

AGENDA
ELK GROVE UNIFIED SCHOOL DISTRICT
Regular Meeting of the Board of Education
Board Room, Education Center
9510 Elk Grove-Florin Road
Elk Grove, CA 95624
October 7, 2014
Closed Session – 4:30 p.m.
Regular Session – 6:00 p.m.

Item

Time – Approximate

Public Comment on Items on Agenda or Not on the Agenda

NOTICE

Cards are available at the table just outside of the Board Room for anyone who wishes to address the Board. If you wish to address the Board, complete a card and hand it to a staff member at the table to the left as you enter the Board Room. Please be sure to complete the card indicating whether the matter you wish to address is on the agenda or not on the agenda. If the matter is on the agenda, we will assume you wish to speak when it comes time to address that item on the agenda and will hold your card until then. Presentations will be limited to a maximum of three (3) minutes, with a total of thirty (30) minutes designated for public comment on an item. Time limitations are at the discretion of the President of the Board of Trustees. The meeting is recorded on video and audio. Videos are available on the Elk Grove District's You Tube channel at <http://www.youtube.com/user/Elk Grove Unified>).

CLOSED SESSION – 4:30 p.m.

1. Government Code Section 54957.6
Conference with Labor Negotiators
Agency designated representatives: Brandon Krueger, Richard Fagan, Mark Cerutti, Karen Rezendes
Employee Organization: All Elk Grove Unified School District Bargaining Units and Unrepresented Employees
2. Government Code Section 54956.8
Conference with Real Property Negotiators
Property: APN 066-0080-026 (Northwest corner of Hanfield Drive and Diamond Ranch Drive)
District negotiators: Mark Cerutti, Interim Superintendent and Robert Pierce, Associate Superintendent, Facilities and Planning, Elk Grove Unified School District (EGUSD)
Negotiating parties: EGUSD and Lennar Communities
Under negotiation: Price and terms of payment
3. Government Code Section 54956.8
Conference with Real Property Negotiators
Property: APN 067-0430-027 (Southwest corner of Sophistry and Appolon Drives, Rancho Cordova, California)
District negotiators: Mark Cerutti, Interim Superintendent and Robert Pierce, Associate Superintendent, Facilities and Planning, Elk Grove Unified School District (EGUSD)
Negotiating parties: EGUSD and Lennar Sunridge Investors, LLC, AKT Sunridge Investors, LLC, Angelo K. Tsakopoulos, Eleni Tsakopoulos-Kounalakis and Markos Kounalakis, Tsakopoulos Family Partnership, Mark Enes, and AKT Development.
Under negotiation: Price and terms of payment
4. Government Code Section 54956.9(d)(1)
Conference with Legal Counsel - Existing Litigation
Name of Case: Case No. BC410135

AGENDA
 ELK GROVE UNIFIED SCHOOL DISTRICT
 Regular Meeting of the Board of Education
 October 7, 2014

<u>Item</u>	<u>Time – Approximate</u>
CLOSED SESSION (Continued)	
5. <u>Government Code Section 54957</u> Public Employee Appointment/Employment: Elementary and High School Vice Principals	
6. <u>Government Code Section 54957</u> Public Employee Discipline/Dismissal/Release/Complaint	
OPEN MEETING – 6:00 p.m.	
I. Pledge of Allegiance	
II. Presentations/Recognitions	
7. High School Student representative Reports – Elk Grove and Franklin	10 Minutes
8. Energy Awareness Month Resolution – Energy Conservation	20 Minutes
9. Recognition of Franklin High School Students from the Sacramento Municipal Utility District	10 Minutes
III. Student Expulsion Recommendations - None	
IV. LCAP	
V. Budget Update	
VI. Public Comment	
VII. Bargaining Units	
VIII. Reports	
IX. Public Hearing/Action Items	
X. Discussion Items	
10. Developer Fee Annual Report – First Reading	5 Minutes
XI. Discussion/Action Items	
11. Career Technical Education Advisory Committee	5 Minutes
XII. Action Items	
12. 2013-14 Unaudited Actual Income and Expenditures	10 Minutes
13. Resolution for Readopting and Increasing the 2013-14 Gann Limit and Adopting the 2014-15 Gann Limit	5 Minutes
14. Environmental Determination for “Anatolia 2” Elementary School	5 Minutes
15. Red Ribbon Week Resolution	5 Minutes
16. National Bullying Prevention Month	5 Minutes
XIII. Board Member and Superintendent Reports	
XIV. Consent Agenda – Action	5 Minutes
17. Approval of Minutes	
18. Personnel Actions	

AGENDA
ELK GROVE UNIFIED SCHOOL DISTRICT
Regular Meeting of the Board of Education
October 7, 2014

<u>Item</u>	<u>Time – Approximate</u>
XIV. Consent Agenda – Action	
19. CalSTRS Waiver Request	
20. Variable Term Credential Waiver Extension	
21. Reclassification of Planner I to Planner II and Reclassification of Lead Custodian I to Lead Custodian II	
22. Approval of Addendum, Exhibit A, to the Teaching Agreement Between Elk Grove Unified School District and California State University, Sacramento	
23. Regents of the University of California on Behalf of the College and Career Academy Support Network (CCASN) Contract Approval	
24. Approval of Purchase Order History	
25. Ratification of Contracts	
26. Ratification of Non Public School/Non Public Agency (NPS/NPA) Contracts	
27. Supplemental Educational Services Provider Contracts	
28. Disposal of Obsolete/Surplus Property	
29. Acceptance of Gifts	
30. Instructional Materials Adoption	
31. Franklin Elementary School Portables 2014 Relocatable Building Installation, Change Order No. 2	
32. Project Inspector for Marion Mix Elementary School	
XV. Other Action Items	
33. Discussion and Action on Items Removed From Consent Agenda	5 Minutes
XVI. Information Items	
34. Other Items from the Floor	5 Minutes
35. Items for Future Agendas	5 Minutes
XVII. Adjournment	

AMERICAN WITH DISABILITIES COMPLIANCE NOTICE

In compliance with the Americans with Disabilities Act, those requiring special assistance to access the Board meeting room, to access written documents being discussed at the Board meeting, or to otherwise participate at Board meetings, please contact the Board Secretary, Arlene Hein, at (916) 686-7700. Notification of at least 24 hours prior to the meeting will enable the District to make reasonable arrangements to ensure accessibility to the Board meeting and to provide any required accommodation, auxiliary aids or services.

DOCUMENT AVAILABILITY

Documents provided to a majority of the Governing Board regarding an open session item on this agenda will be made available for public inspection in District office located at 9510 Elk Grove-Florin Road, Elk Grove, CA during normal business hours.

Board Agenda Item

Subject: _____ **Division:** Facilities and Planning

Energy Awareness Month – Energy Conservation Program Update

Action Requested:

The Board of Education is requested to 1) Receive an update on the Energy Conservation Program for the 2013/14 Fiscal Year and; 2) Adopt a resolution that designates October 1 through October 31, 2014, as Energy Awareness Month.


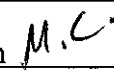
Discussion:

In 2009/10 the District established an energy conservation program and as a result the Board of Education has passed Board Policy 3511 to demonstrate its commitment to energy conservation throughout the District. To date since the program began in 2009/10 the district has saved nearly \$8,800,000 and cut nearly 66,500,000 kWh's of electricity consumption.

As a result of the ongoing efforts to conserve energy and to spread awareness, Administration is asking the Board of Education to adopt a resolution designating October as Energy Awareness Month.

Staff will also present a report on the progress, results and statistics of the Energy Conservation Program for the 2013/14 fiscal year. This will include recognition of the top performing school sites.

Financial Summary: N/A

Prepared By: _____ **Division Approval:** Robert Pierce 
Prepared By: _____ **Superintendent Approval:** Mark Cerutti, Interim 

**Elk Grove Unified School District
Elk Grove, California**

**Resolution No. 18, 2014-2015
October as Energy Awareness Month**

WHEREAS, the Elk Grove Unified School District's Board of Education recognizes the importance of conserving energy and our natural resources;

WHEREAS, the Board of Education has passed Board Policy 3511 to demonstrate its commitment to energy conservation throughout the district;

WHEREAS, the Elk Grove Unified School District has determined that through simple behavioral modifications, the district can dramatically reduce its energy consumption;

WHEREAS, the high and rising energy prices take precious dollars that otherwise could be used for academic purposes;

WHEREAS, the district has set a goal for energy savings in 2014-2015;

WHEREAS, the Elk Grove Unified School District has created an Energy Conservation Advisory Committee and Energy Conservation Guidelines as a resources to help achieve the goal of saving in energy costs;

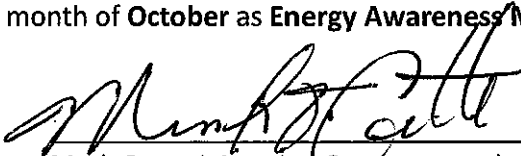
WHEREAS, the steps necessary to achieve the District's savings goal are behavioral and come at no cost to the District;

WHEREAS, educating employees and users about the importance of energy conservation has proven to be an effective way to reduce energy consumption;

WHEREAS, the Elk Grove Unified School District must continue in its efforts to promote a greater public understanding of energy consumption through outreach and communication efforts, demonstrating that EGUSD is committed to conserving energy;

WHEREAS, the Energy Awareness Month highlights the district's commitment to energy savings;

NOW, THEREFORE, BE IT RESOLVED that the Governing Board of the Elk Grove Unified School District hereby declares and proclaims the month of **October as Energy Awareness Month**.



Mark Cerutti, Interim, Secretary to the
Governing Board of the Elk Grove
Unified School District

Board Agenda Item

Subject: _____ **Division:** Facilities and Planning
 Recognition of Franklin High School Students from the Sacramento Municipal Utility District

Action Requested:
 The Board of Education is requested to recognize the students that participated in the Sacramento Municipal Utility District's new High School Energy Efficiency and Auditing Training.

Discussion:
 The Sacramento Municipal Utility District (SMUD) is training the next generation of the energy industry's workforce. SMUD's new High School Energy Efficiency and Auditing Training (HS EE) project trains junior and senior high school students with the skills and experience to begin energy efficiency-related and energy-auditing careers. The program also provides opportunities for participating students to help their own school districts save money through energy efficiency.

SMUD has become the first utility in California to develop a comprehensive set of services in support of the California Clean Energy Jobs Act (Proposition 39). As part of its Prop 39 services, SMUD is training the next generation of the energy industry's workforce through a program called "Auditing Conservation, and Training (ACT)". The program pairs junior and senior high school students with a teacher-mentor from their school, and provides them with the skills and experience to begin energy efficiency-related and energy-auditing careers. The program also provides opportunities for participating students to help their own school districts save money through making energy efficiency recommendations. Student and teacher participants are paid a stipend for their time.

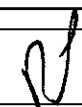
Sixty-four students from eight different school districts were broken into two week-long classes and trained on the green energy industry, energy efficiency, electrical load auditing, and were coached in developing workforce skills. The course, provided by SMUD's contractor Strategic Energy Innovations (SEI), included theoretical classroom lessons and practical field work. Eight students from Franklin high school used their new skills to audit their school, and have prepared a report and presentation of their findings. The Franklin team, led by physics teacher Allan Curtis, will also lead local middle school students through a classroom energy audit. SMUD provides funding to develop and carry out the curriculum and support in developing presentations. SMUD also provides tools and materials to assist teacher participants in incorporating energy education into their broader curriculum.

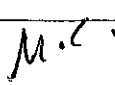
Participating school districts are Center Unified, Natomas Unified, Elk Grove Unified, Sacramento City Unified, Twin Rivers Unified, Folsom Cordova Unified, Galt High, and San Juan Unified.

Objectives:

- Provide workforce skills and experience to EGUSD high school students in energy efficiency and energy auditing, and introduce them to energy efficiency career paths.
- Establish students as a resource for educating peers, teachers and administrators regarding cost effective energy efficiency measures and options for reducing energy demand and associated carbon emissions.
- Reduce electrical costs associated with heating, lighting, and cooling at Franklin High School.
- Facilitate teaching staff to incorporate energy efficiency and conservation lessons into their broader curriculum.
- Raise community awareness about the importance of energy conservation in helping to reduce greenhouse gas emissions and mitigate global climate change.

Financial Summary: N/A

Prepared By: _____ **Division Approval:** Robert Pierce 

Prepared By: _____ **Superintendent Approval:** Mark Cerutti, Interim 

Board Agenda Item

Subject: Developer Fee Annual Report – 1st reading **Department:** Fiscal Services

Action Requested:
The Board is asked to review the attached Annual Report of 2013-14 Developer Fee expenditures.

Discussion:

Government Code §66006 requires that an annual report of income and expenditures from developer fees and the beginning and ending fund balances in the Capital Facilities Fund be made available to the public within 180 days after the end of the fiscal year.

Beginning Fund Balance July 1, 2013	\$	22,942,789.00
Income/Incoming Transfers		9,380,874.00
Interest		20,373.00
Expenditures/Outgoing Transfers		(17,695,038.00)
Ending Fund Balance June 30, 2014	\$	14,648,998.00

For the convenience of the Board and the public, attached is a summary of the District's unaudited financial records listing developer fee expenditures by site and activity, and provides other required information such as the percentage of project cost funded by the fees.

During 2013-14 the District charged the following developer fees:

	7/01/13 - 6/03/14	6/04/14 - 6/30/14
Level I (per sq. ft.)	\$3.20	\$3.36
Level II (per sq. ft.)	\$1.47	\$1.51
Total Residential	\$4.67	\$4.87
7/1/2013 - 6/30/14		
Commercial/Senior (per sq. ft.)	\$0.51	

Any members of the public desiring more detailed information regarding developer fees may contact the Facilities and Planning Department.

The District remains in full compliance with all legal requirements regarding developer fees. All fees collected relate to accommodation of new student enrollment growth, and all fees are spent within five years of receipt.

Government Code §66006 also requires that the Board review this information at a later date in a public meeting. This item will be brought back on November 4, 2014 for approval.

Prepared By: Eric Walle **Division Approval:** Rich Fagan

Prepared By: Carrie Hargis *Carrie Hargis* **Interim Superintendent Approval:** Mark Cerutti *Mark Cerutti*

ELK GROVE UNIFIED SCHOOL DISTRICT
Fiscal Services Department

2013-14 Developer Fee Report by Project and Fees

Project	Level I (per sq. ft.)	Level II (per sq. ft.)	Commercial/Sr. (per sq. ft.)	Total	Percent of Total 13/14 Developer Fees to Date**	Projected Start Date (for projects not started)	Projected or Actual Open Date (M/Y) ***
Interest	20,373			20,373			
Fees	5,869,522	2,695,872	148,207	8,713,601			
Other Local Income				0			
Transfers	667,273			667,273			
Total 13-14 Income	6,557,168	2,695,872	148,207	9,401,247			
Beginning Balance	13,048,922	8,687,230	1,206,637	22,942,789			
Total Income	19,606,090	11,383,102	1,354,844	32,344,036			
Developer Fee Admin Costs	123,145			123,145	2.05%		08/16
School Facilities Needs Assessment	5,950			5,950	0.03%		08/15
Enrollment Growth	92,032	135,995		228,027	1.30%		
Charter Schools	50,916			50,916	0.29%		
Anatolia 2 Elementary	1,075,000		1,062,000	2,137,000	12.16%	05/15	
New Dillard Elementary	7,100,000	8,000,000		15,100,000	85.93%		
Florin Vineyard GAP Quad 1 Elem.			50,000	50,000	0.28%		under review
Total Expenditures	8,447,043	8,135,995	1,112,000	17,695,038	100.00%		
Ending Balance	11,159,047	3,247,107	242,844	14,648,998			

* Admin Costs percentage calculated on fee revenue (Level I, including Comm/Sr.) Other cost percentages calculated on total expenditures less Admin Costs.

** Some projects are only funded for planning or until State funding is approved. Eventual developer fee share of total construction cost may be different.

***Subject To State Funding Availability.

ELK GROVE UNIFIED SCHOOL DISTRICT
Fiscal Services Department

Total Project Expenditures and Percentage Funding Resources

Site	Budgeted/Actual Amount Per Funding Source			Interest & Misc.	Total	Percent Dev Fees to Date	Projected Completion Date (fiscal year)
	Dev. Fees	State Funds	Mello-Roos				
Anatolia 2 Elementary	2,563,500	0	0	35,829	2,599,329	98.62%	16/17
New Dillard Elementary	21,357,777	0	9,951,682	190,534	31,499,993	67.80%	15/16
Florin Vineyard GAP Quad 1 Elem.	50,000	0	0	0	50,000	100.00%	under review
Total	23,971,277	0	9,951,682	226,363	34,149,322	70.20%	

34,149,322

ELK GROVE UNIFIED SCHOOL DISTRICT
 Fiscal Services Department

Budget for Carry Over Balances for 2013-14

Project	Type of Developer Fee			Total
	Level I	Level II	Commercial	
Anatolia 2 Elementary	4,500,000			4,500,000
Vineyard Pointe Elementary	2,300,000			2,300,000
Contingency	4,359,046	3,247,106	242,845	7,848,997

Total **11,159,046** **3,247,106** **242,845** **14,648,997**

Ending balances from Summary Report *11,159,046* *3,247,106* *242,845* *14,648,997*

ELK GROVE UNIFIED SCHOOL DISTRICT
Fiscal Services Department

Five-Year Report for 2014-15

Our findings are that no funds collected five or more years ago remain unexpended.

ELK GROVE UNIFIED SCHOOL DISTRICT

Agenda Item No: 11

Board Agenda Item

Supplement No. _____

Meeting Date: October 7, 2014

Subject: Career Technical Education Advisory Committee
Division: Secondary Education

Action Requested:
The Board of Education is asked to review and approve the district's Career Technical Education Advisory Committee/Community Stakeholder members.

Discussion:
Federal policy and California State Education Code require that the Governing Boards of local educational agencies (LEA) that receive Perkins funds sanction the composition of LEA's Career Technical Education (CTE) advisory committees.
The career technical education advisory committee develops recommendations on the program and serves as a liaison between the district and potential employers. The committee shall consist of one or more representatives of the general public knowledgeable about the disadvantaged, students, teachers, business, industry, school administration, and the field office of the Employment Development Department (EDD).
Elk Grove Unified School District's CTE Advisory Committee also functions as its Linked Learning Community Stakeholder Committee. It includes 109 members from such constituency groups as Cosumnes River College, California State University, Sacramento, Sacramento Job Corps, Alpha Academy, Safe Credit Union, Mack Road Partnership and North State Building Industry, as well as a representative from the California State Employment Development Department.
The composition of the committee is as follows:
• Community Partners – 6
• Secondary Counselors – 7
• District Office – 12
• EGEA – 3
• Adult Education – 1
• Parents - 5
• Principal Elementary – 1
• Principal Secondary – 7
• Public Service – 3
• Post-Secondary – 10
• Public Sector – 3
• School Board Members – 2
• Students – 3
• Teachers Secondary – 17
• Vice Principals Secondary – 6
A roster of Elk Grove Unified School District's CTE Advisory Committee is attached.

Financial Summary:
None

Prepared By: Kathy Hamilton Division Approval: Christina Penna
Prepared By: Kathy Hamilton Superintendent Approval: Mark Cerutti M.C.

Name	Affiliation	Email address
Bobbie Singh-Allen	Elk Grove Unified School	bsinghal@egusd.net
Cathy Guy	Elk Grove High School	Cguy@egusd.net
Charlotte Mitchell	Sacramento County Farm Bureau	cmitchell.scfb@msn.com
Chet Madison	Elk Grove Unified School	cnotemad@aol.com
Cynthia Strain	Las Flores High School	cstrain@egusd.net
Elizabeth Graswich	Elk Grove Unified School District	egraswic@egusd.net
Joseph Edigin	Parent	jayedigin@gmail.com
Kate Trupin	DeVry University	KTurpin@devry.edu
Keaton Riley	Office of Ami Bera	Keaton.Riley@mail.house.gov
Michael Marion	Cosumnes River College	marionm@crc.losrios.edu
Sonia Ortiz-Mercado	California State University,	Sonia.ortiz-mercado@csus.edu
Steven Ladd	Elk Grove Unified School District	sladd@egusd.net
Tina Penna	Elk Grove Unified School	cpenna@egusd.net
Bob Johnson	Cosumnes River College	
Brian Broadway	Sacramento Jobs Corps	broadway.brian@jobcorps.gov
Dany'l Van Someren	Pleasant Grove High School	dvansome@egusd.net
Debra Herberger	EGUSD	DHerburg@egusd.net
Karen Sanko	James Rutter Middle School	KKoenigS@egusd.net
Marilyn Delgado	Elk Grove Unified School	Mdelgado@egusd.net
Martin Tapia	Retired Highway Patrol/Substitute	marty01@hotmail.com
Mary Beth Kropp	Foulks Ranch Elementary School	MMkropp@egusd.net
Mohammad Warrad	Valley High School	mwarrad@egusd.net
Rick Sansone	Monterey Trail High School	rsansone@egusd.net
Robin Martin	Elk Grove Unified School	Rmartin@egusd.net
Susan Nelson	Junior Achievement	programs@jasac.org
Susan Wheeler	SMUD (1/16 only)	Susan.Wheeler@smud.org
Chantelle Albiani	Laguna Creek High School	Calbiani@egusd.net
Cristin Smith	Cosumnes Oaks High School	crsmith@egusd.net
Hien Chan	Monterey Trail HS (DATA)	hpchan@egusd.net
John Pellman	Pleasant Grove High School	jpellman@egusd.net
John Taylor	Alpha Academy	itenterprise@comcast.net
Judith Sarti	Florin High School	JSarti@egusd.net
Karen Malkiewicz	Elk Grove Adult Community Education	kmalkiew@egusd.net
Karen Shahhosseini	Safe Credit Union	kshah@safecu.org
Kristan Manning	Monterey Trail High School	Kmanning@egusd.net
Michael Hughes	Elizabeth Pinkerton Middle School	MAHughes@egusd.net
Rhonda Koff	EGACE	RKoff@egusd.net
Riva Alger	Monterey Trail High School/Student	
Sal Lascola	Monterey Trail High School	slascola@egusd.net
Carrie Malenab	Pleasant Grove High School	cmalenab@egusd.net
Christopher Woods	Katherine L. Albiani Middle School	cwoods@egusd.net
Erin Sipes	Elk Grove Unified School	esipes@egusd.net
Heather Shannon	Elk Grove Unified School	HShannon@egusd.net
Jenna Abbott	Mack Road Partnership	jenna@mackroadpartnership.co
Jennifer Hubbard	Franklin High School/T.R. Smedburg	jhubbard@egusd.net
Jerry Crosby	Toby Johnson Middle School	Jcrosby@egusd.net

Bobbie Singh-Allen	Elk Grove Unified School	bsinghal@egusd.net
Laurie Fox	Monterey Trail High School	lfox@egusd.net
Loretta Burdeaux	Katherine L. Albiani Middle School	lburdeau@egusd.net
Michelle Dorian	Monterey Trail High School	mdorian@egusd.net
Paula Maita	Paula Maita and Co	paula@paulamaita.com
Ruthanne Rankin	Parent	ruthannerankin@hotmail.com
Shelly Hughes	Joseph Sims Elementry School	SHughes@egusd.net
Travis Parker	Cosumnes River College/Retired	coachparker@frontiernet.net
Yolanda Contreras	Parent	ycontrerasppl@yahoo.com
Amy Harmon	KLCorp/Champions	AHarmon@klcorp.com
Dave Nickerson	Franklin High School	Dnickers@egusd.net
Deborah Travis	Cosumnes River College	travisd@crc.losrios.edu
Jamey Nye	Cosumnes River College	nyej@crc.losrios.edu
Jamie King	DeVry University	iking@devry.edu
Jeanette Deml	Toby Johnson Middle School	jdemi@egusd.net
Jennifer Tang	Monterey Trail High School/Student	
Joanne Smith	Elk Grove Unified School	JSMITH@egusd.net
Lt. Lorna Mae Devera	United States Navy	lornamae.devera@navy.mil
Pat Braziel	Sacramento County	brazielp@saccounty.net
Rebecca Hunter	Pleasant Grove High School	rmhunter@egusd.net
Rick Larkey	North State Building Industry	rick@northstatebia.org
Tonya Rizzo	Trapeze	tonya@trapezelt.com
Alan Williams	Daylor High School	ALLWILLI@egusd.net
Bindy Grewal	Elk Grove Unified School District	bgrewal@egusd.net
David Byrd	Monterey Trail High School	dbyrd@egusd.net
Diana Brooks	Harriet G. Eddy Middle School	DILBrook@egusd.net
Emily Lints	Sheldon High School/EGEA	elints@egusd.net
Jenn Nguyen	Edward Harris Jr. Middle School	innnguyen@egusd.net
Kathleen Tijan	Toby Johnson Middle School/EGEA	Ktijan@egusd.net
Kiran Grewal	Florin High School	Kgrewal@egusd.net
Laura Ziegenhirt	Sheldon High School	lziegenh@egusd.net
Lisa Dornback	Elk Grove Unified School	Ldornbac@egusd.net
Sandi Allen	Franklin High School	sallen@egusd.net
Scott Scidmohr	Elk Grove High School/EGEA	SScidmor@egusd.net
Sharon Smith	Elk Grove Unified School	ShLSmith@egusd.net
Jay Cochon	Pleasant Grove High School	pcochon@egusd.net
Jo Hoffmeier	Elk Grove Chamber of Commerce	jahoffme@gmail.com
Kathy Hamilton	Elk Grove Unified School	Khamilto@egusd.net
Kent Pickering	Elk Grove High School	kpickeri@egusd.net
Susan Hubbard	Elk Grove Unified School	shubbard@egusd.net
Allan Curtis	Franklin High School	acurtis@egusd.net
Angela Perry	Elk Grove Chamber of Commerce	anglp@elkgrovesca.com
Christine Welsch	SETA/Sacramento Works, Inc.	CHRISTINE@delpaso.seta.net
Don Ross	Florin High School	dkross@egusd.net
Doug Wendle	Rio Cazadero High School	dwendle@egusd.net
Gene Romagna		gene.romagna@gmail.com
Helen Fairchild	Carrington University	HFairchild@carrington.edu

Bobbie Singh-Allen	Elk Grove Unified School	bsinghal@egusd.net
John Orr	North State Building Industry	johno@northstatebia.org
Justin Cecil	Sheldon High School	jcecil@egusd.net
Lisa Brown	Bravo Sandwich Shop	tippytoes@canudance.com
Major John Lamb	California STARBASE	castarbase@sbcglobal.net
Maria Guizar Cervantes	Parent	Chuya26@hotmail.com
Mike Retherford	Franklin High School	mretherf@egusd.net
Pat Beal	Elk Grove Senior Center	pat.beal@comcast.net
Patrick McDougal	Cosumnes Oaks High School	PMcDouga@egusd.net
Phuong Ngyen	Cosumnes River College	
Randy Starbuck	City of Elk Grove	rstarbuck@elkgrovecity.org
Sherry Marchant	Katherine L. Albiani Middle School	Smarchan@egusd.net
Steve Chaump	KB HOMES (Rick Larkey)	schaump@kbhome.com
Susan DeHerrera	Franklin High School	SDeherre@egusd.net
Theresa Tran	Sheldon High School/Student	
Tressa Bader	Frontier Communications	Tressa.bader@ftr.com
Wendy Armour	California Restaurant Association	warmour@calrest.org

ELK GROVE UNIFIED SCHOOL DISTRICT

Agenda Item No: 12

Board Agenda Item

Supplement No. _____

Meeting Date: October 7, 2014

Subject:

2013-14 Unaudited Actual Income & Expenditures

Department:

Budget/Fiscal Services

Action Requested:

The Board is asked to hear a report on the 2013-14 Proposed Unaudited Actual Income & Expenditures and a budget update for 2014-15. The Board is also asked to approve the 2013-14 Proposed Unaudited Actual Income & Expenditures.

Discussion:

Staff will provide a report on the 2013-14 Proposed Unaudited Actual Income and Expenditures and a budget update for 2014-15.

Staff recommends that the Board approve the 2013-14 Proposed Unaudited Actual Income & Expenditures.

2013-14 Unaudited Actual Income and Expenditure detailed report provided on CD.

