		0.00
c. Accounts Receivable			0.00	0.00	0.00	122.27	0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	2,358.57	0.00	81,297.32	6,000.00	3,141.88	5,134.89	0.00
15. If Carryover is allowed, enter line 14 amount here	2,358.57		81,297.32	6,000.00	3,141.88		0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	191.61	326.56	3,312.30	0.00	0.00	122.27	7,400.00

SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

LOCAL PROGRAM NAME	Hillsdale Site (Dahl) San Jose City	Heising Simons Foundation Grant	Kaiser Grant	Target Grant	Packard Foundation Grant #2014-39549	Head Start CSP Coaching	Restitution - McCollam
RESOURCE CODE	9335	9336	9338	9339	9340	9341	9800
REVENUE OBJECT	8699	8689	8689	8699	8689	8699	8699
LOCAL DESCRIPTION (if any)	120-810770	930-933693	930-933893	932-933900	930-934093	936-934193	932-980013
AWARD							
1. Prior Year Carryover	27,436.00	0.00	0.00	0.00		0.00	0.00
2. a. Current Year Award	0.00	30,000.00	50,000.00	4,000.00	238,000.00	120,000.00	703.68
b. Other Adjustments	0.00			0.00		0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	30,000.00	50,000.00	4,000.00	238,000.00	120,000.00	703.68
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	27,436.00	30,000.00	50,000.00	4,000.00	238,000.00	120,000.00	703.68
REVENUES							
5. Unearned Revenue Deferred from Prior Year	27,436.00			0.00		0.00	0.00
6. Cash Received in Current Year	0.00	30,000.00	50,000.00	4,000.00	500,000.00	0.00	703.68
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	27,436.00	30,000.00	50,000.00	4,000.00	500,000.00	0.00	703.68
EXPENDITURES							
9. Donor-Authorized Expenditures	6,098.32	22,561.91	27,560.67	796.24	175,333.70	120,000.00	0.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	6,098.32	22,561.91	27,560.67	796.24	175,333.70	120,000.00	0.00
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00			0.00		0.00	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	21,337.68	7,438.09	22,439.33	3,203.76	324,666.30	(120,000.00)	703.68
a. Unearned Revenue	21,337.68	7,438.09	22,439.33	3,203.76	324,666.30	0.00	703.68
b. Accounts Payable	0.00			0.00		0.00	0.00
c. Accounts Receivable	0.00			0.00		120,000.00	0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	21,337.68	7,438.09	22,439.33	3,203.76	62,666.30	0.00	703.68
15. If Carryover is allowed, enter line 14 amount here	21,337.68	7,438.09	22,439.33	3,203.76	62,666.30	0.00	703.68
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	6,098.32	22,561.91	27,560.67	796.24	175,333.70	120,000.00	0.00

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

LOCAL PROGRAM NAME	Head Start Donation	AVID Scholarship Donation	National Semicongductor Donations	Fisher Donations	Santa Teresa High Donations	Della Maggiore Donations	Del Mar Donations
RESOURCE CODE	9900	9904	9907	9908	9910	9911	9912
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)	936-990093	930-544260	930-544202	932-901150	932-901420	932-901110	932-901200
AWARD							
1. Prior Year Carryover	10,367.52	2,826.59	26,508.06	358.88	1,887.50	7,430.75	594.51
2. a. Current Year Award		0.00	0.00	0.00	0.00	2,390.00	0.00
b. Other Adjustments		(0.59)	0.00	0.00	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	(0.59)	0.00	0.00	0.00	2,390.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	10,367.52	2,826.00	26,508.06	358.88	1,887.50	9,820.75	594.51
REVENUES							
5. Unearned Revenue Deferred from Prior Year	10,367.52	2,826.59	26,508.06	358.88	1,887.50	7,430.75	594.51
6. Cash Received in Current Year		(0.59)	0.00	0.00	0.00	2,390.00	0.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	10,367.52	2,826.00	26,508.06	358.88	1,887.50	9,820.75	594.51
EXPENDITURES							
9. Donor-Authorized Expenditures	7,154.07	2,826.00	2,064.08	0.00	0.00	3,252.00	0.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	7,154.07	2,826.00	2,064.08	0.00	0.00	3,252.00	0.00
12. Amounts Included in Line 6 above for Prior Year Adjustments		0.00	0.00	0.00	0.00	0.00	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	3,213.45	0.00	24,443.98	358.88	1,887.50	6,568.75	594.51
a. Unearned Revenue	3,213.45	0.00	24,443.98	358.88	1,887.50	6,568.75	594.51
b. Accounts Payable		0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable		0.00	0.00	0.00	0.00	0.00	0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	3,213.45	0.00	24,443.98	358.88	1,887.50	6,568.75	594.51
15. If Carryover is allowed, enter line 14 amount here	3,213.45	0.00	24,443.98	358.88	1,887.50	6,568.75	594.51
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	7,154.07	2,826.00	2,064.08	0.00	0.00	3,252.00	0.00

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

LOCAL PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) AWARD	Gateway Donations 9913 8699 932-901180	Erickson Donations 9915 8699 932-901790	Ridder Park Cluster Donations 9916 8699 932-901880	Seeds Visitation/Chandler Donations 9917 8699 932-901070	Walden West Donations 9918 8699 932-901021	Silicon Valley Ed Funds Donations 9920 8699 932-901021	Teacher Recognition Day Donations 9921 8699 930-720040
1. Prior Year Carryover	69.17	10,109.87	12,044.26	4,754.20	41,192.92	205.41	43,266.30
2. a. Current Year Award	2,750.00	0.00	4,008.43	2,600.00	4,565.00	0.00	37,875.00
b. Other Adjustments	0.00	0.00	0.00	0.00		0.00	
c. Adj Curr Yr Award (sum lines 2a & 2b)	2,750.00	0.00	4,008.43	2,600.00	4,565.00	0.00	37,875.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	2,819.17	10,109.87	16,052.69	7,354.20	45,757.92	205.41	81,141.30
REVENUES							
5. Unearned Revenue Deferred from Prior Year	69.17	10,109.87	12,044.26	4,754.20	41,192.92	205.41	43,266.30
6. Cash Received in Current Year	2,750.00	0.00	4,008.43	2,600.00	4,565.00	0.00	37,875.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	2,819.17	10,109.87	16,052.69	7,354.20	45,757.92	205.41	81,141.30
EXPENDITURES							
9. Donor-Authorized Expenditures	1,639.51	40.00	8,368.94	771.49	15,319.94	0.00	38,621.23
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	1,639.51	40.00	8,368.94	771.49	15,319.94	0.00	38,621.23
12. Amounts included in Line 6 above for Prior Year Adjustments	0.00	0.00	0.00	0.00		0.00	
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	1,179.66	10,069.87	7,683.75	6,582.71	30,437.98	205.41	42,520.07
a. Unearned Revenue	1,179.66	10,069.87	7,683.75	6,582.71	30,437.98	205.41	42,520.07
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	
c. Accounts Receivable	0.00	0.00	0.00	0.00		0.00	
14. Unused Grant Award Calculation (line 4 minus line 9)	1,179.66	10,069.87	7,683.75	6,582.71	30,437.98	205.41	42,520.07
15. If Carryover is allowed, enter line 14 amount here	1,179.66	10,069.87	7,683.75	6,582.71	30,437.98	0.00	42,520.07
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,639.51	40.00	8,368.94	771.49	15,319.94	0.00	38,621.23

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

LOCAL PROGRAM NAME	Community Support Donations	Inclusion Collaborative Donation	VAPA Donations	Ed Svcs Branch Donation	Assessment and Accountability Donations	Migrant Ed Donations	TOTAL
RESOURCE CODE	9922	9925	9927	9928	9930	9932	
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	
LOCAL DESCRIPTION (if any)	930-713095	930-418032	930-544302	930-992893	930-993093	870-993287	
AWARD							
1. Prior Year Carryover	1,705.85	169,277.46	9,504.37	0.00	0.00		3,807,966.35
2. a. Current Year Award	338.00	100,519.57	6,000.00	6,000.00	2,800.00	1,000.00	3,877,023.54
b. Other Adjustments	0.00	0.00	0.00				88,193.02
c. Adj Curr Yr Award (sum lines 2a & 2b)	338.00	100,519.57	6,000.00	6,000.00	2,800.00	1,000.00	3,965,216.56
3. Required Matching Funds/Other							0.00
4. Total Available Award (sum lines 1, 2c, & 3)	2,043.85	269,797.03	15,504.37	6,000.00	2,800.00	1,000.00	7,773,182.91
REVENUES							
5. Unearned Revenue Deferred from Prior Year	1,705.85	169,277.46	9,504.37	0.00			4,431,493.19
6. Cash Received in Current Year	338.00	100,519.57	6,000.00	6,000.00	2,800.00	1,000.00	3,177,413.56
7. Contributed Matching Funds							0.00
8. Total Available (sum lines 5, 6, & 7)	2,043.85	269,797.03	15,504.37	6,000.00	2,800.00	1,000.00	7,608,906.75
EXPENDITURES							
9. Donor-Authorized Expenditures	0.00	98,896.62	4,052.69	52.05	0.00	995.00	4,595,187.18
10. Non Donor-Authorized Expenditures							47,796.37
11. Total Expenditures (lines 9 & 10)	0.00	98,896.62	4,052.69	52.05	0.00	995.00	4,642,983.55
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00	0.00				0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	2,043.85	170,900.41	11,451.68	5,947.95	2,800.00	5.00	3,013,719.57
a. Unearned Revenue	2,043.85	170,900.41	11,451.68	5,947.95	2,800.00	5.00	3,415,349.43
b. Accounts Payable	0.00	0.00	0.00				49,763.64
c. Accounts Receivable	0.00	0.00	0.00				451,393.50
14. Unused Grant Award Calculation (line 4 minus line 9)	2,043.85	170,900.41	11,451.68	5,947.95	2,800.00	5.00	3,177,995.73
15. If Carryover is allowed, enter line 14 amount here	2,043.85	170,900.41	11,451.68	5,947.95	2,800.00	5.00	3,099,213.22
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	98,896.62	4,052.69	52.05	0.00	995.00	4,595,187.18

