

# Cotati-Rohnert Park Unified School District

## 2013-2014 Unaudited Actuals

**PRESENTED BY ANNE W. BARRON  
CHIEF BUSINESS OFFICIAL**

**ROBERT A. HALEY  
SUPERINTENDENT**

**GOVERNING BOARD:  
MARC ORLOFF, PRESIDENT  
JENNIFER WILTERMOOD, CLERK  
ANDREW LONGMIRE, TRUSTEE  
LEFFLER BROWN, TRUSTEE  
EDWIN W. GILARDI, TRUSTEE**

**September 16, 2014**

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# TABLE OF CONTENTS

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## **SECTION I**

### **Summary of Unaudited Actuals to Adopted Budget**

Designation of Unrestricted Ending Balance

Unused Grant Awards, Deferred Revenue & Legally Restricted Ending Balances

## **SECTION II**

### **School District Certification**

## **SECTION III**

### **Financial Reports**

Fund 01	General Fund
Fund 13	Cafeteria Fund
Fund 14	Deferred Maintenance Fund
Fund 17	Special Reserve Fund for Other than Capital Outlay
Fund 21	Building Fund
Fund 25	Capital Facilities-Developer Fee Fund
Fund 35	County School Facilities Fund
Fund 40	Special Reserve Fund for Capital Outlay Projects
Fund 51	Bond Interest and Redemption Fund

## **SECTION IV**

### **Supplemental Forms**

Form 51A	Analysis of Bonded Indebtedness
Form A	Average Daily Attendance
Form ASSET	Schedule of Capital Assets
Form CAT	Schedule of Categoricals
Form CEA	Current Expense Formula
Form DEBT	Schedule of Long-Term Debt
Form GANN	School District Appropriations Limit (GANN Limit)
Form ICR	Indirect Cost Rate
Form L	Lottery Report
Form LCFF	Local Control Funding Formula Calculations
Form NCMOE	No Child Left Behind Maintenance of Effort
Form PCR	Program Cost Report
Form PCRAF	Program Cost Report/ Schedule of Allocation Factors
Form SIAA	Summary of Interfund Activities

2013-2014

Unaudited Actuals

Section I

Summary Comparison of Unaudited Actuals to Adopted Budget

**COTATI-ROHNERT PARK UNIFIED SCHOOL DISTRICT**

**2013-14 UNAUDITED ACTUALS COMPARISON TO 2014-15 ADOPTED BUDGET: CHANGE IN GENERAL FUND BALANCE**

2014-15 ADOPTED BUDGET - ESTIMATED 2013-14 ENDING FUND BALANCE				2013-14 UNAUDITED ACTUALS - ACTUAL 2013-14 ENDING FUND BALANCE			
<b>2013-14 Estimated Ending Fund Balance</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	<b>2013-14 Actual Ending Fund Balance</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>
Nonspendable:	366,057	822,567	1,188,624	Nonspendable:	683,232	838,867	1,522,099
Revolving Cash	5,000	-	5,000	Revolving Cash	5,000	-	5,000
Prepaid Expenditures	-	-	-	Prepaid Expenditures	6,000	-	6,000
Restricted	-	822,567	822,567	Restricted *	-	838,867	838,867
Assigned				Assigned**			
Site and Department Carryover	-	-	-	Site and Department Carryover	183,295	-	183,295
Reserve for Economic Uncertainties	361,057	-	361,057	Reserve for Economic Uncertainties	488,937	-	488,937
Unappropriated	0	-	0	Unappropriated	-	-	-
				* The 2013-14 restricted ending balance will be budgeted to the applicable programs in the 2014-15 fiscal year. (See Legally Restricted Ending Balance Spreadsheet for details.)			
				** These 2013-14 assigned amounts will be budgeted in 2014-15. (See Assignment of Unrestricted Ending Balance Spreadsheet for details.)			

**DIFFERENCE BETWEEN ESTIMATED AND ACTUAL ENDING GENERAL FUND BALANCE**

	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>
<b>Difference between Estimated and Actual</b>	<b>317,175</b>	<b>16,300</b>	<b>333,475</b>
<b>Nonspendable:</b>			
Revolving Cash	-	-	-
Prepaid Expenditures	6,000	-	6,000
<b>Restricted</b>	-	<b>16,300</b>	<b>16,300</b>
<b>Assigned</b>	-	-	-
Site and Department Carryover	183,295	-	183,295
Reserve for Economic Uncertainties	127,880	-	127,880
Unappropriated	(0)	-	(0)

**2013-2014**  
**DESIGNATION OF UNRESTRICTED ENDING BALANCE**

		Measure D	Planners/Park Permits	MAA	MUSIC	TESTING	
	RES.	0004	0201	0301	0151	0000	
Site	Mgmt		PARK/PLAN	MAA	Gl. 1510	Fn 3160	Totals
UELF		832.00					
Monte Vista		25,210.00					25,210.00
Evergreen		25,069.00					25,069.00
M. Hahn		20,112.00					20,112.00
T. Page		9,911.99					9,911.99
John Reed		15,814.00					15,814.00
Waldo		12,232.00					12,232.00
TMS		3,903.00			1,488.11		5,391.11
LJMS		33,683.14			215.52		33,898.66
Tech High		0.00					0.00
RCHS		9,941.30	8,498.00		1,577.69		20,016.99
El Camino		749.00	129.98				878.98
Business							0.00
Instr. Svcs.					10,607.37	3,909.20	14,516.57
IT							0.00
Special Ed				243.78			243.78
<b>Totals</b>		<b>156,625.43</b>	<b>8,627.98</b>	<b>243.78</b>	<b>13,888.69</b>	<b>3,909.20</b>	<b>183,295.08</b>

**2012-13 UNUSED GRANT AWARDS, DEFERRED REVENUE & LEGALLY RESTRICTED ENDING BALANCES**

Unused Awards	TITLE 1	Title III	Medi-Cal	CA Clean	Restricted	Ment.	Common	Restricted	RESIG	Student	Local	Educ.	MS	Class	Lost	Restricted
Resource	3010	LEP	LEA Billing	Energy	Lottery	Health	Core	Maint.	Safety Cr.	Tech.	Donations	Found.	ABC	Donations	Materials	Totals
Site	3010	4203	5640	6230	6300	6512	7405	8150	9090	9725	9821	9822	9823	Res. 9893	Res. 9894	
Monte Vista											21,849.67				1,006.97	22,856.64
Evergreen											2,864.32				948.97	3,813.29
Hahn											19,232.51				1,956.24	21,188.75
Thomas Page											13,018.90				427.25	13,446.15
John Reed											1,494.85				236.29	1,731.14
Waldo											8,561.34				788.49	9,349.83
TMS										9.34	9,391.98					9,401.32
LJMS											36,747.81		1,957.03	6,587.35	3,102.05	48,394.24
Tech High										365.92	8,197.38			371.21		8,934.51
RCHS											36,539.21			3,030.32	5,550.93	45,120.46
EI Camino HS											1,694.34					1,694.34
Ind. Study																0.00
Business									1,414.82		4,854.04					6,268.86
C & I		46,709.96			65,034.34		249,486.42				0.00					361,230.72
Superintendent											2,000.00					2,000.00
IT																0.00
Student Svcs.											0.00					0.00
Maintenance								0.00			8,000.00					8,000.00
Ed Foundation												78,578.89				78,578.89
To Be Allocated			141,526.50	130,000.00												271,526.50
Special Ed						50,620.59					0.00					50,620.59
<b>Total Unused</b>	<b>0.00</b>	<b>46,709.96</b>	<b>141,526.50</b>	<b>130,000.00</b>	<b>65,034.34</b>	<b>50,620.59</b>	<b>249,486.42</b>	<b>0.00</b>	<b>1,414.82</b>	<b>375.26</b>	<b>174,446.35</b>	<b>78,578.89</b>	<b>1,957.03</b>	<b>9,988.88</b>	<b>14,017.19</b>	<b>964,156.23</b>

Deferred Revenue - Object 9650	
Resource #	Amount
3010	0.00
4203	46,709.96
9822	78,578.89
<b>Total</b>	<b><u>125,288.85</u></b>

Legally Restricted Ending Balance - Object 9740	
Resource #	Amount
5640	141,526.50
6230	130,000.00
6300	65,034.34
6512	50,620.59
7405	249,486.42
8150	0.00
9090	1,414.82
9725	375.26
9821	174,446.35
9823	1,957.03
9893	9,988.88
9894	14,017.19
<b>Total</b>	<b><u>838,867.38</u></b>



2013-2014

Unaudited Actuals

Section II


School District Certification



UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2013-14 UNAUDITED ACTUAL FINANCIAL REPORT. This report was prepared in accordance with Education Code Section 41010 and is hereby approved and filed by the governing board of the school district pursuant to Education Code Section 42100.

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

Date of Meeting: Sep 16, 2014

To the Superintendent of Public Instruction:

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

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

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

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

For County Office of Education:

For School District:

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SELECTION OF BUDGET ADOPTION CYCLE:

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

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

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

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	59.14%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your appropriations limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	\$0.00
	Adjusted Appropriations Limit	\$38,261,896.74
	Appropriations Subject to Limit These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	\$38,261,896.74
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2015-16, subject to CDE approval.	3.92%
NCMOE	No Child Left Behind (NCLB) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2015-16 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met