Financial Summary:

Prepared By: Shannon Stenroos

Division Approval:

Rich Fagan

Prepared By: Shelley Clark/Carrie Hargis

Interim Superintendent Approval:

Mark Cerutti

ELK GROVE UNIFIED SCHOOL DISTRICT
Fiscal Services
October 7, 2014

2013/14 FISCAL YEAR
STATE REPORT OF UNAUDITED ACTUALS



MEETING OF THE BOARD OF EDUCATION
October 7, 2014

Prepared by: Carrie Hargis, Director of Fiscal Services
Shannon Stenroos, Director of Fiscal Services
Shelley Clark, Manager of Accounting

ELK GROVE UNIFIED SCHOOL DISTRICT
 Fiscal Services - Accounting Department
 October 7, 2014

2013-14 FISCAL YEAR UNAUDITED ACTUALS TABLE OF CONTENTS

Item No.	Description	Page No.
1.	Unaudited Actuals Certification (Form CA)	3-4
2.	General Fund (01)	5-22
3.	Charter School Special Revenue Fund (09)	23-35
4.	Adult Education Fund (11)	36-47
5.	Child Development Fund (12)	48-57
6.	Cafeteria Special Revenue Fund (13)	58-67
7.	Deferred Maintenance Fund (14)	68-77
8.	Capital Facilities Fund (25)	78-87
9.	County School Facilities Fund (35)	88-98
10.	Special Reserve Fund for Capital Outlay (40)	99-109
11.	Capital Projects Fund (49)	110-120
12.	Debt Service Fund (52)	121-129
13.	Self Insurance (Worker's Compensation) Fund (67)	130-140
14.	Average Daily Attendance (Form A)	141-143
15.	Schedule of Capital Assets (Form ASSET)	144
16.	Current Expense Formula/Minimum Classroom Comp.-Actuals (Form CEA)	145
17.	Schedule of Long-Term Liabilities (Form DEBT)	146
18.	Appropriations Limit Calculations (Form GANN)	147-149
19.	Indirect Cost Rate Worksheet (Form ICR)	150-154
20.	Lottery Report (Form L)	155
21.	No Child Left Behind Maintenance of Effort (Form NCMOE)	156-158
22.	Program Cost Report Schedule of Allocation Factors (Form PCRAF)	159
23.	Program Cost Report (Form PCR)	160-164
24.	Summary of Interfund Activities - Actuals (Form SIAA)	165-166
25.	Special Education Maintenance of Effort/Actuals (Form SEMA)	167-173
26.	Special Education Maintenance of Effort/Budget (Form SEMB)	174-181
27.	Schedule for Categorical Programs (CAT)	182-274

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: Oct. 7, 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:

Debbie Wilkins
Name
Coordinator, Fiscal Support & Advisory Svcs
Title
(916) 228-2294
Telephone
dwilkins@scoe.net
E-mail Address

For School District:

Rich Fagan
Name
Assoc. Supt., Finance
Title
(916) 686-7744
Telephone
rfagan@egusd.net
E-mail Address

SELECTION OF BUDGET ADOPTION CYCLE:

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

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

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

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	67.80%
	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	\$400,625,683.65
	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.	\$386,950,706.06
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2015-16, subject to CDE approval.	5.03%
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

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	390,170,186.07	0.00	390,170,186.07	420,027,703.00	8,823,155.00	428,850,858.00	9.9%
2) Federal Revenue		8100-8299	0.00	30,788,152.10	30,788,152.10	0.00	29,433,549.00	29,433,549.00	-4.4%
3) Other State Revenue		8300-8599	10,881,310.46	56,694,535.46	67,575,845.92	14,069,390.00	44,457,413.00	58,526,803.00	-13.4%
4) Other Local Revenue		8600-8799	3,427,731.30	5,035,754.20	8,463,485.50	3,141,198.00	1,839,493.00	4,980,691.00	-41.2%
5) TOTAL, REVENUES			404,479,227.83	92,518,441.76	496,997,669.59	437,238,291.00	84,553,610.00	521,791,901.00	5.0%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	210,824,489.70	48,832,074.48	259,656,564.18	214,080,733.00	43,371,864.00	257,452,597.00	-0.8%
2) Classified Salaries		2000-2999	37,211,132.94	30,228,156.57	67,439,289.51	44,973,417.00	24,358,756.00	69,332,173.00	2.8%
3) Employee Benefits		3000-3999	80,802,937.05	29,522,402.65	110,325,339.70	95,036,736.00	29,318,375.00	124,355,111.00	12.7%
4) Books and Supplies		4000-4999	7,078,113.44	12,138,893.07	19,217,006.51	19,913,673.00	7,371,048.00	27,284,721.00	42.0%
5) Services and Other Operating Expenditures		5000-5999	19,708,621.26	25,818,286.62	45,526,907.88	21,326,367.00	23,154,496.00	44,480,863.00	-2.3%
6) Capital Outlay		6000-6999	684,964.11	1,441,095.17	2,126,059.28	0.00	65,267.00	65,267.00	-96.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	647,868.66	2,336,318.75	2,984,187.41	3,142,200.00	1,830,689.00	4,972,889.00	66.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(6,651,768.44)	5,180,661.40	(1,471,107.04)	(7,444,777.00)	5,735,239.00	(1,709,538.00)	16.2%
9) TOTAL, EXPENDITURES			350,306,358.72	155,497,888.71	505,804,247.43	391,028,349.00	135,205,734.00	526,234,083.00	4.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			54,172,869.11	(62,979,446.95)	(8,806,577.84)	46,209,942.00	(50,652,124.00)	(4,442,182.00)	-49.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,363,264.14	0.00	1,363,264.14	1,256,756.00	0.00	1,256,756.00	-7.8%
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	(70,280,917.35)	70,280,917.35	0.00	(50,107,225.00)	50,107,225.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(71,644,181.49)	70,280,917.35	(1,363,264.14)	(51,363,981.00)	50,107,225.00	(1,256,756.00)	-7.8%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(17,471,312.38)	7,301,470.40	(10,169,841.98)	(5,154,039.00)	(544,899.00)	(5,698,938.00)	-44.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	51,751,242.12	22,782,792.50	74,534,034.62	34,279,929.74	30,084,262.90	64,364,192.64	-13.6%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			51,751,242.12	22,782,792.50	74,534,034.62	34,279,929.74	30,084,262.90	64,364,192.64	-13.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			51,751,242.12	22,782,792.50	74,534,034.62	34,279,929.74	30,084,262.90	64,364,192.64	-13.6%
2) Ending Balance, June 30 (E + F1e)			34,279,929.74	30,084,262.90	64,364,192.64	29,125,890.74	29,539,363.90	58,665,254.64	-8.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	140,000.00	0.00	140,000.00	140,000.00	0.00	140,000.00	0.0%
Stores		9712	561,055.05	0.00	561,055.05	561,055.05	0.00	561,055.05	0.0%
Prepaid Expenditures		9713	1,948,101.47	7,693.32	1,955,794.79	0.00	369.15	369.15	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	30,076,569.64	30,076,569.64	0.00	29,538,994.75	29,538,994.75	-1.8%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	20,930,773.22	0.00	20,930,773.22	17,824,835.69	0.00	17,824,835.69	-14.8%
Reserve for Funding Priorities	0000	9780	20,930,773.22		20,930,773.22				
Reserve for Funding Priorities	0000	9780				14,187,545.69		14,187,545.69	
Designated Carryover Reserve	0000	9780				3,637,290.00		3,637,290.00	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	10,700,000.00	0.00	10,700,000.00	10,600,000.00	0.00	10,600,000.00	-0.9%
Unassigned/Unappropriated Amount		9790	0.00	(0.06)	(0.06)	0.00	0.00	0.00	-100.0%

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)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	3,569,995.23	19,612,338.76	23,182,333.99				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	800.00	6,985.53	7,785.53				
c) in Revolving Fund		9130	140,000.00	0.00	140,000.00				
d) with Fiscal Agent		9135	9,823.34	0.00	9,823.34				
e) collections awaiting deposit		9140	2,092,826.51	75,813.08	2,168,639.59				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	50,483,389.39	21,067,704.32	71,551,093.71				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	1,841,608.92	15,009.43	1,856,618.35				
6) Stores		9320	561,055.05	0.00	561,055.05				
7) Prepaid Expenditures		9330	1,948,101.47	7,693.32	1,955,794.79				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			60,647,599.91	40,785,544.44	101,433,144.35				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	16,618,591.63	6,833,784.92	23,452,376.55				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	9,175,076.63	60,279.18	9,235,355.81				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	574,001.91	3,807,217.44	4,381,219.35				
6) TOTAL, LIABILITIES			26,367,670.17	10,701,281.54	37,068,951.71				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			34,279,929.74	30,084,262.90	64,364,192.64				

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 SOURCES									
Principal Apportionment State Aid - Current Year		8011	251,677,334.52	0.00	251,677,334.52	298,540,218.00	0.00	298,540,218.00	18.6%
Education Protection Account State Aid - Current Year		8012	68,687,469.00	0.00	68,687,469.00	59,262,967.00	0.00	59,262,967.00	-13.7%
State Aid - Prior Years		8019	(51,582.66)	0.00	(51,582.66)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	543,195.80	0.00	543,195.80	936,215.00	0.00	936,215.00	72.4%
Timber Yield Tax		8022	36.69	0.00	36.69	0.00	0.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	59,248,470.16	0.00	59,248,470.16	57,229,499.00	0.00	57,229,499.00	-3.4%
Unsecured Roll Taxes		8042	2,489,954.39	0.00	2,489,954.39	2,006,857.00	0.00	2,006,857.00	-19.4%
Prior Years' Taxes		8043	(440,880.86)	0.00	(440,880.86)	961,568.00	0.00	961,568.00	-318.1%
Supplemental Taxes		8044	1,091,859.03	0.00	1,091,859.03	814,679.00	0.00	814,679.00	-25.4%
Education Revenue Augmentation Fund (ERAF)		8045	7,168,633.05	0.00	7,168,633.05	9,768,822.00	0.00	9,768,822.00	36.3%
Community Redevelopment Funds (SB 617/699/1992)		8047	319,479.80	0.00	319,479.80	70,430.00	0.00	70,430.00	-78.0%
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	10,088.69	0.00	10,088.69	5,371.00	0.00	5,371.00	-46.8%
Less: Non-LCFF (50%) Adjustment		8089	(5,044.34)	0.00	(5,044.34)	0.00	0.00	0.00	-100.0%
Subtotal, LCFF Sources			390,739,013.27	0.00	390,739,013.27	429,596,626.00	0.00	429,596,626.00	9.9%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	(8,823,155.00)		(8,823,155.00)	New
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	8,823,155.00	8,823,155.00	New
Transfers to Charter Schools in Lieu of Property Taxes		8096	(568,827.20)	0.00	(568,827.20)	(745,768.00)	0.00	(745,768.00)	31.1%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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)	
TOTAL, LCFF SOURCES			390,170,186.07	0.00	390,170,186.07	420,027,703.00	8,823,155.00	428,850,858.00	9.9%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	9,910,444.78	9,910,444.78	0.00	8,609,537.00	8,609,537.00	-13.1%
Special Education Discretionary Grants		8182	0.00	1,342,293.33	1,342,293.33	0.00	1,339,961.00	1,339,961.00	-0.2%
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		11,397,546.10	11,397,546.10		12,708,948.00	12,708,948.00	11.5%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290		265,704.66	265,704.66		71,598.00	71,598.00	-73.1%
NCLB: Title II, Part A, Teacher Quality	4035	8290		1,426,539.60	1,426,539.60		1,367,768.00	1,367,768.00	-4.1%
NCLB: Title III, Immigrant Education Program	4201	8290		(23,579.00)	(23,579.00)		0.00	0.00	-100.0%

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		902,219.89	902,219.89		856,584.00	856,584.00	-5.1%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other No Child Left Behind	3205, 4036-4126, 5510	8290		3,051,275.97	3,051,275.97		1,881,200.00	1,881,200.00	-38.3%
Vocational and Applied Technology Education	3500-3699	8290		397,186.26	397,186.26		417,650.00	417,650.00	5.2%
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	2,118,520.51	2,118,520.51	0.00	2,180,303.00	2,180,303.00	2.9%
TOTAL, FEDERAL REVENUE			0.00	30,788,152.10	30,788,152.10	0.00	29,433,549.00	29,433,549.00	-4.4%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Current Year	6355-6360	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6355-6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		32,594,656.00	32,594,656.00		32,334,420.00	32,334,420.00	-0.8%
Prior Years	6500	8319		38,468.00	38,468.00		0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	2,182,364.00	0.00	2,182,364.00	6,164,454.00	0.00	6,164,454.00	182.5%
Lottery - Unrestricted and Instructional Materials		8560	8,129,949.00	2,225,549.00	10,355,498.00	7,904,936.00	1,882,128.00	9,787,064.00	-5.5%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	428,159.00	0.00	428,159.00	0.00	0.00	0.00	-100.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		3,247,836.34	3,247,836.34		3,119,371.00	3,119,371.00	-4.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Drug/Alcohol/Tobacco Funds	6650, 6690	8590		599,553.26	599,553.26		1,710,903.00	1,710,903.00	185.4%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		49,440.70	49,440.70		0.00	0.00	-100.0%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590		12,376,084.00	12,376,084.00		0.00	0.00	-100.0%
All Other State Revenue	All Other	8590	140,838.46	5,562,948.16	5,703,786.62	0.00	5,410,591.00	5,410,591.00	-5.1%
TOTAL, OTHER STATE REVENUE			10,881,310.46	56,694,535.46	67,575,845.92	14,069,390.00	44,457,413.00	58,526,803.00	-13.4%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	79,052.53	0.00	79,052.53	5,000.00	0.00	5,000.00	-93.7%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	124,158.33	28,147.20	152,305.53	155,000.00	28,148.00	183,148.00	20.3%
Interest		8660	(311,607.62)	37.98	(311,569.64)	0.00	0.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	230,903.92	230,903.92	295,000.00	0.00	295,000.00	27.8%
Interagency Services		8677	98,900.00	0.00	98,900.00	100,000.00	0.00	100,000.00	1.1%
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	62,000.00	0.00	62,000.00	New
Other Local Revenue									
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	5,044.34	0.00	5,044.34	0.00	0.00	0.00	-100.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	1,682,410.15	4,776,665.10	6,459,075.25	1,079,084.00	1,811,345.00	2,890,429.00	-55.3%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	1,749,773.57	0.00	1,749,773.57	1,445,114.00	0.00	1,445,114.00	-17.4%
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		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,427,731.30	5,035,754.20	8,463,485.50	3,141,198.00	1,839,493.00	4,980,691.00	-41.2%
TOTAL, REVENUES			404,479,227.83	92,518,441.76	496,997,669.59	437,238,291.00	84,553,610.00	521,791,901.00	5.0%

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)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	185,697,261.38	34,118,663.35	219,815,924.73	188,251,862.00	31,686,535.00	219,938,397.00	0.1%
Certificated Pupil Support Salaries		1200	8,489,030.60	6,060,482.74	14,549,513.34	8,358,743.00	5,573,752.00	13,932,495.00	-4.2%
Certificated Supervisors' and Administrators' Salaries		1300	15,655,063.42	1,192,508.28	16,847,571.70	16,092,959.00	766,435.00	16,859,394.00	0.1%
Other Certificated Salaries		1900	983,134.30	7,460,420.11	8,443,554.41	1,377,169.00	5,345,142.00	6,722,311.00	-20.4%
TOTAL, CERTIFICATED SALARIES			210,824,489.70	48,832,074.48	259,656,564.18	214,080,733.00	43,371,864.00	257,452,597.00	-0.8%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	1,604,537.27	16,610,459.39	18,214,996.66	1,923,626.00	16,376,961.00	18,300,587.00	0.5%
Classified Support Salaries		2200	12,948,795.46	9,853,978.67	22,802,774.13	18,428,560.00	5,105,520.00	23,534,080.00	3.2%
Classified Supervisors' and Administrators' Salaries		2300	3,212,603.58	1,102,909.49	4,315,513.07	3,797,002.00	613,170.00	4,410,172.00	2.2%
Clerical, Technical and Office Salaries		2400	17,895,535.09	2,461,840.88	20,357,375.97	19,677,022.00	2,093,825.00	21,770,847.00	6.9%
Other Classified Salaries		2900	1,549,661.54	198,968.14	1,748,629.68	1,147,207.00	169,280.00	1,316,487.00	-24.7%
TOTAL, CLASSIFIED SALARIES			37,211,132.94	30,228,156.57	67,439,289.51	44,973,417.00	24,358,756.00	69,332,173.00	2.8%
EMPLOYEE BENEFITS									
STRS		3101-3102	17,207,773.47	3,738,361.58	20,946,135.05	19,175,509.00	3,536,758.00	22,712,267.00	8.4%
PERS		3201-3202	4,163,538.81	3,236,543.35	7,400,082.16	4,886,286.00	2,981,996.00	7,868,282.00	6.3%
OASDI/Medicare/Alternative		3301-3302	5,595,786.75	3,114,328.03	8,710,114.78	6,527,213.00	2,616,997.00	9,144,210.00	5.0%
Health and Welfare Benefits		3401-3402	35,568,024.04	14,569,346.70	50,137,370.74	42,714,271.00	15,760,686.00	58,474,957.00	16.6%
Unemployment Insurance		3501-3502	134,145.70	37,216.13	171,361.83	129,563.00	34,383.00	163,946.00	-4.3%
Workers' Compensation		3601-3602	4,750,295.53	1,501,990.29	6,252,285.82	5,719,382.00	1,549,482.00	7,268,864.00	16.3%
OPEB, Allocated		3701-3702	1,855,529.60	0.00	1,855,529.60	3,725,110.00	0.00	3,725,110.00	100.8%
OPEB, Active Employees		3751-3752	9,311,642.10	3,037,707.82	12,349,349.92	10,346,544.00	2,766,719.00	13,113,263.00	6.2%
Other Employee Benefits		3901-3902	2,216,201.05	286,908.75	2,503,109.80	1,812,858.00	71,354.00	1,884,212.00	-24.7%
TOTAL, EMPLOYEE BENEFITS			80,802,937.05	29,522,402.65	110,325,339.70	95,036,736.00	29,318,375.00	124,355,111.00	12.7%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	2,905,964.30	951,688.86	3,857,653.16	2,985,956.00	1,717,166.00	4,703,122.00	21.9%
Books and Other Reference Materials		4200	36,062.22	599,019.64	635,081.86	348,032.00	79,644.00	427,676.00	-32.7%
Materials and Supplies		4300	3,254,055.75	5,173,719.08	8,427,774.83	12,865,684.00	4,507,669.00	17,373,353.00	106.1%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Noncapitalized Equipment		4400	882,031.17	5,399,655.09	6,281,686.26	3,714,001.00	1,066,569.00	4,780,570.00	-23.9%
Food		4700	0.00	14,810.40	14,810.40	0.00	0.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			7,078,113.44	12,138,893.07	19,217,006.51	19,913,673.00	7,371,048.00	27,284,721.00	42.0%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	646,270.00	17,118,796.08	17,765,066.08	1,376,753.00	14,809,203.00	16,185,956.00	-8.9%
Travel and Conferences		5200	233,030.44	533,052.55	766,082.99	1,486,642.00	368,387.00	1,855,029.00	142.1%
Dues and Memberships		5300	50,079.40	13,932.00	64,011.40	75,194.00	1,180.00	76,374.00	19.3%
Insurance		5400 - 5450	2,256,845.14	0.00	2,256,845.14	2,642,978.00	0.00	2,642,978.00	17.1%
Operations and Housekeeping Services		5500	9,472,107.91	153,996.67	9,626,104.58	9,898,571.00	133,739.00	10,032,310.00	4.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,560,483.85	649,408.70	2,209,892.55	2,070,500.00	582,197.00	2,652,697.00	20.0%
Transfers of Direct Costs		5710	(4,206,765.96)	4,206,765.96	0.00	(6,225,871.00)	6,225,871.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(28,831.79)	53,444.92	24,613.13	(46,352.00)	720.00	(45,632.00)	-285.4%
Professional/Consulting Services and Operating Expenditures		5800	8,263,864.68	2,979,647.21	11,243,511.89	8,367,430.00	993,318.00	9,360,748.00	-16.7%
Communications		5900	1,461,537.59	109,242.53	1,570,780.12	1,680,522.00	39,881.00	1,720,403.00	9.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			19,708,621.26	25,818,286.62	45,526,907.88	21,326,367.00	23,154,496.00	44,480,863.00	-2.3%

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)	
CAPITAL OUTLAY									
Land		6100	118,216.70	22,488.95	140,705.65	0.00	0.00	0.00	-100.0%
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	59,313.44	59,313.44	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	387,159.85	832,836.50	1,219,996.35	0.00	40,000.00	40,000.00	-96.7%
Equipment Replacement		6500	179,587.56	526,456.28	706,043.84	0.00	25,267.00	25,267.00	-96.4%
TOTAL, CAPITAL OUTLAY			684,964.11	1,441,095.17	2,126,059.28	0.00	65,267.00	65,267.00	-96.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	15,374.00	15,374.00	0.00	81,084.00	81,084.00	427.4%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	103,971.00	103,971.00	0.00	0.00	0.00	-100.0%
Payments to County Offices		7142	75,229.75	2,103,698.23	2,178,927.98	0.00	1,724,605.00	1,724,605.00	-20.9%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	428,159.00	0.00	428,159.00	0.00	0.00	0.00	-100.0%
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%
All Other Transfers Out to All Others		7299	144,479.91	113,275.52	257,755.43	142,200.00	25,000.00	167,200.00	-35.1%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	3,000,000.00	0.00	3,000,000.00	New
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			647,868.66	2,336,318.75	2,984,187.41	3,142,200.00	1,830,689.00	4,972,889.00	66.6%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(5,180,661.40)	5,180,661.40	0.00	(5,735,239.00)	5,735,239.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(1,471,107.04)	0.00	(1,471,107.04)	(1,709,538.00)	0.00	(1,709,538.00)	16.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(6,651,768.44)	5,180,661.40	(1,471,107.04)	(7,444,777.00)	5,735,239.00	(1,709,538.00)	16.2%
TOTAL, EXPENDITURES			350,306,358.72	155,497,888.71	505,804,247.43	391,028,349.00	135,205,734.00	526,234,083.00	4.0%

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)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	209,164.52	0.00	209,164.52	179,668.00	0.00	179,668.00	-14.1%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	77,011.62	0.00	77,011.62	0.00	0.00	0.00	-100.0%
Other Authorized Interfund Transfers Out		7619	1,077,088.00	0.00	1,077,088.00	1,077,088.00	0.00	1,077,088.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,363,264.14	0.00	1,363,264.14	1,256,756.00	0.00	1,256,756.00	-7.8%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			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)	
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(70,281,544.67)	70,281,544.67	0.00	(50,107,225.00)	50,107,225.00	0.00	0.0%
Contributions from Restricted Revenues		8990	627.32	(627.32)	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(70,280,917.35)	70,280,917.35	0.00	(50,107,225.00)	50,107,225.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(71,644,181.49)	70,280,917.35	(1,363,264.14)	(51,363,981.00)	50,107,225.00	(1,256,756.00)	-7.8%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	390,170,186.07	0.00	390,170,186.07	420,027,703.00	8,823,155.00	428,850,858.00	0.0%
2) Federal Revenue		8100-8299	0.00	30,788,152.10	30,788,152.10	0.00	29,433,549.00	29,433,549.00	0.0%
3) Other State Revenue		8300-8599	10,881,310.46	56,694,535.46	67,575,845.92	14,069,390.00	44,457,413.00	58,526,803.00	0.0%
4) Other Local Revenue		8600-8799	3,427,731.30	5,035,754.20	8,463,485.50	3,141,198.00	1,839,493.00	4,980,691.00	0.0%
5) TOTAL, REVENUES			404,479,227.83	92,518,441.76	496,997,669.59	437,238,291.00	84,553,610.00	521,791,901.00	0.0%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		250,053,222.22	92,489,089.92	342,542,312.14	267,565,513.00	90,176,271.00	357,741,784.00	4.4%
2) Instruction - Related Services	2000-2999		35,583,389.65	14,618,334.51	50,201,724.16	40,670,435.00	11,282,678.00	51,953,113.00	3.5%
3) Pupil Services	3000-3999		12,176,137.17	24,739,328.18	36,915,465.35	22,850,162.00	13,347,663.00	36,197,825.00	-1.9%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		210.13	0.00	210.13	0.00	0.00	0.00	-100.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		21,186,493.39	8,383,463.85	29,569,957.24	26,878,228.00	5,864,012.00	32,742,240.00	10.7%
8) Plant Services	8000-8999		30,659,037.50	12,931,353.50	43,590,391.00	29,921,811.00	12,704,421.00	42,626,232.00	-2.2%
9) Other Outgo	9000-9999	Except 7600-7699	647,868.66	2,336,318.75	2,984,187.41	3,142,200.00	1,830,689.00	4,972,889.00	66.6%
10) TOTAL, EXPENDITURES			350,306,358.72	155,497,888.71	505,804,247.43	391,028,349.00	135,205,734.00	526,234,083.00	4.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			54,172,869.11	(62,979,446.95)	(8,806,577.84)	46,209,942.00	(50,652,124.00)	(4,442,182.00)	-49.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,363,264.14	0.00	1,363,264.14	1,256,756.00	0.00	1,256,756.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(70,280,917.35)	70,280,917.35	0.00	(50,107,225.00)	50,107,225.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(71,644,181.49)	70,280,917.35	(1,363,264.14)	(51,363,981.00)	50,107,225.00	(1,256,756.00)	0.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(17,471,312.38)	7,301,470.40	(10,169,841.98)	(5,154,039.00)	(544,899.00)	(5,698,938.00)	-44.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	51,751,242.12	22,782,792.50	74,534,034.62	34,279,929.74	30,084,262.90	64,364,192.64	-13.6%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			51,751,242.12	22,782,792.50	74,534,034.62	34,279,929.74	30,084,262.90	64,364,192.64	-13.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			51,751,242.12	22,782,792.50	74,534,034.62	34,279,929.74	30,084,262.90	64,364,192.64	-13.6%
2) Ending Balance, June 30 (E + F1e)			34,279,929.74	30,084,262.90	64,364,192.64	29,125,890.74	29,539,363.90	58,665,254.64	-8.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	140,000.00	0.00	140,000.00	140,000.00	0.00	140,000.00	0.0%
Stores		9712	561,055.05	0.00	561,055.05	561,055.05	0.00	561,055.05	0.0%
Prepaid Expenditures		9713	1,948,101.47	7,693.32	1,955,794.79	0.00	369.15	369.15	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted			0.00	30,076,569.64	30,076,569.64	0.00	29,538,994.75	29,538,994.75	-1.8%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	20,930,773.22	0.00	20,930,773.22	17,824,835.69	0.00	17,824,835.69	-14.8%
Reserve for Funding Priorities	0000	9780	20,930,773.22		20,930,773.22				
Reserve for Funding Priorities	0000	9780				14,187,545.69		14,187,545.69	
Designated Carryover Reserve	0000	9780				3,637,290.00		3,637,290.00	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	10,700,000.00	0.00	10,700,000.00	10,600,000.00	0.00	10,600,000.00	-0.9%
Unassigned/Unappropriated Amount		9790	0.00	(0.06)	(0.06)	0.00	0.00	0.00	-100.0%

Resource	Description	2013-14 Unaudited Actuals	2014-15 Budget
5640	Medi-Cal Billing Option	3,852,889.17	3,912,947.17
6300	Lottery: Instructional Materials	7,856,251.96	7,856,251.96
6512	Special Ed: Mental Health Services	4,936,958.04	5,398,962.04
7405	Common Core State Standards Implementation	8,688,346.51	8,688,346.51
8150	Ongoing & Major Maintenance Account (RMA: Education Code Sectic	2,168,381.67	1,100,978.67
9010	Other Restricted Local	2,573,742.29	2,581,508.40
Total, Restricted Balance		<u>30,076,569.64</u>	<u>29,538,994.75</u>

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	1,534,851.14	2,128,185.00	38.7%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	398,711.80	63,887.00	-84.0%
4) Other Local Revenue		8600-8799	2,769.00	10,000.00	261.1%
5) TOTAL, REVENUES			1,936,331.94	2,202,072.00	13.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,071,129.55	1,246,070.00	16.3%
2) Classified Salaries		2000-2999	142,956.78	128,728.00	-10.0%
3) Employee Benefits		3000-3999	297,083.77	363,197.00	22.3%
4) Books and Supplies		4000-4999	131,966.77	127,129.00	-3.7%
5) Services and Other Operating Expenditures		5000-5999	67,117.15	61,541.00	-8.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,710,254.02	1,926,665.00	12.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			226,077.92	275,407.00	21.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			226,077.92	275,407.00	21.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,802,900.85	3,028,978.77	8.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,802,900.85	3,028,978.77	8.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,802,900.85	3,028,978.77	8.1%
2) Ending Balance, June 30 (E + F1e)			3,028,978.77	3,304,385.77	9.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			103,993.00	103,993.00	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	2,924,985.77	3,200,392.77	9.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,883,226.95		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	269,506.64		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			3,152,733.59		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	121,315.08		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,939.74		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	500.00		
6) TOTAL, LIABILITIES			123,754.82		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			3,028,978.77		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
LCFF SOURCES					
Principal Apportionment State Aid - Current Year		8011	943,404.00	1,483,709.00	57.3%
Education Protection Account State Aid - Current Year		8012	323,778.00	310,670.00	-4.0%
State Aid - Prior Years		8019	16,994.14	0.00	-100.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	250,675.00	333,806.00	33.2%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			1,534,851.14	2,128,185.00	38.7%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	0.00	0.00	0.0%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	0.00	0.00	0.0%
NCLB: Title III, Immigrant Education Program	4201	8290	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	0.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	(68.00)	0.00	-100.0%
Class Size Reduction, K-3		8434	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	10,622.00	4,738.00	-55.4%
Lottery - Unrestricted and Instructional Materials		8560	38,126.80	59,149.00	55.1%
School Based Coordination Program	7250	8590	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	51,341.00	0.00	-100.0%
Healthy Start	6240	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.0%
Common Core State Standards Implementation Funds	7405	8590	52,652.00	0.00	-100.0%
All Other State Revenue	All Other	8590	246,038.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			398,711.80	63,887.00	-84.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,769.00	10,000.00	261.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,769.00	10,000.00	261.1%
TOTAL, REVENUES			1,936,331.94	2,202,072.00	13.7%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	960,152.47	1,089,560.00	13.5%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	110,977.08	113,837.00	2.6%
Other Certificated Salaries		1900	0.00	42,673.00	New
TOTAL, CERTIFICATED SALARIES			1,071,129.55	1,246,070.00	16.3%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	15,423.00	New
Classified Support Salaries		2200	39,480.74	37,636.00	-4.7%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	88,069.78	73,669.00	-16.4%
Other Classified Salaries		2900	15,406.26	2,000.00	-87.0%
TOTAL, CLASSIFIED SALARIES			142,956.78	128,728.00	-10.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	88,161.97	102,801.00	16.6%
PERS		3201-3202	12,191.86	14,241.00	16.8%
OASDI/Medicare/Alternative		3301-3302	25,123.52	29,448.00	17.2%
Health and Welfare Benefits		3401-3402	107,837.31	139,391.00	29.3%
Unemployment Insurance		3501-3502	584.89	698.00	19.3%
Workers' Compensation		3601-3602	23,635.15	31,383.00	32.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	36,577.85	44,438.00	21.5%
Other Employee Benefits		3901-3902	2,971.22	797.00	-73.2%
TOTAL, EMPLOYEE BENEFITS			297,083.77	363,197.00	22.3%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	304.53	0.00	-100.0%
Books and Other Reference Materials		4200	66,857.81	30,526.00	-54.3%
Materials and Supplies		4300	31,698.67	90,651.00	186.0%
Noncapitalized Equipment		4400	33,105.76	5,952.00	-82.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			131,966.77	127,129.00	-3.7%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	4,586.86	6,523.00	42.2%
Dues and Memberships		5300	792.00	3,080.00	288.9%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	10,109.68	12,623.00	24.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	12,679.86	7,383.00	-41.8%
Professional/Consulting Services and Operating Expenditures		5800	30,735.76	21,719.00	-29.3%
Communications		5900	8,212.99	10,213.00	24.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			67,117.15	61,541.00	-8.3%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,710,254.02	1,926,665.00	12.7%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs					
		7651	0.00	0.00	0.0%
All Other Financing Uses					
		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues					
		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues					
		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	1,534,851.14	2,128,185.00	38.7%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	398,711.80	63,887.00	-84.0%
4) Other Local Revenue		8600-8799	2,769.00	10,000.00	261.1%
5) TOTAL, REVENUES			1,936,331.94	2,202,072.00	13.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		1,350,943.66	1,512,957.00	12.0%
2) Instruction - Related Services	2000-2999		296,561.63	355,748.00	20.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		62,748.73	57,960.00	-7.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,710,254.02	1,926,665.00	12.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			226,077.92	275,407.00	21.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			226,077.92	275,407.00	21.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	2,802,900.85	3,028,978.77	8.1%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			2,802,900.85	3,028,978.77	8.1%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			2,802,900.85	3,028,978.77	8.1%
2) Ending Balance, June 30 (E + F1e)					
			3,028,978.77	3,304,385.77	9.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	103,993.00	103,993.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)					
		9780	2,924,985.77	3,200,392.77	9.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Resource	Description	2013-14 Unaudited Actuals	2014-15 Budget
6230	California Clean Energy Jobs Act	51,341.00	51,341.00
7405	Common Core State Standards Implementation	52,652.00	52,652.00
Total, Restricted Balance		103,993.00	103,993.00