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

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) AWARD	Medi-Cal Administrative Activities (MAA)	Child Nutrition - School Nutrition Programs	CACFP Claims Centers & Family Day Care	CACFP Cash-In- Lieu of Commodities	MEDI-CAL Billing Option	TOTAL
1. Prior Year Restricted Ending Balance	0.00	0.00	0.00	0.00	829,716.16	829,716.16
2. a. Current Year Award	539,357.97	251,788.59	1,323,186.11	63,125.65	2,523,339.68	4,700,798.00
b. Other Adjustments	1,709.04	83,500.85	138,315.86	0.00	9,159.96	232,685.71
c. Adj Curr Yr Award (sum lines 2a & 2b)	541,067.01	335,289.44	1,461,501.97	63,125.65	2,532,499.64	4,933,483.71
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	541,067.01	335,289.44	1,461,501.97	63,125.65	3,362,215.80	5,763,199.87
REVENUES						
5. Cash Received in Current Year	1,709.04	208,694.89	1,225,082.25	52,998.40	2,532,499.64	4,020,984.22
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	539,357.97	126,594.55	236,419.72	10,127.25	0.00	912,499.49
b. Noncurrent Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	539,357.97	126,594.55	236,419.72	10,127.25	0.00	912,499.49
8. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00
9. Total Available (sum lines 5, 7c, & 8)	541,067.01	335,289.44	1,461,501.97	63,125.65	2,532,499.64	4,933,483.71
EXPENDITURES						
10. Donor-Authorized Expenditures	541,067.01	335,289.44	1,453,863.22	61,450.01	1,894,250.04	4,285,919.72
11. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00
12. Total Expenditures (line 10 plus line 11)	541,067.01	335,289.44	1,453,863.22	61,450.01	1,894,250.04	4,285,919.72
RESTRICTED ENDING BALANCE						
13. Current Year (line 4 minus line 10)	0.00	0.00	7,638.75	1,675.64	1,467,965.76	1,477,280.15

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

STATE PROGRAM NAME	LCFF Defer Maint (fmrly 6025)	LCFF Juvenile Court Schools Alt Ed	LCFF County Community Schools Alt Ed	Certification Prtg (CC/TC) (fmrly 6260)	LCFF Paraprof Teacher Training Program	LCFF Schl Safty Violence Prevention (formerly 6405)	LCFF - Arts & Music Blk (fmrly 6760)
RESOURCE CODE	14	241	242	555	557	560	561
REVENUE OBJECT	8091	8091	8091	8091	8091	8091	8091
LOCAL DESCRIPTION (if any)	800/801	88x-546190	920-8091	88x-546190	880-0557-546990	889-544460	882
AWARD							
1. Prior Year Restricted Ending Balance	5,789,403.94	0.00	0.00	105,552.99	41,070.37	36,198.54	42,436.93
2. a. Current Year Award	757,700.00	3,733,995.00	4,008,014.00	106,665.00	81,015.00	19,316.00	37,271.00
b. Other Adjustments		(447,569.13)	545,306.03	0.00	(62,081.82)	19,316.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	757,700.00	3,286,425.87	4,553,320.03	106,665.00	18,933.18	38,632.00	37,271.00
3. Required Matching Funds/Other				0.00		0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	6,547,103.94	3,286,425.87	4,553,320.03	212,217.99	60,003.55	74,830.54	79,707.93
REVENUES							
5. Cash Received in Current Year	757,700.00	3,286,425.87	4,553,320.03	106,665.00	18,933.18	38,632.00	37,271.00
6. Amounts Included in Line 5 for Prior Year Adjustments				0.00			0.00
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				0.00			0.00
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				0.00			0.00
9. Total Available (sum lines 5, 7c, & 8)	757,700.00	3,286,425.87	4,553,320.03	106,665.00	18,933.18	38,632.00	37,271.00
EXPENDITURES							
10. Donor-Authorized Expenditures	404,736.04	3,286,425.87	4,500,988.84	40,146.59	60,003.55	35,028.78	5,696.92
11. Non Donor-Authorized Expenditures				0.00			0.00
12. Total Expenditures (line 10 plus line 11)	404,736.04	3,286,425.87	4,500,988.84	40,146.59	60,003.55	35,028.78	5,696.92
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	6,142,367.90	0.00	52,331.19	172,071.40	0.00	39,801.76	74,011.01

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

STATE PROGRAM NAME	LCFF - CAHSEE Intensive Instruction (formly 7055)	LCFF - CTAP	LCFF - Instr Matrl Realign	LCFF - PAR Program (fmyly 7271)	LCFF - BTTP-Staff Dev LCFF (fmyly 7275)	LCFF-SB472 Stf Devel Mth/Rd (fmyly 7294)	SB472-LCFF Staff Dev ELPD (fmyly 7296)
RESOURCE CODE	562	564	566	570	571	574	575
REVENUE OBJECT	8091	8091	8091	8091	8091	8091	8091
LOCAL DESCRIPTION (if any)	889-544999	880-563010	882-889	882-518000	880-546170	880-5465x0	880-546520
AWARD							
1. Prior Year Restricted Ending Balance	195,139.32	271,017.34	127,520.00	0.00	28,522.67	45,280.17	65,025.00
2. a. Current Year Award	146,277.00	722,671.00	133,091.00	19,098.00	64,781.00	26,055.00	16,032.00
b. Other Adjustments			0.00	0.00	0.00	(54,960.01)	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	146,277.00	722,671.00	133,091.00	19,098.00	64,781.00	(28,905.01)	16,032.00
3. Required Matching Funds/Other			0.00	0.00	0.00		0.00
4. Total Available Award (sum lines 1, 2c, & 3)	341,416.32	993,688.34	260,611.00	19,098.00	93,303.67	16,375.16	81,057.00
REVENUES							
5. Cash Received in Current Year	146,277.00	722,671.00	133,091.00	19,098.00	64,781.00	(28,905.01)	16,032.00
6. Amounts Included in Line 5 for Prior Year Adjustments			0.00	0.00	0.00		0.00
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			0.00	0.00	0.00		0.00
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			0.00	0.00	0.00		0.00
9. Total Available (sum lines 5, 7c, & 8)	146,277.00	722,671.00	133,091.00	19,098.00	64,781.00	(28,905.01)	16,032.00
EXPENDITURES							
10. Donor-Authorized Expenditures	338,600.10	726,857.64	5,770.00	19,098.00	47,230.41	16,375.16	54,569.33
11. Non Donor-Authorized Expenditures			0.00	0.00	0.00		0.00
12. Total Expenditures (line 10 plus line 11)	338,600.10	726,857.64	5,770.00	19,098.00	47,230.41	16,375.16	54,569.33
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	2,816.22	266,830.70	254,841.00	0.00	46,073.26	0.00	26,487.67

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

STATE PROGRAM NAME	LCFF - CO Williams & Valenzuela (fmlly 7385)	LCFF Schi Comm Violence Prevntn (fmlly 7391)	LCFF - Prof Dev Bk Grant AB 825 (fmlly 7393)	LCFF Target Inst Impv Bk Grant (fmlly 7394)	LCFF Schi & Libr Bk Grant (fmlly 7395, 0586)	LCFF-Ntl Brd Cert Tchr Incent Gmt (fmlly 6267)	LCFF California P Sch Act Sp Ed Library Materials
RESOURCE CODE	580	582	584	585	586	588	589
REVENUE OBJECT	8091	8091	8091	8091	8091	8091	8091
LOCAL DESCRIPTION (if any)	880-0580-738588	889-544463	882 & 889	FD 880	FD 880	882-626788	889-455070
AWARD							
1. Prior Year Restricted Ending Balance	249,093.95	21,282.14	4,427.25	25,722.20	230.04	0.00	12.91
2. a. Current Year Award	155,683.00	362,532.00	233,512.00	13,184.00	1,587.00	3,355.00	
b. Other Adjustments		1,079.20		1,544.00	(230.04)	0.00	
c. Adj Curr Yr Award (sum lines 2a & 2b)	155,683.00	363,611.20	233,512.00	14,728.00	1,356.96	3,355.00	0.00
3. Required Matching Funds/Other						0.00	
4. Total Available Award (sum lines 1, 2c, & 3)	404,776.95	384,893.34	237,939.25	40,450.20	1,587.00	3,355.00	12.91
REVENUES							
5. Cash Received in Current Year	155,683.00	363,611.20	233,512.00	14,728.00	1,356.96	3,355.00	
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	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable						0.00	
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						0.00	
9. Total Available (sum lines 5, 7c, & 8)	155,683.00	363,611.20	233,512.00	14,728.00	1,356.96	3,355.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	110,235.30	384,893.34	117,294.85	13,443.69	1,584.62	3,355.00	12.91
11. Non Donor-Authorized Expenditures						0.00	
12. Total Expenditures (line 10 plus line 11)	110,235.30	384,893.34	117,294.85	13,443.69	1,584.62	3,355.00	12.91
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	294,541.65	0.00	120,644.40	27,006.51	2.38	0.00	0.00

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

STATE PROGRAM NAME	LCFF Sch Site Blk Gran Sp Ed (fmrly 7396)** (not sp ed)	LCFF Econ Impact Aid AED	LCFF Econ Impact Aid-LEP AED	LCFF SCC ROP Tier III Flex NCROP JPA (fmrly 6350)	LCFF- Transportation: Special Education	State Lottery: Unrestricted Special Education	Education Protection Acct (EPA)
RESOURCE CODE	594	790	791	970	990	1100	1400
REVENUE OBJECT	8091	8091	8091	8091	8091	8091	8012
LOCAL DESCRIPTION (if any)	889	FD889-709088	FD889-7091888	970	990-771000	800-8560	800-000800
AWARD							
1. Prior Year Restricted Ending Balance	1,088.01	0.00		817,121.73	0.00	0.00	
2. a. Current Year Award		32,793.00	20,096.00	6,294,726.85	977,663.00	483,291.58	85,006.00
b. Other Adjustments				4,571.98	374,009.08	0.00	
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	32,793.00	20,096.00	6,299,298.83	1,351,672.08	483,291.58	85,006.00
3. Required Matching Funds/Other					0.00	0.00	
4. Total Available Award (sum lines 1, 2c, & 3)	1,088.01	32,793.00	20,096.00	7,116,420.56	1,351,672.08	483,291.58	85,006.00
REVENUES							
5. Cash Received in Current Year		32,793.00	20,096.00	6,142,528.83	1,351,672.08	199,250.64	85,006.00
6. Amounts Included in Line 5 for Prior Year Adjustments					0.00	0.00	
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	156,770.00	0.00	284,040.94	0.00
b. Noncurrent Accounts Receivable					0.00	0.00	
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	156,770.00	0.00	284,040.94	0.00
8. Contributed Matching Funds					0.00	0.00	
9. Total Available (sum lines 5, 7c, & 8)	0.00	32,793.00	20,096.00	6,299,298.83	1,351,672.08	483,291.58	85,006.00
EXPENDITURES							
10. Donor-Authorized Expenditures	187.43	32,793.00	20,096.00	6,264,443.85	1,351,672.08	371,446.57	85,006.00
11. Non Donor-Authorized Expenditures					0.00	0.00	
12. Total Expenditures (line 10 plus line 11)	187.43	32,793.00	20,096.00	6,264,443.85	1,351,672.08	371,446.57	85,006.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	900.58	0.00	0.00	851,976.71	0.00	111,845.01	0.00