2013-2014

Unaudited Actuals

Section III

Financial Reports

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	36,580,145.57	1,281,296.00	37,861,441.57	40,131,790.00	1,269,695.00	41,401,485.00	9.3%
2) Federal Revenue		8100-8299	0.00	2,342,160.10	2,342,160.10	0.00	2,288,262.00	2,288,262.00	-2.3%
3) Other State Revenue		8300-8599	945,900.62	2,344,909.91	3,290,810.53	1,313,234.00	1,407,150.00	2,720,384.00	-17.3%
4) Other Local Revenue		8600-8799	2,221,986.85	2,455,367.79	4,677,354.64	2,050,185.00	2,626,557.00	4,676,742.00	0.0%
5) TOTAL, REVENUES			39,748,033.04	8,423,733.80	48,171,766.84	43,495,209.00	7,591,664.00	51,086,873.00	6.1%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	17,035,339.90	3,042,630.44	20,077,970.34	17,323,680.00	2,765,483.00	20,089,163.00	0.1%
2) Classified Salaries		2000-2999	3,448,336.83	1,513,439.12	4,961,775.95	3,576,158.00	1,514,489.00	5,090,647.00	2.6%
3) Employee Benefits		3000-3999	9,817,535.55	2,115,038.94	11,932,574.49	10,530,057.00	2,216,795.00	12,746,852.00	6.8%
4) Books and Supplies		4000-4999	325,315.76	1,040,639.26	1,365,955.02	469,566.00	656,485.00	1,126,051.00	-17.6%
5) Services and Other Operating Expenditures		5000-5999	3,315,466.05	7,187,134.03	10,502,600.08	2,818,690.00	7,324,992.00	10,143,682.00	-3.4%
6) Capital Outlay		6000-6999	15,485.10	21,171.86	36,656.96	0.00	0.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,337,792.91	0.00	1,337,792.91	1,517,813.00	0.00	1,517,813.00	13.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(201,620.09)	135,716.24	(65,903.85)	(109,545.00)	49,545.00	(60,000.00)	-9.0%
9) TOTAL, EXPENDITURES			35,093,652.01	15,055,769.89	50,149,421.90	36,126,419.00	14,527,789.00	50,654,208.00	1.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>									
			4,654,381.03	(6,632,036.09)	(1,977,655.06)	7,368,790.00	(6,936,125.00)	432,665.00	-121.9%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	584,000.00	584,000.00	0.00	512,000.00	512,000.00	-12.3%
b) Transfers Out		7600-7629	100.00	0.00	100.00	0.00	0.00	0.00	-100.0%
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	(5,892,235.66)	5,892,235.66	0.00	(6,251,367.00)	6,251,367.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(5,892,335.66)	6,476,235.66	583,900.00	(6,251,367.00)	6,763,367.00	512,000.00	-12.3%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,237,954.63)	(155,800.43)	(1,393,755.06)	1,117,423.00	(172,758.00)	944,665.00	-167.8%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	1,921,187.07	994,667.81	2,915,854.88	683,232.44	838,867.38	1,522,099.82	-47.8%
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)			1,921,187.07	994,667.81	2,915,854.88	683,232.44	838,867.38	1,522,099.82	-47.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,921,187.07	994,667.81	2,915,854.88	683,232.44	838,867.38	1,522,099.82	-47.8%
2) Ending Balance, June 30 (E + F1e)			683,232.44	838,867.38	1,522,099.82	1,800,655.44	666,109.38	2,466,764.82	62.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	5,000.00	0.00	5,000.00	5,000.00	0.00	5,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9713	6,000.00	0.00	6,000.00	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	838,867.38	838,867.38	0.00	666,109.38	666,109.38	-20.6%
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	183,295.00	0.00	183,295.00	0.00	0.00	0.00	-100.0%
Site and Department Carryover	0000	9780	183,295.00		183,295.00				
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	488,937.44	0.00	488,937.44	1,534,986.24	0.00	1,534,986.24	213.9%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	260,669.20	0.00	260,669.20	New

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	5,285,843.64	(1,063,400.68)	4,222,442.96				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	19,203.73	0.00	19,203.73				
c) in Revolving Fund		9130	5,000.00	0.00	5,000.00				
d) with Fiscal Agent		9135	0.00	0.00	0.00				
e) collections awaiting deposit		9140	90,594.99	0.00	90,594.99				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	337,299.49	274,750.96	612,050.45				
4) Due from Grantor Government		9290	803.00	2,688,378.00	2,689,181.00				
5) Due from Other Funds		9310	65,962.35	0.00	65,962.35				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	6,000.00	0.00	6,000.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			5,810,707.20	1,899,728.28	7,710,435.48				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
1) Accounts Payable		9500	901,886.23	333,409.05	1,235,295.28				
2) Due to Grantor Governments		9590	3,580,349.79	602,163.00	4,182,512.79				
3) Due to Other Funds		9610	645,238.74	0.00	645,238.74				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	125,288.85	125,288.85				
6) TOTAL, LIABILITIES			5,127,474.76	1,060,860.90	6,188,335.66				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30									

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)	
(must agree with line F2) (G9 + H2) - (I6 + J2)			683,232.44	838,867.38	1,522,099.82				

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>LCFF SOURCES</b>									
Principal Apportionment State Aid - Current Year		8011	10,831,340.21	0.00	10,831,340.21	19,837,031.00	0.00	19,837,031.00	83.1%
Education Protection Account State Aid - Current Year		8012	6,318,576.00	0.00	6,318,576.00	5,430,599.00	0.00	5,430,599.00	-14.1%
State Aid - Prior Years		8019	(50,584.43)	0.00	(50,584.43)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	177,387.06	0.00	177,387.06	175,309.00	0.00	175,309.00	-1.2%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	786.22	0.00	786.22	0.00	0.00	0.00	-100.0%
County & District Taxes Secured Roll Taxes		8041	13,990,277.58	0.00	13,990,277.58	13,988,806.00	0.00	13,988,806.00	0.0%
Unsecured Roll Taxes		8042	637,698.63	0.00	637,698.63	665,518.00	0.00	665,518.00	4.4%
Prior Years' Taxes		8043	23,994.31	0.00	23,994.31	0.00	0.00	0.00	-100.0%
Supplemental Taxes		8044	446,839.15	0.00	446,839.15	397,299.00	0.00	397,299.00	-11.1%
Education Revenue Augmentation Fund (ERAF)		8045	223,265.00	0.00	223,265.00	163,633.00	0.00	163,633.00	-26.7%
Community Redevelopment Funds (SB 617/699/1992)		8047	4,534,719.84	0.00	4,534,719.84	0.00	0.00	0.00	-100.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Subtotal, LCFF Sources</b>			<b>37,134,299.57</b>	<b>0.00</b>	<b>37,134,299.57</b>	<b>40,658,195.00</b>	<b>0.00</b>	<b>40,658,195.00</b>	<b>9.5%</b>
<b>LCFF Transfers</b>									
Unrestricted LCFF Transfers - Current Year	0000	8091	(50,000.00)		(50,000.00)	0.00		0.00	-100.0%
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	(504,154.00)	0.00	(504,154.00)	(526,405.00)	0.00	(526,405.00)	4.4%
Property Taxes Transfers		8097	0.00	1,281,296.00	1,281,296.00	0.00	1,269,695.00	1,269,695.00	-0.9%



Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>36,580,145.57</b>	<b>1,281,296.00</b>	<b>37,861,441.57</b>	<b>40,131,790.00</b>	<b>1,269,695.00</b>	<b>41,401,485.00</b>	<b>9.3%</b>
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	1,012,618.00	1,012,618.00	0.00	1,003,651.00	1,003,651.00	-0.9%
Special Education Discretionary Grants		8182	0.00	363,991.00	363,991.00	0.00	125,825.00	125,825.00	-65.4%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290		438,747.50	438,747.50		616,716.00	616,716.00	40.6%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290		214,185.81	214,185.81		214,800.00	214,800.00	0.3%
NCLB: Title III, Immigrant Education Program	4201	8290		5,246.00	5,246.00		5,246.00	5,246.00	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		34,855.04	34,855.04		172,736.00	172,736.00	395.6%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290		115,831.54	115,831.54		0.00	0.00	-100.0%
Vocational and Applied Technology Education	3500-3699	8290		32,848.00	32,848.00		29,913.00	29,913.00	-8.9%
Safe and Drug Free Schools	3700-3799	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	123,837.21	123,837.21	0.00	119,375.00	119,375.00	-3.6%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	2,342,160.10	2,342,160.10	0.00	2,288,262.00	2,288,262.00	-2.3%
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
ROC/P Entitlement Current Year	6355-6360	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6355-6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	203,434.00	0.00	203,434.00	568,434.00	0.00	568,434.00	179.4%
Lottery - Unrestricted and Instructional Materials		8560	733,620.05	182,399.91	916,019.96	732,800.00	194,650.00	927,450.00	1.2%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources									
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		337,500.00	337,500.00		337,500.00	337,500.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		130,000.00	130,000.00		200,000.00	200,000.00	53.8%
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		0.00	0.00		0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590		1,159,555.00	1,159,555.00		0.00	0.00	-100.0%
All Other State Revenue	All Other	8590	8,846.57	535,455.00	544,301.57	12,000.00	675,000.00	687,000.00	26.2%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>945,900.62</b>	<b>2,344,909.91</b>	<b>3,290,810.53</b>	<b>1,313,234.00</b>	<b>1,407,150.00</b>	<b>2,720,384.00</b>	<b>-17.3%</b>

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>OTHER LOCAL REVENUE</b>									
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	1,232,805.69	0.00	1,232,805.69	1,215,728.00	0.00	1,215,728.00	-1.4%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	1,013.79	20,183.91	21,197.70	0.00	0.00	0.00	-100.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	472,367.70	0.00	472,367.70	366,672.00	0.00	366,672.00	-22.4%
Interest		8660	10,052.82	0.00	10,052.82	40,000.00	0.00	40,000.00	297.9%
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	235,945.67	33,622.36	269,568.03	138,518.00	(16,890.00)	121,628.00	-54.9%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									

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)	
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	269,801.18	398,452.52	668,253.70	289,267.00	352,240.00	641,507.00	-4.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		2,003,109.00	2,003,109.00		2,291,207.00	2,291,207.00	14.4%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>2,221,986.85</b>	<b>2,455,367.79</b>	<b>4,677,354.64</b>	<b>2,050,185.00</b>	<b>2,626,557.00</b>	<b>4,676,742.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>39,748,033.04</b>	<b>8,423,733.80</b>	<b>48,171,766.84</b>	<b>43,495,209.00</b>	<b>7,591,664.00</b>	<b>51,086,873.00</b>	<b>6.1%</b>