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,493,153.52	1,453,600.00	-2.6%
3) Other State Revenue		8300-8599	752,439.00	976,163.00	29.7%
4) Other Local Revenue		8600-8799	1,097,636.80	1,163,551.00	6.0%
5) TOTAL, REVENUES			3,343,229.32	3,593,314.00	7.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,712,923.82	1,618,334.00	-5.5%
2) Classified Salaries		2000-2999	1,048,411.39	985,823.00	-6.0%
3) Employee Benefits		3000-3999	890,938.82	962,933.00	8.1%
4) Books and Supplies		4000-4999	418,443.01	743,927.00	77.8%
5) Services and Other Operating Expenditures		5000-5999	550,214.53	341,729.00	-37.9%
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	175,395.36	189,498.00	8.0%
9) TOTAL, EXPENDITURES			4,796,326.93	4,842,244.00	1.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,453,097.61)	(1,248,930.00)	-14.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,077,088.00	1,077,088.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,077,088.00	1,077,088.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(376,009.61)	(171,842.00)	-54.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,619,972.75	2,243,963.14	-14.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,619,972.75	2,243,963.14	-14.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,619,972.75	2,243,963.14	-14.4%
2) Ending Balance, June 30 (E + F1e)			2,243,963.14	2,072,121.14	-7.7%
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			964,174.69	964,174.69	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	1,279,788.45	1,107,946.45	-13.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	565,012.32		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	9,558.98		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	31,600.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,131,651.95		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	1,077,088.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,814,911.25		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	234,405.11		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	336,543.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			570,948.11		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			2,243,963.14		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
No Child Left Behind	3105, 3200, 4045	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	111,408.33	109,830.00	-1.4%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,381,745.19	1,343,770.00	-2.7%
TOTAL, FEDERAL REVENUE			1,493,153.52	1,453,600.00	-2.6%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	644,825.00	897,500.00	39.2%
All Other State Apportionments - Prior Years		8319	28,951.00	0.00	-100.0%
All Other State Revenue		8590	78,663.00	78,663.00	0.0%
TOTAL, OTHER STATE REVENUE			752,439.00	976,163.00	29.7%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,585.89	10,000.00	530.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	282,000.00	New
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,096,050.91	871,551.00	-20.5%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,097,636.80	1,163,551.00	6.0%
TOTAL, REVENUES			3,343,229.32	3,593,314.00	7.5%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,439,799.28	1,331,052.00	-7.6%
Certificated Pupil Support Salaries		1200	15,046.00	0.00	-100.0%
Certificated Supervisors' and Administrators' Salaries		1300	258,028.54	287,282.00	11.3%
Other Certificated Salaries		1900	50.00	0.00	-100.0%
TOTAL, CERTIFICATED SALARIES			1,712,923.82	1,618,334.00	-5.5%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	45,115.46	28,981.00	-35.8%
Classified Support Salaries		2200	628,720.64	611,423.00	-2.8%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	333,843.19	345,419.00	3.5%
Other Classified Salaries		2900	40,732.10	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			1,048,411.39	985,823.00	-6.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	110,751.93	132,197.00	19.4%
PERS		3201-3202	121,107.56	112,500.00	-7.1%
OASDI/Medicare/Alternative		3301-3302	110,961.00	99,873.00	-10.0%
Health and Welfare Benefits		3401-3402	399,185.04	446,958.00	12.0%
Unemployment Insurance		3501-3502	1,318.81	1,296.00	-1.7%
Workers' Compensation		3601-3602	52,791.69	58,593.00	11.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	91,742.64	108,913.00	18.7%
Other Employee Benefits		3901-3902	3,080.15	2,603.00	-15.5%
TOTAL, EMPLOYEE BENEFITS			890,938.82	962,933.00	8.1%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	124,903.30	117,313.00	-6.1%
Materials and Supplies		4300	121,978.54	614,516.00	403.8%
Noncapitalized Equipment		4400	171,561.17	12,098.00	-92.9%
TOTAL, BOOKS AND SUPPLIES			418,443.01	743,927.00	77.8%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	254,543.96	152,292.00	-40.2%
Travel and Conferences		5200	46,075.96	28,385.00	-38.4%
Dues and Memberships		5300	995.00	670.00	-32.7%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	29,845.68	43,639.00	46.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,262.91	4,185.00	231.4%
Professional/Consulting Services and Operating Expenditures		5800	188,008.19	101,072.00	-46.2%
Communications		5900	29,482.83	11,486.00	-61.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			550,214.53	341,729.00	-37.9%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	175,395.36	189,498.00	8.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			175,395.36	189,498.00	8.0%
TOTAL, EXPENDITURES			4,796,326.93	4,842,244.00	1.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	1,077,088.00	1,077,088.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,077,088.00	1,077,088.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,077,088.00	1,077,088.00	0.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,493,153.52	1,453,600.00	-2.6%
3) Other State Revenue		8300-8599	752,439.00	976,163.00	29.7%
4) Other Local Revenue		8600-8799	1,097,636.80	1,163,551.00	6.0%
5) TOTAL, REVENUES			3,343,229.32	3,593,314.00	7.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		2,574,382.51	2,463,513.00	-4.3%
2) Instruction - Related Services	2000-2999		1,097,384.82	1,228,263.00	11.9%
3) Pupil Services	3000-3999		866,349.24	889,668.00	2.7%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		175,395.36	189,498.00	8.0%
8) Plant Services	8000-8999		82,815.00	71,302.00	-13.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,796,326.93	4,842,244.00	1.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,453,097.61)	(1,248,930.00)	-14.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,077,088.00	1,077,088.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,077,088.00	1,077,088.00	0.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(376,009.61)	(171,842.00)	-54.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,619,972.75	2,243,963.14	-14.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,619,972.75	2,243,963.14	-14.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,619,972.75	2,243,963.14	-14.4%
2) Ending Balance, June 30 (E + F1e)			2,243,963.14	2,072,121.14	-7.7%
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			964,174.69	964,174.69	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,279,788.45	1,107,946.45	-13.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2013-14 Unaudited Actuals	2014-15 Budget
6015	Adults in Correctional Facilities	134,223.95	134,223.95
9010	Other Restricted Local	829,950.74	829,950.74
Total, Restricted Balance		<u>964,174.69</u>	<u>964,174.69</u>

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,989,962.64	3,608,457.00	20.7%
3) Other State Revenue		8300-8599	1,313,814.02	1,312,081.00	-0.1%
4) Other Local Revenue		8600-8799	537,142.11	545,762.00	1.6%
5) TOTAL, REVENUES			4,840,918.77	5,466,300.00	12.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,767,249.36	1,789,546.00	1.3%
2) Classified Salaries		2000-2999	1,003,665.23	943,443.00	-6.0%
3) Employee Benefits		3000-3999	1,016,022.98	1,146,736.00	12.9%
4) Books and Supplies		4000-4999	177,950.61	632,777.00	255.6%
5) Services and Other Operating Expenditures		5000-5999	856,239.87	884,169.00	3.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	196,771.86	249,297.00	26.7%
9) TOTAL, EXPENDITURES			5,017,899.91	5,645,968.00	12.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(176,981.14)	(179,668.00)	1.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	209,164.52	179,668.00	-14.1%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			209,164.52	179,668.00	-14.1%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			32,183.38	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	19,572.25	51,755.63	164.4%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			19,572.25	51,755.63	164.4%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			19,572.25	51,755.63	164.4%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	51,610.89	51,610.89	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	144.74	144.74	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	17,325.98		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	562,086.16		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	154,943.13		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			734,355.27		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	193,591.95		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	345,230.26		
4) Current Loans		9640			
5) Unearned Revenue		9650	143,777.43		
6) TOTAL, LIABILITIES			682,599.64		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			51,755.63		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low- Income and Neglected	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	2,989,962.64	3,608,457.00	20.7%
TOTAL, FEDERAL REVENUE			2,989,962.64	3,608,457.00	20.7%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	1,296,314.02	1,294,581.00	-0.1%
All Other State Revenue	All Other	8590	17,500.00	17,500.00	0.0%
TOTAL, OTHER STATE REVENUE			1,313,814.02	1,312,081.00	-0.1%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	(153.00)	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	41,657.80	40,000.00	-4.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	495,637.31	505,762.00	2.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			537,142.11	545,762.00	1.6%
TOTAL, REVENUES			4,840,918.77	5,466,300.00	12.9%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,444,269.47	1,456,788.00	0.9%
Certificated Pupil Support Salaries		1200	67,066.54	84,000.00	25.2%
Certificated Supervisors' and Administrators' Salaries		1300	6,342.19	8,942.00	41.0%
Other Certificated Salaries		1900	249,571.16	239,816.00	-3.9%
TOTAL, CERTIFICATED SALARIES			1,767,249.36	1,789,546.00	1.3%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	644,665.52	596,506.00	-7.5%
Classified Support Salaries		2200	181,610.24	185,478.00	2.1%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	174,775.88	161,459.00	-7.6%
Other Classified Salaries		2900	2,613.59	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			1,003,665.23	943,443.00	-6.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	143,738.94	147,640.00	2.7%
PERS		3201-3202	98,224.61	110,386.00	12.4%
OASDI/Medicare/Alternative		3301-3302	95,776.79	98,125.00	2.5%
Health and Welfare Benefits		3401-3402	515,784.55	601,652.00	16.6%
Unemployment Insurance		3501-3502	1,299.19	1,368.00	5.3%
Workers' Compensation		3601-3602	52,871.70	61,496.00	16.3%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	102,377.79	122,851.00	20.0%
Other Employee Benefits		3901-3902	5,949.41	3,218.00	-45.9%
TOTAL, EMPLOYEE BENEFITS			1,016,022.98	1,146,736.00	12.9%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	26,725.60	8,695.00	-67.5%
Materials and Supplies		4300	101,096.28	618,082.00	511.4%
Noncapitalized Equipment		4400	50,128.73	6,000.00	-88.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			177,950.61	632,777.00	255.6%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	788,839.00	817,569.00	3.6%
Travel and Conferences		5200	8,965.03	17,879.00	99.4%
Dues and Memberships		5300	600.00	1,650.00	175.0%
Insurance		5400-5450	3,798.00	0.00	-100.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	8,207.23	8,760.00	6.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	26,506.49	21,250.00	-19.8%
Professional/Consulting Services and Operating Expenditures		5800	10,294.67	9,295.00	-9.7%
Communications		5900	9,029.45	7,766.00	-14.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			856,239.87	884,169.00	3.3%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	196,771.86	249,297.00	26.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			196,771.86	249,297.00	26.7%
TOTAL, EXPENDITURES			5,017,899.91	5,645,968.00	12.5%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	209,164.52	179,668.00	-14.1%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			209,164.52	179,668.00	-14.1%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			209,164.52	179,668.00	-14.1%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,989,962.64	3,608,457.00	20.7%
3) Other State Revenue		8300-8599	1,313,814.02	1,312,081.00	-0.1%
4) Other Local Revenue		8600-8799	537,142.11	545,762.00	1.6%
5) TOTAL, REVENUES			4,840,918.77	5,466,300.00	12.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		3,851,420.86	4,381,435.00	13.8%
2) Instruction - Related Services	2000-2999		668,263.98	695,700.00	4.1%
3) Pupil Services	3000-3999		296,826.77	319,536.00	7.7%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		196,771.86	249,297.00	26.7%
8) Plant Services	8000-8999		4,616.44	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5,017,899.91	5,645,968.00	12.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(176,981.14)	(179,668.00)	1.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	209,164.52	179,668.00	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			209,164.52	179,668.00	0.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			32,183.38	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	19,572.25	51,755.63	164.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,572.25	51,755.63	164.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,572.25	51,755.63	164.4%
2) Ending Balance, June 30 (E + F1e)			51,755.63	51,755.63	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			51,610.89	51,610.89	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	144.74	144.74	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2013-14 Unaudited Actuals	2014-15 Budget
6130	Child Development: Center-Based Reserve Account	51,610.89	51,610.89
Total, Restricted Balance		<u>51,610.89</u>	<u>51,610.89</u>

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	19,088,952.55	15,670,124.00	-17.9%
3) Other State Revenue		8300-8599	1,089,499.13	1,200,000.00	10.1%
4) Other Local Revenue		8600-8799	4,059,658.28	7,774,791.00	91.5%
5) TOTAL, REVENUES			24,238,109.96	24,644,915.00	1.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	7,308,043.48	7,505,974.00	2.7%
3) Employee Benefits		3000-3999	3,309,963.78	4,128,811.00	24.7%
4) Books and Supplies		4000-4999	11,098,018.29	10,720,623.00	-3.4%
5) Services and Other Operating Expenditures		5000-5999	660,964.66	1,003,823.00	51.9%
6) Capital Outlay		6000-6999	222,942.74	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,098,939.82	1,270,743.00	15.6%
9) TOTAL, EXPENDITURES			23,698,872.77	24,629,974.00	3.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			539,237.19	14,941.00	-97.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	77,011.62	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			77,011.62	0.00	-100.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			616,248.81	14,941.00	-97.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	5,467,525.83	6,083,774.64	11.3%
b) Audit Adjustments			0.00	0.00	0.0%
		9793			
c) As of July 1 - Audited (F1a + F1b)			5,467,525.83	6,083,774.64	11.3%
d) Other Restatements			0.00	0.00	0.0%
		9795			
e) Adjusted Beginning Balance (F1c + F1d)			5,467,525.83	6,083,774.64	11.3%
2) Ending Balance, June 30 (E + F1e)			6,083,774.64	6,098,715.64	0.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	11,214.75	0.00	-100.0%
Stores					
		9712	1,182,630.13	0.00	-100.0%
Prepaid Expenditures					
		9713	425.00	0.00	-100.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	4,860,131.82	6,069,342.70	24.9%
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	29,372.94	29,372.94	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,432,015.21		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	44,146.76		
c) in Revolving Fund		9130	11,214.75		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	474.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	4,683,931.93		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	836,201.21		
6) Stores		9320	1,182,630.13		
7) Prepaid Expenditures		9330	425.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			8,191,038.99		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	617,350.38		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,475,513.20		
4) Current Loans		9640			
5) Unearned Revenue		9650	14,400.77		
6) TOTAL, LIABILITIES			2,107,264.35		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			6,083,774.64		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	19,087,922.40	15,670,124.00	-17.9%
All Other Federal Revenue		8290	1,030.15	0.00	-100.0%
TOTAL, FEDERAL REVENUE			19,088,952.55	15,670,124.00	-17.9%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	1,089,499.13	1,200,000.00	10.1%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,089,499.13	1,200,000.00	10.1%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	4,051,845.93	7,772,791.00	91.8%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	5,620.46	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	2,191.89	2,000.00	-8.8%
TOTAL, OTHER LOCAL REVENUE			4,059,658.28	7,774,791.00	91.5%
TOTAL, REVENUES			24,238,109.96	24,644,915.00	1.7%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	6,544,511.06	6,658,231.00	1.7%
Classified Supervisors' and Administrators' Salaries		2300	614,118.00	704,738.00	14.8%
Clerical, Technical and Office Salaries		2400	149,414.42	143,005.00	-4.3%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			7,308,043.48	7,505,974.00	2.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	657,757.52	813,346.00	23.7%
OASDI/Medicare/Alternative		3301-3302	519,872.51	572,419.00	10.1%
Health and Welfare Benefits		3401-3402	1,646,048.84	2,092,013.00	27.1%
Unemployment Insurance		3501-3502	3,378.07	3,780.00	11.9%
Workers' Compensation		3601-3602	136,574.05	169,940.00	24.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	317,468.47	464,465.00	46.3%
Other Employee Benefits		3901-3902	28,864.32	12,848.00	-55.5%
TOTAL, EMPLOYEE BENEFITS			3,309,963.78	4,128,811.00	24.7%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	606.59	0.00	-100.0%
Materials and Supplies		4300	1,250,347.56	1,880,023.00	50.4%
Noncapitalized Equipment		4400	151,153.86	152,305.00	0.8%
Food		4700	9,695,910.28	8,688,295.00	-10.4%
TOTAL, BOOKS AND SUPPLIES			11,098,018.29	10,720,623.00	-3.4%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	1,155.00	0.00	-100.0%
Travel and Conferences		5200	17,144.14	35,000.00	104.2%
Dues and Memberships		5300	0.00	350.00	New
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	127,947.11	272,600.00	113.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	373,646.96	317,200.00	-15.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(39,889.54)	3,249.00	-108.1%
Professional/Consulting Services and Operating Expenditures		5800	146,179.97	329,704.00	125.5%
Communications		5900	34,781.02	45,720.00	31.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			660,964.66	1,003,823.00	51.9%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	3,880.00	0.00	-100.0%
Equipment		6400	104,031.94	0.00	-100.0%
Equipment Replacement		6500	115,030.80	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			222,942.74	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	1,098,939.82	1,270,743.00	15.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,098,939.82	1,270,743.00	15.6%
TOTAL, EXPENDITURES			23,698,872.77	24,629,974.00	3.9%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	77,011.62	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			77,011.62	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			77,011.62	0.00	-100.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	19,088,952.55	15,670,124.00	-17.9%
3) Other State Revenue		8300-8599	1,089,499.13	1,200,000.00	10.1%
4) Other Local Revenue		8600-8799	4,059,658.28	7,774,791.00	91.5%
5) TOTAL, REVENUES			24,238,109.96	24,644,915.00	1.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		22,429,682.48	23,086,631.00	2.9%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		1,098,939.82	1,270,743.00	15.6%
8) Plant Services	8000-8999		170,250.47	272,600.00	60.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			23,698,872.77	24,629,974.00	3.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			539,237.19	14,941.00	-97.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	77,011.62	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			77,011.62	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			616,248.81	14,941.00	-97.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	5,467,525.83	6,083,774.64	11.3%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			5,467,525.83	6,083,774.64	11.3%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			5,467,525.83	6,083,774.64	11.3%
2) Ending Balance, June 30 (E + F1e)					
			6,083,774.64	6,098,715.64	0.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	11,214.75	0.00	-100.0%
Stores					
		9712	1,182,630.13	0.00	-100.0%
Prepaid Expenditures					
		9713	425.00	0.00	-100.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	4,860,131.82	6,069,342.70	24.9%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)					
		9780	29,372.94	29,372.94	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Resource	Description	2013-14 Unaudited Actuals	2014-15 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	2,738,432.18	3,947,643.06
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	2,121,699.64	2,121,699.64
Total, Restricted Balance		<u>4,860,131.82</u>	<u>6,069,342.70</u>

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	6,572.56	0.00	-100.0%
4) Other Local Revenue		8600-8799	860.00	0.00	-100.0%
5) TOTAL, REVENUES			7,432.56	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	6,000.00	New
3) Employee Benefits		3000-3999	0.00	660.00	New
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	20,285.00	100,000.00	393.0%
6) Capital Outlay		6000-6999	0.00	103,290.00	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	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			20,285.00	209,950.00	935.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(12,852.44)	(209,950.00)	1533.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(12,852.44)	(209,950.00)	1533.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	930,425.71	917,573.27	-1.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			930,425.71	917,573.27	-1.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			930,425.71	917,573.27	-1.4%
2) Ending Balance, June 30 (E + F1e)			917,573.27	707,623.27	-22.9%
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	917,573.27	707,623.27	-22.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	916,713.27		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	860.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			917,573.27		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			917,573.27		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue					
		8590	6,572.56	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			6,572.56	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	860.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			860.00	0.00	-100.0%
TOTAL, REVENUES			7,432.56	0.00	-100.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	6,000.00	New
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	6,000.00	New
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	460.00	New
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	4.00	New
Workers' Compensation		3601-3602	0.00	136.00	New
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	60.00	New
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	660.00	New
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	14,785.00	100,000.00	576.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	5,500.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			20,285.00	100,000.00	393.0%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	103,290.00	New
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	103,290.00	New
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			20,285.00	209,950.00	935.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	6,572.56	0.00	-100.0%
4) Other Local Revenue		8600-8799	860.00	0.00	-100.0%
5) TOTAL, REVENUES			7,432.56	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		20,285.00	209,950.00	935.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			20,285.00	209,950.00	935.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(12,852.44)	(209,950.00)	1533.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(12,852.44)	(209,950.00)	1533.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	930,425.71	917,573.27	-1.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			930,425.71	917,573.27	-1.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			930,425.71	917,573.27	-1.4%
2) Ending Balance, June 30 (E + F1e)			917,573.27	707,623.27	-22.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	917,573.27	707,623.27	-22.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,733,974.32	7,500,000.00	-14.1%
5) TOTAL, REVENUES			8,733,974.32	7,500,000.00	-14.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	83,751.80	169,397.00	102.3%
3) Employee Benefits		3000-3999	35,342.06	75,304.00	113.1%
4) Books and Supplies		4000-4999	41,213.90	57,000.00	38.3%
5) Services and Other Operating Expenditures		5000-5999	64,183.45	125,161.00	95.0%
6) Capital Outlay		6000-6999	183,546.94	53,300.00	-71.0%
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			408,038.15	480,162.00	17.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			8,325,936.17	7,019,838.00	-15.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	667,273.00	0.00	-100.0%
b) Transfers Out		7600-7629	17,287,000.00	6,800,000.00	-60.7%
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			(16,619,727.00)	(6,800,000.00)	-59.1%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(8,293,790.83)	219,838.00	-102.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	22,942,789.06	14,648,998.23	-36.1%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			22,942,789.06	14,648,998.23	-36.1%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			22,942,789.06	14,648,998.23	-36.1%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	14,648,998.23	14,868,836.23	1.5%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	14,716,511.29		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	307,688.47		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	20,373.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	173.24		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			15,044,746.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	19,783.03		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	4,223.57		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	371,741.17		
6) TOTAL, LIABILITIES			395,747.77		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			14,648,998.23		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Interest					
		8660	20,373.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees					
		8681	8,713,601.32	7,500,000.00	-13.9%
Other Local Revenue					
All Other Local Revenue					
		8699	0.00	0.00	0.0%
All Other Transfers In from All Others					
		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,733,974.32	7,500,000.00	-14.1%
TOTAL, REVENUES			8,733,974.32	7,500,000.00	-14.1%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	39,459.30	59,000.00	49.5%
Clerical, Technical and Office Salaries		2400	44,292.50	110,397.00	149.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			83,751.80	169,397.00	102.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	9,582.86	19,818.00	106.8%
OASDI/Medicare/Alternative		3301-3302	6,064.66	12,853.00	111.9%
Health and Welfare Benefits		3401-3402	15,514.42	33,044.00	113.0%
Unemployment Insurance		3501-3502	39.72	85.00	114.0%
Workers' Compensation		3601-3602	1,585.55	3,812.00	140.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	2,445.64	5,430.00	122.0%
Other Employee Benefits		3901-3902	109.21	262.00	139.9%
TOTAL, EMPLOYEE BENEFITS			35,342.06	75,304.00	113.1%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	7,000.00	New
Noncapitalized Equipment		4400	41,213.90	50,000.00	21.3%
TOTAL, BOOKS AND SUPPLIES			41,213.90	57,000.00	38.3%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	50,000.00	New
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	50,916.00	45,161.00	-11.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	3,612.06	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	9,655.39	30,000.00	210.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			64,183.45	125,161.00	95.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	45,015.98	53,300.00	18.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	138,530.96	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			183,546.94	53,300.00	-71.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			408,038.15	480,162.00	17.7%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	667,273.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			667,273.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	17,287,000.00	6,800,000.00	-60.7%
(b) TOTAL, INTERFUND TRANSFERS OUT			17,287,000.00	6,800,000.00	-60.7%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(16,619,727.00)	(6,800,000.00)	-59.1%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,733,974.32	7,500,000.00	-14.1%
5) TOTAL, REVENUES			8,733,974.32	7,500,000.00	-14.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		408,038.15	480,162.00	17.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			408,038.15	480,162.00	17.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			8,325,936.17	7,019,838.00	-15.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	667,273.00	0.00	0.0%
b) Transfers Out		7600-7629	17,287,000.00	6,800,000.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(16,619,727.00)	(6,800,000.00)	0.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(8,293,790.83)	219,838.00	-102.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	22,942,789.06	14,648,998.23	-36.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,942,789.06	14,648,998.23	-36.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,942,789.06	14,648,998.23	-36.1%
2) Ending Balance, June 30 (E + F1e)			14,648,998.23	14,868,836.23	1.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			14,648,998.23	14,868,836.23	1.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2013-14 Unaudited Actuals	2014-15 Budget
9010	Other Restricted Local	14,648,998.23	14,868,836.23
Total, Restricted Balance		14,648,998.23	14,868,836.23

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	13,101,524.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	21,032,789.76	0.00	-100.0%
5) TOTAL, REVENUES			34,134,313.76	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	(90,977.65)	0.00	-100.0%
6) Capital Outlay		6000-6999	13,713,753.64	40,008,808.00	191.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	13,383,038.38	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			27,005,814.37	40,008,808.00	48.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			7,128,499.39	(40,008,808.00)	-661.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	17,287,000.00	6,800,000.00	-60.7%
b) Transfers Out		7600-7629	667,273.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			16,619,727.00	6,800,000.00	-59.1%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			23,748,226.39	(33,208,808.00)	-239.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	19,385,621.54	43,133,847.93	122.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,385,621.54	43,133,847.93	122.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,385,621.54	43,133,847.93	122.5%
2) Ending Balance, June 30 (E + F1e)			43,133,847.93	9,925,039.93	-77.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	43,133,847.93	9,925,039.93	-77.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	45,401,917.51		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	27,582.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			45,429,499.51		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	2,291,002.48		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	4,649.10		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			2,295,651.58		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			43,133,847.93		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	13,101,524.00	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			13,101,524.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	27,582.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	21,005,207.76	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			21,032,789.76	0.00	-100.0%
TOTAL, REVENUES			34,134,313.76	0.00	-100.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,168.77	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(98,472.72)	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	4,326.30	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			(90,977.65)	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	321,934.23	1,274,485.00	295.9%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	13,391,286.20	36,447,027.00	172.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	533.21	2,287,296.00	428867.2%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			13,713,753.64	40,008,808.00	191.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	13,383,038.38	0.00	-100.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			13,383,038.38	0.00	-100.0%
TOTAL, EXPENDITURES			27,005,814.37	40,008,808.00	48.1%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	17,287,000.00	6,800,000.00	-60.7%
(a) TOTAL, INTERFUND TRANSFERS IN			17,287,000.00	6,800,000.00	-60.7%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	667,273.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			667,273.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			16,619,727.00	6,800,000.00	-59.1%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	13,101,524.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	21,032,789.76	0.00	-100.0%
5) TOTAL, REVENUES			34,134,313.76	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		13,622,775.99	40,008,808.00	193.7%
9) Other Outgo	9000-9999	Except 7600-7699	13,383,038.38	0.00	-100.0%
10) TOTAL, EXPENDITURES			27,005,814.37	40,008,808.00	48.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			7,128,499.39	(40,008,808.00)	-661.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	17,287,000.00	6,800,000.00	0.0%
b) Transfers Out		7600-7629	667,273.00	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			16,619,727.00	6,800,000.00	0.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			23,748,226.39	(33,208,808.00)	-239.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	19,385,621.54	43,133,847.93	122.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,385,621.54	43,133,847.93	122.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,385,621.54	43,133,847.93	122.5%
2) Ending Balance, June 30 (E + F1e)			43,133,847.93	9,925,039.93	-77.0%
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			43,133,847.93	9,925,039.93	-77.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2013-14 Unaudited Actuals	2014-15 Budget
7710	State School Facilities Projects	43,133,847.93	9,925,039.93
Total, Restricted Balance		43,133,847.93	9,925,039.93

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	855,094.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	664.00	0.00	-100.0%
5) TOTAL, REVENUES			855,758.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			855,758.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			855,758.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	260,831.58	1,116,589.58	328.1%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			260,831.58	1,116,589.58	328.1%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			260,831.58	1,116,589.58	328.1%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	1,116,589.58	1,116,589.58	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,229,091.41		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	664.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	67,979.21		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,297,734.62		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	181,145.04		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			181,145.04		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,116,589.58		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	855,094.00	0.00	-100.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			855,094.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	664.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			664.00	0.00	-100.0%
TOTAL, REVENUES			855,758.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	855,094.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	664.00	0.00	-100.0%
5) TOTAL, REVENUES			855,758.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			855,758.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			855,758.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	260,831.58	1,116,589.58	328.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			260,831.58	1,116,589.58	328.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			260,831.58	1,116,589.58	328.1%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			1,116,589.58	1,116,589.58	0.0%
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,116,589.58	1,116,589.58	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2013-14 Unaudited Actuals	2014-15 Budget
6230	California Clean Energy Jobs Act	855,094.00	855,094.00
9010	Other Restricted Local	261,495.58	261,495.58
Total, Restricted Balance		<u>1,116,589.58</u>	<u>1,116,589.58</u>