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

STATE PROGRAM NAME	Child Dev Ctr Based Rsv Acct- Restr	Care Ctr Fac Revolving Fund Loans	CA Clean Energy Jobs Act Prop 39	Lottery: Sp Ed Instructional Materials	ROC/P Trng Cert of Commun Care	Spec Ed	Sp Ed Infants
RESOURCE CODE	6130	6140	6230	6300	6355	6500	6510
REVENUE OBJECT	8990	Various	8590	8560	8590	8xxx	8311
LOCAL DESCRIPTION (if any)	120-613012	120-614012	801-801011	820, 920, 970	888-583960	820,8828950	950
AWARD							
1. Prior Year Restricted Ending Balance	28,352.94	260,263.38	0.00	5,827.15	333,814.40	2,161,603.30	19,316.31
2. a. Current Year Award	2,222.62	0.00	116,286.00	132,808.12	72,950.00	114,233,811.37	3,225,051.10
b. Other Adjustments				0.00		2,410,115.83	35,595.65
c. Adj Curr Yr Award (sum lines 2a & 2b)	2,222.62	0.00	116,286.00	132,808.12	72,950.00	116,643,927.20	3,260,646.75
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	30,575.56	260,263.38	116,286.00	138,635.27	406,764.40	118,805,530.50	3,279,963.06
REVENUES							
5. Cash Received in Current Year	2,222.62	0.00	116,286.00	132,808.12	39,350.00	105,798,814.07	2,556,125.75
6. Amounts Included in Line 5 for Prior Year Adjustments		0.00		0.00		(625,618.80)	
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	33,600.00	11,470,731.93	704,521.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	33,600.00	11,470,731.93	704,521.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	2,222.62	0.00	116,286.00	132,808.12	72,950.00	117,269,546.00	3,260,646.75
EXPENDITURES							
10. Donor-Authorized Expenditures		0.00	144.09	79,575.23	51,029.89	112,039,204.17	3,225,514.69
11. Non Donor-Authorized Expenditures		0.00		0.00			
12. Total Expenditures (line 10 plus line 11)	0.00	0.00	144.09	79,575.23	51,029.89	112,039,204.17	3,225,514.69
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	30,575.56	260,263.38	116,141.91	59,060.04	355,734.51	6,766,326.33	54,448.37

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

STATE PROGRAM NAME	Mental Health Services Appointment	Economic Impact Aid	Economic Impact Aid LEP	Quality Education Investment Act: County Oversight	Common Core State Standards	State School Facilities Project Prop. 1D	TOTAL
RESOURCE CODE	6512	0790 (7090)	0791 (7091)	7400	7405	7710	
REVENUE OBJECT	85xx	9790	9790	8590	8590	8545	
LOCAL DESCRIPTION (if any)	100 & 820 & 882	FD 889 709088	FD 889 709188	880-740000,740088	FD 882-7405 & 889	350-8545	
AWARD							
1. Prior Year Restricted Ending Balance	0.00	4,954.21	27,530.62	20,510.69	0.00	3,890,971.50	14,619,290.00
2. a. Current Year Award	9,421,978.00			19,500.00	391,475.00	7,585.76	146,159,078.40
b. Other Adjustments				0.00			2,826,696.77
c. Adj Curr Yr Award (sum lines 2a & 2b)	9,421,978.00	0.00	0.00	19,500.00	391,475.00	7,585.76	148,985,775.17
3. Required Matching Funds/Other				0.00			0.00
4. Total Available Award (sum lines 1, 2c, & 3)	9,421,978.00	4,954.21	27,530.62	40,010.69	391,475.00	3,898,557.26	163,605,065.17
REVENUES							
5. Cash Received in Current Year	9,360,242.00		0.00	19,500.00	391,475.00	7,585.76	136,899,994.10
6. Amounts Included in Line 5 for Prior Year Adjustments	(2,150,987.00)			0.00			(2,776,605.80)
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	2,212,723.00	0.00	0.00	0.00	0.00	0.00	14,862,386.87
b. Noncurrent Accounts Receivable				0.00			0.00
c. Current Accounts Receivable (line 7a minus line 7b)	2,212,723.00	0.00	0.00	0.00	0.00	0.00	14,862,386.87
8. Contributed Matching Funds				0.00			0.00
9. Total Available (sum lines 5, 7c, & 8)	11,572,965.00	0.00	0.00	19,500.00	391,475.00	7,585.76	151,762,380.97
EXPENDITURES							
10. Donor-Authorized Expenditures	9,421,978.00	4,954.21	27,530.62	11,225.44	0.00	3,516,332.13	146,675,480.34
11. Non Donor-Authorized Expenditures				0.00			0.00
12. Total Expenditures (line 10 plus line 11)	9,421,978.00	4,954.21	27,530.62	11,225.44	0.00	3,516,332.13	146,675,480.34
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	0.00	0.00	28,785.25	391,475.00	382,225.13	16,929,584.83

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

LOCAL PROGRAM NAME	Ongoing & Major Main	Walden West	Career Tech Education Sales	Seipa Workshop Fees	San Andreas Regional Center	Title IV-E REimbursement	AED Donations
RESOURCE CODE	8150	9118	9121	9122	9312	9337	9901
REVENUE OBJECT	8980	8689 & Others	8639/8677/8689	8689	8699	8689	8699
LOCAL DESCRIPTION (if any)	801-801350	850-8400X0	888-544232	810-323930	950-400805	939-544076	939-544076
AWARD							
1. Prior Year Restricted Ending Balance	2,226,363.98	326,129.25	4,974.74	2,145.00	742,797.70		144.59
2. a. Current Year Award	342,183.00	3,891,087.75		38,388.95	701,393.57	4,143.90	
b. Other Adjustments	0.00				7,900.62	0.00	1,504.54
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	342,183.00	3,891,087.75	0.00	38,388.95	709,294.19	4,143.90	1,504.54
3. Required Matching Funds/Other	0.00						
4. Total Available Award	2,568,546.98	4,217,217.00	4,974.74	40,533.95	1,452,091.89	4,143.90	1,649.13
(sum lines 1, 2c, & 3)							
REVENUES							
5. Cash Received in Current Year	342,183.00	3,824,684.02			652,488.11		1,504.54
6. Amounts Included in Line 5 for Prior Year Adjustments				(2,145.00)			
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	66,403.73	0.00	40,533.95	56,806.08	4,143.90	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	66,403.73	0.00	40,533.95	56,806.08	4,143.90	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	342,183.00	3,891,087.75	0.00	40,533.95	709,294.19	4,143.90	1,504.54
EXPENDITURES							
10. Donor-Authorized Expenditures	253,920.57	3,839,741.06	2,050.23	34,629.77	579,398.60	4,143.90	1,200.00
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	253,920.57	3,839,741.06	2,050.23	34,629.77	579,398.60	4,143.90	1,200.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	2,314,626.41	377,475.94	2,924.51	5,904.18	872,693.29	0.00	449.13

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

LOCAL PROGRAM NAME	ASD Donation for Foundry	Osborne Fundraising	TOTAL
RESOURCE CODE	9902	9903	
REVENUE OBJECT	8699	8699	
LOCAL DESCRIPTION (if any)	939-930320	939-930940	
AWARD			
1. Prior Year Restricted Ending Balance	269.75	546.33	3,303,371.34
2. a. Current Year Award			4,977,197.17
b. Other Adjustments	(269.75)	(546.33)	8,589.08
c. Adj Curr Yr Award			
(sum lines 2a & 2b)	(269.75)	(546.33)	4,985,786.25
3. Required Matching Funds/Other			0.00
4. Total Available Award	0.00	0.00	8,289,157.59
(sum lines 1, 2c, & 3)			
REVENUES			
5. Cash Received in Current Year			4,820,859.67
6. Amounts Included in Line 5 for Prior Year Adjustments			(2,145.00)
7. a. Accounts Receivable	(269.75)	(546.33)	167,071.58
(line 2c minus lines 5 & 6)			
b. Noncurrent Accounts Receivable			0.00
c. Current Accounts Receivable	(269.75)	(546.33)	167,071.58
(line 7a minus line 7b)			0.00
8. Contributed Matching Funds			0.00
9. Total Available	(269.75)	(546.33)	4,987,931.25
(sum lines 5, 7c, & 8)			
EXPENDITURES			
10. Donor-Authorized Expenditures			4,715,084.13
11. Non Donor-Authorized Expenditures			0.00
12. Total Expenditures	0.00	0.00	4,715,084.13
(line 10 plus line 11)			
RESTRICTED ENDING BALANCE			
13. Current Year	0.00	0.00	3,574,073.46
(line 4 minus line 10)			

	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			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	10,400,000.00		10,400,000.00		670,000.00	9,730,000.00	700,000.00
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	8,048,296.89		8,048,296.89	3,600,509.39	999,811.93	10,648,994.35	
Compensated Absences Payable	4,949,486.39		4,949,486.39	5,406,182.14	4,949,486.39	5,406,182.14	5,406,182.14
Governmental activities long-term liabilities	23,397,783.28	0.00	23,397,783.28	9,006,691.53	6,619,298.32	25,785,176.49	6,106,182.14
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