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	14,649,536.26	2,282,387.19	16,931,923.45	14,788,171.00	2,069,909.00	16,858,080.00	-0.4%
Certificated Pupil Support Salaries		1200	707,028.62	153,036.39	860,065.01	777,752.00	120,803.00	898,555.00	4.5%
Certificated Supervisors' and Administrators' Salaries		1300	1,596,709.36	230,164.24	1,826,873.60	1,696,857.00	191,145.00	1,888,002.00	3.3%
Other Certificated Salaries		1900	82,065.66	377,042.62	459,108.28	60,900.00	383,626.00	444,526.00	-3.2%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>17,035,339.90</b>	<b>3,042,630.44</b>	<b>20,077,970.34</b>	<b>17,323,680.00</b>	<b>2,765,483.00</b>	<b>20,089,163.00</b>	<b>0.1%</b>
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	196,947.87	919,742.10	1,116,689.97	206,391.00	842,220.00	1,048,611.00	-6.1%
Classified Support Salaries		2200	1,197,659.63	307,185.57	1,504,845.20	1,279,025.00	319,505.00	1,598,530.00	6.2%
Classified Supervisors' and Administrators' Salaries		2300	435,492.05	109,382.43	544,874.48	422,605.00	147,460.00	570,065.00	4.6%
Clerical, Technical and Office Salaries		2400	1,378,667.60	145,523.58	1,524,191.18	1,412,654.00	176,825.00	1,589,479.00	4.3%
Other Classified Salaries		2900	239,569.68	31,605.44	271,175.12	255,483.00	28,479.00	283,962.00	4.7%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>3,448,336.83</b>	<b>1,513,439.12</b>	<b>4,961,775.95</b>	<b>3,576,158.00</b>	<b>1,514,489.00</b>	<b>5,090,647.00</b>	<b>2.6%</b>
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	1,398,362.17	249,497.95	1,647,860.12	1,531,204.00	262,191.00	1,793,395.00	8.8%
PERS		3201-3202	315,970.01	162,411.50	478,381.51	373,222.00	174,272.00	547,494.00	14.4%
OASDI/Medicare/Alternative		3301-3302	476,864.50	144,645.70	621,510.20	489,721.00	147,340.00	637,061.00	2.5%
Health and Welfare Benefits		3401-3402	5,701,027.82	1,400,962.76	7,101,990.58	6,292,879.00	1,472,382.00	7,765,261.00	9.3%
Unemployment Insurance		3501-3502	17,027.50	2,125.93	19,153.43	10,100.00	2,022.00	12,122.00	-36.7%
Workers' Compensation		3601-3602	703,797.76	155,395.10	859,192.86	788,259.00	158,588.00	946,847.00	10.2%
OPEB, Allocated		3701-3702	1,197,611.79	0.00	1,197,611.79	1,044,672.00	0.00	1,044,672.00	-12.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	6,874.00	0.00	6,874.00	0.00	0.00	0.00	-100.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>9,817,535.55</b>	<b>2,115,038.94</b>	<b>11,932,574.49</b>	<b>10,530,057.00</b>	<b>2,216,795.00</b>	<b>12,746,852.00</b>	<b>6.8%</b>
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	1,704.21	116,413.55	118,117.76	0.00	130,702.00	130,702.00	10.7%
Books and Other Reference Materials		4200	3,308.67	15,822.03	19,130.70	557.00	497.00	1,054.00	-94.5%
Materials and Supplies		4300	287,645.14	879,434.05	1,167,079.19	448,258.00	453,676.00	901,934.00	-22.7%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Noncapitalized Equipment		4400	32,657.74	28,969.63	61,627.37	20,751.00	71,610.00	92,361.00	49.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>325,315.76</b>	<b>1,040,639.26</b>	<b>1,365,955.02</b>	<b>469,566.00</b>	<b>656,485.00</b>	<b>1,126,051.00</b>	<b>-17.6%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	78,373.69	6,126,494.59	6,204,868.28	0.00	6,115,358.00	6,115,358.00	-1.4%
Travel and Conferences		5200	41,071.98	52,857.17	93,929.15	45,575.00	66,051.00	111,626.00	18.8%
Dues and Memberships		5300	30,291.00	8,077.00	38,368.00	35,383.00	8,654.00	44,037.00	14.8%
Insurance		5400 - 5450	269,472.67	10,138.00	279,610.67	255,120.00	6,075.00	261,195.00	-6.6%
Operations and Housekeeping Services		5500	1,134,327.51	1,753.50	1,136,081.01	1,146,786.00	2,050.00	1,148,836.00	1.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	134,807.82	86,017.27	220,825.09	211,261.00	61,295.00	272,556.00	23.4%
Transfers of Direct Costs		5710	0.00	0.00	0.00	(22,484.00)	22,484.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(1,500.00)	0.00	(1,500.00)	0.00	0.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	1,495,284.10	897,907.21	2,393,191.31	1,007,571.00	1,038,115.00	2,045,686.00	-14.5%
Communications		5900	133,337.28	3,889.29	137,226.57	139,478.00	4,910.00	144,388.00	5.2%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>3,315,466.05</b>	<b>7,187,134.03</b>	<b>10,502,600.08</b>	<b>2,818,690.00</b>	<b>7,324,992.00</b>	<b>10,143,682.00</b>	<b>-3.4%</b>

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CAPITAL OUTLAY</b>									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	15,485.10	21,171.86	36,656.96	0.00	0.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>15,485.10</b>	<b>21,171.86</b>	<b>36,656.96</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
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	5,166.00	0.00	5,166.00	10,000.00	0.00	10,000.00	93.6%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	16,746.00	0.00	16,746.00	0.00	0.00	0.00	-100.0%
Payments to JPAs		7143	1,217,628.17	0.00	1,217,628.17	1,407,395.00	0.00	1,407,395.00	15.6%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	98,252.74	0.00	98,252.74	100,418.00	0.00	100,418.00	2.2%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,337,792.91	0.00	1,337,792.91	1,517,813.00	0.00	1,517,813.00	13.5%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(135,716.24)	135,716.24	0.00	(49,545.00)	49,545.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(65,903.85)	0.00	(65,903.85)	(60,000.00)	0.00	(60,000.00)	-9.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(201,620.09)	135,716.24	(65,903.85)	(109,545.00)	49,545.00	(60,000.00)	-9.0%
TOTAL, EXPENDITURES			35,093,652.01	15,055,769.89	50,149,421.90	36,126,419.00	14,527,789.00	50,654,208.00	1.0%

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)	
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	584,000.00	584,000.00	0.00	512,000.00	512,000.00	-12.3%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	584,000.00	584,000.00	0.00	512,000.00	512,000.00	-12.3%
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	100.00	0.00	100.00	0.00	0.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			100.00	0.00	100.00	0.00	0.00	0.00	-100.0%
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>									
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%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(5,892,235.66)	5,892,235.66	0.00	(6,251,367.00)	6,251,367.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(5,892,235.66)	5,892,235.66	0.00	(6,251,367.00)	6,251,367.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(5,892,335.66)	6,476,235.66	583,900.00	(6,251,367.00)	6,763,367.00	512,000.00	-12.3%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,038,633.45	1,029,884.00	-0.8%
3) Other State Revenue		8300-8599	89,746.02	90,606.00	1.0%
4) Other Local Revenue		8600-8799	1,383,644.84	1,273,865.00	-7.9%
5) TOTAL, REVENUES			2,512,024.31	2,394,355.00	-4.7%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	691,582.45	661,982.00	-4.3%
3) Employee Benefits		3000-3999	445,744.79	426,825.00	-4.2%
4) Books and Supplies		4000-4999	49,410.70	53,500.00	8.3%
5) Services and Other Operating Expenditures		5000-5999	1,434,025.33	1,185,173.00	-17.4%
6) Capital Outlay		6000-6999	0.00	5,000.00	New
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	65,903.85	60,000.00	-9.0%
9) TOTAL, EXPENDITURES			2,686,667.12	2,392,480.00	-10.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(174,642.81)	1,875.00	-101.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND</b>					
<b>BALANCE (C + D4)</b>			(174,642.81)	1,875.00	-101.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	248,592.40	73,949.59	-70.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			248,592.40	73,949.59	-70.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			248,592.40	73,949.59	-70.3%
2) Ending Balance, June 30 (E + F1e)			73,949.59	75,824.59	2.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	200.00	200.00	0.0%
Stores		9712	19,510.54	0.00	-100.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			54,239.05	75,624.59	39.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	50,000.00	0.00	-100.0%
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	389.47	0.00	-100.0%
5) TOTAL, REVENUES			50,389.47	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	10,584.42	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	45,190.58	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			55,775.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(5,385.53)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(5,385.53)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	60,059.54	54,674.01	-9.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			60,059.54	54,674.01	-9.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			60,059.54	54,674.01	-9.0%
2) Ending Balance, June 30 (E + F1e)			54,674.01	54,674.01	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	54,674.01	54,674.01	0.0%
Deferred Maintenance Projects	0000	9780	54,674.01		
Deferred Maintenance Projects	0000	9780		54,674.01	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,905.96	4,000.00	2.4%
5) TOTAL, REVENUES			3,905.96	4,000.00	2.4%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			3,905.96	4,000.00	2.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND</b>					
<b>BALANCE (C + D4)</b>			3,905.96	4,000.00	2.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	847,287.06	851,193.02	0.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			847,287.06	851,193.02	0.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			847,287.06	851,193.02	0.5%
2) Ending Balance, June 30 (E + F1e)			851,193.02	855,193.02	0.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	851,193.02	855,193.02	0.5%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,870.06	800.00	-88.4%
5) TOTAL, REVENUES			6,870.06	800.00	-88.4%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	45,436.62	46,176.00	1.6%
3) Employee Benefits		3000-3999	18,503.06	19,966.00	7.9%
4) Books and Supplies		4000-4999	3,628.09	11,761.00	224.2%
5) Services and Other Operating Expenditures		5000-5999	424,022.99	425,062.00	0.2%
6) Capital Outlay		6000-6999	301,278.15	338,456.00	12.3%
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			792,868.91	841,421.00	6.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(785,998.85)	(840,621.00)	6.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	15,000,000.00	New
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	15,000,000.00	New

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(785,998.85)	14,159,379.00	-1901.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,726,100.31	940,101.46	-45.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,726,100.31	940,101.46	-45.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,726,100.31	940,101.46	-45.5%
2) Ending Balance, June 30 (E + F1e)			940,101.46	15,099,480.46	1506.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	940,101.46	15,099,480.46	1506.2%
Technology High School Facilities Lease	0000	9780	223,392.00		
Future Building Projects	0000	9780	716,709.46		
Technology High School facilities Lease	0000	9780		223,392.00	
Future Building Projects	0000	9780		14,876,088.46	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	838,443.33	201,500.00	-76.0%
5) TOTAL, REVENUES			838,443.33	201,500.00	-76.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	588,062.04	478,557.00	-18.6%
5) Services and Other Operating Expenditures		5000-5999	83,669.38	95,493.00	14.1%
6) Capital Outlay		6000-6999	0.00	14,000.00	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	37,792.99	38,595.00	2.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			709,524.41	626,645.00	-11.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			128,918.92	(425,145.00)	-429.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			128,918.92	(425,145.00)	-429.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	528,207.67	657,126.59	24.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			528,207.67	657,126.59	24.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			528,207.67	657,126.59	24.4%
2) Ending Balance, June 30 (E + F1e)			657,126.59	231,981.59	-64.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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	657,126.59	231,981.59	-64.7%
Future Capital Facilities Projects	0000	9780	657,126.59		
Future Capital Facilities Projects	0000	9780		231,981.59	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	(4,394.46)	0.00	-100.0%
4) Other Local Revenue		8600-8799	28.73	0.00	-100.0%
5) TOTAL, REVENUES			(4,365.73)	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	796.18	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			796.18	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(5,161.91)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(5,161.91)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,166.45	4.54	-99.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,166.45	4.54	-99.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,166.45	4.54	-99.9%
2) Ending Balance, June 30 (E + F1e)			4.54	4.54	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			4.54	4.54	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
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	602,427.07	512,690.00	-14.9%
5) TOTAL, REVENUES			602,427.07	512,690.00	-14.9%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			602,427.07	512,690.00	-14.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	100.00	0.00	-100.0%
b) Transfers Out		7600-7629	584,000.00	512,000.00	-12.3%
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			(583,900.00)	(512,000.00)	-12.3%



Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			18,527.07	690.00	-96.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	32,991.20	51,518.27	56.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			32,991.20	51,518.27	56.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			32,991.20	51,518.27	56.2%
2) Ending Balance, June 30 (E + F1e)			51,518.27	52,208.27	1.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	51,486.33	52,176.33	1.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	31.94	31.94	0.0%
Other Capital Outlay	0000	9780	31.94		
Other Capital Outlay	0000	9780		31.94	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	57,895.84	57,895.00	0.0%
4) Other Local Revenue		8600-8799	5,516,889.49	5,516,886.00	0.0%
5) TOTAL, REVENUES			5,574,785.33	5,574,781.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	6,242,191.62	6,507,047.93	4.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			6,242,191.62	6,507,047.93	4.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(667,406.29)	(932,266.93)	39.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(667,406.29)	(932,266.93)	39.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,952,214.45	5,284,808.16	-11.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,952,214.45	5,284,808.16	-11.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,952,214.45	5,284,808.16	-11.2%
2) Ending Balance, June 30 (E + F1e)			5,284,808.16	4,352,541.23	-17.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	5,284,808.16	4,352,541.23	-17.6%
Bond Redemption	0000	9780	5,284,808.16		
Bond Redemption	0000	9780		4,352,541.23	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

2013-2014

Unaudited Actuals

Section IV

Supplemental Forms

BOND INTEREST AND  
REDEMPTION FUND  
Debt Service Fund  
Analysis of Bonded Indebtedness

Cotati-Rohnert Park Unified District

SONOMA County, California

Description		2013-14 Actual
OUTSTANDING BONDED INDEBTEDNESS	July 1	60,470,000.00
Refundings:		
Bonds Sold		
Subtotal		60,470,000.00
Less: Bonds to Acquiring District		
Less: Bonds Principal payments	(3,685,000.00)	(3,685,000.00)
OUTSTANDING BONDED INDEBTEDNESS	June 30	56,785,000.00
1. Restricted Balance, July 1	2013-14	5,952,214.45
2. Tax Receipts	2013-14	5,516,889.49
3. State and Federal Apportionments	2013-14	57,895.84
4. Other Designated Revenue	2013-14	
5. Subtotal (Sum of lines 1 through 4)		11,526,999.78
6. Less: Actual Expenditures or Other Uses	2013-14	6,242,191.62
7. Restricted Balance (Line 5 minus 6)	2013-14	5,284,808.16
8. Estimated Tax Receipts on the Unsecured Roll	2014-15	
9. Estimated State and Federal Apportionments	2014-15	
10. Other Estimated Revenue	2014-15	-
11. Subtotal (Sum of lines 7 through 10)		5,284,808.16
12. Amount Budgeted for Expenditures, Other Uses, Transfers, and/or Reserve	2014-15	6,507,047.93
13. Maximum Amount: District Secured Tax Requirements (Line 12 minus 11)	2014-15	(1,222,239.77)
14. Tax Rate (For use by County Auditor or entry of data secured from auditor)		
a) COMPUTED	2014-15	
b) LEVIED	2014-15	

Description	2013-14 Unaudited Actuals			2014-15 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA per EC 42238.05(b)</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)	5,531.30	5,517.37	5,531.30	5,547.97	5,530.00	5,526.98
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA per EC 42238.05(b)</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. Total Basic Aid Open Enrollment Regular ADA per EC 42238.05(b)</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	5,531.30	5,517.37	5,531.30	5,547.97	5,530.00	5,526.98
<b>5. District Funded County Program ADA</b>						
a. County Community Schools per EC 1981(a)(b)&(d)	2.07	2.57	2.57	2.07	2.00	2.07
b. Special Education-Special Day Class	83.14	81.79	83.14	83.14	83.00	83.14
c. Special Education-NPS/LCI						
d. Special Education Extended Year-NPS/LCI	6.99	6.99	6.99	6.99	7.00	6.99
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
<b>f. Total, District Funded County Program ADA (Sum of Lines A5a through A5e)</b>	92.20	91.35	92.70	92.20	92.00	92.20
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5f)</b>	5,623.50	5,608.72	5,624.00	5,640.17	5,622.00	5,619.18
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
<b>Governmental Activities:</b>						
Capital assets not being depreciated:						
Land	9,482,482.00		9,482,482.00			9,482,482.00
Work in Progress	1,759,484.15	(22,580.15)	1,736,904.00		1,736,904.00	0.00
Total capital assets not being depreciated	11,241,966.15	(22,580.15)	11,219,386.00	0.00	1,736,904.00	9,482,482.00
Capital assets being depreciated:						
Land Improvements	6,355,197.47		6,355,197.47			6,355,197.47
Buildings	97,741,749.63		97,741,749.63	2,037,182.00		99,778,931.63
Equipment	2,185,945.29	438,901.00	2,624,846.29	44,253.98		2,669,100.27
Total capital assets being depreciated	106,282,892.39	438,901.00	106,721,793.39	2,081,435.98	0.00	108,803,229.37
Accumulated Depreciation for:						
Land Improvements	(5,728,548.00)		(5,728,548.00)		103,172.00	(5,831,720.00)
Buildings	(47,087,774.58)	3,809,176.58	(43,278,598.00)		2,561,846.00	(45,840,444.00)
Equipment	(1,921,367.87)	(6,150.13)	(1,927,518.00)		192,046.01	(2,119,564.01)
Total accumulated depreciation	(54,737,690.45)	3,803,026.45	(50,934,664.00)	0.00	2,857,064.01	(53,791,728.01)
Total capital assets being depreciated, net	51,545,201.94	4,241,927.45	55,787,129.39	2,081,435.98	2,857,064.01	55,011,501.36
Governmental activity capital assets, net	62,787,168.09	4,219,347.30	67,006,515.39	2,081,435.98	4,593,968.01	64,493,983.36
<b>Business-Type Activities:</b>						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

2013-14 Unaudited Actuals  
FEDERAL GRANT AWARDS,  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

FEDERAL PROGRAM NAME	Title I, Part A	Title I Prog Imp	IDEA Local Assistance	IDEA Pre-School	IDEA Local Pre-School	IDEA Mental Health Services	IDEA Pre-Kindergarten Staff Dev
FEDERAL CATALOG NUMBER	84.010A	84.01	84.027	84.173	84.027A	84.027A	84.173S
RESOURCE CODE	3010	3185	3310	3315	3320	3327	3345
REVENUE OBJECT	8290	8290	8181	8182	8182	8182	8182
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. Prior Year Carryover	22,859.97	114,331.54					
2. a. Current Year Award	493,841.00		1,012,618.00	54,870.00	70,955.00	237,880.00	286.00
b. Transferability (NCLB)							
c. Other Adjustments							
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	493,841.00	0.00	1,012,618.00	54,870.00	70,955.00	237,880.00	286.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2d, & 3)	516,700.97	114,331.54	1,012,618.00	54,870.00	70,955.00	237,880.00	286.00
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year	22,859.97	0.00					
6. Cash Received in Current Year	377,141.00	69,331.54	0.00	0.00	0.00	154,256.00	0.00
7. Contributed Matching Funds				71,632.63	13,486.45		
8. Total Available (sum lines 5, 6, & 7)	400,000.97	69,331.54	0.00	71,632.63	13,486.45	154,256.00	0.00
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	438,747.50	114,331.54	1,012,618.00	126,502.63	84,441.45	237,880.00	286.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	438,747.50	114,331.54	1,012,618.00	126,502.63	84,441.45	237,880.00	286.00
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)	(38,746.53)	(45,000.00)	(1,012,618.00)	(54,870.00)	(70,955.00)	(83,624.00)	(286.00)
a. Unearned Revenue							
b. Accounts Payable							
c. Accounts Receivable	38,746.53	45,000.00	1,012,618.00	54,870.00	70,955.00	83,624.00	286.00
14. Unused Grant Award Calculation (line 4 minus line 9)	77,953.47	0.00	0.00	(71,632.63)	(13,486.45)	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	77,953.47						
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	438,747.50	114,331.54	1,012,618.00	54,870.00	70,955.00	237,880.00	286.00



2013-14 Unaudited Actuals  
FEDERAL GRANT AWARDS,  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

FEDERAL PROGRAM NAME	Perkins Vocational Education	Title II, Part A	Title II Principal Training	Title III Immigrant	Title III LEP	TOTAL
FEDERAL CATALOG NUMBER	84.048	84.367	84.367	84.365	84.365	
RESOURCE CODE	3550	4035	4036	4201	4203	
REVENUE OBJECT	8290	8290	8290	8290	8290	
LOCAL DESCRIPTION (if any)						
<b>AWARD</b>						
1. Prior Year Carryover						137,191.51
2. a. Current Year Award	32,848.00	215,327.00	1,500.00	8,959.00	103,865.00	2,232,949.00
b. Transferability (NCLB)						0.00
c. Other Adjustments						0.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	32,848.00	215,327.00	1,500.00	8,959.00	103,865.00	2,232,949.00
3. Required Matching Funds/Other						0.00
4. Total Available Award (sum lines 1, 2d, & 3)	32,848.00	215,327.00	1,500.00	8,959.00	103,865.00	2,370,140.51
<b>REVENUES</b>						
5. Unearned Revenue Deferred from Prior Year						22,859.97
6. Cash Received in Current Year	19,433.00	197,272.00	1,500.00	5,120.00	81,565.00	905,618.54
7. Contributed Matching Funds					48,096.00	133,215.08
8. Total Available (sum lines 5, 6, & 7)	19,433.00	197,272.00	1,500.00	5,120.00	129,661.00	1,061,693.59
<b>EXPENDITURES</b>						
9. Donor-Authorized Expenditures	32,848.00	214,185.81	1,500.00	5,246.00	82,951.04	2,351,537.97
10. Non Donor-Authorized Expenditures						0.00
11. Total Expenditures (lines 9 & 10)	32,848.00	214,185.81	1,500.00	5,246.00	82,951.04	2,351,537.97
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)	(13,415.00)	(16,913.81)	0.00	(126.00)	46,709.96	(1,289,844.38)
a. Unearned Revenue					46,709.96	46,709.96
b. Accounts Payable						0.00
c. Accounts Receivable	13,415.00	16,913.81		126.00		1,336,554.34
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	1,141.19	0.00	3,713.00	20,913.96	18,602.54
15. If Carryover is allowed, enter line 14 amount here		1,141.19		3,713.00	69,009.96	151,817.62
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	32,848.00	214,185.81	1,500.00	5,246.00	34,855.04	2,218,322.89

2013-14 Unaudited Actuals  
STATE GRANT AWARDS,  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