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	13,745,910.87	160,396.00	-98.8%
5) TOTAL, REVENUES			13,745,910.87	160,396.00	-98.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,010,624.75	1,437,280.00	42.2%
3) Employee Benefits		3000-3999	377,118.64	554,435.00	47.0%
4) Books and Supplies		4000-4999	32,134.45	35,500.00	10.5%
5) Services and Other Operating Expenditures		5000-5999	205,826.63	255,256.00	24.0%
6) Capital Outlay		6000-6999	992,590.16	1,131,973.00	14.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	21,010,980.13	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			23,629,274.76	3,414,444.00	-85.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(9,883,363.89)	(3,254,048.00)	-67.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	817,000.00	1,168,250.00	43.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	2.00	0.00	-100.0%
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			817,002.00	1,168,250.00	43.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(9,066,361.89)	(2,085,798.00)	-77.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	23,598,994.58	14,532,632.69	-38.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,598,994.58	14,532,632.69	-38.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,598,994.58	14,532,632.69	-38.4%
2) Ending Balance, June 30 (E + F1e)			14,532,632.69	12,446,834.69	-14.4%
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	2,700.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,788,094.81	1,515,569.81	-15.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	12,741,837.88	10,931,264.88	-14.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	10,436,965.04		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	4,134,394.76		
e) collections awaiting deposit		9140	10.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	53,761.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	2,700.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			14,627,830.80		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	79,431.13		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	15,766.98		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			95,198.11		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			14,532,632.69		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	151,200.00	0.00	-100.0%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	32,732.00	0.00	-100.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Leases and Rentals					
		8650	0.00	0.00	0.0%
Interest					
		8660	16,855.72	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	162,084.77	160,396.00	-1.0%
All Other Transfers In from All Others		8799	13,383,038.38	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			13,745,910.87	160,396.00	-98.8%
TOTAL, REVENUES			13,745,910.87	160,396.00	-98.8%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	4,720.79	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	517,360.15	601,081.00	16.2%
Clerical, Technical and Office Salaries		2400	488,543.81	836,199.00	71.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,010,624.75	1,437,280.00	42.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	114,581.55	156,456.00	36.5%
OASDI/Medicare/Alternative		3301-3302	71,884.41	105,131.00	46.3%
Health and Welfare Benefits		3401-3402	140,743.75	216,168.00	53.6%
Unemployment Insurance		3501-3502	482.98	722.00	49.5%
Workers' Compensation		3601-3602	19,319.21	32,338.00	67.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	27,985.79	41,381.00	47.9%
Other Employee Benefits		3901-3902	2,120.95	2,239.00	5.6%
TOTAL, EMPLOYEE BENEFITS			377,118.64	554,435.00	47.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	5,798.88	17,500.00	201.8%
Noncapitalized Equipment		4400	26,335.57	18,000.00	-31.7%
TOTAL, BOOKS AND SUPPLIES			32,134.45	35,500.00	10.5%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	12,427.66	18,050.00	45.2%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	359.85	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	13,556.21	10,100.00	-25.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	69,662.81	9,565.00	-86.3%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	107,562.08	212,541.00	97.6%
Communications		5900	2,258.02	5,000.00	121.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			205,826.63	255,256.00	24.0%
CAPITAL OUTLAY					
Land		6100	725,491.98	543,255.00	-25.1%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	257,303.74	584,500.00	127.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	9,794.44	4,218.00	-56.9%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			992,590.16	1,131,973.00	14.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	21,010,980.13	0.00	-100.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			21,010,980.13	0.00	-100.0%
TOTAL, EXPENDITURES			23,629,274.76	3,414,444.00	-85.5%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	817,000.00	1,168,250.00	43.0%
(a) TOTAL, INTERFUND TRANSFERS IN			817,000.00	1,168,250.00	43.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	2.00	0.00	-100.0%
(c) TOTAL, SOURCES			2.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)					
			817,002.00	1,168,250.00	43.0%

Unaudited Actuals
Capital Project Fund for Blended Component Units
Expenditures by Function

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	13,745,910.87	160,396.00	-98.8%
5) TOTAL, REVENUES			13,745,910.87	160,396.00	-98.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		2,609,217.61	3,401,853.00	30.4%
9) Other Outgo	9000-9999	Except 7600-7699	21,020,057.15	12,591.00	-99.9%
10) TOTAL, EXPENDITURES			23,629,274.76	3,414,444.00	-85.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(9,883,363.89)	(3,254,048.00)	-67.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	817,000.00	1,168,250.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	2.00	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			817,002.00	1,168,250.00	0.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(9,066,361.89)	(2,085,798.00)	-77.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	23,598,994.58	14,532,632.69	-38.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,598,994.58	14,532,632.69	-38.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,598,994.58	14,532,632.69	-38.4%
2) Ending Balance, June 30 (E + F1e)			14,532,632.69	12,446,834.69	-14.4%
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	2,700.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			1,788,094.81	1,515,569.81	-15.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	12,741,837.88	10,931,264.88	-14.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2013-14 Unaudited Actuals	2014-15 Budget
9010	Other Restricted Local	1,788,094.81	1,515,569.81
Total, Restricted Balance		1,788,094.81	1,515,569.81

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	14,449,904.50	14,406,383.00	-0.3%
5) TOTAL, REVENUES			14,449,904.50	14,406,383.00	-0.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	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	13,110,734.17	13,194,732.00	0.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			13,110,734.17	13,194,732.00	0.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,339,170.33	1,211,651.00	-9.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,735.95	0.00	-100.0%
b) Transfers Out		7600-7629	818,735.95	1,168,250.00	42.7%
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			(817,000.00)	(1,168,250.00)	43.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			522,170.33	43,401.00	-91.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	17,512,140.91	18,034,311.24	3.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,512,140.91	18,034,311.24	3.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,512,140.91	18,034,311.24	3.0%
2) Ending Balance, June 30 (E + F1e)			18,034,311.24	18,077,712.24	0.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	18,034,311.24	18,077,712.24	0.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	93,714.54		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	17,938,221.20		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	2,375.50		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			18,034,311.24		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			18,034,311.24		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll					
		8611	14,426,241.59	14,397,982.00	-0.2%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Other		8622	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Interest		8660	17,890.54	8,401.00	-53.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	5,772.37	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			14,449,904.50	14,406,383.00	-0.3%
TOTAL, REVENUES			14,449,904.50	14,406,383.00	-0.3%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	134,752.94	135,000.00	0.2%
Debt Service - Interest		7438	9,830,015.23	9,808,004.00	-0.2%
Other Debt Service - Principal		7439	3,145,966.00	3,251,728.00	3.4%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			13,110,734.17	13,194,732.00	0.6%
TOTAL, EXPENDITURES			13,110,734.17	13,194,732.00	0.6%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	1,735.95	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,735.95	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	818,735.95	1,168,250.00	42.7%
(b) TOTAL, INTERFUND TRANSFERS OUT			818,735.95	1,168,250.00	42.7%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs					
		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues					
		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues					
		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)					
			(817,000.00)	(1,168,250.00)	43.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	14,449,904.50	14,406,383.00	-0.3%
5) TOTAL REVENUES			14,449,904.50	14,406,383.00	-0.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	13,110,734.17	13,194,732.00	0.6%
10) TOTAL EXPENDITURES			13,110,734.17	13,194,732.00	0.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,339,170.33	1,211,651.00	-9.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,735.95	0.00	0.0%
b) Transfers Out		7600-7629	818,735.95	1,168,250.00	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			(817,000.00)	(1,168,250.00)	0.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			522,170.33	43,401.00	-91.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	17,512,140.91	18,034,311.24	3.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,512,140.91	18,034,311.24	3.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,512,140.91	18,034,311.24	3.0%
2) Ending Balance, June 30 (E + F1e)			18,034,311.24	18,077,712.24	0.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	18,034,311.24	18,077,712.24	0.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,619,471.09	7,022,630.00	-7.8%
5) TOTAL, REVENUES			7,619,471.09	7,022,630.00	-7.8%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	195,011.01	308,905.00	58.4%
3) Employee Benefits		3000-3999	75,520.55	105,165.00	39.3%
4) Books and Supplies		4000-4999	9,582.97	12,735.00	32.9%
5) Services and Other Operating Expenses		5000-5999	8,851,221.46	5,671,525.00	-35.9%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			9,131,335.99	6,098,330.00	-33.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,511,864.90)	924,300.00	-161.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(1,511,864.90)	924,300.00	-161.1%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	3,762,452.68	2,250,587.78	-40.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,762,452.68	2,250,587.78	-40.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			3,762,452.68	2,250,587.78	-40.2%
2) Ending Net Position, June 30 (E + F1e)			2,250,587.78	3,174,887.78	41.1%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	2,250,587.78	3,174,887.78	41.1%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	11,962,657.35		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	108,346.46		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	511,501.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	7,607,363.56		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			20,189,868.37		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	58,280.59		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net OPEB Obligation		9664	0.00		
b) Compensated Absences		9665	0.00		
c) COPs Payable		9666	0.00		
d) Capital Leases Payable		9667	0.00		
e) Lease Revenue Bonds Payable		9668	0.00		
f) Other General Long-Term Liabilities		9669	17,881,000.00		
7) TOTAL, LIABILITIES			17,939,280.59		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			2,250,587.78		

14

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	12,107.53	100,000.00	725.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	7,607,363.56	6,922,630.00	-9.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,619,471.09	7,022,630.00	-7.8%
TOTAL, REVENUES			7,619,471.09	7,022,630.00	-7.8%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	50,318.46	43,811.00	-12.9%
Clerical, Technical and Office Salaries		2400	144,692.55	265,094.00	83.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			195,011.01	308,905.00	58.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	20,647.63	26,255.00	27.2%
OASDI/Medicare/Alternative		3301-3302	13,964.97	23,631.00	69.2%
Health and Welfare Benefits		3401-3402	30,139.25	38,898.00	29.1%
Unemployment Insurance		3501-3502	83.96	154.00	83.4%
Workers' Compensation		3601-3602	3,651.08	6,950.00	90.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	6,477.66	8,938.00	38.0%
Other Employee Benefits		3901-3902	556.00	339.00	-39.0%
TOTAL, EMPLOYEE BENEFITS			75,520.55	105,165.00	39.3%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	4,518.05	2,735.00	-39.5%
Noncapitalized Equipment		4400	5,064.92	10,000.00	97.4%
TOTAL, BOOKS AND SUPPLIES			9,582.97	12,735.00	32.9%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	586.73	100.00	-83.0%
Dues and Memberships		5300	325.00	100.00	-69.2%
Insurance		5400-5450	1,588,268.25	763,585.00	-51.9%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	25.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	7,262,016.48	4,907,740.00	-32.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			8,851,221.46	5,671,525.00	-35.9%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			9,131,335.99	6,098,330.00	-33.2%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,619,471.09	7,022,630.00	-7.8%
5) TOTAL, REVENUES			7,619,471.09	7,022,630.00	-7.8%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		9,131,335.99	6,098,330.00	-33.2%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			9,131,335.99	6,098,330.00	-33.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,511,864.90)	924,300.00	-161.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(1,511,864.90)	924,300.00	-161.1%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	3,762,452.68	2,250,587.78	-40.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,762,452.68	2,250,587.78	-40.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			3,762,452.68	2,250,587.78	-40.2%
2) Ending Net Position, June 30 (E + F1e)			2,250,587.78	3,174,887.78	41.1%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	2,250,587.78	3,174,887.78	41.1%

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

Description	2013-14 Unaudited Actuals			2014-15 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA per EC 42238.05(b) Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	59,372.50	59,279.33	59,444.37	59,378.49	59,378.49	59,378.49
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA per EC 42238.05(b) Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.00
3. Total Basic Aid Open Enrollment Regular ADA per EC 42238.05(b) Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.00
4. Total, District Regular ADA (Sum of Lines A1 through A3)	59,372.50	59,279.33	59,444.37	59,378.49	59,378.49	59,378.49
5. District Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)	0.00	0.00	0.00	0.00	0.00	0.00
b. Special Education-Special Day Class	72.68	72.83	72.68	72.83	72.83	72.83
c. Special Education-NPS/LCI		0.00	0.00	0.00	0.00	0.00
d. Special Education Extended Year-NPS/LCI	6.49	6.49	6.49	6.49	6.49	6.49
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0.00
f. Total, District Funded County Program ADA (Sum of Lines A5a through A5e)	79.17	79.32	79.17	79.32	79.32	79.32
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5f)	59,451.67	59,358.65	59,523.54	59,457.81	59,457.81	59,457.81
7. Adults in Correctional Facilities	400.13	452.29	452.29	452.29	452.29	452.29
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2013-14 Unaudited Actuals			2014-15 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program ADA						
a. County School Tuition Fund						
b. County Group Home and Institution Pupils						
c. Juvenile Halls, Homes, and Camps						
d. Probation Referred, on Probation or Parole, or Mandatory Expelled per EC 2574(c)(4)(A)						
e. Total, County Program ADA (Sum of Lines B1a through B1d)	0.00	0.00	0.00	0.00	0.00	0.00
2. District Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year-NPS/LCI						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. Total, District Funded County Program ADA (Sum of Lines B2a through B2e)	0.00	0.00	0.00	0.00	0.00	0.00
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1e and B2f)	0.00	0.00	0.00	0.00	0.00	0.00
4. Adults in Correctional Facilities						
5. County Operations Grant ADA						
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2013-14 Unaudited Actuals			2014-15 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 report ADA for those charter schools in this section. Charter schools reporting SACS financial data separately from their authorizing LEAs report their ADA in this section.						
1. Total Charter School Regular ADA per EC 42238.05(b)	251.36	257.96	251.36	251.47	251.47	251.47
2. Charter School County Program ADA						
a. County School Tuition Fund	0.00	0.00	0.00	0.00	0.00	0.00
b. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0.00
c. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0.00
d. Probation Referred, on Probation or Parole, or Mandatory Expelled per EC 2574(c)(4)(A)	0.00	0.00	0.00	0.00	0.00	0.00
e. Total, Charter School County Program ADA (Sum of Lines C2a through C2d)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)	0.00	0.00	0.00	0.00	0.00	0.00
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.00
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.00
d. Special Education Extended Year-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.00
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0.00
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2e, and C3f)	251.36	257.96	251.36	251.47	251.47	251.47

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	151,592,680.59		151,592,680.59			151,592,680.59
Work in Progress	12,995,143.90		12,995,143.90	14,138,950.39	954,359.40	26,179,734.89
Total capital assets not being depreciated	164,587,824.49	0.00	164,587,824.49	14,138,950.39	954,359.40	177,772,415.48
Capital assets being depreciated:						
Land Improvements	55,172,971.38		55,172,971.38	959,013.64		56,131,985.02
Buildings	855,305,136.10		855,305,136.10	1,271,509.07		856,576,645.17
Equipment	27,920,549.26		27,920,549.26	2,293,961.00	524,487.00	29,690,023.26
Total capital assets being depreciated	938,398,656.74	0.00	938,398,656.74	4,524,483.71	524,487.00	942,398,653.45
Accumulated Depreciation for:						
Land Improvements	(18,694,905.70)		(18,694,905.70)	(2,759,605.55)		(21,454,511.25)
Buildings	(352,931,107.06)		(352,931,107.06)	(34,237,659.65)		(387,168,766.71)
Equipment	(20,819,194.00)		(20,819,194.00)	(1,624,538.00)	(524,487.00)	(21,919,245.00)
Total accumulated depreciation	(392,445,206.76)	0.00	(392,445,206.76)	(38,621,803.20)	(524,487.00)	(430,542,522.96)
Total capital assets being depreciated, net	545,953,449.98	0.00	545,953,449.98	(34,097,319.49)	0.00	511,856,130.49
Governmental activity capital assets, net	710,541,274.47	0.00	710,541,274.47	(19,958,369.10)	954,359.40	689,628,545.97
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	259,656,564.18	301	0.00	303	259,656,564.18	305	7,886,959.99		307	251,769,604.19	309
2000 - Classified Salaries	67,439,289.51	311	17,028.83	313	67,422,260.68	315	8,261,213.57		317	59,161,047.11	319
3000 - Employee Benefits (Excluding 3800)	110,325,339.70	321	1,857,460.45	323	108,467,879.25	325	5,135,301.93		327	103,332,577.32	329
4000 - Books, Supplies Equip Replace. (6500)	19,923,050.35	331	20,020.73	333	19,903,029.62	335	4,300,180.30		337	15,602,849.32	339
5000 - Services... & 7300 - Indirect Costs	44,055,800.84	341	601,597.27	343	43,454,203.57	345	17,731,791.21		347	25,722,412.36	349
TOTAL					498,903,937.30	365			TOTAL	455,588,490.30	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	393
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		0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)		2,177,906.81
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		67.80%
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)	67.80%
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)	455,588,490.30
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
Governmental Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	197,566,733.10		197,566,733.10		5,666,786.12	191,899,946.98	3,251,727.90
Net OPEB Obligation	714,587.14		714,587.14	1,182,314.49		1,896,901.63	
Compensated Absences Payable	9,854,352.65		9,854,352.65		311,639.09	9,542,713.56	400,000.00
Governmental activities long-term liabilities	208,135,672.89	0.00	208,135,672.89	1,182,314.49	5,978,425.21	203,339,562.17	3,651,727.90
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

	2013-14 Calculations			2014-15 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
A. PRIOR YEAR DATA (2012-13 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2012-13 Actual			2013-14 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	377,863,090.18		377,863,090.18			400,625,683.65
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	59,192.84		59,192.84			59,703.03
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2012-13			Adjustments to 2013-14		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA (2013-14 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	2013-14 P2 Report			2014-15 P2 Estimate		
1. Total K-12 ADA (Form A, Line A6)	59,451.67		59,451.67	59,457.81		59,457.81
2. Total Charter Schools ADA (Form A, Line C4)	251.36		251.36	251.47		251.47
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			59,703.03			59,709.28
C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED TAXES AND SUBVENTIONS (Funds 01, 09, and 62)	2013-14 Actual			2014-15 Budget		
1. Homeowners' Exemption (Object 8021)	543,195.80		543,195.80	936,215.00		936,215.00
2. Timber Yield Tax (Object 8022)	36.69		36.69	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	59,248,470.16		59,248,470.16	57,229,499.00		57,229,499.00
5. Unsecured Roll Taxes (Object 8042)	2,489,954.39		2,489,954.39	2,006,857.00		2,006,857.00
6. Prior Years' Taxes (Object 8043)	(440,880.86)		(440,880.86)	961,568.00		961,568.00
7. Supplemental Taxes (Object 8044)	1,091,859.03		1,091,859.03	814,679.00		814,679.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	7,168,633.05		7,168,633.05	9,768,822.00		9,768,822.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	10,088.69		10,088.69	5,371.00		5,371.00
11. Comm. Redevelopment Funds (Obj. 8047 & 8625)	319,479.80		319,479.80	70,430.00		70,430.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-Revenue Limit Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)	(318,152.20)		(318,152.20)	(411,962.00)		(411,962.00)
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	70,112,684.55	0.00	70,112,684.55	71,381,479.00	0.00	71,381,479.00
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)	70,112,684.55	0.00	70,112,684.55	71,381,479.00	0.00	71,381,479.00

	2013-14 Calculations			2014-15 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
EXCLUDED APPROPRIATIONS						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			4,450,574.85			4,788,112.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			4,450,574.85			4,788,112.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	321,631,985.52		321,631,985.52	359,597,564.00		359,597,564.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	(34,588.52)		(34,588.52)	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)	321,597,397.00	0.00	321,597,397.00	359,597,564.00	0.00	359,597,564.00
DATA FOR INTEREST CALCULATION						
28. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	498,934,001.53		498,934,001.53	523,993,973.00		523,993,973.00
29. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	(308,800.64)		(308,800.64)	10,000.00		10,000.00
APPROPRIATIONS LIMIT CALCULATIONS						
D. PRELIMINARY APPROPRIATIONS LIMIT			2013-14 Actual			2014-15 Budget
1. Revised Prior Year Program Limit (Lines A1 plus A6)			377,863,090.18			400,625,683.65
2. Inflation Adjustment			1.0512			0.9977
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0086			1.0001
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			400,625,683.65			399,744,215.00
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			70,112,684.55			71,381,479.00
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)			7,164,363.60			7,165,113.60
b. Maximum State Aid in Local Limit (Lesser of Line C27 or Lines D4 minus D5 plus C23; but not less than zero)			321,597,397.00			333,150,848.00
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			321,597,397.00			333,150,848.00
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])			(308,800.64)			7,720.32
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			69,803,883.91			71,389,199.32
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)			321,597,397.00			333,143,127.68
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			69,803,883.91			
b. State Subventions (Line D8)			321,597,397.00			
c. Less: Excluded Appropriations (Line C23)			4,450,574.85			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			386,950,706.06			

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) 15,977,666.61
- 2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit. _____

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 421,099,167.28

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) 3.79%

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. 72,138.12
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. 1,577,821.00

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)	19,074,954.62
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	6,037,823.96
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	40,000.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	1,603,629.81
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)	13,755.59
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	72,138.12
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	1,577,821.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	25,264,481.10
9. Carry-Forward Adjustment (Part IV, Line F)	(580,964.97)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	24,683,516.13

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	327,742,405.06
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	49,955,661.21
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	34,495,635.66
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	210.13
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)	2,355,949.05
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)	58,695.78
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	3,086,481.02
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)	40,708,502.44
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)	364,168.20
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	72,138.12
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	1,577,821.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	4,366,387.61
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	4,032,289.05
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	22,375,835.21
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)	491,047,903.30

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)

5.15%

D. Preliminary Proposed Indirect Cost Rate

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

5.03%

Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>25,264,481.10</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(1,538,574.86)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (4.95%) 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 (4.95%) times Part III, Line B18) or (the highest rate used to recover costs from any program (5.97%) times Part III, Line B18); zero if positive	<u>(580,964.97)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(580,964.97)</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>5.03%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-290,482.49) is applied to the current year calculation and the remainder (\$-290,482.48) is deferred to one or more future years:	<u>5.09%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-193,654.99) is applied to the current year calculation and the remainder (\$-387,309.98) is deferred to one or more future years:	<u>5.11%</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>(580,964.97)</u>

Approved indirect cost rate: 4.95%
Highest rate used in any program: 5.97%

Note: In one or more resources, the rate used is greater than the approved rate.

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	9,269,736.69	421,592.58	4.55%
01	3025	253,172.62	12,532.04	4.95%
01	3310	1,812,357.58	87,740.68	4.84%
01	3312	1,148,476.42	52,056.36	4.53%
01	3315	155,407.78	9,218.37	5.93%
01	3320	321,524.70	19,182.94	5.97%
01	3327	651,920.91	32,270.09	4.95%
01	3345	2,222.38	110.01	4.95%
01	3410	259,617.91	12,851.09	4.95%
01	3550	378,745.68	18,440.58	4.87%
01	4035	1,414,149.12	72,484.84	5.13%
01	4050	1,070,970.16	44,444.57	4.15%
01	4124	1,323,201.88	62,935.84	4.76%
01	4203	884,528.60	17,691.29	2.00%
01	4510	33,202.56	1,668.28	5.02%
01	5630	68,097.66	3,445.24	5.06%
01	5640	1,412,226.29	55,714.05	3.95%
01	5810	711,221.35	22,955.94	3.23%
01	6010	1,982,609.42	93,012.00	4.69%
01	6378	39,191.25	1,782.38	4.55%
01	6385	254,605.77	12,499.97	4.91%
01	6386	352,474.48	17,421.22	4.94%
01	6500	63,191,301.65	3,127,969.43	4.95%
01	6512	2,326,689.20	115,171.12	4.95%
01	6520	473,928.66	23,287.97	4.91%
01	6690	551,582.44	28,278.12	5.13%
01	7091	7,429,907.23	209,178.09	2.82%
01	7220	372,565.77	18,441.78	4.95%
01	7365	256,420.70	13,625.02	5.31%
01	7370	47,082.43	2,358.27	5.01%
01	8150	10,482,548.23	518,886.14	4.95%
01	9010	5,103,246.04	51,415.10	1.01%
11	3555	53,251.40	2,635.94	4.95%
11	5810	767,068.31	36,714.37	4.79%
11	6015	945,068.62	46,780.91	4.95%
11	9010	915,556.34	45,024.95	4.92%
12	5210	2,436,115.28	120,164.36	4.93%
12	6052	16,675.44	824.56	4.94%
12	6105	909,273.77	45,009.05	4.95%
12	9010	468,577.51	23,199.54	4.95%
13	5310	21,806,907.73	1,079,490.84	4.95%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
13	5320	361,657.49	17,902.05	4.95%
13	5370	23,020.78	999.79	4.34%

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	58,069.19		6,561,802.16	6,619,871.35
2. State Lottery Revenue	8560	8,158,614.25		2,235,010.55	10,393,624.80
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)		8,216,683.44	0.00	8,796,812.71	17,013,496.15
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	3,590,455.71			3,590,455.71
2. Classified Salaries	2000-2999	992,911.52			992,911.52
3. Employee Benefits	3000-3999	594,381.61			594,381.61
4. Books and Supplies	4000-4999	59,981.33		937,785.86	997,767.19
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	2,978,953.27			2,978,953.27
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			2,774.89	2,774.89
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)		8,216,683.44	0.00	940,560.75	9,157,244.19
C. ENDING BALANCE (Must equal Line A6 minus Line B12)					
	979Z	0.00	0.00	7,856,251.96	7,856,251.96
D. COMMENTS: Duplicating costs for instructional materials.					

Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget Act.

*Pursuant to Government Code Section 8880.4(a)(2) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

Section I - Expenditures	Funds 01, 09, and 62			2013-14 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	508,877,765.59
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	31,945,694.58
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	210.13
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	2,126,059.28
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00
4. Other Transfers Out	All	9200	7200-7299	668,698.71
5. Interfund Transfers Out	All	9300	7600-7629	1,363,264.14
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)				4,158,232.26
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	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures before adjustments (Line A minus lines B and C10, plus lines D1 and D2)				472,773,838.75
F. Charter school expenditure adjustments (From Section IV)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				472,773,838.75

		2013-14 Annual ADA/ Exps. Per ADA
Section II - Expenditures Per ADA		
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A4, C1, and C2e)		59,537.29
B. Charter school ADA adjustments (From Section IV)		0.00
C. Adjusted total ADA (Lines A plus B)		59,537.29
D. Expenditures per ADA (Line I.G divided by Line II.C)		7,940.80
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	446,890,828.97	7,572.91
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)	446,890,828.97	7,572.91
B. Required effort (Line A.2 times 90%)	402,201,746.07	6,815.62
C. Current year expenditures (Line I.G and Line II.D)	472,773,838.75	7,940.80
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2015-16 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

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

	----- Teacher Full-Time Equivalents -----				----- Classroom Units -----		Pupils Transported
	Instructional Supervision and Administration (Functions 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)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	12,271,339.47	2,333,598.68	17,658,328.18	14,761,430.36	30,524,861.98	377,923.79	5,344,753.33
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals Description							
0001 Pre-Kindergarten	3.20	3.20	3.20	3.20			
1110 Regular Education, K-12	2,427.90	2,427.90	2,427.90	2,427.90	5,065.76	5,065.76	4,264.00
3100 Alternative Schools							
3200 Continuation Schools	31.50	31.50	31.50	31.50	62.59	62.59	
3300 Independent Study Centers	11.90	11.90	11.90	11.90	11.67	11.67	
3400 Opportunity Schools							
3550 Community Day Schools							
3700 Specialized Secondary Programs							
3800 Vocational Education	0.20	0.20	0.20	0.20			
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Vocational Education							
4760 Bilingual	0.54	0.54	0.54	0.54			
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)	362.73	362.73	362.73	362.73	227.12	227.12	1,246.00
6000 ROC/P	13.00	13.00	13.00	13.00			
Other Goals Description							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
Other Funds Description							
-- Adult Education (Fund 11)					32.57		
-- Child Development (Fund 12)	20.20	20.20	20.20	20.20			
-- Cafeteria (Funds 13 & 61)					52.20	52.20	
C. Total Allocation Factors	2,871.17	2,871.17	2,871.17	2,871.17	5,451.91	5,419.34	5,510.00

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

Goal	Program/Activity	----- Direct Costs -----			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	471,867.71	52,410.35	524,278.06	32,232.77		556,510.83
1110	Regular Education, K-12	292,265,900.74	72,616,939.46	364,882,840.20	22,433,106.52		387,315,946.72
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	3,826,953.34	870,716.20	4,697,669.54	288,814.13		4,986,483.67
3300	Independent Study Centers	1,450,885.48	261,054.32	1,711,939.80	105,250.57		1,817,190.37
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	867,505.20	3,275.64	870,780.84	53,535.87		924,316.71
4110	Regular Education, Adult	535.38	0.00	535.38	32.92		568.30
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	457,597.00	8,844.25	466,441.25	28,676.95		495,118.20
4850	Migrant Education	10,057.78	0.00	10,057.78	618.36		10,676.14
5000-5999	Special Education	89,400,546.20	8,436,976.64	97,837,522.84	6,015,080.27		103,852,603.11
6000	Regional Occupational Ctr/Prg (ROC/P)	2,095,675.41	212,917.04	2,308,592.45	141,932.96		2,450,525.41
Other Goals							
7110	Nonagency - Educational	0.00	0.00	0.00	0.00		0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	210.13	0.00	210.13	12.92		223.05
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
Other Costs							
----	Food Services					67,944.36	67,944.36
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					772,442.28	772,442.28
----	Other Outgo					4,347,451.55	4,347,451.55
Other Funds							
----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		809,101.86	809,101.86	1,941,770.05		2,750,871.91
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(1,471,107.04)		(1,471,107.04)
----	Total General Fund and Charter Schools Funds Expenditures	390,847,734.37	83,272,235.76	474,119,970.13	29,569,957.25	5,187,838.19	508,877,765.57

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
Instructional Goals													
0001	Pre-Kindergarten	468,873.97	931.13	0.00	1,353.27	148.79	0.00	0.00			560.55	0.00	471,867.71
1110	Regular Education, K-12	264,509,860.99	554,154.02	723,774.73	12,892,415.40	1,958,329.90	0.00	0.00			11,627,365.70	0.00	292,265,900.74
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	3,131,984.19	1,208.29	0.00	391,367.10	3,271.21	0.00	0.00			299,122.55	0.00	3,826,953.34
3300	Independent Study Centers	1,195,990.72	0.00	0.00	193,539.91	48,924.99	0.00	0.00			12,429.86	0.00	1,450,885.48
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	845,667.40	17,004.51	0.00	4,767.77	0.00	0.00	0.00			65.52	0.00	867,505.20
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			535.38	0.00	535.38
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	432,539.51	23,687.62	0.00	1,369.87	0.00	0.00	0.00			0.00	0.00	457,597.00
4850	Migrant Education	10,057.78	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	10,057.78
5000-5999	Special Education	71,479,857.66	2,940,622.17	258.18	231,187.72	7,952,317.58	6,778,344.83	0.00			17,958.06	0.00	89,400,546.20
6000	ROC/P	1,818,423.58	73,269.83	0.00	184,107.94	0.00	0.00	0.00			19,874.06	0.00	2,095,675.41
Other Goals													
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00		210.13	0.00	0.00	0.00	210.13
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
Total Direct Charged Costs		343,893,255.80	3,610,877.57	724,032.91	13,900,108.98	9,962,992.47	6,778,344.83	0.00	210.13	0.00	11,977,911.68	0.00	390,847,734.37