	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			2013-14 Actual		
(2012-13 Actual Appropriations Limit and Gann ADA are from county's prior year Gann data reported to the CDE) PRIOR YEAR APPROPRIATIONS LIMIT						
1. Program Portion of Prior Year Appropriations Limit (Preload/Line D16c, PY column)	93,316,236.97		93,316,236.97			80,470,941.56
2. Other Services Portion of Prior Year Appropriations Limit (Preload/Line D16d, PY column)	8,238,539.32		8,238,539.32			32,283,672.27
3. TOTAL PRIOR YEAR APPROPRIATIONS LIMIT (Lines A1 plus A2)	101,554,776.29	0.00	101,554,776.29			112,754,613.83
PRIOR YEAR GANN ADA						
4. Program ADA (Preload/Line B3, PY column)	2,173.06		2,173.06			477.67
5. Other ADA (Preload/Line B4, PY column)	283,836.70		283,836.70			283,493.73
ADJUSTMENTS TO PRIOR YEAR LIMIT AND ADA	Adjustments to 2012-13			Adjustments to 2013-14		
ADJUSTMENTS TO PRIOR YEAR LIMIT						
6. Reorganizations and Other Transfers						
7. Temporary Voter Approved Increases						
8. Less: Lapses of Voter Approved Increases						
9. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A6 plus A7 minus A8)			0.00			0.00
10. Adjustments to Program Portion ((Lines A1 divided by A3] times Line A9)	0.00		0.00	0.00		0.00
11. Adjustments to Other Services Portion (Lines A9 minus A10)			0.00			0.00
ADJUSTMENTS TO PRIOR YEAR ADA (Only for reorganizations and other transfers, and only if adjustments to the appropriations limit amounts are entered in Line A6 or A10 above)						
12. Adjustments to Program ADA						
13. Adjustments to Other ADA						
B. CURRENT YEAR GANN ADA	2013-14 Annual Report			2014-15 Annual Estimate		
CURRENT YEAR PROGRAM ADA (2013-14 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the COE)						
1. Total County Program ADA (Form A, Line B1e)	477.67		477.67	486.15		486.15
2. Total Charter Schools ADA (Form A, Line C4)	0.00		0.00	0.00		0.00
3. Total Current Year ADA (Lines B1 through B2)	477.67	0.00	477.67	486.15	0.00	486.15
	2013-14 P2 Report			2014-15 P2 Estimate		
CURRENT YEAR OTHER ADA						
4. Total District Gann ADA (District Form GANN, Line B3)			283,493.73			283,493.73
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)	684,550.28		684,550.28	685,450.00		685,450.00
2. Timber Yield Tax (Object 8022)	5.99		5.99	86.00		86.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	96,644,442.57		96,644,442.57	95,993,003.00		95,993,003.00
5. Unsecured Roll Taxes (Object 8042)	8,234,439.80		8,234,439.80	8,068,369.00		8,068,369.00
6. Prior Years' Taxes (Object 8043)	183.67		183.67	0.00		0.00
7. Supplemental Taxes (Object 8044)	2,002,074.58		2,002,074.58	1,328,000.00		1,328,000.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	0.00		0.00	0.00		0.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Receipts from County Bd. of Supervisors (Object 8070)	0.00		0.00	0.00		0.00
11. Other In-Lieu Taxes (Object 8082)	2,744.26		2,744.26	0.00		0.00
12. Comm. Redevelopment Funds (Objects 8047 & 8625)	6,321,577.24		6,321,577.24	788,580.00		788,580.00
13. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
14. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
15. 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
16. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)	0.00		0.00	0.00		0.00
17. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C16)	113,890,018.39	0.00	113,890,018.39	106,863,488.00	0.00	106,863,488.00

	2013-14 Calculations			2014-15 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
OTHER LOCAL REVENUES (Funds 01, 09, and 62) 18. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914) 19. TOTAL LOCAL PROCEEDS OF TAXES (Lines C17 plus C18)	113,890,018.39	0.00	113,890,018.39	106,863,488.00	0.00	106,863,488.00
EXCLUDED APPROPRIATIONS 20. Medicare (Enter federally mandated amounts only from objs. 3301 and 3302; do not include negotiated amounts)			1,292,966.37			1,416,839.00
OTHER EXCLUSIONS 21. Americans with Disabilities Act 22. Unreimbursed Court Mandated Desegregation Costs 23. Other Unfunded Court-ordered or Federal Mandates 24. TOTAL EXCLUSIONS (Lines C20 through C23)			1,292,966.37			1,416,839.00
STATE AID RECEIVED (Funds 01, 09, and 62) 25. LCFF - CY (objects 8011 and 8012) 26. LCFF/Revenue Limit State Aid - Prior Years (Object 8019) 27. TOTAL STATE AID RECEIVED (Line C25 plus C26)	5,253,703.00 0.00 5,253,703.00	 0.00	5,253,703.00 0.00 5,253,703.00	5,265,927.00 0.00 5,265,927.00	 0.00	5,265,927.00 0.00 5,265,927.00
DATA FOR INTEREST CALCULATION 28. Total Revenues (Funds 01, 09 & 62, objects 8000-8799) 29. Total Interest and Return on Investments (Funds 01, 09, and 62, objects 8660 and 8662)	196,231,226.19 271,102.17	 	196,231,226.19 271,102.17	193,717,843.00 225,000.00	 	193,717,843.00 225,000.00
APPROPRIATIONS LIMIT CALCULATIONS	2013-14 Actual			2014-15 Budget		
D. PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A10)			93,316,236.97			80,470,941.56
2. Inflation Adjustment			1.0512			0.9977
3. Program Population Adjustment (Lines B3 divided by [A4 plus A12]) (Round to four decimal places)			0.2198			1.0178
4. PRELIMINARY PROGRAM LIMIT (Lines D1 times D2 times D3)			21,561,067.42			81,714,946.67
5. Revised Prior Year Other Services Limit (Lines A2 plus A11)			8,238,539.32			32,283,672.27
6. Inflation Adjustment			1.0512			0.9977
7. Other Services Population Adj. (Lines B4 divided by [A5 plus A13]) (Round to four decimal places)			0.9988			1.0000
8. PRELIMINARY OTHER SERVICES LIMIT (Lines D5 times D6 times D7)			8,649,960.11			32,209,419.82
9. PRELIMINARY TOTAL APPROPRIATIONS LIMIT (Lines D4 plus D8)			30,211,027.53			113,924,366.49
APPROPRIATIONS SUBJECT TO THE LIMIT						
10. Local Revenues Excluding Interest (Line C19)			113,890,018.39			106,863,488.00
11. Preliminary State Aid Calculation a. Maximum State Aid in Local Limit (Lesser of Line C27 or [Lines D9 minus D10 plus C24]; if negative, then zero)			0.00			5,265,927.00
12. Local Revenues in Proceeds of Taxes a. Interest Counting in Local Limit (Lines C29 divided by [C28 minus C29] times [D10 plus D11a]) b. Total Local Proceeds of Taxes (Lines D10 plus D12a)			157,561.81 114,047,580.20			130,387.86 106,993,875.86
13. State Aid in Proceeds of Taxes (lesser of Line D11a or [Lines D9 minus D12b plus C24]; if negative, then zero)			0.00			5,265,927.00
14. Total Appropriations Subject to the Limit a. Local Revenues (Line D12b) b. State Subventions (Line D13) c. Less: Excluded Appropriations (Line C24) d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D14a plus D14b minus D14c)			114,047,580.20 0.00 1,292,966.37 112,754,613.83			

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) 11,908,098.89
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) 119,927,842.05

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) 9.93%

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)	11,575,212.67
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	2,913,623.98
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	0.00
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)	524,304.29
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)	129,295.26
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)	15,142,436.20
9. Carry-Forward Adjustment (Part IV, Line F)	(70,516.46)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	15,071,919.74

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	73,435,155.55
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	22,977,441.72
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	20,850,936.65
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	2,773,301.24
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	300,000.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	8,006.76
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	3,185,721.47
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)	4,009,008.42
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)	3,234,883.86
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)	4,755,698.68
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)	1,616,909.52
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)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	5,044,053.92
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,751,096.74
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)	143,942,214.53

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs)
 (Line A8 divided by Line B18) 10.52%

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) 10.47%

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>15,142,436.20</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(228,568.13)</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 (10.41%) times Part III, Line B18); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (10.41%) times Part III, Line B18) or (the highest rate used to recover costs from any program (10.41%) times Part III, Line B18); zero if positive	<u>(70,516.46)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(70,516.46)</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
<p>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.</p>	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>10.47%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-35,258.23) is applied to the current year calculation and the remainder (\$-35,258.23) is deferred to one or more future years:	<u>10.50%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-23,505.49) is applied to the current year calculation and the remainder (\$-47,010.97) is deferred to one or more future years:	<u>10.50%</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>(70,516.46)</u>

Approved indirect cost rate: 10.41%
 Highest rate used in any program: 10.41%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	1100	197,034.23	20,504.37	10.41%
01	3010	1,792,372.72	186,586.00	10.41%
01	3020	284,335.96	29,427.38	10.35%
01	3025	710,513.79	73,964.49	10.41%
01	3060	3,362,342.65	350,021.79	10.41%
01	3310	2,266,276.83	215,296.31	9.50%
01	3315	104,661.23	9,942.82	9.50%
01	3316	31,052.78	3,232.59	10.41%
01	3320	240,448.74	22,842.63	9.50%
01	3345	2,062.10	195.90	9.50%
01	3385	723,487.65	75,315.06	10.41%
01	3410	210,611.37	21,924.63	10.41%
01	3550	5,956.12	297.81	5.00%
01	4035	15,350.00	1,598.15	10.41%
01	4123	19,620.35	2,042.48	10.41%
01	4203	42,100.92	842.01	2.00%
01	4204	136,460.75	14,205.56	10.41%
01	5035	356,689.38	29,620.06	8.30%
01	5210	16,575,166.53	1,574,641.10	9.50%
01	5640	898,323.09	93,515.43	10.41%
01	5810	54,370.88	5,660.00	10.41%
01	6010	62,344.81	6,490.10	10.41%
01	6230	130.50	13.59	10.41%
01	6355	46,218.54	4,811.35	10.41%
01	6500	68,710,218.03	6,535,827.70	9.51%
01	6510	2,945,675.52	279,839.17	9.50%
01	6515	93,927.07	9,777.93	10.41%
01	6520	128,444.59	13,370.87	10.41%
01	6535	522.37	49.63	9.50%
01	6540	33,880.14	3,526.92	10.41%
01	6680	114,289.13	11,897.50	10.41%
01	7090	4,810.21	144.00	2.99%
01	7091	26,729.13	801.49	3.00%
01	7340	24,493.93	2,549.82	10.41%
01	7366	286,449.86	29,819.43	10.41%
01	7400	10,167.05	1,058.39	10.41%
01	9010	7,333,281.33	734,700.80	10.02%
12	5025	689,495.38	55,148.64	8.00%
12	5055	52,428.04	4,193.96	8.00%
12	5810	1,409,547.26	133,906.56	9.50%
12	6052	9,269.71	730.29	7.88%
12	6105	2,628,583.78	210,286.46	8.00%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
12	9010	254,729.75	23,190.84	9.10%
13	5310	318,383.38	16,906.06	5.31%
13	5320	1,380,554.36	73,308.86	5.31%
13	5340	52,159.00	2,770.01	5.31%

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		5,827.15	5,827.15
2. State Lottery Revenue	8560	483,291.58		132,808.12	616,099.70
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		483,291.58	0.00	138,635.27	621,926.85
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	121,730.37		53,805.40	175,535.77
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	75,303.86			75,303.86
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	45,621.00			45,621.00
b. To JPAs and All Others	7213,7223, 7283,7299	108,286.97		25,769.83	134,056.80
9. Transfers of Indirect Costs	7300-7399	20,504.37			20,504.37
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)		371,446.57	0.00	79,575.23	451,021.80
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	111,845.01	0.00	59,060.04	170,905.05
D. COMMENTS:					
Our North County ROP became a JPA at the beginning of 2009/10. Since the funding of ROPs are based on the 2007/08 fiscal year (Tier III), the revenue is booked to our COE and the transfer is made to the JPA using object code 7283 and the object code 7281 is used for the transfers to the districts.					