STATE PROGRAM NAME	After School Education and Safety	TOTAL
RESOURCE CODE	6010	
REVENUE OBJECT	8590	
LOCAL DESCRIPTION (if any)	ASES	
<b>AWARD</b>		
1. Prior Year Carryover	0.00	0.00
2. a. Current Year Award	337,500.00	337,500.00
b. Other Adjustments		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	337,500.00	337,500.00
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1, 2c, & 3)	337,500.00	337,500.00
<b>REVENUES</b>		
5. Unearned Revenue Deferred from Prior Year		0.00
6. Cash Received in Current Year	303,750.00	303,750.00
7. Contributed Matching Funds		0.00
8. Total Available (sum lines 5, 6, & 7)	303,750.00	303,750.00
<b>EXPENDITURES</b>		
9. Donor-Authorized Expenditures	337,500.00	337,500.00
10. Non Donor-Authorized Expenditures		0.00
11. Total Expenditures (lines 9 & 10)	337,500.00	337,500.00
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)	(33,750.00)	(33,750.00)
a. Unearned Revenue		0.00
b. Accounts Payable		0.00
c. Accounts Receivable	33,750.00	33,750.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here		0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	337,500.00	337,500.00

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

FEDERAL PROGRAM NAME	Medi-Cal Billing Option	TOTAL
FEDERAL CATALOG NUMBER	93.778	
RESOURCE CODE	5640	
REVENUE OBJECT	8290	
LOCAL DESCRIPTION (if any)	Medi-Cal LEA	
<b>AWARD</b>		
1. Prior Year Restricted Ending Balance	183,171.49	183,171.49
2. a. Current Year Award	123,837.21	123,837.21
b. Other Adjustments		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	123,837.21	123,837.21
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1, 2c, & 3)	307,008.70	307,008.70
<b>REVENUES</b>		
5. Cash Received in Current Year	123,837.21	123,837.21
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
b. Noncurrent Accounts Receivable		0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00
8. Contributed Matching Funds		0.00
9. Total Available (sum lines 5, 7c, & 8)	123,837.21	123,837.21
<b>EXPENDITURES</b>		
10. Donor-Authorized Expenditures	165,482.20	165,482.20
11. Non Donor-Authorized Expenditures		0.00
12. Total Expenditures (line 10 plus line 11)	165,482.20	165,482.20
<b>RESTRICTED ENDING BALANCE</b>		
13. Current Year (line 4 minus line 10)	141,526.50	141,526.50

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

STATE PROGRAM NAME	California Clean Energy	Lottery - Instructional Materials	Education Related Mental Health Serv	State Preschool Grant-One Time	Economic Impact Aid - LEP	Common Core State Standards	TOTAL
RESOURCE CODE	6230	6300	6512	6513	7091	7405	
REVENUE OBJECT	8590	8560	8590	8590	8311	8590	
LOCAL DESCRIPTION (if any)		Restricted Lottery	ERMHS		EIA - LEP	CCSS	
<b>AWARD</b>							
1. Prior Year Restricted Ending Balance		43,036.55	530,780.25	0.00	52,348.90		626,165.70
2. a. Current Year Award	130,000.00	178,653.00	532,819.00	2,636.00		1,159,555.00	2,003,663.00
b. Other Adjustments		3,746.91					3,746.91
c. Adj Curr Yr Award (sum lines 2a & 2b)	130,000.00	182,399.91	532,819.00	2,636.00	0.00	1,159,555.00	2,007,409.91
3. Required Matching Funds/Other							0.00
4. Total Available Award (sum lines 1, 2c, & 3)	130,000.00	225,436.46	1,063,599.25	2,636.00	52,348.90	1,159,555.00	2,633,575.61
<b>REVENUES</b>							
5. Cash Received in Current Year	130,000.00	85,635.91	187,141.00	1,318.00		1,159,555.00	1,563,649.91
6. Amounts Included in Line 5 for Prior Year Adjustments							0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	96,764.00	345,678.00	1,318.00	0.00	0.00	443,760.00
b. Noncurrent Accounts Receivable							0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	96,764.00	345,678.00	1,318.00	0.00	0.00	443,760.00
8. Contributed Matching Funds							0.00
9. Total Available (sum lines 5, 7c, & 8)	130,000.00	182,399.91	532,819.00	2,636.00	0.00	1,159,555.00	2,007,409.91
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	0.00	160,402.12	1,012,978.66	2,636.00	52,348.90	910,068.58	2,138,434.26
11. Non Donor-Authorized Expenditures							0.00
12. Total Expenditures (line 10 plus line 11)	0.00	160,402.12	1,012,978.66	2,636.00	52,348.90	910,068.58	2,138,434.26
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	130,000.00	65,034.34	50,620.59	0.00	0.00	249,486.42	495,141.35

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

LOCAL PROGRAM NAME	Routine Restricted Maintenance	Special Education-Nonagency	RESIG Safety Grant	Student Electronics	Local Grants and Donations	Middle School Athletics	Class Donations
RESOURCE CODE	8150	9011	9090	9725	9821	9823	9893
REVENUE OBJECT	8989	8677	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)	RRMA					MS-ABC	
<b>AWARD</b>							
1. Prior Year Restricted Ending Balance	42,080.74		1,086.52		121,383.38	1,615.11	8,450.83
2. a. Current Year Award	882,516.40	8,015.70	18,108.00	70,434.85	245,685.55	18,190.00	9,889.50
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	882,516.40	8,015.70	18,108.00	70,434.85	245,685.55	18,190.00	9,889.50
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	924,597.14	8,015.70	19,194.52	70,434.85	367,068.93	19,805.11	18,340.33
<b>REVENUES</b>							
5. Cash Received in Current Year	882,516.40	83.53		70,434.85	245,685.55	0.00	
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	7,932.17	18,108.00	0.00	0.00	18,190.00	9,889.50
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	7,932.17	18,108.00	0.00	0.00	18,190.00	9,889.50
8. Contributed Matching Funds	0.00						
9. Total Available (sum lines 5, 7c, & 8)	882,516.40	8,015.70	18,108.00	70,434.85	245,685.55	18,190.00	9,889.50
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	924,597.14	8,015.70	17,779.70	70,059.59	192,622.58	17,848.08	8,351.45
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	924,597.14	8,015.70	17,779.70	70,059.59	192,622.58	17,848.08	8,351.45
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	0.00	0.00	1,414.82	375.26	174,446.35	1,957.03	9,988.88

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

LOCAL PROGRAM NAME	Lost Materials	TOTAL
RESOURCE CODE	9894	
REVENUE OBJECT	8699	
LOCAL DESCRIPTION (if any)		
<b>AWARD</b>		
1. Prior Year Restricted		
Ending Balance	10,714.04	185,330.62
2. a. Current Year Award	4,382.74	1,257,222.74
b. Other Adjustments		0.00
c. Adj Curr Yr Award		
(sum lines 2a & 2b)	4,382.74	1,257,222.74
3. Required Matching Funds/Other		0.00
4. Total Available Award		
(sum lines 1, 2c, & 3)	15,096.78	1,442,553.36
<b>REVENUES</b>		
5. Cash Received in Current Year		1,198,720.33
6. Amounts Included in Line 5 for		
Prior Year Adjustments		0.00
7. a. Accounts Receivable		
(line 2c minus lines 5 & 6)	4,382.74	58,502.41
b. Noncurrent Accounts		
Receivable		0.00
c. Current Accounts Receivable		
(line 7a minus line 7b)	4,382.74	58,502.41
8. Contributed Matching Funds		0.00
9. Total Available		
(sum lines 5, 7c, & 8)	4,382.74	1,257,222.74
<b>EXPENDITURES</b>		
10. Donor-Authorized Expenditures	1,079.59	1,240,353.83
11. Non Donor-Authorized		
Expenditures		0.00
12. Total Expenditures		
(line 10 plus line 11)	1,079.59	1,240,353.83
<b>RESTRICTED ENDING BALANCE</b>		
13. Current Year		
(line 4 minus line 10)	14,017.19	202,199.53

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	20,077,970.34	301	16,183.79	303	20,061,786.55	305	474,136.88		307	19,587,649.67	309
2000 - Classified Salaries	4,961,775.95	311	40,288.20	313	4,921,487.75	315	105,917.13		317	4,815,570.62	319
3000 - Employee Benefits (Excluding 3800)	11,932,574.49	321	1,210,047.59	323	10,722,526.90	325	211,190.59		327	10,511,336.31	329
4000 - Books, Supplies Equip Replace. (6500)	1,365,955.02	331	14,454.55	333	1,351,500.47	335	184,177.04		337	1,167,323.43	339
5000 - Services . . . & 7300 - Indirect Costs	10,436,696.23	341	36,309.13	343	10,400,387.10	345	3,143,111.75		347	7,257,275.35	349
TOTAL					47,457,688.77	365			TOTAL	43,339,155.38	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	375
2. Salaries of Instructional Aides Per EC 41011.		2100	380
3. STRS.		3101 & 3102	382
4. PERS.		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	385
7. Unemployment Insurance.		3501 & 3502	390
8. Workers' Compensation Insurance.		3601 & 3602	392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	
10. Other Benefits (EC 22310).		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.			397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.			59.14%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	59.14%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	43,339,155.38
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
<b>Governmental Activities:</b>							
General Obligation Bonds Payable	57,761,633.00	4,382,538.00	62,144,171.00		3,685,000.00	58,459,171.00	3,735,000.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable		344,875.00	344,875.00		98,253.00	246,622.00	94,489.00
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	503,889.00	(528.00)	503,361.00		449,056.00	54,305.00	13,761.00
Net OPEB Obligation	1,040,655.00	(292,095.00)	748,560.00	1,126,979.00	1,197,612.00	677,927.00	677,927.00
Compensated Absences Payable	156,190.00	(11,222.00)	144,968.00		9,587.00	135,381.00	
Governmental activities long-term liabilities	59,462,367.00	4,423,568.00	63,885,935.00	1,126,979.00	5,439,508.00	59,573,406.00	4,521,177.00
<b>Business-Type Activities:</b>							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00



	2013-14 Calculations			2014-15 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
<b>A. PRIOR YEAR DATA</b> (2012-13 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	<b>2012-13 Actual</b>			<b>2013-14 Actual</b>		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	35,562,582.90		35,562,582.90			38,261,896.74
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	5,679.02		5,679.02			5,812.53
ADJUSTMENTS TO PRIOR YEAR LIMIT	<b>Adjustments to 2012-13</b>			<b>Adjustments to 2013-14</b>		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
<b>B. CURRENT YEAR GANN ADA</b> (2013-14 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	<b>2013-14 P2 Report</b>			<b>2014-15 P2 Estimate</b>		
1. Total K-12 ADA (Form A, Line A6)	5,623.50		5,623.50	5,640.17		5,640.17
2. Total Charter Schools ADA (Form A, Line C4)	0.00	189.03	189.03	0.00	224.50	224.50
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			5,812.53			5,864.67
<b>C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED</b> TAXES AND SUBVENTIONS (Funds 01, 09, and 62)	<b>2013-14 Actual</b>			<b>2014-15 Budget</b>		
1. Homeowners' Exemption (Object 8021)	177,387.06		177,387.06	175,309.00		175,309.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	786.22		786.22	0.00		0.00
4. Secured Roll Taxes (Object 8041)	13,990,277.58		13,990,277.58	13,988,806.00		13,988,806.00
5. Unsecured Roll Taxes (Object 8042)	637,698.63		637,698.63	665,518.00		665,518.00
6. Prior Years' Taxes (Object 8043)	23,994.31		23,994.31	0.00		0.00
7. Supplemental Taxes (Object 8044)	446,839.15		446,839.15	397,299.00		397,299.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	223,265.00		223,265.00	163,633.00		163,633.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (Obj. 8047 & 8625)	4,534,719.84		4,534,719.84	0.00		0.00
12. Parcel Taxes (Object 8621)	1,232,805.69		1,232,805.69	1,215,728.00		1,215,728.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-Revenue Limit Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)	(504,154.00)	504,154.00	0.00	(526,405.00)	584,725.00	58,320.00
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	20,763,619.48	504,154.00	21,267,773.48	16,079,888.00	584,725.00	16,664,613.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	20,763,619.48	504,154.00	21,267,773.48	16,079,888.00	584,725.00	16,664,613.00