* 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	
Instructional Goals					
0001	Pre-Kindergarten	52,410.35	0.00	0.00	52,410.35
1110	Regular Education, K-12	39,764,716.51	28,716,101.68	4,136,121.27	72,616,939.46
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	515,914.40	354,801.80	0.00	870,716.20
3300	Independent Study Centers	194,900.99	66,153.33	0.00	261,054.32
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	3,275.64	0.00	0.00	3,275.64
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	8,844.25	0.00	0.00	8,844.25
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	5,940,877.15	1,287,467.43	1,208,632.06	8,436,976.64
6000	ROC/P	212,917.04	0.00	0.00	212,917.04
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
--	Adult Education (Fund 11)		182,357.15		182,357.15
--	Child Development (Fund 12)	330,840.34	0.00	0.00	330,840.34
--	Cafeteria (Funds 13 and 61)		295,904.37		295,904.37
Total Allocated Support Costs		47,024,696.67	30,902,785.76	5,344,753.33	83,272,235.76

A. Central Administration Costs in General Fund and Charter Schools Funds	
1 Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	2,355,949.05
2 External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	40,000.00
3 Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	19,133,650.40
4 Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	9,511,464.83
5 Total Central Administration Costs in General Fund and Charter Schools Funds	31,041,064.28
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	
1 Total Direct Charged Costs (from Form PCR, Column 1, Total)	390,847,734.37
2 Total Allocated Costs (from Form PCR, Column 2, Total)	83,272,235.76
3 Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	474,119,970.13
C. Direct Charged Costs in Other Funds	
1 Adult Education (Fund 11, Objects 1000-5999, except 5100)	4,366,387.61
2 Child Development (Fund 12, Objects 1000-5999, except 5100)	4,032,289.05
3 Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	22,375,835.21
4 Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5 Total Direct Charged Costs in Other Funds	30,774,511.87
D. Total Direct Charged and Allocated Costs (B3 + C5)	504,894,482.00
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)	6.15%

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)	67,944.36				67,944.36
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			772,442.28		772,442.28
Other Outgo (Objects 1000-7999)				4,347,451.55	4,347,451.55
Total Other Costs	67,944.36	0.00	772,442.28	4,347,451.55	5,187,838.19

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	24,613.13	0.00	0.00	(1,471,107.04)				
Other Sources/Uses Detail					0.00	1,363,264.14		
Fund Reconciliation							1,856,618.35	9,235,355.81
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	12,679.86	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	1,939.74
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	1,262.91	0.00	175,395.36	0.00				
Other Sources/Uses Detail					1,077,088.00	0.00		
Fund Reconciliation							1,077,088.00	336,543.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	26,506.49	0.00	196,771.86	0.00				
Other Sources/Uses Detail					209,164.52	0.00		
Fund Reconciliation							154,943.13	345,230.26
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(39,889.54)	1,098,939.82	0.00				
Other Sources/Uses Detail					77,011.62	0.00		
Fund Reconciliation							836,201.21	1,475,513.20
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							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	-0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	3,612.06	0.00						
Other Sources/Uses Detail					667,273.00	17,287,000.00		
Fund Reconciliation							173.24	4,223.57
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	(98,472.72)						
Other Sources/Uses Detail					17,287,000.00	667,273.00		
Fund Reconciliation							0.00	4,649.10
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							67,979.21	181,145.04
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	69,662.81	0.00						
Other Sources/Uses Detail					817,000.00	0.00		
Fund Reconciliation							0.00	15,766.98
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					1,735.95	818,735.95		
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	25.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							7,607,363.56	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	138,362.26	(138,362.26)	1,471,107.04	(1,471,107.04)	20,136,273.09	20,136,273.09	11,600,366.70	11,600,366.70

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT										6,657
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	1,579,040.24	11,146,237.92	20,008,690.93		32,733,969.09
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	740,336.94	12,293,564.90	5,671,638.40		18,705,540.24
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	913,709.17	11,177,231.52	8,970,261.40		21,061,202.09
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	13,206.13	296,807.80	1,533,064.11		1,843,078.04
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	1,386.17	7,439,102.76	6,604,067.37		14,044,556.30
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	1,065,692.37		1,065,692.37
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	15,374.00		15,374.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	3,247,678.65	42,352,944.90	43,868,788.58	0.00	89,469,412.13
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	28,511.32	82,592.26	3,311,154.11		3,422,257.69
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	8,436,976.60								8,436,976.60
	Total Indirect Costs and PCR Allocations	8,436,976.60	0.00	0.00	0.00	28,511.32	82,592.26	3,311,154.11	0.00	11,859,234.29
	TOTAL COSTS	8,436,976.60	0.00	0.00	0.00	3,276,189.97	42,435,537.16	47,179,942.69	0.00	101,328,646.42
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, & 3405)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	333,788.31	962,061.16	503,719.61		1,799,569.08
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	99,503.05	0.00	38,860.68		138,363.73
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	160,597.03	306,011.68	218,731.30		685,340.01
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	1,249.57	146,736.07	7,296.78		155,282.42
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	(115,983.10)	1,568,860.64	6,247,326.82		7,700,204.36
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	479,154.86	2,983,669.55	7,015,935.19	0.00	10,478,759.60
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	28,511.32	82,592.26	44,725.59		155,829.17
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	28,511.32	82,592.26	44,725.59	0.00	155,829.17
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	507,666.18	3,066,261.81	7,060,660.78	0.00	10,634,588.77
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									705,877.60
	TOTAL COSTS									9,928,711.17

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, & 6000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	1,245,251.93	10,184,176.76	19,504,971.32		30,934,400.01
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	640,833.89	12,293,564.90	5,632,777.72		18,567,176.51
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	753,112.14	10,871,219.84	8,751,530.10		20,375,862.08
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	11,956.56	150,071.73	1,525,767.33		1,687,795.62
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	117,369.27	5,870,242.12	356,740.55		6,344,351.94
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	1,065,692.37		1,065,692.37
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	15,374.00		15,374.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	2,768,523.79	39,369,275.35	36,852,853.39	0.00	78,990,652.53
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	3,266,428.52		3,266,428.52
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	8,436,976.60								8,436,976.60
	Total Indirect Costs and PCR Allocations	8,436,976.60	0.00	0.00	0.00	0.00	0.00	3,266,428.52	0.00	11,703,405.12
	TOTAL BEFORE OBJECT 8980	8,436,976.60	0.00	0.00	0.00	2,768,523.79	39,369,275.35	40,119,281.91	0.00	90,694,057.65
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									705,877.60
	TOTAL COSTS									91,399,935.25
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	100.00	1,286.25		1,386.25
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	19,738.55	1,966.57		21,705.12
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	96,357.82	1,139.02		97,496.84
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	8,520.48	10,644.61		19,165.09
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	15.39	103,934.60		103,949.99
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	124,732.24	118,971.05	0.00	243,703.29
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	0.00	0.00	0.00	0.00	0.00	124,732.24	118,971.05	0.00	243,703.29
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									705,877.60
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									48,400,216.02
	TOTAL COSTS									49,349,796.91

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

2012-13 Expenditures	A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2012-13 Report SEMA, 2012-13 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	85,403,972.18	43,872,643.63
2. Enter audit adjustments of 2012-13 special education expenditures from SACS2014ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)		
3. Enter restatements of 2013-14 special education beginning fund balances from SACS2014ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9795)		
4. Enter any other adjustments, not included in Line 1 (explain below)		
5. 2012-13 Expenditures, Adjusted for 2013-14 MOE Calculation (Sum lines 1 through 4)	85,403,972.18	43,872,643.63
C. Unduplicated Pupil Count		
1. Enter the unduplicated pupil count reported in 2012-13 Report SEMA, 2012-13 Expenditures by LEA (LE-CY) worksheet	6,475.00	
2. Enter any adjustments not included in Line C1 (explain below)		
3. 2012-13 Unduplicated Pupil Count, Adjusted for 2013-14 MOE Calculation (Line C1 plus Line C2)	6,475.00	

SELPA: Elk Grove Unified (EG)

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

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

- Combined state and local expenditures
- Local expenditures only

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to local only MOE standard, combined state and local MOE standard, or both.

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
2. A decrease in the enrollment of children with disabilities.
3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
 - a. Has left the jurisdiction of the agency;
 - b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
 - c. No longer needs the program of special education.
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

List exempt reductions, if any, to be used in the calculation below:	<u>State and Local</u>	<u>Local Only</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total exempt reductions	<u>0.00</u>	<u>0.00</u>

SELPA: Elk Grove Unified (EG)

SECTION 2 Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205(d))

IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement.

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [P.L. 108-446].

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

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

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

SELPA: Elk Grove Unified (EG)

SECTION 3

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	<u>Actual Expenditures FY 2013-14 (LE-CY Worksheet)</u>	<u>Actual Expenditures FY 2012-13 (LE-PY Worksheet)</u>	<u>Difference (A - B)</u>
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Total special education expenditures	101,328,646.42		
2. Less: Expenditures paid from federal sources	9,928,711.17		
3. Expenditures paid from state and local sources	91,399,935.25	85,403,972.18	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	91,399,935.25	85,403,972.18	5,995,963.07
4. Special education unduplicated pupil count	6,657	6,475	
5. Per capita state and local expenditures (A3/A4)	13,729.90	13,189.80	540.10

If one or both of the differences in lines A3 and A5, Column C, are positive (current year state and local expenditures, in total or per capita, are greater than prior year's net state and local expenditures), the MOE requirement is met; Part B can still be reviewed.

If both lines A3 and A5, Column C, are negative, the MOE is not met based on combined state and local expenditures, and Part B must be reviewed.

SELPA: Elk Grove Unified (EG)

B. LOCAL EXPENDITURES ONLY METHOD

	FY 2013-14	FY 2012-13	Difference
1. Last year's local expenditures met MOE requirement:			
a. Expenditures paid from local sources	49,349,796.91	43,872,643.63	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	49,349,796.91	43,872,643.63	5,477,153.28
b. Per capita local expenditures (B1a/A4)	7,413.22	6,775.70	637.52

If one or both of the differences in Column C are positive (current year local expenditures, in total or per capita, are greater than prior year's net local expenditures), the MOE requirement is met.

If both of the differences in Column C are negative, the MOE is not met based on local expenditures only.

After reviewing all sections of this form, please select which of the above methods your LEA chooses to use to meet the 2013-14 MOE requirement and make the selection on Page 1.

Shelley Clark
Contact Name

916-686-7797 ext. 7379
Telephone Number

Manager of Accounting
Title

mclark@egusd.net
E-mail Address

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT										6,657
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	1,733,612.00	11,833,738.00	20,622,414.00		34,189,764.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	907,646.00	12,792,279.00	6,163,644.00		19,863,569.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	1,183,711.00	13,685,222.00	10,453,885.00		25,322,818.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	113,460.00	754,965.00	136,173.00		1,004,598.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	3,833,225.00	8,190,106.00		12,023,331.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	1,054,494.00		1,054,494.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	81,084.00		81,084.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	3,938,429.00	42,899,429.00	46,701,800.00	0.00	93,539,658.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	31,068.00	579,364.00	3,468,916.00		4,079,348.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	31,068.00	579,364.00	3,468,916.00	0.00	4,079,348.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	3,969,497.00	43,478,793.00	50,170,716.00	0.00	97,619,006.00
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, & 6000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	1,401,856.00	11,105,959.00	20,059,752.00		32,567,567.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	825,641.00	12,792,279.00	6,154,716.00		19,772,636.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	1,043,004.00	13,447,131.00	10,258,724.00		24,748,859.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	96,831.00	453,976.00	117,765.00		668,572.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	3,827,812.00	332,077.00		4,159,889.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	1,054,494.00		1,054,494.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	81,084.00		81,084.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	3,367,332.00	41,627,157.00	38,058,612.00	0.00	83,053,101.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	31,995.00	3,903,854.00		3,935,849.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	31,995.00	3,903,854.00	0.00	3,935,849.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	3,367,332.00	41,659,152.00	41,962,466.00	0.00	86,988,950.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									705,878.00
	TOTAL COSTS									87,694,828.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	3,093,412.00		3,093,412.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	1,808,002.00		1,808,002.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	85,397.00	0.00		85,397.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	132,643.00	0.00		132,643.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	1,054,494.00		1,054,494.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	218,040.00	5,955,908.00	0.00	6,173,948.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	0.00	0.00	0.00	0.00	0.00	218,040.00	5,955,908.00	0.00	6,173,948.00
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									8,823,155.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)									705,878.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)									37,757,703.00
	TOTAL COSTS									53,460,684.00

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									6,657
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	1,579,040.24	11,146,237.92	20,008,690.93		32,733,969.09
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	740,336.94	12,293,564.90	5,671,638.40		18,705,540.24
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	913,709.17	11,177,231.52	8,970,261.40		21,061,202.09
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	13,206.13	296,807.80	1,533,064.11		1,843,078.04
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	1,386.17	7,439,102.76	6,604,067.37		14,044,556.30
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	1,065,692.37		1,065,692.37
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	15,374.00		15,374.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	3,247,678.65	42,352,944.90	43,868,788.58	0.00	89,469,412.13
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	28,511.32	82,592.26	3,311,154.11		3,422,257.69
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	8,436,976.60								8,436,976.60
	Total Indirect Costs	0.00	0.00	0.00	0.00	28,511.32	82,592.26	3,311,154.11	0.00	3,422,257.69
	TOTAL COSTS	0.00	0.00	0.00	0.00	3,276,189.97	42,435,537.16	47,179,942.69	0.00	92,891,669.82
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, & 3405)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	333,788.31	962,061.16	503,719.61		1,799,569.08
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	99,503.05	0.00	38,860.68		138,363.73
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	160,597.03	306,011.68	218,731.30		685,340.01
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	1,249.57	146,736.07	7,296.78		155,282.42
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	(115,983.10)	1,568,860.64	6,247,326.82		7,700,204.36
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	479,154.86	2,983,669.55	7,015,935.19	0.00	10,478,759.60
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	28,511.32	82,592.26	44,725.59		155,829.17
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	28,511.32	82,592.26	44,725.59	0.00	155,829.17
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	507,666.18	3,066,261.81	7,060,660.78	0.00	10,634,588.77
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									705,877.60
	TOTAL COSTS									9,928,711.17

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, & 6000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	1,245,251.93	10,184,176.76	19,504,971.32		30,934,400.01
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	640,833.89	12,293,564.90	5,632,777.72		18,567,176.51
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	753,112.14	10,871,219.84	8,751,530.10		20,375,862.08
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	11,956.56	150,071.73	1,525,767.33		1,687,795.62
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	117,369.27	5,870,242.12	356,740.55		6,344,351.94
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	1,065,692.37		1,065,692.37
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	15,374.00		15,374.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	2,768,523.79	39,369,275.35	36,852,853.39	0.00	78,990,652.53
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	3,266,428.52		3,266,428.52
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	8,436,976.60								8,436,976.60
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	3,266,428.52	0.00	3,266,428.52
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	2,768,523.79	39,369,275.35	40,119,281.91	0.00	82,257,081.05
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									705,877.60
	TOTAL COSTS									82,962,958.65
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	100.00	1,286.25		1,386.25
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	19,738.55	1,966.57		21,705.12
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	96,357.82	1,139.02		97,496.84
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	8,520.48	10,644.61		19,165.09
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	15.39	103,934.60		103,949.99
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	124,732.24	118,971.05	0.00	243,703.29
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	0.00	0.00	0.00	0.00	0.00	124,732.24	118,971.05	0.00	243,703.29
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									705,877.60
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									48,400,216.02
	TOTAL COSTS									49,349,796.91

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

SELPA: Elk Grove Unified (EG)

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

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

- Combined state and local expenditures
- Local expenditures only

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to local only MOE standard, combined state and local MOE standard, or both.

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
2. A decrease in the enrollment of children with disabilities.
3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
 - a. Has left the jurisdiction of the agency;
 - b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
 - c. No longer needs the program of special education.
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

List exempt reductions, if any, to be used in the calculation below:	<u>State and Local</u>	<u>Local Only</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total exempt reductions	<u>0.00</u>	<u>0.00</u>

SELPA: Elk Grove Unified (EG)

SECTION 2 Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205(d))

IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement.

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [P.L. 108-446].

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

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

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

SELPA: Elk Grove Unified (EG)

SECTION 3

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	<u>Budgeted Amounts FY 2014-15 (LB-B Worksheet)</u>	<u>Actual Expenditures FY 2013-14 (LE-B Worksheet)</u>	<u>Difference (A - B)</u>
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Total special education expenditures	97,619,006.00		
2. Less: Expenditures paid from federal sources	9,924,178.00		
3. Expenditures paid from state and local sources	87,694,828.00	82,962,958.65	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	87,694,828.00	82,962,958.65	4,731,869.35
4. Special education unduplicated pupil count	6,657	6,657	
5. Per capita state and local expenditures (A3/A4)	13,173.33	12,462.51	710.82

If one or both of the differences in lines A3 and A5, Column C, are positive (current year budgeted state and local expenditures, in total or per capita, are greater than prior year's net state and local expenditures), the MOE requirement is met; Part B can still be reviewed.

If both lines A3 and A5, Column C, are negative, the MOE is not met based on combined state and local expenditures, and Part B must be reviewed.

SELPA: Elk Grove Unified (EG)

B. LOCAL EXPENDITURES ONLY METHOD

	<u>Budget FY 2014-15</u>	<u>Actual FY 2013-14</u>	<u>Difference</u>
1. Last year's local expenditures met MOE requirement:			
a. Expenditures paid from local sources	53,460,684.00	49,349,796.91	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>53,460,684.00</u>	<u>49,349,796.91</u>	<u>4,110,887.09</u>
b. Per capita local expenditures (B1a/A4)	<u>8,030.75</u>	<u>7,413.22</u>	<u>617.53</u>

If one or both of the differences in Column C are positive (current year local expenditures, in total or per capita, are greater than prior year's net local expenditures), the MOE requirement is met.

If both of the differences in Column C are negative, the MOE is not met based on local expenditures only.

After reviewing all sections of this form, please select which of the above methods your LEA chooses to use to meet the 2014-15 MOE requirement and make the selection on Page 1.

Shelley Clark
Contact Name

916-686-7797 ext. 7379
Telephone Number

Manager of Accounting
Title

mclark@egusd.net
E-mail Address

**2013/14 UNAUDITED ACTUALS
GRANT AWARDS, REVENUES, AND EXPENDITURES
FOR CATEGORICALS SUBJECT TO DEFERRED REVENUE**

FEDERAL					
PROGRAM NAME	NCLB: TITLE I PART A BASIC	NCLB: TITLE I PART A NEGLECTED	NCLB: TITLE I PART D DELINQUENT	SPECIAL ED BASIC PL101-476	SPECIAL ED BASIC PL101-476
CATALOG NUMBER	84.010	84.010	84.010	84.027A	84.027
FD-MGMT-RESC-PY CODE	01-4900-3010-0	01-4350-3010-0	01-4350-3025-0	01-3770-3310-0	01-3770-3310-0
REVENUE OBJECT	8290	8290	8290	8181	8181
LOCAL DESCRIPTION (if any)/PCA#	14329	14329	14357	13379	13379
AWARD:	93.00%	7.00%			
1. Prior Year Carryover	3,396,491.25	582,110.41	189,358.66	-	1,494,143.00
2. a. Current Year Award	9,665,272.75	857,673.59	76,346.00	8,609,537.00	
b. Transferability (NCLB)					
c. Other Adjustments					
d. Adj. Curr Yr Award (sum lines 2a, 2b and 2c)	9,665,272.75	857,673.59	76,346.00	8,609,537.00	-
3. Required Matching Funds/Other	(3,141,355.00)			705,878.00	(1,300,907.78)
4. Total Available Award (budget) (sum lines 1, 2d, & 3)	9,920,409.00	1,439,784.00	265,704.66	9,315,415.00	193,235.22
REVENUES:					
5. Revenue Deferred from Prior Year	-	582,110.41	5,997.66	-	-
6. Cash Received in Current Year	8,161,707.78		186,807.00	4,853,021.00	718,151.00
7. Contributed Matching Funds	(3,141,355.00)			705,878.00	(1,300,907.78)
8. Total Available Award (budget) (sum lines 5, 6, & 7)	5,020,352.78	582,110.41	192,804.66	5,558,899.00	(582,756.78)
EXPENDITURES					
9. Donor-Authorized Expenditures	7,086,499.46	646,208.20	265,704.66	9,315,415.00	-
10. Non Donor-Authorized Expenditures	-	-	-	-	-
11. Total Expenditures (line 9 plus line 10)	7,086,499.46	646,208.20	265,704.66	9,315,415.00	
12. Amounts Included in Line 6 above for Prior Year Adjustments					
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(2,066,146.68)	(64,097.79)	(72,900.00)	(3,756,516.00)	(582,756.78)
a. Deferred Revenue	-	-	-	-	-
b. Accounts Payable	-	-	-	-	-
c. Account Receivable	2,066,146.68	64,097.79	72,900.00	3,756,516.00	582,756.78
14. Unused Grant Award Calculation (line 4 minus line 9)	2,833,909.54	793,575.80	-	-	193,235.22
15. If Carryover is allowed, enter line 14 amount here	2,833,909.54	793,575.80	0.00	-	193,235.22
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	10,227,854.46	646,208.20	265,704.66	8,609,537.00	1,300,907.78
DEFERRED REVENUE Y/N	Y	Y	Y	Y	Y
CARRYOVER Y/N	Y	Y	Y	Y	Y

**2013/14 UNAUDITED ACTUALS
GRANT AWARDS, REVENUES, AND EXPENDITURES
FOR CATEGORICALS SUBJECT TO DEFERRED REVENUE**

FEDERAL					
PROGRAM NAME	Special Education: IDEA Local Assistance, Part B, Sec 611, Early Intervening Services	SPECIAL ED: IDEA PREK	SPECIAL ED: IDEA PREK	SPECIAL ED: IDEA PREK	SPECIAL ED: IDEA PREK
CATALOG NUMBER	84.027	84.173A	84.173A	84.027A	84.027A
FD-MGMT-RESC-PY CODE	01-3771-3312-0	01-3711-3315-3	01-3711-3315-4	01-3711-3320-3	01-3711-3320-4
REVENUE OBJECT	8990	8182	8182	8182	8182
LOCAL DESCRIPTION (if any)/PCA#	10119	13430	13430	13682	13682
AWARD:					
1. Prior Year Carryover	-	-	-	-	-
2. a. Current Year Award			195,448.00		406,717.00
b. Transferability (NCLB)					
c. Other Adjustments					
d. Adj. Curr Yr Award (sum lines 2a, 2b and 2c)	-	-	195,448.00	-	406,717.00
3. Required Matching Funds/Other	1,300,907.78	(30,821.85)		(66,009.30)	
4. Total Available Award (budget) (sum lines 1, 2d, & 3)	1,300,907.78	(30,821.85)	195,448.00	(66,009.30)	406,717.00
REVENUES:					
5. Revenue Deferred from Prior Year	-	-	-	-	-
6. Cash Received in Current Year			145,759.00		338,609.00
7. Contributed Matching Funds	1,300,907.78	(30,821.85)		(66,009.30)	
8. Total Available Award (budget) (sum lines 5, 6, & 7)	1,300,907.78	(30,821.85)	145,759.00	(66,009.30)	338,609.00
EXPENDITURES					
9. Donor-Authorized Expenditures	1,300,907.78	(30,821.85)	195,448.00	(66,009.30)	406,716.94
10. Non Donor-Authorized Expenditures	-	-	-	-	-
11. Total Expenditures (line 9 plus line 10)	1,300,907.78	(30,821.85)	195,448.00	(66,009.30)	406,716.94
12. Amounts Included in Line 6 above for Prior Year Adjustments					
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	-	-	(49,689.00)	-	(68,107.94)
a. Deferred Revenue	-	-	-	-	-
b. Accounts Payable	-	-	-	-	-
c. Account Receivable	-	-	49,689.00	-	68,107.94
14. Unused Grant Award Calculation (line 4 minus line 9)	-	-	-	-	0.06
15. If Carryover is allowed, enter line 14 amount here	-	-	-	-	0.06
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	-	-	195,448.00	-	406,716.94
DEFERRED REVENUE Y/N	Y	Y	Y	Y	Y
CARRYOVER Y/N	Y	Y	Y	Y	Y

2013/14 UNAUDITED ACTUALS
GRANT AWARDS, REVENUES, AND EXPENDITURES
FOR CATEGORICALS SUBJECT TO DEFERRED REVENUE

FEDERAL					
PROGRAM NAME	MENTAL HEALTH SERVICES	SPECIAL ED: PREK STAFF DEVELOPMENT	SPECIAL ED: PREK STAFF DEVELOPMENT	SPECIAL ED: PREK STAFF DEVELOPMENT	SPECIAL ED: EARLY INTERVENTION
CATALOG NUMBER	84.027A	84.173A	84.173A	84.173A	84.181
FD-MGMT-RESC-PY CODE	01-4030-3327-5	01-3711-3345-3	01-3711-3345-4	01-3711-3345-5	01-4030-3385-0
REVENUE OBJECT	8182	8182	8182	8182	8182
LOCAL DESCRIPTION (if any)/PCA#	15197	13431	13431	13431	23761
AWARD:					
1. Prior Year Carryover	-	982.32	1,852.00	-	-
2. a. Current Year Award	684,191.00			1,870.00	53,605.00
b. Transferability (NCLB)					
c. Other Adjustments					
d. Adj. Curr Yr Award (sum lines 2a, 2b and 2c)	684,191.00	-	-	1,870.00	53,605.00
3. Required Matching Funds/Other					
4. Total Available Award (budget) (sum lines 1, 2d, & 3)	684,191.00	982.32	1,852.00	1,870.00	53,605.00
REVENUES:					
5. Revenue Deferred from Prior Year	-	-	463.00	-	-
6. Cash Received in Current Year	343,150.00	629.70			26,803.00
7. Contributed Matching Funds					
8. Total Available Award (budget) (sum lines 5, 6, & 7)	343,150.00	629.70	463.00	-	26,803.00
EXPENDITURES					
9. Donor-Authorized Expenditures	684,191.00	629.70	1,702.69	-	53,605.00
10. Non Donor-Authorized Expenditures	-	-	-	-	-
11. Total Expenditures (line 9 plus line 10)	684,191.00	629.70	1,702.69		53,605.00
12. Amounts Included in Line 6 above for Prior Year Adjustments					
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(341,041.00)	-	(1,239.69)	-	(26,802.00)
a. Deferred Revenue	-	-	-	-	-
b. Accounts Payable	-	-	-	-	-
c. Account Receivable	341,041.00	-	1,239.69	-	26,802.00
14. Unused Grant Award Calculation (line 4 minus line 9)	-	352.62	149.31	1,870.00	-
15. If Carryover is allowed, enter line 14 amount here	-	352.62	149.31	1,870.00	-
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	684,191.00	629.70	1,702.69	-	53,605.00
DEFERRED REVENUE Y/N	Y	Y	Y	Y	Y
CARRYOVER Y/N	Y	Y	Y	Y	Y

**2013/14 UNAUDITED ACTUALS
GRANT AWARDS, REVENUES, AND EXPENDITURES
FOR CATEGORICALS SUBJECT TO DEFERRED REVENUE**

<p align="center">FEDERAL</p> <p>PROGRAM NAME CATALOG NUMBER FD-MGMT-RESC-PY CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)/PCA#</p>	WORKABILITY II TRANSITION PARTNERSHIP	VOC PROGRAM CARL PERKINS	VOC PROGRAM CARL PERKINS	NCLB: TITLE II PART A	NCLB: Title II, Part A, Administrator Training (Formerly Principal Training)	
		84.126A	84.048A	84.048	84.367	84.367A
		01-4030-3410-0	01-4250-3550-3	01-4250-3550-4	01-4040-4035-0	01-4040-4036-3
		8290	8290	8290	8290	8290
		10006	14894	14894	14341	14344
AWARD:						
1. Prior Year Carryover	-	6,977.05	-	951,093.03	26,291.00	
2. a. Current Year Award	272,469.00		417,650.00	1,374,886.00		
b. Transferability (NCLB)						
c. Other Adjustments		18.09		2,371.97		
d. Adj. Curr Yr Award (sum lines 2a, 2b and 2c)	272,469.00	18.09	417,650.00	1,377,257.97	-	
3. Required Matching Funds/Other				79,005.40		
4. Total Available Award (budget) (sum lines 1, 2d, & 3)	272,469.00	6,995.14	417,650.00	2,407,356.40	26,291.00	
REVENUES:						
5. Revenue Deferred from Prior Year	-	-	-	-	9,791.00	
6. Cash Received in Current Year	173,287.88	6,995.14	160,446.81	1,575,003.59	10,500.00	
7. Contributed Matching Funds				79,005.40		
8. Total Available Award (budget) (sum lines 5, 6, & 7)	173,287.88	6,995.14	160,446.81	1,654,008.99	20,291.00	
EXPENDITURES						
9. Donor-Authorized Expenditures	272,469.00	6,995.14	390,191.12	1,505,545.00	-	
10. Non Donor-Authorized Expenditures	-	-	-	-	-	
11. Total Expenditures (line 9 plus line 10)	272,469.00	6,995.14	390,191.12	1,505,545.00		
12. Amounts Included in Line 6 above for Prior Year Adjustments						
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(99,181.12)	-	(229,744.31)	148,463.99	20,291.00	
a. Deferred Revenue	-	-	-	148,463.99	20,291.00	
b. Accounts Payable	-	-	-	-	-	
c. Account Receivable	99,181.12	-	229,744.31	-	-	
14. Unused Grant Award Calculation (line 4 minus line 9)	-	-	27,458.88	901,811.40	26,291.00	
15. If Carryover is allowed, enter line 14 amount here	-	-	27,458.88	901,811.40	26,291.00	
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	272,469.00	6,995.14	390,191.12	1,426,539.60	-	
DEFERRED REVENUE Y/N	Y	Y	Y	Y	Y	
CARRYOVER Y/N	N	Y	Y	Y	Y	