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	179,543,335.82
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	39,912,902.18
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	300,000.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	616,947.87
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00
4. Other Transfers Out	All	9200	7200-7299	3,822,695.59
5. Interfund Transfers Out	All	9300	7600-7629	92,823.99
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	4,457,176.89
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	3,475,615.91
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)				12,765,260.25
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	71,800.89
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)				126,936,974.28
F. Charter school expenditure adjustments (From Section IV)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				126,936,974.28

Section II - Expenditures Per ADA		2013-14 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines B3 and C4)		1,849.01
B. Charter school ADA adjustments (From Section IV)		0.00
C. Adjusted total ADA (Lines A plus B)		1,849.01
D. Expenditures per ADA (Line I.G divided by Line II.C)		68,651.32
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	126,101,994.28	65,174.38
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)	126,101,994.28	65,174.38
B. Required effort (Line A.2 times 90%)	113,491,794.85	58,656.94
C. Current year expenditures (Line I.G and Line II.D)	126,936,974.28	68,651.32
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

Instructional Goals Description	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)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)	
	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)	
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	0.00	0.00	0.00	0.00	2,019,629.51	1,169,200.00	0.00	
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	47.50	47.50	47.50	47.50	16.83	13.83		
1110 Regular Education, K-12								
3100 Alternative Schools	3.60	3.60	3.60	3.60	0.06	0.06		
3300 Independent Study Centers								
3400 Opportunity Schools								
3500 County Community Schools	13.60	13.60	13.60	13.60	26.80	11.97		
3550 Community Day Schools	2.00	2.00	2.00	2.00	0.02	0.02		
3600 Juvenile Courts	12.00	12.00	12.00	12.00	18.67	18.42		
3700 Specialized Secondary Programs								
3800 Vocational Education								
4110 Regular Education, Adult								
4610 Adult Independent Study Centers								
4620 Adult Correctional Education								
4630 Adult Vocational Education								
4760 Bilingual								
4850 Migrant Education	3.00	3.00	3.00	3.00				
4900 Other Supplemental Education	0.50	0.50	0.50	0.50				
5000-5999 Special Education (allocated to 5001)	192.39	192.39	192.39	192.39	443.48	154.19	57.00	
6000 ROC/P	6.00	6.00	6.00	6.00				
Other Goals Description								
7110 Nonagency - Educational								
7150 Nonagency - Other								
8100 Community Services								
8500 Child Care and Development Services								
8600 County Services to Districts						0.61		
Other Funds Description								
-- Adult Education (Fund 11)								
-- Child Development (Fund 12)	18.28	18.28	18.28	18.28				
-- Cafeteria (Funds 13 & 61)								
C. Total Allocation Factors	298.87	298.87	298.87	298.87	505.86	199.10	57.00	

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	18,847,386.91	148,408.87	18,995,795.78	2,113,446.75	21,109,242.53	
1110	Regular Education, K-12	1,750.56	0.00	1,750.56	194.76	1,945.32	
3100	Alternative Schools	1,580,250.14	591.90	1,580,842.04	175,882.36	1,756,724.40	
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	
3500	County Community Schools	4,288,548.07	177,291.06	4,465,839.13	496,863.27	4,962,702.40	
3550	Community Day Schools	14,107.10	197.30	14,304.40	1,591.49	15,895.89	
3600	Juvenile Courts	3,232,209.00	182,709.45	3,414,918.45	379,939.24	3,794,857.69	
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	
3800	Vocational Education	0.00	0.00	0.00	0.00	0.00	
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	
4630	Adult Vocational Education	0.00	0.00	0.00	0.00	0.00	
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	
4850	Migrant Education	7,945,314.94	0.00	7,945,314.94	883,985.08	8,829,300.02	
4900	Other Supplemental Education	4,295,597.03	0.00	4,295,597.03	477,922.36	4,773,519.39	
5000-5999	Special Education	89,050,203.14	2,676,048.75	91,726,251.89	10,205,339.71	101,931,591.60	
6000	Regional Occupational Ctr/Prg (ROCP)	3,903,748.80	0.00	3,903,748.80	434,325.85	4,338,074.65	
Other Goals							
7110	Nonagency - Educational	4,095,664.35	0.00	4,095,664.35	455,678.12	4,551,342.47	
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	
8100	Community Services	300,000.00	0.00	300,000.00	33,377.60	333,377.60	
8500	Child Care and Development Services	588,737.27	0.00	588,737.27	65,502.12	654,239.39	
8600	County Services to Districts	11,932,360.83	3,582.18	11,935,943.01	1,327,977.00	13,263,920.01	
Other Costs							
----	Food Services					397,309.56	
----	Enterprise					8,006.76	
----	Facilities Acquisition & Construction					1,190,941.76	
----	Other Outgo					7,394,766.69	
Other Funds							
----	Adult Education, Child Development, Cafeteria, Foundation (Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	756,019.35	756,019.35	
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(520,441.68)	(520,441.68)	
----	Total County School Service and Charter Schools Funds Expenditures	150,075,878.14	3,188,829.51	153,264,707.65	17,287,603.38	179,543,335.80	

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

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Auxiliary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
0001	Pre-Kindergarten	10,614,988.97	1,789,544.49	60,805.33	1,499,436.72	2,991,282.19	0.00	19,259.00			1,661,901.99	210,168.22	18,847,386.91
1110	Regular Education, K-12	1,750.56	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	1,750.56
3100	Alternative Schools	809,392.14	36,005.90	52,527.47	35,562.45	619,116.85	0.00	0.00			27,645.33	0.00	1,580,250.14
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3500	County Community Schools	2,673,423.89	0.00	0.00	972,854.93	151,356.70	0.00	0.00			358,045.47	132,867.08	4,288,548.07
3550	Community Day Schools	12,221.15	0.00	900.37	985.58	0.00	0.00	0.00			0.00	0.00	14,107.10
3600	Juvenile Courts	2,292,994.29	0.00	1,576.86	701,068.01	89,054.27	0.00	0.00			156,515.57	0.00	3,232,209.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Vocational Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4850	Migrant Education	5,879,926.88	854,278.11	411,894.07	0.00	799,215.88	0.00	0.00			0.00	0.00	7,945,314.94
4900	Other Supplemental Education	293,125.56	484,205.93	230.53	59,646.76	212.27	0.00	3,367,848.24			90,327.74	0.00	4,295,597.03
5000-5999	Special Education	61,167,367.44	1,023,481.68	39,610.10	6,169,638.04	18,123,034.98	1,250,477.51	0.00			1,042,623.91	233,969.48	89,050,203.14
6000	ROCP	3,229,358.52	109,765.57	0.00	350,262.67	203,795.21	0.00	0.00			10,566.83	0.00	3,903,748.80
Other Goals													
7110	Nonagency - Educational	0.00	56,198.21	103,566.28	0.00	0.00	0.00	0.00	0.00	3,936,099.86	0.00	0.00	4,095,664.35
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00	0.00	300,000.00	0.00	0.00	0.00	300,000.00
8500	Child Care and Development Services	0.00	587,998.73	0.00	0.00	738.54	0.00	0.00	0.00	0.00	0.00	0.00	588,737.27
8600	County Services to Districts		7,435,020.53	498,075.37	0.00	84,298.93	0.00	0.00		3,914,111.17	3,854.83	0.00	11,932,360.83
Total Direct Charged Costs		86,974,549.40	12,373,499.15	1,168,986.38	9,789,455.16	23,053,105.82	1,250,477.51	3,387,107.24	300,000.00	7,850,211.03	3,351,481.67	577,004.78	150,075,878.14

* 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	148,408.87	0.00	148,408.87	
1110	Regular Education, K-12	0.00	0.00	0.00	0.00	
3100	Alternative Schools	0.00	591.90	0.00	591.90	
3300	Independent Study Centers	0.00	0.00	0.00	0.00	
3400	Opportunity Schools	0.00	0.00	0.00	0.00	
3500	County Community Schools	0.00	177,291.06	0.00	177,291.06	
3550	Community Day Schools	0.00	197.30	0.00	197.30	
3600	Juvenile Courts	0.00	182,709.45	0.00	182,709.45	
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	
3800	Vocational Education	0.00	0.00	0.00	0.00	
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	
4630	Adult Vocational Education	0.00	0.00	0.00	0.00	
4760	Bilingual	0.00	0.00	0.00	0.00	
4850	Migrant Education	0.00	0.00	0.00	0.00	
4900	Other Supplemental Education	0.00	0.00	0.00	0.00	
5000-5999	Special Education (allocated to 5001)	0.00	2,676,048.75	0.00	2,676,048.75	
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	0.00	0.00	0.00	
8100	Community Services	0.00	0.00	0.00	0.00	
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00	
8600	County Services to Districts	0.00	3,582.18	0.00	3,582.18	
Other Funds						
--	Adult Education (Fund 11)		0.00		0.00	
--	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		0.00	3,188,829.51	0.00	3,188,829.51	