	2013-14 Calculations			2014-15 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
<b>EXCLUDED APPROPRIATIONS</b>						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			349,192.24			358,166.60
<b>OTHER EXCLUSIONS</b>						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			349,192.24			358,166.60
<b>STATE AID RECEIVED (Funds 01, 09, and 62)</b>						
24. LCFF - CY (objects 8011 and 8012)	17,149,916.21	774,585.00	17,924,501.21	25,267,630.00	1,058,171.00	26,325,801.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	(50,584.43)	(879.00)	(51,463.43)	0.00		0.00
26. Class Size Reduction, Grades K-3 (Object 8434)	0.00		0.00			
27. TOTAL STATE AID RECEIVED (Lines C24 through C26)	17,099,331.78	773,706.00	17,873,037.78	25,267,630.00	1,058,171.00	26,325,801.00
<b>DATA FOR INTEREST CALCULATION</b>						
28. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	48,171,766.84	1,786,451.93	49,958,218.77	51,086,873.00	1,891,822.00	52,978,695.00
29. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	10,052.82	1,054.05	11,106.87	40,000.00	1,500.00	41,500.00
<b>APPROPRIATIONS LIMIT CALCULATIONS</b>						
<b>D. PRELIMINARY APPROPRIATIONS LIMIT</b>						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			35,562,582.90			38,261,896.74
2. Inflation Adjustment			1.0512			0.9977
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0235			1.0090
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			38,261,896.74			38,517,459.43
<b>APPROPRIATIONS SUBJECT TO THE LIMIT</b>						
5. Local Revenues Excluding Interest (Line C18)			21,267,773.48			16,664,613.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C27 or less than zero)			697,503.60			703,760.40
b. Maximum State Aid in Local Limit (Lesser of Line C27 or Lines D4 minus D5 plus C23; but not less than zero)			17,343,315.50			22,211,013.03
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			17,343,315.50			22,211,013.03
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C29 divided by [Lines C28 minus C29] times [Lines D5 plus D6c])			8,586.05			30,476.46
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			21,276,359.53			16,695,089.46
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C27 or less than zero)			17,334,729.45			22,180,536.57
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			21,276,359.53			
b. State Subventions (Line D8)			17,334,729.45			
c. Less: Excluded Appropriations (Line C23)			349,192.24			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			38,261,896.74			



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

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 7200-7700, goals 0000 and 9000) 1,105,447.79
- 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. 44,076.50
  - 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.

The District has experienced both permanent turnover and temporary long-term absences of administrative employees. As a result, we have had to bring in temporary help to maintain administrative functions such as attendance system operations, accounts payable and payroll.

**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) 34,669,261.20

**C. Percentage of Plant Services Costs Attributable to General Administration**

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.32%

**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. 4,545.10  
Retain supporting documentation.

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

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

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

**A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	1,375,868.77
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	519,226.31
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	30,750.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	63,135.47
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)	140,946.81
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	4,545.10
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	2,134,472.46
9. Carry-Forward Adjustment (Part IV, Line F)	(496,345.95)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	1,638,126.51

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	28,593,861.25
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	4,699,761.37
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	2,088,935.22
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	305,021.41
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	28,525.26
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	684,653.95
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)	882.63
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)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	4,104,439.15
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	4,545.10
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)	0.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,259,092.28
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)	41,760,627.42

**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) 5.11%

**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](http://www.cde.ca.gov/fg/ac/ic))  
(Line A10 divided by Line B18) 3.92%

**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.

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	<u>2,134,472.46</u>
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	<u>331,110.57</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>(126,382.38)</u>
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (6.79%) 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 (6.79%) times Part III, Line B18) or (the highest rate used to recover costs from any program (6.79%) times Part III, Line B18); zero if positive	<u>(496,345.95)</u>
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>(496,345.95)</u>
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
<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>3.92%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-248,172.98) is applied to the current year calculation and the remainder (\$-248,172.97) is deferred to one or more future years:	<u>4.52%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-165,448.65) is applied to the current year calculation and the remainder (\$-330,897.30) is deferred to one or more future years:	<u>4.72%</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	<u>(496,345.95)</u>

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	17,444.00		43,036.55	60,480.55
2. State Lottery Revenue	8560	733,620.05		182,399.91	916,019.96
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)		751,064.05	0.00	225,436.46	976,500.51
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	331,407.76			331,407.76
2. Classified Salaries	2000-2999	102,963.06			102,963.06
3. Employee Benefits	3000-3999	157,934.58			157,934.58
4. Books and Supplies	4000-4999	8,450.09		160,402.12	168,852.21
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	95,943.95			95,943.95
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11 )		696,699.44	0.00	160,402.12	857,101.56
<b>C. ENDING BALANCE</b>					
(Must equal Line A6 minus Line B12)	979Z	54,364.61	0.00	65,034.34	119,398.95
<b>D. COMMENTS:</b>					

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.

**LCFF Calculator Universal Assumptions**

Cotati-Rohnert Park Unified - Cotati Rohnert Park USD 9/6/14

Summary of Funding				
	2013-14	2014-15	2015-16	2016-17
Target	\$ 48,171,605	\$ 48,520,379	\$ 50,613,206	\$ 52,884,438
Floor	35,062,446	36,611,606	40,803,013	43,701,886
CY Gap Funding	1,573,321	3,520,233	2,028,748	2,339,714
ERT	-	-	-	-
Minimum State Aid	-	-	-	-
<b>Total Phase-In Entitlement</b>	<b>\$ 36,635,767</b>	<b>\$ 40,131,839</b>	<b>\$ 42,831,761</b>	<b>\$ 46,041,600</b>

Components of LCFF By Object Code					
	2012-13	2013-14	2014-15	2015-16	2016-17
8011 - State Aid	\$ 7,573,499	\$ 12,526,793	\$ 18,711,033	\$ 21,300,501	\$ 24,368,515
8011 - Fair Share	-	-	-	-	-
8311 & 8590 - Categoricals	5,185,127	-	-	-	-
8012 - EPA	6,472,261	6,283,708	6,556,646	6,682,570	6,837,024
<i>Local Revenue Sources:</i>					
8021 to 8048 - Property Taxes		18,325,785	15,390,565	15,390,565	15,390,565
8096 - In-Lieu of Property Taxes		(500,519)	(526,405)	(541,875)	(554,504)
<i>Property Taxes net of in-lieu</i>	<i>16,214,006</i>	<i>17,825,266</i>	<i>14,864,160</i>	<i>14,848,690</i>	<i>14,836,061</i>
<b>TOTAL FUNDING</b>	<b>\$ 35,444,893</b>	<b>\$ 36,635,767</b>	<b>\$ 40,131,839</b>	<b>\$ 42,831,761</b>	<b>\$ 46,041,600</b>
<i>Excess Taxes</i>	\$ -	\$ -	\$ -	\$ -	\$ -
<i>EPA in excess to LCFF Funding</i>	\$ -	\$ -	\$ -	\$ -	\$ -

Minimum Proportionality Percentage (MPP): Summary Supplemental & Concentration Grant						
	2013-14	2014-15	2015-16	2016-17		
Current year estimated supplemental and concentration grant funding in the LCAP year	\$	1,174,417	\$	855,481	\$	1,100,733
Current year Minimum Proportionality Percentage (MPP)		3.05%		2.06%		2.48%

Summary of Student Population				
	2013-14	2014-15	2015-16	2016-17
<b>Unduplicated Pupil Population</b>				
Count	2,643.00	2,665.00	2,675.00	2,750.00
Rolling %, Supplemental Grant	45.31%	45.11%	44.98%	44.95%
Rolling %, Concentration Grant	45.31%	45.11%	44.98%	44.95%
<b>Total Actual ADA</b>				
	<b>5,623.50</b>	<b>5,547.97</b>	<b>5,727.10</b>	<b>5,859.47</b>
Grades TK-3	1,690.44	1,673.16	1,755.19	1,815.14
Grades 4-6	1,300.02	1,232.75	1,270.91	1,283.36
Grades 7-8	863.25	852.19	847.36	858.92
Grades 9-12	1,769.79	1,789.87	1,853.64	1,902.05
Ungraded	-	-	-	-
<b>Total Adjusted Base Funded ADA</b>				
	<b>5,623.50</b>	<b>5,619.18</b>	<b>5,727.10</b>	<b>5,859.47</b>
Grades TK-3	1,690.44	1,690.37	1,755.19	1,815.14
Grades 4-6	1,300.02	1,298.79	1,270.91	1,283.36
Grades 7-8	863.25	863.22	847.36	858.92
Grades 9-12	1,769.79	1,766.80	1,853.64	1,902.05
Necessary Small Schools	-	-	-	-



**School District Data Elements required to calculate the LCFF  
for 2013-14 through 2016-17**

Cotati-Rohnert Park Unified - Cotati Rohnert Park USD 9/6/14

9/14/14

	2013-14	2014-15	2015-16	2016-17
<b>COLA</b>	1.57%	0.85%	2.19%	2.14%
<b>GAP Funding rate</b>	12.00%	29.56%	20.68%	25.48%
Estimated Property Taxes	18,325,785	15,390,565	15,390,565	15,390,565
Less In-Lieu transfer	(500,519)	(526,405)	(541,875)	(554,504)
<b>Total Local Revenue</b>	<b>17,825,266</b>	<b>14,864,160</b>	<b>14,848,690</b>	<b>14,836,061</b>
<b>Statewide 90th percentile rate</b>	<b>12,921</b>	---	---	---

**ENROLLMENT AND UNDUPLICATED COUNT**

	Enrollment	Unduplicated Count	Unduplicated %	
2013-14	5,833	2,643	45.31%	1 yr average
2014-15	5,933	2,665	45.11%	2 yr average
2015-16	5,983	2,675	44.98%	3 yr average
2016-17	6,083	2,750	44.95%	3 yr rolling avg
2017-18	6,182	2,800	45.07%	3 yr rolling avg

**AVERAGE DAILY ATTENDANCE (ADA)**

Enter ADA. Calculator will use greater of total current or prior year ADA. For Unified Districts that received Charter School General Purpose BG offset: enter **ONLY** the District's ADA, not the Charter School's ADA.