2013/14 UNAUDITED ACTUALS
GRANT AWARDS, REVENUES, AND EXPENDITURES
FOR CATEGORICALS SUBJECT TO DEFERRED REVENUE

<p style="text-align: center; font-size: 2em; font-weight: bold;">FEDERAL</p> PROGRAM NAME CATALOG NUMBER FD-MGMT-RESC-PY CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)/PCA#	NCLB: Title II, Part A, Administrator Training (Formerly Principal Training)	CA MATHEMATICS AND SCIENCE PARTNERSHIP	CA MATHEMATICS AND SCIENCE PARTNERSHIP	NCLB: TITLE IV PART B 21ST CENTURY SCHOOLS	NCLB: TITLE IV PART B 21ST CENTURY SCHOOLS
	84.367A	84.366B	84.366B	84.287C	84.287C
	01-4040-4036-4	01-4040-4050-3	01-4040-4050-4	01-4900-4124-3	01-4900-4124-4
	8290	8290	8290	8290	8290
		M3	M3		
14344	14512	14512	14681	14681	
AWARD:					
1. Prior Year Carryover	15,000.00	155,856.66	992,723.00	356,307.55	
2. a. Current Year Award					1,340,922.00
b. Transferability (NCLB)					
c. Other Adjustments		0.01			
d. Adj. Curr Yr Award (sum lines 2a, 2b and 2c)	-	0.01	-	-	1,340,922.00
3. Required Matching Funds/Other					(109,722.00)
4. Total Available Award (budget) (sum lines 1, 2d, & 3)	15,000.00	155,856.67	992,723.00	356,307.55	1,231,200.00
REVENUES:					
5. Revenue Deferred from Prior Year	7,500.00	-	-	-	-
6. Cash Received in Current Year	7,500.00	155,856.67	539,049.01	312,405.02	978,260.98
7. Contributed Matching Funds				21,931.62	(109,722.00)
8. Total Available Award (budget) (sum lines 5, 6, & 7)	15,000.00	155,856.67	539,049.01	334,336.64	868,538.98
EXPENDITURES					
9. Donor-Authorized Expenditures	-	155,856.67	704,072.43	333,508.52	1,115,302.62
10. Non Donor-Authorized Expenditures	-	-	-	-	-
11. Total Expenditures (line 9 plus line 10)		155,856.67	704,072.43	333,508.52	1,115,302.62
12. Amounts Included in Line 6 above for Prior Year Adjustments					
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	15,000.00	-	(165,023.42)	828.12	(246,763.64)
a. Deferred Revenue	15,000.00	-	-	828.12	-
b. Accounts Payable	-	-	-	-	-
c. Account Receivable	-	-	165,023.42	-	246,763.64
14. Unused Grant Award Calculation (line 4 minus line 9)	15,000.00	-	288,650.57	22,799.03	115,897.38
15. If Carryover is allowed, enter line 14 amount here	15,000.00	0.00	288,650.57	-	115,897.38
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	-	155,856.67	704,072.43	311,576.90	1,225,024.62
DEFERRED REVENUE Y/N	Y	Y	Y	Y	Y
CARRYOVER Y/N	Y	Y	Y	N	Y

**2013/14 UNAUDITED ACTUALS
GRANT AWARDS, REVENUES, AND EXPENDITURES
FOR CATEGORICALS SUBJECT TO DEFERRED REVENUE**

FEDERAL					
PROGRAM NAME	NCLB: TITLE III IMMIGRANT ED	NCLB: TITLE III LEP	NCLB: TITLE III LEP	INDIAN ED	NCLB: TITLE X MCKINNEY HOMELESS
CATALOG NUMBER	84.365	84.365	84.365	84.060A	84.196
FD-MGMT-RESC-PY CODE	01-4900-4201-0	01-4900-4203-3	01-4900-4203-4	01-4900-4510-0	01-4350-5630-0
REVENUE OBJECT	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)/PCA#	15146	14346	14346	10011	14332
AWARD:					
1. Prior Year Carryover	-	493,393.48		-	
2. a. Current Year Award			938,380.00	42,572.00	64,101.00
b. Transferability (NCLB)					
c. Other Adjustments					
d. Adj. Curr Yr Award (sum lines 2a, 2b and 2c)	-	-	938,380.00	42,572.00	64,101.00
3. Required Matching Funds/Other					
4. Total Available Award (budget) (sum lines 1, 2d, & 3)	-	493,393.48	938,380.00	42,572.00	64,101.00
REVENUES:					
5. Revenue Deferred from Prior Year	-	-	-	-	-
6. Cash Received in Current Year	(23,579.00)	493,393.48	404,413.00	13,372.97	57,690.90
7. Contributed Matching Funds	23,579.00				
8. Total Available Award (budget) (sum lines 5, 6, & 7)	-	493,393.48	404,413.00	13,372.97	57,690.90
EXPENDITURES					
9. Donor-Authorized Expenditures	-	493,393.48	408,826.41	35,370.84	64,101.00
10. Non Donor-Authorized Expenditures	-	-	-	-	-
11. Total Expenditures (line 9 plus line 10)		493,393.48	408,826.41	35,370.84	64,101.00
12. Amounts Included in Line 6 above for Prior Year Adjustments					
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	-	-	(4,413.41)	(21,997.87)	(6,410.10)
a. Deferred Revenue	-	-	-	-	-
b. Accounts Payable	-	-	-	-	-
c. Account Receivable	-	-	4,413.41	21,997.87	6,410.10
14. Unused Grant Award Calculation (line 4 minus line 9)	-	-	529,553.59	7,201.16	-
15. If Carryover is allowed, enter line 14 amount here	-	0.00	529,553.59	7,201.16	-
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	(23,579.00)	493,393.48	408,826.41	35,370.84	64,101.00
DEFERRED REVENUE Y/N	Y	Y	Y	Y	Y
CARRYOVER Y/N	Y	Y	Y	Y	Y

**2013/14 UNAUDITED ACTUALS
GRANT AWARDS, REVENUES, AND EXPENDITURES
FOR CATEGORICALS SUBJECT TO DEFERRED REVENUE**

FEDERAL					
PROGRAM NAME	NCLB: TITLE X MCKINNEY HOMELESS	CA MATHEMATICS AND SCIENCE PARTNERSHIP	CA MATHEMATICS AND SCIENCE PARTNERSHIP	CA MATHEMATICS AND SCIENCE PARTNERSHIP	INDEPENDENT LIVING PROGRAM
CATALOG NUMBER	84.196	84.366B	84.366B	84.366B	93.674
FD-MGMT-RESC-PY CODE	01-4350-5630-1	01-4040-5822-3	01-4040-5822-4	01-4040-5822-5	01-4350-5823-0
REVENUE OBJECT	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)/PCA#	14332	eSCI2 14512	eSCI2 14512	eSCI2 14512	N/A
AWARD:					
1. Prior Year Carryover	7,441.90	84,766.87	670,055.00	670,055.00	-
2. a. Current Year Award					45,000.00
b. Transferability (NCLB)			(20,055.00)		
c. Other Adjustments					
d. Adj. Curr Yr Award (sum lines 2a, 2b and 2c)	-	-	(20,055.00)	-	45,000.00
3. Required Matching Funds/Other					
4. Total Available Award (budget) (sum lines 1, 2d, & 3)	7,441.90	84,766.87	650,000.00	670,055.00	45,000.00
REVENUES:					
5. Revenue Deferred from Prior Year	-	-	-	-	-
6. Cash Received in Current Year	6,555.49	27,248.89	375,221.98		34,518.00
7. Contributed Matching Funds					
8. Total Available Award (budget) (sum lines 5, 6, & 7)	6,555.49	27,248.89	375,221.98	-	34,518.00
EXPENDITURES					
9. Donor-Authorized Expenditures	7,441.90	27,248.89	559,873.46	-	36,039.08
10. Non Donor-Authorized Expenditures	-	-	-	-	-
11. Total Expenditures (line 9 plus line 10)	7,441.90	27,248.89	559,873.46		36,039.08
12. Amounts Included in Line 6 above for Prior Year Adjustments					
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(886.41)	-	(184,651.48)	-	(1,521.08)
a. Deferred Revenue	-	-	-	-	-
b. Accounts Payable	-	-	-	-	-
c. Account Receivable	886.41	-	184,651.48	-	1,521.08
14. Unused Grant Award Calculation (line 4 minus line 9)	-	57,517.98	90,126.54	670,055.00	8,960.92
15. If Carryover is allowed, enter line 14 amount here	0.00	-	90,126.54	670,055.00	-
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	7,441.90	27,248.89	559,873.46	-	36,039.08
DEFERRED REVENUE Y/N	Y	Y	Y	Y	N
CARRYOVER Y/N	Y	N	Y	Y	N

**2013/14 UNAUDITED ACTUALS
GRANT AWARDS, REVENUES, AND EXPENDITURES
FOR CATEGORICALS SUBJECT TO DEFERRED REVENUE**

FEDERAL					
PROGRAM NAME	BUILDING LIFE SKILLS TEEN & TAY	ELEMENTARY COUNSELING GRANT	ELEMENTARY COUNSELING GRANT	ELEMENTARY COUNSELING GRANT	SAFE ROUTES TO SCHOOL
CATALOG NUMBER	N/A	84.215	84.215	84.215	20.205
FD-MGMT-RESC-PY CODE	01-4350-5824-0	01-4350-5825-4	01-4350-5825-5	01-4350-5825-6	01-5080-5826-0
REVENUE OBJECT	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)/PCA#	N/A	N/A	N/A	N/A	N/A
AWARD:					
1. Prior Year Carryover	-				460,511.50
2. a. Current Year Award	68,750.00	398,498.00	398,498.00	398,498.00	
b. Transferability (NCLB)					
c. Other Adjustments					
d. Adj. Curr Yr Award (sum lines 2a, 2b and 2c)	68,750.00	398,498.00	398,498.00	398,498.00	-
3. Required Matching Funds/Other					
4. Total Available Award (budget) (sum lines 1, 2d, & 3)	68,750.00	398,498.00	398,498.00	398,498.00	460,511.50
REVENUES:					
5. Revenue Deferred from Prior Year	-	-	-	-	-
6. Cash Received in Current Year	50,678.39	165,044.90	-	-	97,194.24
7. Contributed Matching Funds	220.61				
8. Total Available Award (budget) (sum lines 5, 6, & 7)	50,899.00	165,044.90	-	-	97,194.24
EXPENDITURES					
9. Donor-Authorized Expenditures	57,881.08	284,758.15	-	-	105,749.33
10. Non Donor-Authorized Expenditures	-	-	-	-	-
11. Total Expenditures (line 9 plus line 10)	57,881.08	284,758.15	-	-	105,749.33
12. Amounts Included in Line 6 above for Prior Year Adjustments					
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(6,982.08)	(119,713.25)	-	-	(8,555.09)
a. Deferred Revenue	-	-	-	-	-
b. Accounts Payable	-	-	-	-	-
c. Account Receivable	6,982.08	119,713.25	-	-	8,555.09
14. Unused Grant Award Calculation (line 4 minus line 9)	10,868.92	113,739.85	398,498.00	398,498.00	354,762.17
15. If Carryover is allowed, enter line 14 amount here	-	113,739.85	398,498.00	398,498.00	354,762.17
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	57,660.47	284,758.15	-	-	105,749.33
DEFERRED REVENUE Y/N	Y	Y	Y	Y	Y
CARRYOVER Y/N	N	Y	Y	Y	Y

**2013/14 UNAUDITED ACTUALS
GRANT AWARDS, REVENUES, AND EXPENDITURES
FOR CATEGORICALS SUBJECT TO DEFERRED REVENUE**

FEDERAL					
PROGRAM NAME	CANCER PREVENTION & NUTRITION (CNN)	CANCER PREVENTION & NUTRITION (CNN)	PROMISE	GEAR UP	GEAR UP
CATALOG NUMBER	10.551	10.551	84.418P	84.334	84.334
FD-MGMT-RESC-PY CODE	01-5610-5828-2	01-5610-5828-3	01-4030-5830-0	01-4020-5832-0	01-4020-5832-3
REVENUE OBJECT	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)/PCA#	N/A	N/A	N/A	N/A	N/A
AWARD:					
1. Prior Year Carryover	-	108,033.95		13,767.87	46,126.22
2. a. Current Year Award			338,042.00		
b. Transferability (NCLB)					
c. Other Adjustments					
d. Adj. Curr Yr Award (sum lines 2a, 2b and 2c)	-	-	338,042.00	-	-
3. Required Matching Funds/Other					
4. Total Available Award (budget) (sum lines 1, 2d, & 3)	-	108,033.95	338,042.00	13,767.87	46,126.22
REVENUES:					
5. Revenue Deferred from Prior Year	-	-	-	-	-
6. Cash Received in Current Year	26.03	108,032.18		9,929.52	46,126.22
7. Contributed Matching Funds	(26.03)	1.77			
8. Total Available Award (budget) (sum lines 5, 6, & 7)	-	108,033.95	-	9,929.52	46,126.22
EXPENDITURES					
9. Donor-Authorized Expenditures	-	108,033.95	21,038.09	10,213.52	46,126.22
10. Non Donor-Authorized Expenditures	-	-	-	-	-
11. Total Expenditures (line 9 plus line 10)		108,033.95	21,038.09	10,213.52	46,126.22
12. Amounts Included in Line 6 above for Prior Year Adjustments					
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	-	-	(21,038.09)	(284.00)	-
a. Deferred Revenue	-	-	-	-	-
b. Accounts Payable	-	-	-	-	-
c. Account Receivable	-	-	21,038.09	284.00	-
14. Unused Grant Award Calculation (line 4 minus line 9)	-	-	317,003.91	3,554.35	-
15. If Carryover is allowed, enter line 14 amount here	-	0.00	317,003.91	-	-
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	26.03	108,032.18	21,038.09	10,213.52	46,126.22
DEFERRED REVENUE Y/N	Y	Y	Y	Y	Y
CARRYOVER Y/N	N	Y	Y	N	Y

**2013/14 UNAUDITED ACTUALS
GRANT AWARDS, REVENUES, AND EXPENDITURES
FOR CATEGORICALS SUBJECT TO DEFERRED REVENUE**

FEDERAL					
PROGRAM NAME	GEAR UP	NATIONAL ENDOWMENT ART WORKS SHS	PROGRAM IMPROVEMENT (3010)	AFTER SCHOOL TWILIGHT (3010)	TITLE I PROFESSIONAL LEARNING (3010)
CATALOG NUMBER	84.334	45.024	84.010	84.01	84.010
FD-MGMT-RESC-PY CODE	01-4020-5832-4	01-4020-5835-0	01-4900-5855-0	01-4900-5858-0	01-4900-5859-0
REVENUE OBJECT	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)/PCA#	N/A	N/A	14329	14329	14329
AWARD:					
1. Prior Year Carryover	-	-	782,884.37	121,121.84	205,968.37
2. a. Current Year Award	151,100.00	50,000.00			
b. Transferability (NCLB)					
c. Other Adjustments					
d. Adj. Curr Yr Award (sum lines 2a, 2b and 2c)	151,100.00	50,000.00	-	-	-
3. Required Matching Funds/Other			1,347,984.00	435,237.00	1,246,613.00
4. Total Available Award (budget) (sum lines 1, 2d, & 3)	151,100.00	50,000.00	2,130,868.37	556,358.84	1,452,581.37
REVENUES:					
5. Revenue Deferred from Prior Year	-	-	782,884.37	121,121.84	205,968.37
6. Cash Received in Current Year	35,630.70				
7. Contributed Matching Funds			1,347,984.00	435,237.00	1,246,613.00
8. Total Available Award (budget) (sum lines 5, 6, & 7)	35,630.70	-	2,130,868.37	556,358.84	1,452,581.37
EXPENDITURES					
9. Donor-Authorized Expenditures	66,775.82	29,901.00	1,884,972.43	422,312.38	1,258,870.29
10. Non Donor-Authorized Expenditures	-	-	-	-	-
11. Total Expenditures (line 9 plus line 10)	66,775.82	29,901.00	1,884,972.43	422,312.38	1,258,870.29
12. Amounts Included in Line 6 above for Prior Year Adjustments					
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(31,145.12)	(29,901.00)	245,895.94	134,046.46	193,711.08
a. Deferred Revenue	-	-	245,895.94	134,046.46	193,711.08
b. Accounts Payable	-	-	-	-	-
c. Account Receivable	31,145.12	29,901.00	-	-	-
14. Unused Grant Award Calculation (line 4 minus line 9)	84,324.18	20,099.00	245,895.94	134,046.46	193,711.08
15. If Carryover is allowed, enter line 14 amount here	84,324.18	20,099.00	245,895.94	134,046.46	193,711.08
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	66,775.82	29,901.00	536,988.43	(12,924.62)	12,257.29
DEFERRED REVENUE Y/N	Y	Y	Y	Y	Y
CARRYOVER Y/N	Y	Y	Y	Y	Y

**2013/14 UNAUDITED ACTUALS
GRANT AWARDS, REVENUES, AND EXPENDITURES
FOR CATEGORICALS SUBJECT TO DEFERRED REVENUE**

FEDERAL					
PROGRAM NAME	AFTER SCHOOL TWILIGHT (3010)	ASSETS FAMILY LITERACTY (SEE 4124)	ASSETS FAMILY LITERACTY (SEE 4124)	ASSETS EQUITABLE ACCESS (SEE 4124)	HEALING OUR OWN PEOPLE
CATALOG NUMBER	84.010	84.287C	84.287C	84.287C	
FD-MGMT-RESC-PY CODE	01-4900-5860-0	01-4900-5861-3	01-4900-5861-4	01-4900-5862-3	01-4900-5870-0
REVENUE OBJECT	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)/PCA#	14329	14788	14788	14603	N/A
AWARD:					
1. Prior Year Carryover	31,010.55	86,713.32		9,332.84	
2. a. Current Year Award					700.00
b. Transferability (NCLB)					
c. Other Adjustments					
d. Adj. Curr Yr Award (sum lines 2a, 2b and 2c)	-	-	-	-	700.00
3. Required Matching Funds/Other	111,521.00		109,722.00		(2.58)
4. Total Available Award (budget) (sum lines 1, 2d, & 3)	142,531.55	86,713.32	109,722.00	9,332.84	697.42
REVENUES:					
5. Revenue Deferred from Prior Year	31,010.55	86,713.32		9,332.84	
6. Cash Received in Current Year		(2,875.59)		(1,666.47)	700.00
7. Contributed Matching Funds	111,521.00	(14,265.25)	109,722.00	(7,666.37)	(2.58)
8. Total Available Award (budget) (sum lines 5, 6, & 7)	142,531.55	69,572.48	109,722.00	-	697.42
EXPENDITURES					
9. Donor-Authorized Expenditures	98,683.34	69,572.48	85,840.90	-	697.42
10. Non Donor-Authorized Expenditures	-	-	-	-	-
11. Total Expenditures (line 9 plus line 10)	98,683.34	69,572.48	85,840.90	-	697.42
12. Amounts Included in Line 6 above for Prior Year Adjustments					
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	43,848.21	-	23,881.10	-	-
a. Deferred Revenue	43,848.21	-	23,881.10	-	-
b. Accounts Payable	-	-	-	-	-
c. Account Receivable	-	-	-	-	-
14. Unused Grant Award Calculation (line 4 minus line 9)	43,848.21	17,140.84	23,881.10	9,332.84	-
15. If Carryover is allowed, enter line 14 amount here	43,848.21	-	23,881.10	-	-
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	(12,837.66)	83,837.73	(23,881.10)	7,666.37	700.00
DEFERRED REVENUE Y/N	Y	Y	Y	Y	Y
CARRYOVER Y/N	Y	N	Y	N	N

2013/14 UNAUDITED ACTUALS
GRANT AWARDS, REVENUES, AND EXPENDITURES
FOR CATEGORICALS SUBJECT TO DEFERRED REVENUE

FEDERAL					
PROGRAM NAME	TOTAL FD 01	VOCATIONAL PROGRAM SECONDARY ADULTS (CARL PERKINS)	VOCATIONAL PROGRAM SECONDARY ADULTS (CARL PERKINS)	AE: ADULT BASIC EDUCATION & ESL	AE: FAMILY LITERACY
CATALOG NUMBER		84.048A	84.048A	84.002	84.002
FD-MGMT-RESC-PY CODE		11-4280-3555-0	11-4280-3555-1	11-4280-3905-0	11-4280-3913-0
REVENUE OBJECT		8290	8290	8290	8290
LOCAL DESCRIPTION (if any)/PCA#		14893	14893	14508	13978
AWARD:					
1. Prior Year Carryover	11,960,369.01	21,677.00	-	-	-
2. a. Current Year Award	26,850,726.34	109,830.00		186,103.00	108,009.00
b. Transferability (NCLB)	-	-			
c. Other Adjustments	(17,664.93)	(21,677.00)	21,677.00		
d. Adj. Curr Yr Award (sum lines 2a, 2b and 2c)	26,833,061.41	88,153.00	21,677.00	186,103.00	108,009.00
3. Required Matching Funds/Other	688,049.67				
4. Total Available Award (budget) (sum lines 1, 2d, & 3)	39,481,480.09	109,830.00	21,677.00	186,103.00	108,009.00
REVENUES:					
5. Revenue Deferred from Prior Year	1,842,893.36				
6. Cash Received in Current Year	20,591,598.41	45,344.97	21,576.99	91,355.66	32,429.00
7. Contributed Matching Funds	711,825.02				
8. Total Available Award (budget) (sum lines 5, 6, & 7)	23,146,316.79	45,344.97	21,576.99	91,355.66	32,429.00
EXPENDITURES					
9. Donor-Authorized Expenditures	30,527,859.24	89,831.34	21,576.99	186,103.00	108,009.00
10. Non Donor-Authorized Expenditures	-	-	-	-	-
11. Total Expenditures (line 9 plus line 10)	30,527,859.24	89,831.34	21,576.99	186,103.00	108,009.00
12. Amounts Included in Line 6 above for Prior Year Adjustments	-	-	-	-	-
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(7,381,542.45)	(44,486.37)	-	(94,747.34)	(75,580.00)
a. Deferred Revenue	825,965.90	-	-	-	-
b. Accounts Payable	-	-	-	-	-
c. Account Receivable	8,207,508.35	44,486.37	-	94,747.34	75,580.00
14. Unused Grant Award Calculation (line 4 minus line 9)	8,953,620.85	19,998.66	100.01	-	-
15. If Carryover is allowed, enter line 14 amount here	8,823,445.97	-	-	-	-
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	29,816,034.22	89,831.34	21,576.99	186,103.00	108,009.00
DEFERRED REVENUE Y/N	Y	Y	Y	Y	Y
CARRYOVER Y/N	Y	N	N	Y	Y

2013/14 UNAUDITED ACTUALS
GRANT AWARDS, REVENUES, AND EXPENDITURES
FOR CATEGORICALS SUBJECT TO DEFERRED REVENUE

PROGRAM NAME CATALOG NUMBER FD-MGMT-RESC-PY CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)/PCA#	AE: ENGLISH LITERACY & CIVICS EDUCATION	AE: INSTITUTIONALIZED ADULTS	CITIZENSHIP & INTEGRATION GRANT	CITIZENSHIP & INTEGRATION GRANT	SETA ONE-STOP UNIVERSAL SVCS
	84.002	84.002	97.010	97.010	17.259
	11-4280-3926-0	11-4280-3940-0	11-4280-5808-3	11-4280-5808-4	11-4280-5809-0
	8290	8290	8290	8290	8290
	14109	13971	N/A	N/A	N/A
AWARD:					
1. Prior Year Carryover	-	-	28,792.51	60,000.00	-
2. a. Current Year Award	187,746.00	76,214.00			75,000.00
b. Transferability (NCLB)					
c. Other Adjustments			(28,792.51)	28,792.51	
d. Adj. Curr Yr Award (sum lines 2a, 2b and 2c)	187,746.00	76,214.00	(28,792.51)	28,792.51	75,000.00
3. Required Matching Funds/Other					
4. Total Available Award (budget) (sum lines 1, 2d, & 3)	187,746.00	76,214.00	0.00	88,792.51	75,000.00
REVENUES:					
5. Revenue Deferred from Prior Year					
6. Cash Received in Current Year	61,389.00	25,543.18		42,925.62	57,332.79
7. Contributed Matching Funds					
8. Total Available Award (budget) (sum lines 5, 6, & 7)	61,389.00	25,543.18	-	42,925.62	57,332.79
EXPENDITURES					
9. Donor-Authorized Expenditures	187,746.00	76,214.00	-	57,524.65	70,856.78
10. Non Donor-Authorized Expenditures	-	-	-	-	-
11. Total Expenditures (line 9 plus line 10)	187,746.00	76,214.00		57,524.65	70,856.78
12. Amounts Included in Line 6 above for Prior Year Adjustments					
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(126,357.00)	(50,670.82)	-	(14,599.03)	(13,523.99)
a. Deferred Revenue	-	-	-	-	-
b. Accounts Payable	-	-	-	-	-
c. Account Receivable	126,357.00	50,670.82	-	14,599.03	13,523.99
14. Unused Grant Award Calculation (line 4 minus line 9)	-	-	0.00	31,267.86	4,143.22
15. If Carryover is allowed, enter line 14 amount here	-	-	0.00	31,267.86	-
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	187,746.00	76,214.00	-	57,524.65	70,856.78
DEFERRED REVENUE Y/N	Y	Y	Y	Y	Y
CARRYOVER Y/N	Y	Y	Y	Y	N

2013/14 UNAUDITED ACTUALS
GRANT AWARDS, REVENUES, AND EXPENDITURES
FOR CATEGORICALS SUBJECT TO DEFERRED REVENUE

PROGRAM NAME CATALOG NUMBER FD-MGMT-RESC-PY CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)/PCA#	SETA ONE-STOP ADULTS	SETA ONE-STOP ADULTS	SETA ONE-STOP ADULTS	SETA ONE-STOP OUT OF SCHOOL SVCS	INMATE RE- ENTRY EDUCATION SERVICES
	17.26	17.26	17.26	17.259	16.821
	11-4280-5810-0	11-4280-5810-4	11-4280-5810-5	11-4280-5812-0	11-4280-5820-0
	8290	8290	8290	8290	8290
	N/A	N/A	N/A	N/A	N/A
AWARD:					
1. Prior Year Carryover	-	-	-	-	-
2. a. Current Year Award	369,447.00	60,000.00	150,000.00	190,000.00	98,730.00
b. Transferability (NCLB)					
c. Other Adjustments					
d. Adj. Curr Yr Award (sum lines 2a, 2b and 2c)	369,447.00	60,000.00	150,000.00	190,000.00	98,730.00
3. Required Matching Funds/Other		109.49			
4. Total Available Award (budget) (sum lines 1, 2d, & 3)	369,447.00	60,109.49	150,000.00	190,000.00	98,730.00
REVENUES:					
5. Revenue Deferred from Prior Year					
6. Cash Received in Current Year	12,680.88	24,885.79	-	128,764.26	44,712.34
7. Contributed Matching Funds		109.49			
8. Total Available Award (budget) (sum lines 5, 6, & 7)	12,680.88	24,995.28	-	128,764.26	44,712.34
EXPENDITURES					
9. Donor-Authorized Expenditures	339,928.75	60,109.49	65,116.66	184,882.51	45,363.84
10. Non Donor-Authorized Expenditures	-	-	-	-	-
11. Total Expenditures (line 9 plus line 10)	339,928.75	60,109.49	65,116.66	184,882.51	45,363.84
12. Amounts Included in Line 6 above for Prior Year Adjustments					
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(327,247.87)	(35,114.21)	(65,116.66)	(56,118.25)	(651.50)
a. Deferred Revenue	-	-	-	-	-
b. Accounts Payable	-	-	-	-	-
c. Account Receivable	327,247.87	35,114.21	65,116.66	56,118.25	651.50
14. Unused Grant Award Calculation (line 4 minus line 9)	29,518.25	-	84,883.34	5,117.49	53,366.16
15. If Carryover is allowed, enter line 14 amount here	-	-	-	-	-
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	339,928.75	60,000.00	65,116.66	184,882.51	45,363.84
DEFERRED REVENUE Y/N	Y	Y	Y	Y	Y
CARRYOVER Y/N	N	N	N	N	N

**2013/14 UNAUDITED ACTUALS
GRANT AWARDS, REVENUES, AND EXPENDITURES
FOR CATEGORICALS SUBJECT TO DEFERRED REVENUE**

FEDERAL					
PROGRAM NAME	TOTAL FD 11	FEDERAL CHILD CARE CENTER BASED	FEDERAL CHILD CARE CENTER BASED	HEADSTART	HEADSTART
CATALOG NUMBER		93.596	93.596	93.600	93.600
FD-MGMT-RESC-PY CODE		12-4115-5025-0	12-4263-5025-0	12-4115-5210-3	12-4115-5210-4
REVENUE OBJECT		8290	8290	8290	8290
LOCAL DESCRIPTION (if any)/PCA#		13609	13609	10016	10016
AWARD:					
1. Prior Year Carryover	110,469.51	-	-	150,822.26	
2. a. Current Year Award	1,611,079.00	51,255.00	382,128.00		2,557,886.00
b. Transferability (NCLB)	-				
c. Other Adjustments	-				
d. Adj. Curr Yr Award (sum lines 2a, 2b and 2c)	1,611,079.00	51,255.00	382,128.00	-	2,557,886.00
3. Required Matching Funds/Other	109.49	(51,255.00)			
4. Total Available Award (budget) (sum lines 1, 2d, & 3)	1,721,658.00	-	382,128.00	150,822.26	2,557,886.00
REVENUES:					
5. Revenue Deferred from Prior Year	-				
6. Cash Received in Current Year	588,940.48	38,278.00	382,128.00	124,864.26	2,173,704.00
7. Contributed Matching Funds	109.49	(51,255.00)			
8. Total Available Award (budget) (sum lines 5, 6, & 7)	589,049.97	(12,977.00)	382,128.00	124,864.26	2,173,704.00
EXPENDITURES					
9. Donor-Authorized Expenditures	1,493,263.01	-	382,128.00	125,084.78	2,422,827.69
10. Non Donor-Authorized Expenditures	-	-	-	-	-
11. Total Expenditures (line 9 plus line 10)	1,493,263.01		382,128.00	125,084.78	2,422,827.69
12. Amounts Included in Line 6 above for Prior Year Adjustments	-				
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(904,213.04)	(12,977.00)	-	(220.52)	(249,123.69)
a. Deferred Revenue	-	-	-	-	-
b. Accounts Payable	-	-	-	-	-
c. Account Receivable	904,213.04	12,977.00	-	220.52	249,123.69
14. Unused Grant Award Calculation (line 4 minus line 9)	228,394.99	-	-	25,737.48	135,058.31
15. If Carryover is allowed, enter line 14 amount here	31,267.86	-	-	-	135,058.31
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,493,153.52	51,255.00	382,128.00	125,084.78	2,422,827.69
DEFERRED REVENUE Y/N	Y	Y	Y	Y	Y
CARRYOVER Y/N	Y	N	N	N	Y