A. Central Administration Costs in County School Service and Charter Schools Funds		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	3,207,840.10
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	0.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	11,574,278.75
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	3,025,926.23
5	Total Central Administration Costs in County School Service and Charter Schools Funds	17,808,045.08
B. Direct Charged and Allocated Costs in County School Service and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	150,075,878.14
2	Total Allocated Costs (from Form PCR, Column 2, Total)	3,188,829.51
3	Total Direct Charged and Allocated Costs in County School Service and Charter Schools Funds	153,264,707.65
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	5,044,053.92
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	1,751,096.74
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	6,795,150.66
D. Total Direct Charged and Allocated Costs (B3 + C5)		160,059,858.31
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		11.13%

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)	397,309.56				397,309.56
Enterprise (Objects 1000-5999, 6400, and 6500)		8,006.76			8,006.76
Facilities Acquisition & Construction (Objects 1000-6500)			1,190,941.76		1,190,941.76
Other Outgo (Objects 1000-7999)				7,394,766.69	7,394,766.69
Total Other Costs	397,309.56	8,006.76	1,190,941.76	7,394,766.69	8,991,024.77

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 COUNTY SCHOOL SERVICE FUND								
Expenditure Detail	130,986.65	0.00	0.00	(520,441.68)				
Other Sources/Uses Detail					0.00	1,633,244.36		
Fund Reconciliation							691,187.80	1,764,651.89
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00	0.00	0.00		
Other Sources/Uses Detail								
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	0.00	0.00	0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	60,762.66	0.00	427,458.75	0.00				
Other Sources/Uses Detail					1,552,129.08	0.00		
Fund Reconciliation							289,486.25	51,734.65
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(193,386.17)	92,984.93	0.00				
Other Sources/Uses Detail					81,115.28	0.00		
Fund Reconciliation							81,142.17	525,691.33
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	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
16 FOREST RESERVE FUND								
Expenditure Detail								
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					0.00	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					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
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	0.00		
Fund Reconciliation							0.00	0.00
46 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
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	1,616.96	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							263,052.17	129,959.25
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	193,366.17	(193,366.17)	520,441.68	(520,441.68)	1,633,244.36	1,633,244.36	1,324,878.39	2,472,037.12

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
UNDUPLICATED PUPIL COUNT										
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	382,780.63	160,499.44	0.00	1,823,267.15	389,573.65	27,035,330.73	0.00	295,619.98	30,067,071.58
2000-2999	Classified Salaries	1,157,896.70	288,828.87	0.00	1,133,769.77	41,017.89	21,130,513.12	0.00	236,048.03	23,988,074.38
3000-3999	Employee Benefits	651,977.03	138,392.78	0.00	1,093,383.72	131,215.61	19,944,473.98	0.00	95,700.24	22,055,143.36
4000-4999	Books and Supplies	217,223.90	5,553.66	0.00	22,099.82	71,201.16	1,248,816.55	815.63	828.45	1,566,538.97
5000-5999	Services and Other Operating Expenditures	1,241,695.91	75,396.08	0.00	295,845.90	2,853.38	10,225,976.44	0.00	159,560.39	12,001,128.10
6000-6999	Capital Outlay	75,534.61	0.00	0.00	0.00	0.00	160,532.14	0.00	236,066.75	236,066.75
7130	State Special Schools	0.00	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	0.00
Total Direct Costs										
7310	Transfers of Indirect Costs	3,707,108.78	668,670.83	0.00	4,368,166.16	635,861.69	79,745,642.96	815.63	787,757.09	89,914,023.14
7350	Transfers of Indirect Costs - Interfund	6,920,344.84	69,137.71	0.00	414,760.90	6,864.37	202,484.64	0.00	0.00	7,613,592.46
PCRA	Program Cost Report Allocations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Indirect Costs and PCR Allocations										
TOTAL COSTS										
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, & 3405)										
1000-1999	Certificated Salaries	9,596,393.59	69,137.71	0.00	414,760.90	6,864.37	202,484.64	0.00	0.00	10,289,641.21
2000-2999	Classified Salaries	13,303,502.37	737,808.54	0.00	4,782,927.06	642,726.06	79,948,127.60	815.63	787,757.09	100,203,664.35
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	1,569,522.84	0.00	24,812.37	1,983,290.11
4000-4999	Books and Supplies	27,930.72	0.00	0.00	0.00	39,442.19	602,283.64	0.00	48,291.87	717,948.42
5000-5999	Services and Other Operating Expenditures	2,896.62	0.00	0.00	0.00	130,854.31	848,806.14	0.00	13,158.76	985,715.83
6000-6999	Capital Outlay	21,519.23	0.00	0.00	0.00	36,313.55	673,108.94	815.63	0.00	731,757.35
7130	State Special Schools	18,856.98	0.00	0.00	0.00	2,853.38	1,131,588.78	0.00	20,718.99	1,174,018.13
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	46,905.42	0.00	0.00	46,905.42
Total Direct Costs										
7310	Transfers of Indirect Costs	71,203.55	0.00	0.00	0.00	598,418.33	4,872,215.76	815.63	106,981.99	5,649,635.26
7350	Transfers of Indirect Costs - Interfund	348,498.39	0.00	0.00	0.00	3,232.59	95,290.94	0.00	0.00	447,021.92
Total Indirect Costs										
TOTAL BEFORE OBJECT 8980										
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)	348,498.39	0.00	0.00	0.00	3,232.59	95,290.94	0.00	0.00	447,021.92
TOTAL COSTS										
TOTAL										
										2,161
										6,049,357.27

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	362,780.63	160,499.44	0.00	1,823,267.15	618.75	25,465,807.89	0.00	270,807.61	28,083,781.47
2000-2999	Classified Salaries	1,129,985.98	288,828.87	0.00	1,133,769.77	1,575.70	20,528,229.48	0.00	187,756.16	23,270,125.96
3000-3999	Employee Benefits	649,080.41	138,392.78	0.00	1,093,383.72	361.30	19,095,667.84	0.00	82,541.48	21,059,427.53
4000-4999	Books and Supplies	195,704.67	5,553.66	0.00	22,099.62	34,887.61	575,707.61	0.00	828.45	834,781.62
5000-5999	Services and Other Operating Expenditures	1,222,838.93	75,396.08	0.00	295,645.90	0.00	9,094,387.66	0.00	138,841.40	10,827,109.97
6000-6999	Capital Outlay	75,534.61	0.00	0.00	0.00	0.00	113,626.72	0.00	189,161.33	189,161.33
7130	State Special Schools	0.00	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	0.00
Total Direct Costs										
7310	Transfers of Indirect Costs	6,571,846.45	69,137.71	0.00	414,760.90	3,631.78	107,193.70	0.00	680,775.10	7,166,570.54
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PCRA	Program Cost Report Allocations	2,676,048.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,676,048.75
Total Indirect Costs and PCR Allocations										
		9,247,895.20	69,137.71	0.00	414,760.90	3,631.78	107,193.70	0.00	680,775.10	9,842,619.29
TOTAL BEFORE OBJECT 8980		12,883,800.43	737,808.54	0.00	4,782,927.06	41,075.14	74,960,620.90	0.00	680,775.10	94,107,007.17
Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)										
TOTAL COSTS										
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	79,360.87	24,055.00	0.00	95,919.04	618.75	71,370.31	0.00	45,243.86	316,567.83
2000-2999	Classified Salaries	686,804.61	3,750.00	0.00	291,721.69	1,575.70	675,204.99	0.00	69,131.36	1,728,188.35
3000-3999	Employee Benefits	385,724.66	3,481.57	0.00	165,311.34	361.30	175,656.10	0.00	20,587.54	751,122.53
4000-4999	Books and Supplies	118,786.80	0.00	0.00	219.56	0.00	105,025.44	0.00	0.00	224,031.80
5000-5999	Services and Other Operating Expenditures	37,205.78	4,601.04	0.00	10,522.50	0.00	314,299.24	0.00	26,769.78	393,398.34
6000-6999	Capital Outlay	75,534.61	0.00	0.00	0.00	0.00	27,226.01	0.00	102,760.62	102,760.62
7130	State Special Schools	0.00	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	0.00
Total Direct Costs										
7310	Transfers of Indirect Costs	127,342.74	3,265.09	0.00	563,694.13	2,555.75	1,368,782.09	0.00	161,732.54	3,516,069.47
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Indirect Costs		127,342.74	3,265.09	0.00	563,694.13	2,555.75	1,368,782.09	0.00	161,732.54	3,516,069.47
TOTAL BEFORE OBJECTS 8091, 8099, AND 8980		1,510,760.09	39,152.70	0.00	612,993.34	2,555.75	1,437,738.31	0.00	161,732.54	3,754,932.73
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									
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)									
TOTAL COSTS										
		1,510,760.09	39,152.70	0.00	612,993.34	2,555.75	1,437,738.31	0.00	161,732.54	3,754,932.73
Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)										
Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)										
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)										
TOTAL COSTS										
		1,510,760.09	39,152.70	0.00	612,993.34	2,555.75	1,437,738.31	0.00	161,732.54	3,754,932.73
Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)										
Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)										
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)										
TOTAL COSTS										
		1,510,760.09	39,152.70	0.00	612,993.34	2,555.75	1,437,738.31	0.00	161,732.54	3,754,932.73
Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)										
Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)										
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)										
TOTAL COSTS										
		1,510,760.09	39,152.70	0.00	612,993.34	2,555.75	1,437,738.31	0.00	161,732.54	3,754,932.73
Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)										
Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)										
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)										
TOTAL COSTS										
		1,510,760.09	39,152.70	0.00	612,993.34	2,555.75	1,437,738.31	0.00	161,732.54	3,754,932.73
Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)										
Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)										
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)										
TOTAL COSTS										
		1,510,760.09	39,152.70	0.00	612,993.34	2,555.75	1,437,738.31	0.00	161,732.54	3,754,932.73
Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)										
Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)										
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)										
TOTAL COSTS										
		1,510,760.09	39,152.70	0.00	612,993.34	2,555.75	1,437,738.31	0.00	161,732.54	3,754,932.73
Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)										
Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)										
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)										
TOTAL COSTS										
		1,510,760.09	39,152.70	0.00	612,993.34	2,555.75	1,437,738.31	0.00	161,732.54	3,754,932.73
Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)										
Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)										
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)										
TOTAL COSTS										
		1,510,760.09	39,152.70	0.00	612,993.34	2,555.75	1,437,738.31	0.00	161,732.54	3,754,932.73
Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)										
Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)										
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)										
TOTAL COSTS										
		1,510,760.09	39,152.70	0.00	612,993.34	2,555.75	1,437,738.31	0.00	161,732.54	3,754,932.73
Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)										
Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)										
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)										
TOTAL COSTS										
		1,510,760.09	39,152.70	0.00	612,993.34	2,555.75	1,437,738.31	0.00	161,732.54	3,754,932.73
Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)										
Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)										
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)										
TOTAL COSTS										
		1,510,760.09	39,152.70	0.00	612,993.34	2,555.75	1,437,738.31	0.00	161,732.54	3,754,932.73
Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)										
Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)										
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)										
TOTAL COSTS										
		1,510,760.09	39,152.70	0.00	612,993.34	2,555.75	1,437,738.31	0.00	161,732.54	3,754,932.73
Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)										
Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)										
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)										
TOTAL COSTS										
		1,510,760.09	39,152.70	0.00	612,993.34	2,555.75	1,437,738.31	0.00	161,732.54	3,754,932.73
Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)										
Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)										
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)										
TOTAL COSTS										
		1,510,760.09	39,152.70	0.00	612,993.34	2,555.75	1,437,738.31	0.00	161,732.54	3,754,932.73
Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)										
Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)										
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)										
TOTAL COSTS										
		1,510,760.09	39,152.70	0.00	612,993.34	2,555.75	1,437,738.31	0.00	161,732.54	3,754,932.73
Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)										
Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)										
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)										
TOTAL COSTS										
		1,510,760.09	39,152.70	0.00	612,993.34	2,555.75	1,437,738.31	0.00	161,732.54	3,754,932.73
Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)										
Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)										
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)										
TOTAL COSTS										
		1,510,760.09	39,152.70	0.00	612,993.34	2,555.75	1,437,738.31	0.00	161,732.54	3,754,932.73
Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)										
Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)										
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)										
TOTAL COSTS										
		1,510,760.09	39,152.70	0.00	612,993.34	2,555.75	1,437,738.31	0.00	161,732.54	3,754,932.73
Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-59										