Enter Regular ADA by grade span. Enter 'Ungraded' ADA EITHER by grade span OR on the Ungraded rows

ADA	ADA to use:	2012-13	2013-14	2014-15	2015-16	2016-17
Grades TK-3	P-2 (Annual for SDC ext. year)	1,709.89	1,673.37	1,656.16	1,738.19	1,798.14
Grades 4-6		1,239.56	1,274.04	1,208.00	1,246.16	1,258.61
Grades 7-8		778.49	846.22	835.19	830.36	841.92
Grades 9-12		1,740.95	1,700.80	1,721.87	1,785.64	1,834.05
Ungraded (enter here OR in spans above)						

**NPS, NPS-LCI, CDS:**

TK-3	Annual	0.69	1.00	1.00	1.00
4-6		7.94	6.75	6.75	6.75
7-8		7.44	7.00	7.00	7.00
9-12		20.80	20.00	20.00	20.00
Ungraded (enter here OR in spans above)					

**COE operated (Community School, Special Ed):**

TK-3	P-2 / Annual	16.38	16.00	16.00	16.00
4-6		18.04	18.00	18.00	18.00
7-8		9.59	10.00	10.00	10.00
9-12		48.19	48.00	48.00	48.00
Ungraded (enter here OR in spans above)					

**TOTAL** 5,623.50 5,547.97 5,727.10 5,859.47

**CHARTER ADA ADJUSTMENT**

ADA transfer from District to Charter between FY	2013-14	2014-15	2015-16	2016-17
Grades TK-3				
Grades 4-6				
Grades 7-8				
Grades 9-12	1.89	2.00	3.00	5.00
Ungraded (enter here OR in spans above)				
	1.89	2.00	3.00	5.00

ADA transfer from Charter to District between FY				
Grades TK-3				
Grades 4-6				
Grades 7-8				
Grades 9-12				
Ungraded (enter here OR in spans above)				

Difference (if diff. < 0, no adj. to PY ADA) 1.89 2.00 3.00 5.00

**School District Data Elements required to calculate the LCFF  
for 2013-14 through 2016-17**

Cotati-Rohnert Park Unified - Cotati Rohnert Park USD 9/6/14

9/14/14

**LCFF ADA**

**Calculator will use greater of total current or prior year ADA where appropriate**

Grade Span	2013-14		Funded NSS ADA	NPS, CDS, & COE operated	Distributed (Ungraded)	Total
	2012-13 P2	2013-14 P2				
Grades TK-3	1,709.89	1,673.37	-	17.07	-	1,690.44
Grades 4-6	1,239.56	1,274.04	-	25.98	-	1,300.02
Grades 7-8	778.49	846.22	-	17.03	-	863.25
Grades 9-12	1,739.06	1,700.80	-	68.99	-	1,769.79
Ungr.Charter Shift	-	-	-	-	-	-
Ungraded	-	-	-	-	-	-
<b>SUBTOTAL</b>	<b>5,467.00</b>	<b>5,494.43</b>				
		27.43				
Declining or Increasing ADA		Increase				
Ungraded CY funded		-				
NSS	-	-				
<b>TOTAL ADA</b>	<b>5,467.00</b>	<b>5,494.43</b>	-	129.07	-	5,623.50

Grade Span	2014-15		Funded NSS ADA	NPS, CDS, & COE operated	Distributed (Ungraded)	Total
	2013-14 P2	2014-15 P2				
Grades TK-3	1,673.37	1,656.16	-	17.00	-	1,690.37
Grades 4-6	1,274.04	1,208.00	-	24.75	-	1,298.79
Grades 7-8	846.22	835.19	-	17.00	-	863.22
Grades 9-12	1,698.80	1,721.87	-	68.00	-	1,766.80
Ungr.Charter Shift	-	-	-	-	-	-
Ungraded	-	-	-	-	-	-
<b>SUBTOTAL</b>	<b>5,492.43</b>	<b>5,421.22</b>				
		(71.21)				
Declining or Increasing ADA		Decline				
Ungraded CY funded		-				
NSS	-	-				
<b>TOTAL ADA</b>	<b>5,492.43</b>	<b>5,421.22</b>	-	126.75	-	5,619.18

Grade Span	2015-16		Funded NSS ADA	NPS, CDS, & COE operated	Distributed (Ungraded)	Total
	2014-15 P2	2015-16 P2				
Grades TK-3	1,656.16	1,738.19	-	17.00	-	1,755.19
Grades 4-6	1,208.00	1,246.16	-	24.75	-	1,270.91
Grades 7-8	835.19	830.36	-	17.00	-	847.36
Grades 9-12	1,718.87	1,785.64	-	68.00	-	1,853.64
Ungr.Charter Shift	-	-	-	-	-	-
Ungraded	-	-	-	-	-	-
<b>SUBTOTAL</b>	<b>5,418.22</b>	<b>5,600.35</b>				
		182.13				
Declining or Increasing ADA		Increase				
Ungraded CY funded		-				
NSS	-	-				
<b>TOTAL ADA</b>	<b>5,418.22</b>	<b>5,600.35</b>	-	126.75	-	5,727.10

**School District Data Elements required to calculate the LCFF  
for 2013-14 through 2016-17**

Cotati-Rohnert Park Unified - Cotati Rohnert Park USD 9/6/14

9/14/14

Grade Span	2016-17		Funded NSS ADA	NPS, CDS, & COE operated	Distributed (Ungraded)	Total
	2015-16 P2	2016-17 P2				
Grades TK-3	1,738.19	1,798.14	-	17.00	-	1,815.14
Grades 4-6	1,246.16	1,258.61	-	24.75	-	1,283.36
Grades 7-8	830.36	841.92	-	17.00	-	858.92
Grades 9-12	1,780.64	1,834.05	-	68.00	-	1,902.05
Ungr.Charter Shift	-					
Ungraded	-	-				
<b>SUBTOTAL</b>	<b>5,595.35</b>	<b>5,732.72</b>				
		137.37				
Declining or Increasing ADA		Increase				
Ungraded CY funded		-				
NSS	-	-				
<b>TOTAL ADA</b>	<b>5,595.35</b>	<b>5,732.72</b>	-	126.75	-	<b>5,859.47</b>

Cotati-Rohnert Park Unified - Cotati Rohnert Park USD 9/6/14													9/14/14					
LOCAL CONTROL FUNDING FORMULA													v15.2b (released July 3, 2014)					
Cotati Rohnert Park USD 9/6/14																		
CALCULATE LCFF TARGET																		
COLA 1.570%													COLA 2.190%					
Unduplicated as % of Enrollment 45.31% 2013-14													COLA 2.100% 2016-17					
2 yr average 45.11% 2014-15													3 yr average 44.98% 2015-16					
3 yr average 44.95% 2016-17																		
ADA	Base	Gr Span	Supp	Concen	TARGET	ADA	Base	Gr Span	Supp	Concen	TARGET	ADA	Base	Gr Span	Supp	Concen	TARGET	
1,690.44	6,952	724	696	-	14,152,364	1,690.37	7,012	729	698	-	14,265,032	1,755.19	7,165	745	712	-	15,133,248	
Grades TK-3						1,298.79	7,116		642	-	10,076,013	1,270.91	7,272		654	-	10,073,233	
Grades 4-6						863.22	7,328		661	-	6,896,265	847.36	7,489		674	-	6,917,000	
Grades 7-8						1,769.79	8,419	219	783	-	16,673,192	1,766.80	8,491	221	786	-	16,781,066	
Grades 9-12												1,853.64	8,677	226	801	-	17,987,723	
Subtract NSS																		
NSS Allowance																		
TOTAL BASE	5,623.50	42,097,117	1,611,463	3,961,024	-	47,669,602	5,619.18	42,422,639	1,622,743	3,972,994	-	48,018,376	5,727.10	44,247,907	1,726,540	4,136,757	-	50,111,203
Targeted Instructional Improvement						502,003						502,003						502,003
Transportation																		
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET						48,171,605						48,520,379						50,613,206
CALCULATE ECONOMIC RECOVERY TARGET																		
Revenue Limit per ADA inflated to 2020/21																		
Charter General Purpose BG/ADA inflated to 2020/21																		
Categorical Base per ADA																		
Total Economic Recovery Target per ADA																		
Statewide 90 <sup>th</sup> percentile rate																		
2020-21 LCFF Target rate per ADA																		
ECONOMIC RECOVERY TARGET per ADA																		
ECONOMIC RECOVERY TARGET x 2012-13 ADA																		
ECONOMIC RECOVERY TARGET PAYMENT																		
CALCULATE LCFF FLOOR																		
Current year Funded ADA times Base per ADA																		
Current year Funded ADA times Other RL per ADA																		
Necessary Small School Allowance at 12-13 rates																		
2012-13 Categoricals																		
2012-13 Charter Categorical & Supplemental BG/ 12-13 ADA * cy ADA																		
Less Fair Share Reduction																		
New charter: District PY rate * CY ADA																		
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA																		
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR																		
CALCULATE LCFF PHASE-IN ENTITLEMENT																		
LOCAL CONTROL FUNDING FORMULA TARGET																		
LOCAL CONTROL FUNDING FORMULA FLOOR																		
Difference or GAP (LCFF Target less LCFF Floor, if positive)																		
Multiply difference by funding rate																		
ECONOMIC RECOVERY PAYMENT																		
LCFF Entitlement before Minimum State Aid provision																		
CALCULATE STATE AID																		
LCFF Funding before Minimum State Aid																		
Less Property Taxes including RDA																		
LCFF state aid (before Min State Aid)																		
CALCULATE MINIMUM STATE AID																		
2012-13 RL/Charter Gen BG adjusted for ADA																		
2012-13 NSS Allowance																		
Less Current Year Property Taxes/In Lieu																		
Subtotal State Aid for Historical RL/Charter General BG																		
Categorical funding from 2012-13																		
Charter Categorical Block Grant adjusted for ADA																		
Minimum State Aid Prior to Offset																		
CHARTER SCHOOL MINIMUM STATE AID OFFSET (effective 2014-15)																		
Local Control Funding Formula Floor plus Funded Gap																		
Minimum State Aid plus Property Taxes including RDA																		
Offset																		
Minimum State Aid Prior to Offset																		
Total Minimum State Aid with Offset																		
TOTAL STATE AID																		
Addition to LCFF due to Minimum State Aid provision																		
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental)																		
CHANGE OVER PRIOR YEAR																		
LCFF Entitlement PER ADA																		
PER ADA CHANGE OVER PRIOR YEAR																		
LCFF SOURCES INCLUDING EXCESS TAXES																		
State Aid																		
Property Taxes net of in-lieu																		
Charter-in-Lieu Taxes																		
LCFF pre COE, Choice, Supp																		