**2013/14 UNAUDITED ACTUALS
GRANT AWARDS, REVENUES, AND EXPENDITURES
FOR CATEGORICALS SUBJECT TO DEFERRED REVENUE**

FEDERAL					
PROGRAM NAME	HEADSTART PA20	TOTAL FD 12	SCHOOL BREAKFAST PROGRAM	SCHOOL BREAKFAST PROGRAM	SCHOOL BREAKFAST PROGRAM
CATALOG NUMBER	93.600		10.582	10.582	10.582
FD-MGMT-RESC-PY CODE	12-4115-5211-4		13-5610-5370-2	13-5610-5370-3	13-5610-5370-4
REVENUE OBJECT	8290		8220	8220	8220
LOCAL DESCRIPTION (if any)/PCA#	10016		14968	14968	14968
AWARD:					
1. Prior Year Carryover	-	150,822.26	3,045.30	68,617.78	
2. a. Current Year Award	9,000.00	3,000,269.00			32,871.00
b. Transferability (NCLB)		-			
c. Other Adjustments		-	(3,045.30)	(65,793.78)	
d. Adj. Curr Yr Award (sum lines 2a, 2b and 2c)	9,000.00	3,000,269.00	(3,045.30)	(65,793.78)	32,871.00
3. Required Matching Funds/Other		(51,255.00)			
4. Total Available Award (budget) (sum lines 1, 2d, & 3)	9,000.00	3,099,836.26	-	2,824.00	32,871.00
REVENUES:					
5. Revenue Deferred from Prior Year		-	-	-	-
6. Cash Received in Current Year	7,830.00	2,726,804.26		2,822.91	14,362.68
7. Contributed Matching Funds		(51,255.00)			
8. Total Available Award (budget) (sum lines 5, 6, & 7)	7,830.00	2,675,549.26	-	2,822.91	14,362.68
EXPENDITURES					
9. Donor-Authorized Expenditures	8,667.17	2,938,707.64	-	2,822.91	21,197.66
10. Non Donor-Authorized Expenditures	-	-	-	-	-
11. Total Expenditures (line 9 plus line 10)	8,667.17	2,938,707.64		2,822.91	21,197.66
12. Amounts Included in Line 6 above for Prior Year Adjustments		-			
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(837.17)	(263,158.38)	-	-	(6,834.98)
a. Deferred Revenue	-	-	-	-	-
b. Accounts Payable	-	-	-	-	-
c. Account Receivable	837.17	263,158.38	-	-	6,834.98
14. Unused Grant Award Calculation (line 4 minus line 9)	332.83	161,128.62	-	1.09	11,673.34
15. If Carryover is allowed, enter line 14 amount here	332.83	135,391.14	-	-	11,673.34
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	8,667.17	2,989,962.64	-	2,822.91	21,197.66
DEFERRED REVENUE Y/N	Y	Y	Y	Y	Y
CARRYOVER Y/N	Y	Y	Y	N	Y

**2013/14 UNAUDITED ACTUALS
GRANT AWARDS, REVENUES, AND EXPENDITURES
FOR CATEGORICALS SUBJECT TO DEFERRED REVENUE**

FEDERAL	HEALTHIER US SCHOOL CHALLENGE HUSCC	TOTAL FD 13
	CATALOG NUMBER 10.551	
	FD-MGMT-RESC-PY CODE 13-5610-5829-0	
	REVENUE OBJECT 8290	
	LOCAL DESCRIPTION (if any)/PCA# N/A	
AWARD:		
1. Prior Year Carryover	15,430.92	87,094.00
2. a. Current Year Award		32,871.00
b. Transferability (NCLB)		-
c. Other Adjustments		(68,839.08)
d. Adj. Curr Yr Award (sum lines 2a, 2b and 2c)	-	(35,968.08)
3. Required Matching Funds/Other		-
4. Total Available Award (budget) (sum lines 1, 2d, & 3)	15,430.92	51,125.92
REVENUES:		
5. Revenue Deferred from Prior Year	15,430.92	15,430.92
6. Cash Received in Current Year		17,185.59
7. Contributed Matching Funds		-
8. Total Available Award (budget) (sum lines 5, 6, & 7)	15,430.92	32,616.51
EXPENDITURES		
9. Donor-Authorized Expenditures	1,030.15	25,050.72
10. Non Donor-Authorized Expenditures	-	-
11. Total Expenditures (line 9 plus line 10)	1,030.15	25,050.72
12. Amounts Included in Line 6 above for Prior Year Adjustments		-
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	14,400.77	7,565.79
a. Deferred Revenue	14,400.77	14,400.77
b. Accounts Payable	-	-
c. Account Receivable	-	21,966.56
14. Unused Grant Award Calculation (line 4 minus line 9)	14,400.77	26,075.20
15. If Carryover is allowed, enter line 14 amount here	14,400.77	26,074.11
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,030.15	25,050.72
DEFERRED REVENUE Y/N	Y	Y
CARRYOVER Y/N	Y	Y

**2013/14 UNAUDITED ACTUALS
GRANT AWARDS, REVENUES, AND EXPENDITURES
FOR CATEGORICALS SUBJECT TO DEFERRED REVENUE**

PROGRAM NAME STATE ID NUMBER FD-MGMT-RESC-PY CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)/PCA#	AFERSCHOOL EDUCATION AND SAFETY (ASES)	AFERSCHOOL EDUCATION AND SAFETY (ASES)	CA HEALTH SCIENCE CAPACITY BUILDING PROJ	LINKED LEARNING PILOT	PARTNERSHIP ACADEMIES
	01-4900-6010-0 8590 23939	01-4900-6010-0 8590 23939	01-4250-6378-0 8590 24961	01-4250-6381-0 8590 25213	01-4250-6385-4 8590 24960
AWARD:					
1. a. Prior Year Carryover		128,465.34	46,298.80	-	85,481.78
b. Restr Bal Transfers (8997)					
c. Adjusted PY Carryover (1a+1b)	-	128,465.34	46,298.80	-	85,481.78
2. a. Current Year Award	3,119,371.00			80,000.00	
b. Block Grant Transfers (8995)					
c. Cate Flex Transfers (8998)					
d. Other Adjustments					(14,681.25)
e. Adj. Curr Yr Award (sum lines 2a, 2b, 2c & 2d)	3,119,371.00	-	-	80,000.00	(14,681.25)
3. Required Matching Funds/Other					
4. Total Available Award (budget) (sum lines 1c, 2e, & 3)	3,119,371.00	128,465.34	46,298.80	80,000.00	70,800.53
REVENUES:					
5. Revenue Deferred from Prior Year					
6. Cash Received in Current Year	2,807,411.41	128,465.34	34,423.80	60,000.00	70,800.53
7. Contributed Matching Funds					
8. Total Available Award (budget) (sum lines 5, 6, & 7)	2,807,411.41	128,465.34	34,423.80	60,000.00	70,800.53
EXPENDITURES					
9. Donor-Authorized Expenditures	3,119,371.00	128,465.34	40,973.63	80,000.00	70,800.53
10. Non Donor-Authorized Expenditures	-	-	-	-	-
11. Total Expenditures (line 9 plus line 10)	3,119,371.00	128,465.34	40,973.63	80,000.00	70,800.53
12. Amounts Included in Line 6 above for Prior Year Adjustments			-	-	
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(311,959.59)	-	(6,549.83)	(20,000.00)	-
a. Deferred Revenue	-	-	-	-	-
b. Accounts Payable	-	-	-	-	-
c. Account Receivable	311,959.59	-	6,549.83	20,000.00	-
14. Unused Grant Award Calculation (line 4 minus line 9)	-	0.00	5,325.17	-	-
15. If Carryover is allowed, enter line 14 amount here	-	0.00	5,325.17	-	-
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	3,119,371.00	128,465.34	40,973.63	80,000.00	70,800.53
DEFERRED REVENUE Y/N	Y	Y	Y	Y	Y
CARRYOVER Y/N	Y	Y	Y	Y	N

**2013/14 UNAUDITED ACTUALS
GRANT AWARDS, REVENUES, AND EXPENDITURES
FOR CATEGORICALS SUBJECT TO DEFERRED REVENUE**

PROGRAM NAME STATE ID NUMBER FD-MGMT-RESC-PY CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)/PCA#	STATE				
	PARTNERSHIP ACADEMIES	PARTNERSHIP ACADEMIES	PARTNERSHIP ACADEMIES	SPECIAL ED: STATE PREK	SPECIAL EDUCATION WORKABILITY I
	01-4250-6385-5	01-4250-6386-4	01-4250-6386-5	01-4030-6513-0	01-4030-6520-0
	8590	8590	8590	8590	8590
	24960	24970 & 25168	24970 & 25168	25228	23011
AWARD:					
1. a. Prior Year Carryover		195,734.72		-	-
b. Restr Bal Transfers (8997)					
c. Adjusted PY Carryover (1a+1b)	-	195,734.72	-	-	-
2. a. Current Year Award	321,840.00		405,450.00	20,207.00	493,752.00
b. Block Grant Transfers (8995)					
c. Cate Flex Transfers (8998)					
d. Other Adjustments		(28,977.00)			
e. Adj. Curr Yr Award (sum lines 2a, 2b, 2c & 2d)	321,840.00	(28,977.00)	405,450.00	20,207.00	493,752.00
3. Required Matching Funds/Other					3,464.63
4. Total Available Award (budget) (sum lines 1c, 2e, & 3)	321,840.00	166,757.72	405,450.00	20,207.00	497,216.63
REVENUES:					
5. Revenue Deferred from Prior Year					
6. Cash Received in Current Year	160,920.00	166,757.72	202,725.00	10,104.00	326,797.10
7. Contributed Matching Funds					3,464.63
8. Total Available Award (budget) (sum lines 5, 6, & 7)	160,920.00	166,757.72	202,725.00	10,104.00	330,261.73
EXPENDITURES					
9. Donor-Authorized Expenditures	196,305.21	166,757.72	219,849.73	20,207.00	497,216.63
10. Non Donor-Authorized Expenditures	-	-	-	-	-
11. Total Expenditures (line 9 plus line 10)	196,305.21	166,757.72	219,849.73	20,207.00	497,216.63
12. Amounts Included in Line 6 above for Prior Year Adjustments					
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(35,385.21)	-	(17,124.73)	(10,103.00)	(166,954.90)
a. Deferred Revenue	-	-	-	-	-
b. Accounts Payable	-	-	-	-	-
c. Account Receivable	35,385.21	-	17,124.73	10,103.00	166,954.90
14. Unused Grant Award Calculation (line 4 minus line 9)	125,534.79	-	185,600.27	-	-
15. If Carryover is allowed, enter line 14 amount here	125,534.79	-	185,600.27	-	-
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	196,305.21	166,757.72	219,849.73	20,207.00	493,752.00
DEFERRED REVENUE Y/N	Y	Y	Y	Y	Y
CARRYOVER Y/N	Y	Y	Y	N	N

2013/14 UNAUDITED ACTUALS
GRANT AWARDS, REVENUES, AND EXPENDITURES
FOR CATEGORICALS SUBJECT TO DEFERRED REVENUE

PROGRAM NAME STATE ID NUMBER FD-MGMT-RESC-PY CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)/PCA#	TOBACCO USE PREVENTION EDUCATION 6-12	AG VOC EDUCATION INCENTIVE	AG VOC EDUCATION INCENTIVE	PARTNERSHIP ACADEMIES	PARTNERSHIP ACADEMIES
	01-4350-6690-0	01-4250-7010-0	01-4250-7010-1	01-4250-7220-4	01-4250-7220-5
STATE	8590	8590	8590	8590	8590
	23297	23068	23068	23181	23181
AWARD:					
1. a. Prior Year Carryover	24,401.91	-	-	181,110.59	
b. Restr Bal Transfers (8997)					
c. Adjusted PY Carryover (1a+1b)	24,401.91	-	-	181,110.59	-
2. a. Current Year Award	575,149.09	80,676.00			420,660.00
b. Block Grant Transfers (8995)					
c. Cate Flex Transfers (8998)					
d. Other Adjustments	2.26		11,109.89	(16,605.00)	
e. Adj. Curr Yr Award (sum lines 2a, 2b, 2c & 2d)	575,151.35	80,676.00	11,109.89	(16,605.00)	420,660.00
3. Required Matching Funds/Other					
4. Total Available Award (budget) (sum lines 1c, 2e, & 3)	599,553.26	80,676.00	11,109.89	164,505.59	420,660.00
REVENUES:					
5. Revenue Deferred from Prior Year					
6. Cash Received in Current Year	24,543.26	80,676.00		164,505.59	210,330.00
7. Contributed Matching Funds					
8. Total Available Award (budget) (sum lines 5, 6, & 7)	24,543.26	80,676.00	-	164,505.59	210,330.00
EXPENDITURES					
9. Donor-Authorized Expenditures	599,553.26	79,218.65	11,109.89	164,505.59	226,859.96
10. Non Donor-Authorized Expenditures	-	-	-	-	-
11. Total Expenditures (line 9 plus line 10)	599,553.26	79,218.65	11,109.89	164,505.59	226,859.96
12. Amounts Included in Line 6 above for Prior Year Adjustments					
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(575,010.00)	1,457.35	(11,109.89)	-	(16,529.96)
a. Deferred Revenue	-	1,457.35	-	-	-
b. Accounts Payable	-	-	-	-	-
c. Account Receivable	575,010.00	-	11,109.89	-	16,529.96
14. Unused Grant Award Calculation (line 4 minus line 9)	-	1,457.35	-	-	193,800.04
15. If Carryover is allowed, enter line 14 amount here	-	1,457.35	-	-	193,800.04
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	599,553.26	79,218.65	11,109.89	164,505.59	226,859.96
DEFERRED REVENUE Y/N	Y	Y	Y	Y	Y
CARRYOVER Y/N	Y	Y	N	Y	Y

**2013/14 UNAUDITED ACTUALS
GRANT AWARDS, REVENUES, AND EXPENDITURES
FOR CATEGORICALS SUBJECT TO DEFERRED REVENUE**

PROGRAM NAME STATE ID NUMBER FD-MGMT-RESC-PY CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)/PCA#	STATE				TOTAL FUND 01
	FOSTER YOUTH	SPECIALIZED SECONDARY PROGRAMS (SSP)	PARTNERSHIP ACADEMIES	PARTNERSHIP ACADEMIES	
	01-4350-7365-0	01-4250-7370-0	01-4250-7886-4	01-4250-7887-2	
	8590	8590	8590	8590	
	23997	23112	24970	25168 & 24970	
AWARD:					
1. a. Prior Year Carryover	-	-	-	-	661,493.14
b. Restr Bal Transfers (8997)					-
c. Adjusted PY Carryover (1a+1b)	-	-	-	-	661,493.14
2. a. Current Year Award	288,878.00	50,000.00	14,790.00		2,751,402.09
b. Block Grant Transfers (8995)					-
c. Cate Flex Transfers (8998)					-
d. Other Adjustments					(49,151.10)
e. Adj. Curr Yr Award (sum lines 2a, 2b, 2c & 2d)	288,878.00	50,000.00	14,790.00	-	2,702,250.99
3. Required Matching Funds/Other					3,464.63
4. Total Available Award (budget) (sum lines 1c, 2e, & 3)	288,878.00	50,000.00	14,790.00	-	3,367,208.76
REVENUES:					
5. Revenue Deferred from Prior Year					-
6. Cash Received in Current Year	259,990.00	45,000.00	11,092.50		1,957,130.84
7. Contributed Matching Funds					3,464.63
8. Total Available Award (budget) (sum lines 5, 6, & 7)	259,990.00	45,000.00	11,092.50	-	1,960,595.47
EXPENDITURES					
9. Donor-Authorized Expenditures	288,878.00	49,440.70	1,574.25	-	2,841,716.09
10. Non Donor-Authorized Expenditures	-	-	-	-	-
11. Total Expenditures (line 9 plus line 10)	288,878.00	49,440.70	1,574.25		2,841,716.09
12. Amounts Included in Line 6 above for Prior Year Adjustments					-
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(28,888.00)	(4,440.70)	9,518.25	-	(881,120.62)
a. Deferred Revenue	-	-	9,518.25	-	10,975.60
b. Accounts Payable	-	-	-	-	-
c. Account Receivable	28,888.00	4,440.70	-	-	1,204,055.81
14. Unused Grant Award Calculation (line 4 minus line 9)	-	559.30	13,215.75	-	525,492.67
15. If Carryover is allowed, enter line 14 amount here	-	559.30	13,215.75	-	525,492.67
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	288,878.00	49,440.70	1,574.25	-	2,838,251.46
DEFERRED REVENUE Y/N	Y	Y	Y	N	Y
CARRYOVER Y/N	Y	Y	Y	N	Y

**2013/14 UNAUDITED ACTUALS
GRANT AWARDS, REVENUES, AND EXPENDITURES
FOR CATEGORICALS SUBJECT TO DEFERRED REVENUE**

PROGRAM NAME STATE ID NUMBER FD-MGMT-RESC-PY CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)/PCA#	STATE				TOTAL FUND 12
	FAMILY LITERACY SUPPORT AB172	STATE PRESCHOOL	STATE GENERAL CHILD CARE CENTER BASED	CD: FACILITY RENOVATION & REPAIR	
	12-4115-6052-0	12-4115-6105-0	12-4263-6105-0	12-4115-6145-0	
	8590	8590	8590	8590	
	24859	24818	23254	24861	
AWARD:					
1. a. Prior Year Carryover	-	-	-	49,628.00	49,628.00
b. Restr Bal Transfers (8997)					-
c. Adjusted PY Carryover (1a+1b)	-	-	-	49,628.00	49,628.00
2. a. Current Year Award	17,500.00	952,453.00	422,888.00		1,392,841.00
b. Block Grant Transfers (8995)					-
c. Cate Flex Transfers (8998)					-
d. Other Adjustments					-
e. Adj. Curr Yr Award (sum lines 2a, 2b, 2c & 2d)	17,500.00	952,453.00	422,888.00	-	1,392,841.00
3. Required Matching Funds/Other		19,692.00			19,692.00
4. Total Available Award (budget) (sum lines 1c, 2e, & 3)	17,500.00	972,145.00	422,888.00	49,628.00	1,462,161.00
REVENUES:					
5. Revenue Deferred from Prior Year		8,131.76	7,233.35		15,365.11
6. Cash Received in Current Year	5,087.25	791,199.80	424,402.00	12,407.00	1,233,096.05
7. Contributed Matching Funds		19,692.00			19,692.00
8. Total Available Award (budget) (sum lines 5, 6, & 7)	5,087.25	819,023.56	431,635.35	12,407.00	1,268,153.16
EXPENDITURES					
9. Donor-Authorized Expenditures	17,500.00	954,282.82	403,381.00	-	1,375,163.82
10. Non Donor-Authorized Expenditures	-	-	-	-	-
11. Total Expenditures (line 9 plus line 10)	17,500.00	954,282.82	403,381.00		1,375,163.82
12. Amounts Included in Line 6 above for Prior Year Adjustments					
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(12,412.75)	(135,259.26)	28,254.35	12,407.00	(107,010.66)
a. Deferred Revenue	-	-	28,254.35	12,407.00	40,661.35
b. Accounts Payable	-	-	-	-	-
c. Account Receivable	12,412.75	135,259.26	-	-	147,672.01
14. Unused Grant Award Calculation (line 4 minus line 9)	-	17,862.18	19,507.00	49,628.00	86,997.18
15. If Carryover is allowed, enter line 14 amount here	-	-	-	49,628.00	49,628.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	17,500.00	934,590.82	403,381.00	-	1,355,471.82
DEFERRED REVENUE Y/N	Y	Y	Y	Y	Y
CARRYOVER Y/N	N	N	N	Y	Y

**2013/14 UNAUDITED ACTUALS
GRANT AWARDS, REVENUES, AND EXPENDITURES
FOR CATEGORICALS SUBJECT TO DEFERRED REVENUE**

LOCAL				
	UNRESTRICTED	ADVANCED PLACEMENT	GATE	NATIONAL BOARD CERTIFICATION TEACHER INCENTIVE
PROGRAM NAME				
CATALOG NUMBER				
MGMT-RESC-PY CODE	01-5225-0000-0	01-2200-0012-0	01-4900-0140-0	01-4040-0267-0
REVENUE OBJECT	8699	8590	8590	8590
LOCAL DESCRIPTION (if any)/PCA#				
AWARD:				
1. a. Prior Year Carryover	-	-	-	9,512.00
b. Restr Bal Transfers (8997)				
c. Adjusted PY Carryover (1a+1b)	-	-	-	9,512.00
2. a. Current Year Award		408,146.13		8,118.00
b. Other Adjustments		50,469.00		
c. Adjusted CY Award (2a+2b)	-	458,615.13	-	8,118.00
3. Required Matching Funds/Other		81,022.96	50,000.00	
4. Total Available Award (budget) (sum lines 1c, 2c, & 3)	-	539,638.09	50,000.00	17,630.00
REVENUES:				
5. Revenue Deferred from Prior Year	3,597.10	-	-	9,512.00
6. Cash Received in Current Year	4,923.22	408,146.13		
7. Contributed Matching Funds		81,022.96	50,000.00	8,118.00
8. Total Available Award (budget) (sum lines 5, 6, & 7)	8,520.32	489,169.09	50,000.00	17,630.00
EXPENDITURES				
9. Donor-Authorized Expenditures	-	489,169.09	37,543.27	-
10. Non Donor-Authorized Expenditures	3,597.10	-	-	-
11. Total Expenditures (line 9 plus line 10)	3,597.10	489,169.09	37,543.27	-
12. Amounts Included in Line 6 above for Prior Year Adjustments				
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	8,520.32	-	12,456.73	17,630.00
a. Deferred Revenue	4,923.22	-	12,456.73	17,630.00
b. Accounts Payable	-	-	-	-
c. Account Receivable	-	-	-	-
14. Unused Grant Award Calculation (line 4 minus line 9)	-	50,469.00	12,456.73	17,630.00
15. If Carryover is allowed, enter line 14 amount here	-	50,469.00	12,456.73	17,630.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	3,597.10	408,146.13	(12,456.73)	(8,118.00)
DEFERRED REVENUE Y/N	Y	Y	Y	Y
CARRYOVER Y/N	N	Y	Y	Y

**2013/14 UNAUDITED ACTUALS
GRANT AWARDS, REVENUES, AND EXPENDITURES
FOR CATEGORICALS SUBJECT TO DEFERRED REVENUE**

LOCAL PROGRAM NAME CATALOG NUMBER MGMT-RESC-PY CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)/PCA#	CA PEER ASSISTANC & REVIEW PROGRAM	ELAP	STAFF DEVELOPMENT MATH & READING SB 472	STAFF DEVELOPMENT MATH & READING EL SB472
	01-4470-0271-0 8590	01-4900-0286-0 8590	01-4040-0294-0 8590	01-4040-0296-0 8590
AWARD:				
1. a. Prior Year Carryover	-	24,515.60	104,179.69	68,515.17
b. Restr Bal Transfers (8997)				
c. Adjusted PY Carryover (1a+1b)	-	24,515.60	104,179.69	68,515.17
2. a. Current Year Award				
b. Other Adjustments				
c. Adjusted CY Award (2a+2b)	-	-	-	-
3. Required Matching Funds/Other	141,367.00			
4. Total Available Award (budget) (sum lines 1c, 2c, & 3)	141,367.00	24,515.60	104,179.69	68,515.17
REVENUES:				
5. Revenue Deferred from Prior Year	-	24,515.60	104,179.69	68,515.17
6. Cash Received in Current Year				
7. Contributed Matching Funds	141,367.00			
8. Total Available Award (budget) (sum lines 5, 6, & 7)	141,367.00	24,515.60	104,179.69	68,515.17
EXPENDITURES				
9. Donor-Authorized Expenditures	112,803.62	-	104,179.69	68,515.17
10. Non Donor-Authorized Expenditures	-	-	-	-
11. Total Expenditures (line 9 plus line 10)	112,803.62	-	104,179.69	68,515.17
12. Amounts Included in Line 6 above for Prior Year Adjustments				
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	28,563.38	24,515.60	(0.00)	(0.00)
a. Deferred Revenue	28,563.38	24,515.60	-	-
b. Accounts Payable	-	-	-	-
c. Account Receivable	-	-	0.00	0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	28,563.38	24,515.60	-	-
15. If Carryover is allowed, enter line 14 amount here	28,563.38	24,515.60	-	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	(28,563.38)	-	104,179.69	68,515.17
DEFERRED REVENUE Y/N	Y	Y	Y	Y
CARRYOVER Y/N	Y	Y	Y	Y

2013/14 UNAUDITED ACTUALS
GRANT AWARDS, REVENUES, AND EXPENDITURES
FOR CATEGORICALS SUBJECT TO DEFERRED REVENUE

LOCAL				
PROGRAM NAME	ADMINISTRATOR TRAINING AB430	ADMINISTRATOR TRAINING AB431	ADMINISTRATOR TRAINING AB431	SPECIALIZED SECONDARY (SSP)
CATALOG NUMBER				
MGMT-RESC-PY CODE	01-4040-0325-0	01-4040-0325-1	01-4040-0325-2	01-4250-0370-0
REVENUE OBJECT	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)/PCA#				
AWARD:				
1. a. Prior Year Carryover	39,849.00	28,332.15	26,671.00	104,349.64
b. Restr Bal Transfers (8997)				
c. Adjusted PY Carryover (1a+1b)	39,849.00	28,332.15	26,671.00	104,349.64
2. a. Current Year Award				
b. Other Adjustments				
c. Adjusted CY Award (2a+2b)	-	-	-	-
3. Required Matching Funds/Other				
4. Total Available Award (budget) (sum lines 1c, 2c, & 3)	39,849.00	28,332.15	26,671.00	104,349.64
REVENUES:				
5. Revenue Deferred from Prior Year	39,846.00	28,332.15	26,671.00	104,349.64
6. Cash Received in Current Year				
7. Contributed Matching Funds				
8. Total Available Award (budget) (sum lines 5, 6, & 7)	39,846.00	28,332.15	26,671.00	104,349.64
EXPENDITURES				
9. Donor-Authorized Expenditures	-	-	-	-
10. Non Donor-Authorized Expenditures	-	-	-	-
11. Total Expenditures (line 9 plus line 10)	-	-	-	-
12. Amounts Included in Line 6 above for Prior Year Adjustments				
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	39,846.00	28,332.15	26,671.00	104,349.64
a. Deferred Revenue	39,846.00	28,332.15	26,671.00	104,349.64
b. Accounts Payable	-	-	-	-
c. Account Receivable	-	-	-	-
14. Unused Grant Award Calculation (line 4 minus line 9)	39,849.00	28,332.15	26,671.00	104,349.64
15. If Carryover is allowed, enter line 14 amount here	39,849.00	28,332.15	26,671.00	104,349.64
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	-	-	-	-
	Y	Y	Y	Y
DEFERRED REVENUE Y/N	Y	Y	Y	Y
CARRYOVER Y/N	Y	Y	Y	Y

**2013/14 UNAUDITED ACTUALS
GRANT AWARDS, REVENUES, AND EXPENDITURES
FOR CATEGORICALS SUBJECT TO DEFERRED REVENUE**

LOCAL PROGRAM NAME CATALOG NUMBER MGMT-RESC-PY CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)/PCA#	CAREER TECH ED EQUIP AND SUPPLY	PUPIL RETENTION BLOCK GRANT	SCHOOL & LIBRARY IMPROVEMENT BLOCK GRANT	SCHOOL SAFETY & VOILENCE PREVENTION
	01-4250-0377-0	01-2411-0390-0	01-4900-0395-0	01-4370-0405-0
	8590	8091	8590	8590
AWARD:				
1. a. Prior Year Carryover	141,227.64	-	-	-
b. Restr Bal Transfers (8997)				
c. Adjusted PY Carryover (1a+1b)	141,227.64	-	-	-
2. a. Current Year Award		3,864,970.07		
b. Other Adjustments				
c. Adjusted CY Award (2a+2b)	-	3,864,970.07	-	-
3. Required Matching Funds/Other		77,407.09	535,218.00	208,460.00
4. Total Available Award (budget) (sum lines 1c, 2c, & 3)	141,227.64	3,942,377.16	535,218.00	208,460.00
REVENUES:				
5. Revenue Deferred from Prior Year	141,227.64	-	-	-
6. Cash Received in Current Year		3,864,970.07		
7. Contributed Matching Funds		77,407.09	535,218.00	208,460.00
8. Total Available Award (budget) (sum lines 5, 6, & 7)	141,227.64	3,942,377.16	535,218.00	208,460.00
EXPENDITURES				
9. Donor-Authorized Expenditures	2,866.50	3,942,377.16	390,462.05	208,460.00
10. Non Donor-Authorized Expenditures	-	-	-	-
11. Total Expenditures (line 9 plus line 10)	2,866.50	3,942,377.16	390,462.05	208,460.00
12. Amounts Included in Line 6 above for Prior Year Adjustments				
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	138,361.14	(0.00)	144,755.95	-
a. Deferred Revenue	138,361.14	-	144,755.95	-
b. Accounts Payable	-	-	-	-
c. Account Receivable	-	0.00	-	-
14. Unused Grant Award Calculation (line 4 minus line 9)	138,361.14	-	144,755.95	-
15. If Carryover is allowed, enter line 14 amount here	138,361.14	-	-	-
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	2,866.50	3,864,970.07	(144,755.95)	-
DEFERRED REVENUE Y/N	Y	Y	Y	Y
CARRYOVER Y/N	Y	Y	N	Y