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	90,344,623.96	10,341,914.44
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)	90,344,623.96	10,341,914.44
C. Unduplicated Pupil Count		
1. Enter the unduplicated pupil count reported in 2012-13 Report SEMA, 2012-13 Expenditures by LEA (LE-CY) worksheet	2,172.00	
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)	2,172.00	

SELPA: (??)

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>

SELPA: (??)

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: (??)

SECTION 3

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	<u>Actual Expenditures FY 2013-14 (LE-CY Worksheet)</u>	<u>Actual Expenditures FY 2012-13 (LE-PY Worksheet)</u>	<u>Difference (A - B)</u>
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Total special education expenditures	100,203,664.35		
2. Less: Expenditures paid from federal sources	6,049,357.27		
3. Expenditures paid from state and local sources	94,154,307.08	90,344,623.96	
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	94,154,307.08	90,344,623.96	3,809,683.12
4. Special education unduplicated pupil count	2,161	2,172	
5. Per capita state and local expenditures (A3/A4)	43,569.79	41,595.13	1,974.66

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: (??)

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	5,446,443.52	10,341,914.44	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>5,446,443.52</u>	<u>10,341,914.44</u>	<u>(4,895,470.92)</u>
b. Per capita local expenditures (B1a/A4)	<u>2,520.33</u>	<u>4,761.47</u>	<u>(2,241.14)</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.

Jackie Durham
 Contact Name

(408) 453 6896
 Telephone Number

Controller
 Title

Jackie_Durham@sccoe.org
 E-mail Address

Object Code	Description	Special Education, Unspecified (Goal 8001)	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
UNDUPLICATED PUPIL COUNT										
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	394,823.00	156,012.00	0.00	1,924,945.00	392,816.00	26,841,391.00	0.00	295,619.98	30,005,606.98
2000-2999	Classified Salaries	1,139,464.00	291,690.00	0.00	1,162,435.00	41,278.00	20,731,514.00	0.00	236,048.03	23,602,429.03
3000-3999	Employee Benefits	665,577.00	138,139.00	0.00	1,171,372.00	127,876.00	20,721,418.00	0.00	95,700.24	22,920,082.24
4000-4999	Books and Supplies	263,770.00	7,850.00	0.00	33,732.00	15,862.00	1,061,859.00	0.00	828.45	1,383,901.45
5000-5999	Services and Other Operating Expenditures	1,609,667.00	99,918.00	0.00	263,138.00	5,417.00	11,036,831.00	0.00	159,560.39	13,174,531.39
6000-6999	Capital Outlay	78,000.00	0.00	0.00	0.00	0.00	70,000.00	0.00	148,000.00	148,000.00
7130	State Special Schools	0.00	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	0.00
	Total Direct Costs	4,151,301.00	693,609.00	0.00	4,555,622.00	583,249.00	80,463,013.00	0.00	787,757.09	91,234,551.09
7310	Transfers of Indirect Costs	7,033,906.00	72,152.00	0.00	436,810.00	3,712.00	243,203.00	0.00		7,789,783.00
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	7,033,906.00	72,152.00	0.00	436,810.00	3,712.00	243,203.00	0.00	0.00	7,789,783.00
	TOTAL COSTS	11,185,207.00	765,761.00	0.00	4,992,432.00	586,961.00	80,706,216.00	0.00	787,757.09	99,024,334.09
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	394,823.00	156,012.00	0.00	1,924,945.00	19,850.00	25,139,905.00	0.00	270,807.61	27,906,342.61
2000-2999	Classified Salaries	1,119,464.00	291,690.00	0.00	1,162,435.00	0.00	20,024,785.00	0.00	187,756.16	22,786,130.16
3000-3999	Employee Benefits	663,735.00	138,139.00	0.00	1,171,372.00	3,943.00	19,795,071.00	0.00	82,541.48	21,854,801.48
4000-4999	Books and Supplies	244,900.00	7,850.00	0.00	33,732.00	8,500.00	740,275.00	0.00	828.45	1,036,085.45
5000-5999	Services and Other Operating Expenditures	1,594,670.00	99,918.00	0.00	263,138.00	0.00	9,589,599.00	0.00	138,841.40	11,686,166.40
6000-6999	Capital Outlay	78,000.00	0.00	0.00	0.00	0.00	70,000.00	0.00	148,000.00	148,000.00
7130	State Special Schools	0.00	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	0.00
	Total Direct Costs	4,095,592.00	693,609.00	0.00	4,555,622.00	32,293.00	75,359,635.00	0.00	580,775.10	85,417,526.10
7310	Transfers of Indirect Costs	6,706,634.00	72,152.00	0.00	436,810.00	0.00	132,353.00	0.00		7,347,949.00
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	6,706,634.00	72,152.00	0.00	436,810.00	0.00	132,353.00	0.00	0.00	7,347,949.00
	TOTAL BEFORE OBJECT 8980	10,802,226.00	765,761.00	0.00	4,992,432.00	32,293.00	75,491,988.00	0.00	680,775.10	92,765,475.10
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									92,765,475.10

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	96,163.00	23,970.00	0.00	328,935.00	0.00	0.00	0.00	45,243.85	494,311.85
2000-2999	Classified Salaries	709,793.00	0.00	0.00	269,033.00	0.00	79,789.00	0.00	69,131.36	1,124,746.36
3000-3999	Employee Benefits	407,142.00	2,700.00	0.00	238,887.00	0.00	46,312.00	0.00	20,587.54	705,628.54
4000-4999	Books and Supplies	140,826.00	0.00	0.00	13,232.00	0.00	169,828.00	0.00	0.00	322,886.00
5000-5999	Services and Other Operating Expenditures	30,087.00	2,181.00	0.00	60,000.00	0.00	467,793.00	0.00	26,769.78	586,840.78
6000-6999	Capital Outlay	78,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	78,000.00
7130	State Special Schools	0.00	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	0.00
	Total Direct Costs	1,459,021.00	28,851.00	0.00	900,087.00	0.00	762,722.00	0.00	161,732.53	3,312,413.53
7310	Transfers of Indirect Costs	128,536.00	3,463.00	0.00	84,558.00	0.00	90,768.00	0.00		307,325.00
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	128,536.00	3,463.00	0.00	84,558.00	0.00	90,768.00	0.00	0.00	307,325.00
	TOTAL BEFORE OBJECTS 8091, 8096, AND 8980	1,587,557.00	32,314.00	0.00	984,645.00	0.00	853,490.00	0.00	161,732.53	3,619,738.53
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 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)									0.00
	TOTAL COSTS									40,474.00
										3,660,212.53

* 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, Ages 5-22 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	362,780.63	160,499.44	0.00	1,823,267.15	389,573.65	27,035,330.73	0.00		29,771,451.60
2000-2999	Classified Salaries	1,157,896.70	288,828.87	0.00	1,133,769.77	41,017.89	21,130,513.12	0.00		23,752,026.36
3000-3999	Employee Benefits	651,977.03	138,392.78	0.00	1,093,363.72	131,215.61	19,944,473.98	0.00		21,959,443.12
4000-4999	Books and Supplies	217,223.90	5,553.66	0.00	22,089.62	71,201.16	1,248,816.55	815.63		1,565,710.52
5000-5999	Services and Other Operating Expenditures	1,241,695.91	75,396.08	0.00	295,645.90	2,853.38	10,225,976.44	0.00		11,841,567.71
6000-6999	Capital Outlay	75,534.61	0.00	0.00	0.00	0.00	160,532.14	0.00		236,066.75
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										
7310	Transfers of Indirect Costs	6,920,344.84	69,137.71	0.00	414,760.90	6,864.37	202,484.64	0.00		7,613,592.46
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)	2,676,044.75	0.00	0.00	0.00	0.00	0.00	0.00		2,676,044.75
Total Indirect Costs										
TOTAL COSTS										
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	414,760.90	6,864.37	202,484.64	0.00	0.00	7,613,592.46
2000-2999	Classified Salaries	27,830.72	0.00	0.00	4,782,927.06	642,726.06	79,948,127.60	815.63	0.00	96,739,858.51
3000-3999	Employee Benefits	2,896.62	0.00	0.00	0.00	39,442.19	602,283.64	0.00		669,656.55
4000-4999	Books and Supplies	21,519.23	0.00	0.00	0.00	130,854.31	848,806.14	0.00		982,557.07
5000-5999	Services and Other Operating Expenditures	18,858.98	0.00	0.00	0.00	36,313.55	673,108.94	815.63		731,757.95
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	2,853.38	1,131,598.78	0.00		1,153,299.14
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	46,905.42	0.00		46,905.42
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
Total Direct Costs										
7310	Transfers of Indirect Costs	348,498.39	0.00	0.00	0.00	3,232.59	95,290.94	0.00		447,021.92
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										
TOTAL BEFORE OBJECT 8980										
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)	419,701.94	0.00	0.00	0.00	601,650.92	4,967,506.70	815.63	0.00	5,989,675.19
TOTAL COSTS										
										47,299.91
										5,942,375.28