<b>PROPOSITION 30 - EPA</b>					
EPA Entitlement as % of statewide adjusted Revenue Limit	21.39%	21.03%	21.96%	21.96%	21.96%
<b>CALCULATE APPLICATION OF EPA</b>					
	2012-13	2013-14	2014-15	2015-16	2016-17
Adjusted Total Revenue Limit	30,259,766	29,877,319	29,854,366	30,427,738	31,131,013
CY Adjusted NSS Allowance	-	-	-	-	-
Total	30,259,766	29,877,319	29,854,366	30,427,738	31,131,013
Less Property Taxes/In-Lieu	16,214,006	17,825,266	14,864,160	14,848,690	14,836,061
Gross State Aid for Purposes of EPA	14,045,760	12,052,053	14,990,206	15,579,048	16,294,952
<b>EPA Entitlement</b>					
Proportionate Share*	6,472,261	6,283,708	6,556,646	6,682,570	6,837,024
Min EPA \$200/ADA	1,139,098	1,124,700	1,123,836	1,145,420	1,171,894
EPA Allocation	6,472,261	6,283,708	6,556,646	6,682,570	6,837,024
<b>Application of EPA</b>					
Phase-In Entitlement	30,259,766	36,635,767	40,131,839	42,831,761	46,041,600
Less Property Taxes/In-Lieu	16,214,006	17,825,266	14,864,160	14,848,690	14,836,061
Gross State Aid	14,045,760	18,810,501	25,267,679	27,983,071	31,205,539
Less EPA Allocation	6,472,261	6,283,708	6,556,646	6,682,570	6,837,024
Net State Aid	7,573,499	12,526,793	18,711,033	21,300,501	24,368,515
<b>Minimum State Aid</b>					
Adjusted Total Revenue Limit	30,259,766	29,877,262	29,854,310	30,427,681	31,130,954
2012-13 Deficited NSS Allowance	-	-	-	-	-
Less Property Taxes/In-Lieu	16,214,006	17,825,266	14,864,160	14,848,690	14,836,061
Less EPA Allocation	6,472,261	6,283,708	6,556,646	6,682,570	6,837,024
Revenue Limit Minimum State Aid	7,573,499	5,768,288	8,433,504	8,896,421	9,457,869
Categorical Minimum State Aid	5,185,127	5,185,127	5,185,127	5,185,127	5,185,127
Minimum State Aid Guarantee	12,758,626	10,953,415	13,618,631	14,081,548	14,642,996
Charter School Minimum State Aid Offset (effective 2014-15)	-	-	-	-	-
<b>LCFF State Aid</b>	12,758,626	12,526,793	18,711,033	21,300,501	24,368,515
<b>EPA in Excess to LCFF Funding</b>	-	0	0	-	0

\*EPA proportionate share is based on the adjusted revenue limit in the Floor calculation

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	50,149,521.90
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	2,517,020.17
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	28,525.26
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	15,485.10
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	98,252.74
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	100.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				142,363.10
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	174,642.81
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)				47,664,781.44
F. Charter school expenditure adjustments (From Section IV)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				47,664,781.44

<b>Section II - Expenditures Per ADA</b>		<b>2013-14 Annual ADA/ Exps. Per ADA</b>
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A4, C1, and C2e)		5,517.37
B. Charter school ADA adjustments (From Section IV)		0.00
C. Adjusted total ADA (Lines A plus B)		5,517.37
D. Expenditures per ADA (Line I.G divided by Line II.C)		8,639.04
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>	<b>Total</b>	<b>Per ADA</b>
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.)	44,391,179.04	8,069.80
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)	44,391,179.04	8,069.80
B. Required effort (Line A.2 times 90%)	39,952,061.14	7,262.82
C. Current year expenditures (Line I.G and Line II.D)	47,664,781.44	8,639.04
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%

<b>SECTION IV - Detail of Charter School Adjustments (used in Section I, Line F and Section II, Line B)</b>		
<b>Charter School Name/Reason for Adjustment</b>	<b>Expenditure Adjustment</b>	<b>ADA Adjustment</b>
Total charter school adjustments	0.00	0.00
<b>SECTION V - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)</b>		
<b>Description of Adjustments</b>	<b>Total Expenditures</b>	<b>Expenditures Per ADA</b>
Total adjustments to base expenditures	0.00	0.00



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

Goal	Program/Activity	----- Direct Costs -----			Central Admin	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	Costs (col. 3 x Sch. CAC line E) Column 4		
<b>Instructional Goals</b>							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00
1110	Regular Education, K-12	29,139,818.70	3,765,912.19	32,905,730.89	1,862,874.04		34,768,604.93
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	95,385.04	13,541.65	108,926.69	6,166.61		115,093.30
3300	Independent Study Centers	152,940.05	9,440.94	162,380.99	9,192.79		171,573.78
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Vocational Education	36,686.46	0.00	36,686.46	2,076.91		38,763.37
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	828,103.05	68,134.90	896,237.95	50,738.23		946,976.18
4850	Migrant Education	4,912.45	0.00	4,912.45	278.11		5,190.56
5000-5999	Special Education	11,488,266.12	456,611.04	11,944,877.16	676,228.76		12,621,105.92
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
<b>Other Goals</b>							
7110	Nonagency - Educational	0.00	0.00	0.00	0.00		0.00
7150	Nonagency - Other	91,095.62	0.00	91,095.62	5,157.15		96,252.77
8100	Community Services	28,525.26	0.00	28,525.26	1,614.88		30,140.14
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
<b>Other Costs</b>							
----	Food Services					12,551.59	12,551.59
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					0.00	0.00
----	Other Outgo					1,337,892.91	1,337,892.91
<b>Other Funds</b>							
----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	71,280.30		71,280.30
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(65,903.85)		(65,903.85)
----	<b>Total General Fund and Charter Schools Funds Expenditures</b>	41,865,732.75	4,313,640.72	46,179,373.47	2,619,703.93	1,350,444.50	50,149,521.90

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

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary 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
<b>Instructional Goals</b>													
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
1110	Regular Education, K-12	23,510,268.75	547,056.56	205,536.63	3,229,550.66	1,100,716.73	1,483.81	305,021.41			240,184.15	0.00	29,139,818.70
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	92,654.11	0.00	0.00	1,615.55	1,115.38	0.00	0.00			0.00	0.00	95,385.04
3300	Independent Study Centers	152,940.05	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	152,940.05
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
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	36,686.46	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	36,686.46
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	801,163.35	135.85	1,909.71	0.00	24,894.14	0.00	0.00			0.00	0.00	828,103.05
4850	Migrant Education	3,635.01	0.00	0.00	0.00	1,277.44	0.00	0.00			0.00	0.00	4,912.45
5000-5999	Special Education	9,657,461.72	400,430.12	1,403.88	7,576.23	1,421,191.17	203.00	0.00			0.00	0.00	11,488,266.12
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
<b>Other Goals</b>													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	36,997.21	35,696.71	0.00	0.00	18,401.70	0.00	0.00	0.00	0.00	0.00	0.00	91,095.62
8100	Community Services		0.00	0.00	0.00	0.00	0.00		28,525.26	0.00	0.00	0.00	28,525.26
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
<b>Total Direct Charged Costs</b>		34,291,806.66	983,319.24	208,850.22	3,238,742.44	2,567,596.56	1,686.81	305,021.41	28,525.26	0.00	240,184.15	0.00	41,865,732.75

\* Functions 7100-7199 for goals 8100 and 8500

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

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
<b>Instructional Goals</b>					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	231,246.35	3,501,982.19	32,683.65	3,765,912.19
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	853.31	12,688.34	0.00	13,541.65
3300	Independent Study Centers	1,066.63	8,374.31	0.00	9,440.94
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Vocational Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00
4760	Bilingual	4,693.19	63,441.71	0.00	68,134.90
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	31,359.05	418,715.26	6,536.73	456,611.04
6000	ROC/P	0.00	0.00	0.00	0.00
<b>Other Goals</b>					
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
<b>Other Funds</b>					
--	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
<b>Total Allocated Support Costs</b>		269,218.53	4,005,201.81	39,220.38	4,313,640.72

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

<b>A. Central Administration Costs in General Fund and Charter Schools Funds</b>		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	747,789.42
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	30,750.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	1,376,751.40
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	530,316.95
5	Total Central Administration Costs in General Fund and Charter Schools Funds	2,685,607.77
<b>B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds</b>		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	41,865,732.75
2	Total Allocated Costs (from Form PCR, Column 2, Total)	4,313,640.72
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	46,179,373.47
<b>C. Direct Charged Costs in Other Funds</b>		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	1,259,092.28
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	1,259,092.28
<b>D. Total Direct Charged and Allocated Costs (B3 + C5)</b>		47,438,465.75
<b>E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)</b>		5.66%

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

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400, and 6500)	12,551.59				12,551.59
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			0.00		0.00
Other Outgo (Objects 1000-7999)				1,337,892.91	1,337,892.91
<b>Total Other Costs</b>	12,551.59	0.00	0.00	1,337,892.91	1,350,444.50

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

	----- Teacher Full-Time Equivalents -----				----- Classroom Units -----		Pupils Transported
	Instructional Supervision and Administration (Functions 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)
<b>A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)</b>	267,976.04	1,242.50	0.00	0.00	4,005,201.81	0.00	39,220.38
<b>B. Enter Allocation Factor(s) by Goal:</b> (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
<b>Instructional Goals Description</b>							
0001 Pre-Kindergarten							
1110 Regular Education, K-12	216.80	216.80			276.00		5.00
3100 Alternative Schools							
3200 Continuation Schools	0.80	0.80			1.00		
3300 Independent Study Centers	1.00	1.00			0.66		
3400 Opportunity Schools							
3550 Community Day Schools							
3700 Specialized Secondary Programs							
3800 Vocational Education							
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Vocational Education							
4760 Bilingual	4.40	4.40			5.00		
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)	29.40	29.40			33.00		1.00
6000 ROC/P							
<b>Other Goals Description</b>							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
<b>Other Funds Description</b>							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)							
-- Cafeteria (Funds 13 & 61)							
<b>C. Total Allocation Factors</b>	252.40	252.40	0.00	0.00	315.66	0.00	6.00

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(1,500.00)	0.00	(65,903.85)				
Other Sources/Uses Detail					584,000.00	100.00		
Fund Reconciliation							65,962.35	645,238.74
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
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				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	65,903.85	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							3,344.38	65,931.39
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
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							637,500.00	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	1,500.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	31.06
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							4,394.46	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					100.00	584,000.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
<b>TOTALS</b>	<b>1,500.00</b>	<b>(1,500.00)</b>	<b>65,903.85</b>	<b>(65,903.85)</b>	<b>584,100.00</b>	<b>584,100.00</b>	<b>711,201.19</b>	<b>711,201.19</b>