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	362,780.63	150,499.44	0.00	1,823,287.15	618.75	25,465,807.89	0.00		27,812,973.86
2000-2999	Classified Salaries	1,129,963.98	286,828.87	0.00	1,133,769.77	1,575.70	20,528,229.48	0.00		23,082,369.80
3000-3999	Employee Benefits	649,080.41	138,392.78	0.00	1,093,383.72	361.30	19,095,667.84	0.00		20,976,885.05
4000-4999	Books and Supplies	195,704.67	5,583.66	0.00	22,099.62	34,887.61	575,707.61	0.00		833,953.17
5000-5999	Services and Other Operating Expenditures	1,222,838.93	75,396.08	0.00	295,645.90	0.00	9,094,387.66	0.00		10,688,268.57
6000-6999	Capital Outlay	75,534.61	0.00	0.00	0.00	0.00	113,528.72	0.00		189,161.33
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	3,635,905.23	668,670.83	0.00	4,368,166.16	37,443.36	74,873,427.20	0.00		83,583,612.78
7310	Transfers of Indirect Costs	6,571,845.45	69,137.71	0.00	414,760.90	3,631.78	107,193.70	0.00		7,166,570.54
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)	2,676,048.75								2,676,048.75
	Total Indirect Costs	6,571,845.45	69,137.71	0.00	414,760.90	3,631.78	107,193.70	0.00		7,166,570.54
	TOTAL BEFORE OBJECT 8980	10,207,751.68	737,808.54	0.00	4,782,927.06	41,075.14	74,980,620.90	0.00		90,750,183.32
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									47,299.91
	TOTAL COSTS									90,797,483.23
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	79,360.87	24,055.00	0.00	95,919.04	618.75	71,370.31	0.00		271,323.97
2000-2999	Classified Salaries	686,804.61	3,750.00	0.00	291,721.69	1,575.70	675,204.99	0.00		1,659,056.99
3000-3999	Employee Benefits	385,724.68	3,481.57	0.00	165,311.34	361.30	175,656.10	0.00		730,534.99
4000-4999	Books and Supplies	118,786.80	0.00	0.00	219.56	0.00	105,023.44	0.00		224,031.80
5000-5999	Services and Other Operating Expenditures	37,205.78	4,601.04	0.00	10,522.50	0.00	314,299.24	0.00		366,628.56
6000-6999	Capital Outlay	75,534.61	0.00	0.00	0.00	0.00	27,226.01	0.00		102,760.62
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	1,383,417.35	35,887.61	0.00	563,694.13	2,555.75	1,368,782.09	0.00		3,354,336.93
7310	Transfers of Indirect Costs	127,342.74	3,265.09	0.00	49,299.21	0.00	68,956.22	0.00		248,863.26
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	127,342.74	3,265.09	0.00	49,299.21	0.00	68,956.22	0.00		248,863.26
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	1,510,760.09	39,152.70	0.00	612,993.34	2,555.75	1,437,738.31	0.00		3,603,200.19
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)									47,299.91
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)									1,634,210.88
	TOTAL COSTS									5,284,710.98

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

SELPA: (??)

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: (??)

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: (??)

SECTION 3

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	<u>Budgeted Amounts FY 2014-15 (LB-B Worksheet)</u>	<u>Actual Expenditures FY 2013-14 (LE-B Worksheet)</u>	<u>Difference (A - B)</u>
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Total special education expenditures	99,024,334.09		
2. Less: Expenditures paid from federal sources	6,258,858.99		
3. Expenditures paid from state and local sources	92,765,475.10	90,797,483.23	
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	92,765,475.10	90,797,483.23	1,967,991.87
4. Special education unduplicated pupil count	2,161	2,161	
5. Per capita state and local expenditures (A3/A4)	42,927.11	42,016.42	910.69

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: (??)

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	3,660,212.53	5,284,710.98	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>3,660,212.53</u>	<u>5,284,710.98</u>	<u>(1,624,498.45)</u>
b. Per capita local expenditures (B1a/A4)	<u>1,693.76</u>	<u>2,445.49</u>	<u>(751.73)</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.

Jackie Durham
 Contact Name

(408) 453 6896
 Telephone Number

Controller
 Title

Jackie_Durham@sccoe.org
 E-mail Address

SACS2014ALL Financial Reporting Software - 2014.2.0
9/19/2014 9:40:16 AM

43-10439-0000000

Unaudited Actuals
2013-14 Unaudited Actuals
Technical Review Checks

Santa Clara County Office of Education

Santa Clara County

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

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

IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999)	

must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

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

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

to zero by function. PASSED

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

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

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

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

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

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

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

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

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

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

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

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

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

FUND	RESOURCE	OBJECT	VALUE
01	3550	8290	-23,640.06

Explanation: \$42,294.19 was required to be remitted back to the CDE as a result of an audit finding. Consequently, a contribution of \$42,294.19 had been made to RE 3550 from the General Fund. Later, a \$12,400.20 contribution was made from this resource back to the General Fund due to an unspent grant advance from the

prior year and a current year grant receivable of \$6,253.93 was set up, resulting in a net amount of \$23,640.06 in object 8290, RE 3550.

35 7710 8545 -3,650.00

Explanation: Object 8545 in Fund 350 (RE 7710) records the apportionment payable for the closeout of the Foundry Project. Upon OPSC notification of the final audit for the project, the carryover from the project was posted as Due to Grantor.

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

FUND	RESOURCE	VALUE
01	3550	-23,640.06

Explanation: \$42,294.19 was required to be remitted back to the CDE as a result of an audit finding. Consequently, a contribution of \$42,294.19 had been made to RE 3550 from the General Fund. Later, a \$12,400.20 contribution was made from this resource back to the General Fund due to an unspent grant advance from the prior year and a current year grant receivable of \$6,253.93 was set up, resulting in a net amount of \$23,640.06 in object 8290, RE 3550.

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. PASSED

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

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

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

SUPPLEMENTAL CHECKS

BDGT-ADOPTION-PRVDED - (F) - In compliance with EC Section 1622(e), selection of a Budget Adoption Cycle must be provided. PASSED

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

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

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

LOT-IMPORT - (F) - If lottery amounts are imported in resources 1100 and/or 6300, then the Lottery Report, Form L, must be completed and saved. PASSED

LOT-CONTRIB-IMPORT-A - (F) - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental data for those contributions must be entered in Form L. PASSED

LOT-CONTRIB-IMPORT-B - (W) - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental expenditure data for those contributions should be entered in Form L. PASSED

NCMOE-IMPORT - (F) - If No Child Left Behind amounts are imported, then the No Child Left Behind Maintenance of Effort form, Form NCMOE, must be provided. PASSED

IC-ADMIN-PLANT-SVCS - (W) - Percentage of plant services costs attributable to general administration should not be zero or exceed 25%. PASSED

IC-PCT - (W) - The straight percentage of indirect costs (i.e., WITHOUT the carry-forward adjustment) is less than 2% or exceeds 9%. LEAs, regardless of their size or type, with rates outside of these guidelines have usually incorrectly coded general administrative costs (e.g., fiscal services, personnel/human services, central support, and centralized data processing). Please review the Indirect Cost Rate Worksheet (Form ICR) paying special attention that costs coded to the indirect cost functions are consistent with the definitions in the California School Accounting Manual. Also, to help with your review, the Indirect Cost Rate Worksheet section of the SACS Software User Guide contains a list of common problem areas. If general administration costs are incorrectly coded, make the necessary data corrections; if costs are correct, please provide an explanation identifying the major contributing factors to the rate. EXCEPTION

Straight indirect cost percentage before carry-forward adjustment (Form ICR, Part III, Line C) is 10.52%
 Explanation: We are self funded with insurance groups in Prescription, Workers Comp, Dental, Vision, Management Disability and OPEB and use our annual Actuarial Studies to project budgets and retain a reserve.

IC-POSITIVE - (W) - The indirect cost rate after the carry-forward adjustment (Form ICR, Part III, Line D) should be positive. PASSED

IC-ADMIN-NOT-ZERO - (F) - Other General Administration costs (Part III, Line A1) in Form ICR should not be zero. PASSED

IC-BD-SUPT-NOT-ZERO - (W) - Board and Superintendent costs (Part III, Line B7) in Form ICR should not be zero. PASSED

IC-BD-SUPT-VS-ADMIN - (W) - In Form ICR, the ratio of Board and Superintendent costs (Part III, Line B7) to Other General Administration costs (Part III, Line A1) should not be less than 5%. PASSED

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

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

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

PCR-GF-EXPENDITURES - (F) - Total Costs by Program in Form PCR, Column 6 should agree with total expenditures (objects 1000-7999) in funds 01, 09, and 62. PASSED

ASSET-ACCUM-DEPR-NEG - (F) - In Form ASSET, accumulated depreciation for governmental and business-type activities must be zero or negative. PASSED

ASSET-PY-BAL - (F) - If capital asset ending balances were included in the prior year unaudited actuals, the Schedule of Capital Assets (Form ASSET) must be provided. PASSED

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

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

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

EXPORT CHECKS

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

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

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

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

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

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

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

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

Checks Completed.

SACS2014ALL Financial Reporting Software - 2014.2.0
9/19/2014 9:40:45 AM

43-10439-0000000

Unaudited Actuals
2014-15 Budget
Technical Review Checks

Santa Clara County Office of Education

Santa Clara County

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

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

IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999)	

must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

OBJ-POSITIVE - (W) - All applicable objects should have a positive balance by resource, by fund. PASSED

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

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. PASSED

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

SUPPLEMENTAL CHECKS

EXPORT CHECKS

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

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

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

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

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

Checks Completed.