2013/14 UNAUDITED ACTUALS
GRANT AWARDS, REVENUES, AND EXPENDITURES
FOR CATEGORICALS SUBJECT TO DEFERRED REVENUE

LOCAL				
PROGRAM NAME	LOTTERY	K-3 CSR	EPA	REIMBURSABLE
CATALOG NUMBER				
MGMT-RESC-PY CODE	01-7000-1100-0	01-5222-1300-0	01-5225-1400-0	01-5222-9010-x
REVENUE OBJECT	8560	8980	8012	8699
LOCAL DESCRIPTION (if any)/PCA#				
AWARD:				
1. a. Prior Year Carryover	-	-	-	-
b. Restr Bal Transfers (8997)				
c. Adjusted PY Carryover (1a+1b)	-	-	-	-
2. a. Current Year Award	7,851,464.00		68,687,469.00	
b. Other Adjustments	278,485.00			
c. Adjusted CY Award (2a+2b)	8,129,949.00		68,687,469.00	
3. Required Matching Funds/Other		4,713,004.62		
4. Total Available Award (budget) (sum lines 1c, 2c, & 3)	8,129,949.00	4,713,004.62	68,687,469.00	-
REVENUES:				
5. Revenue Deferred from Prior Year	-	-	-	8,036.56
6. Cash Received in Current Year	5,333,343.87		69,138,871.00	
7. Contributed Matching Funds		4,713,004.62		
8. Total Available Award (budget) (sum lines 5, 6, & 7)	5,333,343.87	4,713,004.62	69,138,871.00	8,036.56
EXPENDITURES				
9. Donor-Authorized Expenditures	8,129,949.00	4,713,004.62	68,687,469.00	-
10. Non Donor-Authorized Expenditures	-	-	-	8,036.56
11. Total Expenditures (line 9 plus line 10)	8,129,949.00	4,713,004.62	68,687,469.00	8,036.56
12. Amounts Included in Line 6 above for Prior Year Adjustments				
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(2,796,605.13)	-	451,402.00	8,036.56
a. Deferred Revenue	-	-	-	-
b. Accounts Payable	-	-	451,402.00	-
c. Account Receivable	2,796,605.13	-	-	-
14. Unused Grant Award Calculation (line 4 minus line 9)	-	-	-	-
15. If Carryover is allowed, enter line 14 amount here	-	-	-	-
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	8,129,949.00	-	68,687,469.00	8,036.56
DEFERRED REVENUE Y/N	Y	Y	N	Y
CARRYOVER Y/N	Y	Y	N	N

**2013/14 UNAUDITED ACTUALS
GRANT AWARDS, REVENUES, AND EXPENDITURES
FOR CATEGORICALS SUBJECT TO DEFERRED REVENUE**

LOCAL PROGRAM NAME CATALOG NUMBER MGMT-RESC-PY CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)/PCA#	EDUCATION TECHNOLOGY K- 12 MICROSOFT VOUCHER PROGRAM	ROP CNA ADULT CLASS	ROP MEDICAL ASST ADULT CLASS	SCOE-AVID
	01-5510-9030-0	01-4250-9061-0	01-4250-9063-0	01-4020-9145-0
	8699	8699	8699	8699
AWARD:				
1. a. Prior Year Carryover	285,548.95	5,122.57	655.00	195.34
b. Restr Bal Transfers (8997)				
c. Adjusted PY Carryover (1a+1b)	285,548.95	5,122.57	655.00	195.34
2. a. Current Year Award		809.00		
b. Other Adjustments	10,897.05			
c. Adjusted CY Award (2a+2b)	10,897.05	809.00	-	-
3. Required Matching Funds/Other				
4. Total Available Award (budget) (sum lines 1c, 2c, & 3)	296,446.00	5,931.57	655.00	195.34
REVENUES:				
5. Revenue Deferred from Prior Year	-	4,776.57	655.00	195.34
6. Cash Received in Current Year	80,673.20	1,155.00		
7. Contributed Matching Funds				
8. Total Available Award (budget) (sum lines 5, 6, & 7)	80,673.20	5,931.57	655.00	195.34
EXPENDITURES				
9. Donor-Authorized Expenditures	49,825.00	-	-	-
10. Non Donor-Authorized Expenditures	-	-	-	-
11. Total Expenditures (line 9 plus line 10)	49,825.00			
12. Amounts Included in Line 6 above for Prior Year Adjustments				
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	30,848.20	5,931.57	655.00	195.34
a. Deferred Revenue	30,848.20	5,931.57	655.00	195.34
b. Accounts Payable	-	-	-	-
c. Account Receivable	-	-	-	-
14. Unused Grant Award Calculation (line 4 minus line 9)	246,621.00	5,931.57	655.00	195.34
15. If Carryover is allowed, enter line 14 amount here	246,621.00	5,931.57	655.00	195.34
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	49,825.00	-	-	-
DEFERRED REVENUE Y/N	Y	Y	Y	Y
CARRYOVER Y/N	Y	Y	Y	Y

**2013/14 UNAUDITED ACTUALS
GRANT AWARDS, REVENUES, AND EXPENDITURES
FOR CATEGORICALS SUBJECT TO DEFERRED REVENUE**

LOCAL	EGEA	CTA RELEASE	SCOE RELEASE	TEI
	ADMINISTRATION	CTA RELEASE	LAMPE	TEI
PROGRAM NAME				
CATALOG NUMBER				
MGMT-RESC-PY CODE	01-5040-9205-0	01-5040-9225-0	01-4350-9228-4	01-4040-9251-0
REVENUE OBJECT	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)/PCA#				
AWARD:				
1. a. Prior Year Carryover	-	-	120,269.00	77,814.67
b. Restr Bal Transfers (8997)				
c. Adjusted PY Carryover (1a+1b)	-	-	120,269.00	77,814.67
2. a. Current Year Award	314,156.39	87,682.00		
b. Other Adjustments				
c. Adjusted CY Award (2a+2b)	314,156.39	87,682.00	-	-
3. Required Matching Funds/Other	(258.37)			
4. Total Available Award (budget) (sum lines 1c, 2c, & 3)	313,898.02	87,682.00	120,269.00	77,814.67
REVENUES:				
5. Revenue Deferred from Prior Year	-	-	-	77,814.67
6. Cash Received in Current Year		73,355.26	110,611.62	
7. Contributed Matching Funds	(258.37)			
8. Total Available Award (budget) (sum lines 5, 6, & 7)	(258.37)	73,355.26	110,611.62	77,814.67
EXPENDITURES				
9. Donor-Authorized Expenditures	313,898.02	73,355.26	110,611.62	4,813.79
10. Non Donor-Authorized Expenditures	-	-	-	-
11. Total Expenditures (line 9 plus line 10)	313,898.02	73,355.26	110,611.62	4,813.79
12. Amounts Included in Line 6 above for Prior Year Adjustments				
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(314,156.39)	-	-	73,000.88
a. Deferred Revenue	-	-	-	73,000.88
b. Accounts Payable	-	-	-	-
c. Account Receivable	314,156.39	-	-	-
14. Unused Grant Award Calculation (line 4 minus line 9)	-	14,326.74	9,657.38	73,000.88
15. If Carryover is allowed, enter line 14 amount here	-	-	-	73,000.88
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	314,156.39	73,355.26	110,611.62	4,813.79
DEFERRED REVENUE Y/N	Y	N	Y	Y
CARRYOVER Y/N	N	N	N	Y

2013/14 UNAUDITED ACTUALS
GRANT AWARDS, REVENUES, AND EXPENDITURES
FOR CATEGORICALS SUBJECT TO DEFERRED REVENUE

LOCAL	TEI REGION ONE INTERNS	MISC DISTRICT REPAIRS	LOREN ROBERTS GOLF DONATION	INTEL VOLUNTEER GRANT SUNRISE
PROGRAM NAME				
CATALOG NUMBER				
MGMT-RESC-PY CODE	01-4040-9254-0	01-5680-9255-0	01-4235-9301-0	01-4010-9302-0
REVENUE OBJECT	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)/PCA#				
AWARD:				
1. a. Prior Year Carryover	9,365.41	-	1,786.66	9,834.95
b. Restr Bal Transfers (8997)				
c. Adjusted PY Carryover (1a+1b)	9,365.41	-	1,786.66	9,834.95
2. a. Current Year Award				52,065.00
b. Other Adjustments				
c. Adjusted CY Award (2a+2b)	-	-	-	52,065.00
3. Required Matching Funds/Other				
4. Total Available Award (budget) (sum lines 1c, 2c, & 3)	9,365.41	-	1,786.66	61,899.95
REVENUES:				
5. Revenue Deferred from Prior Year	9,365.41	-	1,786.66	9,834.95
6. Cash Received in Current Year		14,204.24		52,065.00
7. Contributed Matching Funds				
8. Total Available Award (budget) (sum lines 5, 6, & 7)	9,365.41	14,204.24	1,786.66	61,899.95
EXPENDITURES				
9. Donor-Authorized Expenditures	2,848.29	-	-	29,626.79
10. Non Donor-Authorized Expenditures	-	14,204.24	-	-
11. Total Expenditures (line 9 plus line 10)	2,848.29	14,204.24		29,626.79
12. Amounts Included in Line 6 above for Prior Year Adjustments				
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	6,517.12	14,204.24	1,786.66	32,273.16
a. Deferred Revenue	6,517.12	-	1,786.66	32,273.16
b. Accounts Payable	-	-	-	-
c. Account Receivable	-	-	-	-
14. Unused Grant Award Calculation (line 4 minus line 9)	6,517.12	-	1,786.66	32,273.16
15. If Carryover is allowed, enter line 14 amount here	6,517.12	-	1,786.66	32,273.16
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	2,848.29	14,204.24	-	29,626.79
DEFERRED REVENUE Y/N	Y	Y	Y	Y
CARRYOVER Y/N	Y	Y	Y	Y

**2013/14 UNAUDITED ACTUALS
GRANT AWARDS, REVENUES, AND EXPENDITURES
FOR CATEGORICALS SUBJECT TO DEFERRED REVENUE**

LOCAL	MISC SITE DONATIONS	MISC SITE DONATIONS	MISC SITE DONATIONS	MISC SITE DONATIONS
	PROGRAM NAME	PROGRAM NAME	PROGRAM NAME	PROGRAM NAME
CATALOG NUMBER				
MGMT-RESC-PY CODE	01-4010-9305-0	01-4020-9305-0	01-4030-9305-0	01-4590-9305-0
REVENUE OBJECT	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)/PCA#				
AWARD:				
1. a. Prior Year Carryover	28,566.34	47,588.17	8.80	425.00
b. Restr Bal Transfers (8997)				
c. Adjusted PY Carryover (1a+1b)	28,566.34	47,588.17	8.80	425.00
2. a. Current Year Award	43,105.51	23,215.91	15.87	
b. Other Adjustments				
c. Adjusted CY Award (2a+2b)	43,105.51	23,215.91	15.87	-
3. Required Matching Funds/Other				
4. Total Available Award (budget) (sum lines 1c, 2c, & 3)	71,671.85	70,804.08	24.67	425.00
REVENUES:				
5. Revenue Deferred from Prior Year	28,566.34	47,588.17	8.80	425.00
6. Cash Received in Current Year	43,105.51	23,215.91	15.87	
7. Contributed Matching Funds				
8. Total Available Award (budget) (sum lines 5, 6, & 7)	71,671.85	70,804.08	24.67	425.00
EXPENDITURES				
9. Donor-Authorized Expenditures	43,595.83	26,392.24	-	-
10. Non Donor-Authorized Expenditures	-	-	-	-
11. Total Expenditures (line 9 plus line 10)	43,595.83	26,392.24		-
12. Amounts Included in Line 6 above for Prior Year Adjustments				
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	28,076.02	44,411.84	24.67	425.00
a. Deferred Revenue	28,076.02	44,411.84	24.67	425.00
b. Accounts Payable	-	-	-	-
c. Account Receivable	-	-	-	-
14. Unused Grant Award Calculation (line 4 minus line 9)	28,076.02	44,411.84	24.67	425.00
15. If Carryover is allowed, enter line 14 amount here	28,076.02	44,411.84	24.67	425.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	43,595.83	26,392.24	-	-
DEFERRED REVENUE Y/N	Y	Y	Y	Y
CARRYOVER Y/N	Y	Y	Y	Y

2013/14 UNAUDITED ACTUALS
GRANT AWARDS, REVENUES, AND EXPENDITURES
FOR CATEGORICALS SUBJECT TO DEFERRED REVENUE

LOCAL				
PROGRAM NAME	MISC SITE DONATIONS	ART IN RESIDENCY PRGM SIMS	PSAT DONATIONS	MPTA DONATIONS
CATALOG NUMBER				
MGMT-RESC-PY CODE	01-4900-9305-0	01-4010-9306-0	01-XXXX-9307-0	01-4020-9308-0
REVENUE OBJECT	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)/PCA#				
AWARD:				
1. a. Prior Year Carryover	513.74	1,131.09	3,507.29	238.68
b. Restr Bal Transfers (8997)				
c. Adjusted PY Carryover (1a+1b)	513.74	1,131.09	3,507.29	238.68
2. a. Current Year Award	25.00		33,239.31	540.00
b. Other Adjustments				
c. Adjusted CY Award (2a+2b)	25.00	-	33,239.31	540.00
3. Required Matching Funds/Other				
4. Total Available Award (budget) (sum lines 1c, 2c, & 3)	538.74	1,131.09	36,746.60	778.68
REVENUES:				
5. Revenue Deferred from Prior Year	513.74	1,131.09	3,507.29	238.68
6. Cash Received in Current Year	25.00		33,239.31	540.00
7. Contributed Matching Funds				
8. Total Available Award (budget) (sum lines 5, 6, & 7)	538.74	1,131.09	36,746.60	778.68
EXPENDITURES				
9. Donor-Authorized Expenditures	-	933.23	20,813.91	92.83
10. Non Donor-Authorized Expenditures	-	-	-	-
11. Total Expenditures (line 9 plus line 10)		933.23	20,813.91	92.83
12. Amounts Included in Line 6 above for Prior Year Adjustments				
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	538.74	197.86	15,932.69	685.85
a. Deferred Revenue	538.74	197.86	15,932.69	685.85
b. Accounts Payable	-	-	-	-
c. Account Receivable	-	-	-	-
14. Unused Grant Award Calculation (line 4 minus line 9)	538.74	197.86	15,932.69	685.85
15. If Carryover is allowed, enter line 14 amount here	538.74	197.86	15,932.69	685.85
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	-	933.23	20,813.91	92.83
DEFERRED REVENUE Y/N	Y	Y	Y	Y
CARRYOVER Y/N	Y	Y	Y	Y

2013/14 UNAUDITED ACTUALS
GRANT AWARDS, REVENUES, AND EXPENDITURES
FOR CATEGORICALS SUBJECT TO DEFERRED REVENUE

PROGRAM NAME CATALOG NUMBER MGMT-RESC-PY CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)/PCA#	LIBRARY TECH DONATIONS	SPORTS CAREER ACADEMY DONATIONS	HOMELESS PROGRAM DONATIONS	HEALTHY START DONATIONS
	01-4010-9309-0 8699	01-4020-9310-0 8699	01-4350-9312-0 8699	01-4350-9313-0 8699
LOCAL				
AWARD:				
1. a. Prior Year Carryover	9,624.95	255.32	1,270.00	2,882.18
b. Restr Bal Transfers (8997)				
c. Adjusted PY Carryover (1a+1b)	9,624.95	255.32	1,270.00	2,882.18
2. a. Current Year Award	125,462.94			3,304.70
b. Other Adjustments				
c. Adjusted CY Award (2a+2b)	125,462.94	-	-	3,304.70
3. Required Matching Funds/Other				
4. Total Available Award (budget) (sum lines 1c, 2c, & 3)	135,087.89	255.32	1,270.00	6,186.88
REVENUES:				
5. Revenue Deferred from Prior Year	34,768.20	255.32	1,270.00	2,882.18
6. Cash Received in Current Year	77,510.75			3,304.70
7. Contributed Matching Funds				
8. Total Available Award (budget) (sum lines 5, 6, & 7)	112,278.95	255.32	1,270.00	6,186.88
EXPENDITURES				
9. Donor-Authorized Expenditures	135,087.89	-	-	3,144.35
10. Non Donor-Authorized Expenditures	-	-	-	-
11. Total Expenditures (line 9 plus line 10)	135,087.89			3,144.35
12. Amounts Included in Line 6 above for Prior Year Adjustments				
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(22,808.94)	255.32	1,270.00	3,042.53
a. Deferred Revenue	-	255.32	1,270.00	3,042.53
b. Accounts Payable	-	-	-	-
c. Account Receivable	22,808.94	-	-	-
14. Unused Grant Award Calculation (line 4 minus line 9)	-	255.32	1,270.00	3,042.53
15. If Carryover is allowed, enter line 14 amount here	-	255.32	1,270.00	3,042.53
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	135,087.89	-	-	3,144.35
DEFERRED REVENUE Y/N	Y	Y	Y	Y
CARRYOVER Y/N	Y	Y	Y	Y

**2013/14 UNAUDITED ACTUALS
GRANT AWARDS, REVENUES, AND EXPENDITURES
FOR CATEGORICALS SUBJECT TO DEFERRED REVENUE**

LOCAL	MURIEL VINT	CASTELLAN	HEALTHY START	POSITIVE YOUTH
	MEMORIAL TRUST	MEMORIAL FUND	FAMILIES FIRST	DEVELOPMENT
PROGRAM NAME				
CATALOG NUMBER				
MGMT-RESC-PY CODE	01-5280-9314-0	01-4020-9315-0	01-4350-9316-0	01-4350-9317
REVENUE OBJECT	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)/PCA#				
AWARD:				
1. a. Prior Year Carryover	3,514.08	5,990.16	143.02	1,548.87
b. Restr Bal Transfers (8997)				
c. Adjusted PY Carryover (1a+1b)	3,514.08	5,990.16	143.02	1,548.87
2. a. Current Year Award				
b. Other Adjustments				
c. Adjusted CY Award (2a+2b)	-	-	-	-
3. Required Matching Funds/Other				
4. Total Available Award (budget) (sum lines 1c, 2c, & 3)	3,514.08	5,990.16	143.02	1,548.87
REVENUES:				
5. Revenue Deferred from Prior Year	3,514.08	5,990.16	143.02	1,548.87
6. Cash Received in Current Year				
7. Contributed Matching Funds				
8. Total Available Award (budget) (sum lines 5, 6, & 7)	3,514.08	5,990.16	143.02	1,548.87
EXPENDITURES				
9. Donor-Authorized Expenditures	-	-	-	-
10. Non Donor-Authorized Expenditures	-	-	-	-
11. Total Expenditures (line 9 plus line 10)				
12. Amounts Included in Line 6 above for Prior Year Adjustments				
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	3,514.08	5,990.16	143.02	1,548.87
a. Deferred Revenue	3,514.08	5,990.16	143.02	1,548.87
b. Accounts Payable	-	-	-	-
c. Account Receivable	-	-	-	-
14. Unused Grant Award Calculation (line 4 minus line 9)	3,514.08	5,990.16	143.02	1,548.87
15. If Carryover is allowed, enter line 14 amount here	3,514.08	5,990.16	143.02	1,548.87
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	-	-	-	-
DEFERRED REVENUE Y/N	Y	Y	Y	Y
CARRYOVER Y/N	Y	Y	Y	Y

**2013/14 UNAUDITED ACTUALS
GRANT AWARDS, REVENUES, AND EXPENDITURES
FOR CATEGORICALS SUBJECT TO DEFERRED REVENUE**

LOCAL PROGRAM NAME CATALOG NUMBER MGMT-RESC-PY CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)/PCA#	AWARDS/ DONATIONS	ATTENDANCE CAMPAIGN DONATIONS	ASSETS FAMILY LITERACY DONATIONS	TWILIGHT DONATIONS
		01-0050-9319-0	01-0055-9320-0	01-4900-9321-0
	8699	8699	8699	8699
AWARD:				
1. a. Prior Year Carryover	1,051.19	7,052.32	2,389.00	3,428.46
b. Restr Bal Transfers (8997)				
c. Adjusted PY Carryover (1a+1b)	1,051.19	7,052.32	2,389.00	3,428.46
2. a. Current Year Award		1,700.00		
b. Other Adjustments				
c. Adjusted CY Award (2a+2b)	-	1,700.00	-	-
3. Required Matching Funds/Other				
4. Total Available Award (budget) (sum lines 1c, 2c, & 3)	1,051.19	8,752.32	2,389.00	3,428.46
REVENUES:				
5. Revenue Deferred from Prior Year	1,051.19	7,052.32	2,389.00	3,428.46
6. Cash Received in Current Year		1,700.00		
7. Contributed Matching Funds				
8. Total Available Award (budget) (sum lines 5, 6, & 7)	1,051.19	8,752.32	2,389.00	3,428.46
EXPENDITURES				
9. Donor-Authorized Expenditures	-	4,197.73	-	-
10. Non Donor-Authorized Expenditures	-	-	-	-
11. Total Expenditures (line 9 plus line 10)		4,197.73		
12. Amounts Included in Line 6 above for Prior Year Adjustments				
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	1,051.19	4,554.59	2,389.00	3,428.46
a. Deferred Revenue	1,051.19	4,554.59	2,389.00	3,428.46
b. Accounts Payable	-	-	-	-
c. Account Receivable	-	-	-	-
14. Unused Grant Award Calculation (line 4 minus line 9)	1,051.19	4,554.59	2,389.00	3,428.46
15. If Carryover is allowed, enter line 14 amount here	1,051.19	4,554.59	2,389.00	3,428.46
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	-	4,197.73	-	-
DEFERRED REVENUE Y/N	Y	Y	Y	Y
CARRYOVER Y/N	Y	Y	Y	Y

**2013/14 UNAUDITED ACTUALS
GRANT AWARDS, REVENUES, AND EXPENDITURES
FOR CATEGORICALS SUBJECT TO DEFERRED REVENUE**

LOCAL PROGRAM NAME CATALOG NUMBER MGMT-RESC-PY CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)/PCA#	EG AREA AQUATIC SPORTS FOUNDATION	ADOPT OUR WOLVES - EPMS	TEENS FOR TOLLERENCE JRMS	VAPA-HEIN
	01-4020-9323-0 8699	01-4020-9324-0 8699	01-4020-9325-0 8699	01-4010-9326-0 8699
AWARD:				
1. a. Prior Year Carryover		199.86		618.34
b. Restr Bal Transfers (8997)				
c. Adjusted PY Carryover (1a+1b)	-	199.86	-	618.34
2. a. Current Year Award	35,000.00	1,400.00	5,000.00	
b. Other Adjustments				
c. Adjusted CY Award (2a+2b)	35,000.00	1,400.00	5,000.00	-
3. Required Matching Funds/Other				
4. Total Available Award (budget) (sum lines 1c, 2c, & 3)	35,000.00	1,599.86	5,000.00	618.34
REVENUES:				
5. Revenue Deferred from Prior Year		199.86		618.34
6. Cash Received in Current Year	35,000.00	1,400.00	5,000.00	
7. Contributed Matching Funds				
8. Total Available Award (budget) (sum lines 5, 6, & 7)	35,000.00	1,599.86	5,000.00	618.34
EXPENDITURES				
9. Donor-Authorized Expenditures	-	1,165.43	1,810.00	464.20
10. Non Donor-Authorized Expenditures	-	-	-	-
11. Total Expenditures (line 9 plus line 10)		1,165.43	1,810.00	464.20
12. Amounts Included in Line 6 above for Prior Year Adjustments				
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	35,000.00	434.43	3,190.00	154.14
a. Deferred Revenue	35,000.00	434.43	3,190.00	154.14
b. Accounts Payable	-	-	-	-
c. Account Receivable	-	-	-	-
14. Unused Grant Award Calculation (line 4 minus line 9)	35,000.00	434.43	3,190.00	154.14
15. If Carryover is allowed, enter line 14 amount here	35,000.00	434.43	3,190.00	154.14
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	-	1,165.43	1,810.00	464.20
DEFERRED REVENUE Y/N	Y	Y	Y	Y
CARRYOVER Y/N	Y	Y	Y	Y

**2013/14 UNAUDITED ACTUALS
GRANT AWARDS, REVENUES, AND EXPENDITURES
FOR CATEGORICALS SUBJECT TO DEFERRED REVENUE**

LOCAL PROGRAM NAME CATALOG NUMBER MGMT-RESC-PY CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)/PCA#	KAISER - GET MOVING!	KAISER - GET MOVING!	KAISER - GET MOVING!	MERVYNS DONATIONS
	01-1510-9327-0 8699	01-2150-9327-0 8699	01-2540-9327-0 8699	01-4010-9328-0 8699
AWARD:				
1. a. Prior Year Carryover	2,293.21	149.21	3.34	73.62
b. Restr Bal Transfers (8997)				
c. Adjusted PY Carryover (1a+1b)	2,293.21	149.21	3.34	73.62
2. a. Current Year Award				
b. Other Adjustments				
c. Adjusted CY Award (2a+2b)	-	-	-	-
3. Required Matching Funds/Other				
4. Total Available Award (budget) (sum lines 1c, 2c, & 3)	2,293.21	149.21	3.34	73.62
REVENUES:				
5. Revenue Deferred from Prior Year	2,293.21	149.21	3.34	73.62
6. Cash Received in Current Year				
7. Contributed Matching Funds				
8. Total Available Award (budget) (sum lines 5, 6, & 7)	2,293.21	149.21	3.34	73.62
EXPENDITURES				
9. Donor-Authorized Expenditures	440.78	23.99	-	-
10. Non Donor-Authorized Expenditures	-	-	-	-
11. Total Expenditures (line 9 plus line 10)	440.78	23.99		
12. Amounts Included in Line 6 above for Prior Year Adjustments				
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	1,852.43	125.22	3.34	73.62
a. Deferred Revenue	1,852.43	125.22	3.34	73.62
b. Accounts Payable	-	-	-	-
c. Account Receivable	-	-	-	-
14. Unused Grant Award Calculation (line 4 minus line 9)	1,852.43	125.22	3.34	73.62
15. If Carryover is allowed, enter line 14 amount here	1,852.43	125.22	3.34	73.62
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	440.78	23.99	-	-
DEFERRED REVENUE Y/N	Y	Y	Y	Y
CARRYOVER Y/N	Y	Y	Y	Y

**2013/14 UNAUDITED ACTUALS
GRANT AWARDS, REVENUES, AND EXPENDITURES
FOR CATEGORICALS SUBJECT TO DEFERRED REVENUE**

LOCAL PROGRAM NAME CATALOG NUMBER MGMT-RESC-PY CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)/PCA#	LIBRARY/ LEARNING CENTER MCKEE	PROJECT SEARCH EG ROTARY	HEIN DONATIONS	HUANG DONATION-HEMS
	01-4010-9329-0	01-4030-9330-0	01-4010-9331-0	01-4020-9332-0
	8699	8699	8699	8699
AWARD:				
1. a. Prior Year Carryover	5,906.99		232.73	
b. Restr Bal Transfers (8997)				
c. Adjusted PY Carryover (1a+1b)	5,906.99		232.73	-
2. a. Current Year Award		500.00		10,000.00
b. Other Adjustments				
c. Adjusted CY Award (2a+2b)	-	500.00	-	10,000.00
3. Required Matching Funds/Other				
4. Total Available Award (budget) (sum lines 1c, 2c, & 3)	5,906.99	500.00	232.73	10,000.00
REVENUES:				
5. Revenue Deferred from Prior Year	5,906.99		232.73	
6. Cash Received in Current Year		500.00		10,000.00
7. Contributed Matching Funds				
8. Total Available Award (budget) (sum lines 5, 6, & 7)	5,906.99	500.00	232.73	10,000.00
EXPENDITURES				
9. Donor-Authorized Expenditures	1,581.72	-	220.23	-
10. Non Donor-Authorized Expenditures	-	-	-	-
11. Total Expenditures (line 9 plus line 10)	1,581.72		220.23	
12. Amounts Included in Line 6 above for Prior Year Adjustments				
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	4,325.27	500.00	12.50	10,000.00
a. Deferred Revenue	4,325.27	-	12.50	10,000.00
b. Accounts Payable	-	500.00	-	-
c. Account Receivable	-	-	-	-
14. Unused Grant Award Calculation (line 4 minus line 9)	4,325.27	500.00	12.50	10,000.00
15. If Carryover is allowed, enter line 14 amount here	4,325.27	-	12.50	10,000.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,581.72	-	220.23	-
DEFERRED REVENUE Y/N	Y	N	Y	Y
CARRYOVER Y/N	Y	N	Y	Y

**2013/14 UNAUDITED ACTUALS
GRANT AWARDS, REVENUES, AND EXPENDITURES
FOR CATEGORICALS SUBJECT TO DEFERRED REVENUE**

LOCAL	ENERGY CONSERVATION	LIBRARY PERSONNEL DONATIONS	VOLUNTARY ATHLETIC CONTRIBUTION	ATHLETIC DONATIONS	
	PROGRAM NAME	CATALOG NUMBER	MGMT-RESC-PY CODE	REVENUE OBJECT	LOCAL DESCRIPTION (if any)/PCA#
	01-0055-9333-0	01-4010-9334-0	01-4020-9335-0	01-4020-9338-0	
	8699	8699	8699	8699	
AWARD:					
1. a. Prior Year Carryover	1,325.51	162.57	134,915.64	2,000.00	
b. Restr Bal Transfers (8997)					
c. Adjusted PY Carryover (1a+1b)	1,325.51	162.57	134,915.64	2,000.00	
2. a. Current Year Award			83,988.15		
b. Other Adjustments					
c. Adjusted CY Award (2a+2b)	-	-	83,988.15	-	
3. Required Matching Funds/Other					
4. Total Available Award (budget) (sum lines 1c, 2c, & 3)	1,325.51	162.57	218,903.79	2,000.00	
REVENUES:					
5. Revenue Deferred from Prior Year	1,325.51	162.57	134,915.64	2,000.00	
6. Cash Received in Current Year			83,988.15		
7. Contributed Matching Funds					
8. Total Available Award (budget) (sum lines 5, 6, & 7)	1,325.51	162.57	218,903.79	2,000.00	
EXPENDITURES					
9. Donor-Authorized Expenditures	-	-	95,509.80	-	
10. Non Donor-Authorized Expenditures	-	-	-	-	
11. Total Expenditures (line 9 plus line 10)			95,509.80		
12. Amounts Included in Line 6 above for Prior Year Adjustments					
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	1,325.51	162.57	123,393.99	2,000.00	
a. Deferred Revenue	1,325.51	162.57	123,393.99	2,000.00	
b. Accounts Payable	-	-	-	-	
c. Account Receivable	-	-	-	-	
14. Unused Grant Award Calculation (line 4 minus line 9)	1,325.51	162.57	123,393.99	2,000.00	
15. If Carryover is allowed, enter line 14 amount here	1,325.51	162.57	123,393.99	2,000.00	
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	-	-	95,509.80	-	
DEFERRED REVENUE Y/N	Y	Y	Y	Y	
CARRYOVER Y/N	Y	Y	Y	Y	

**2013/14 UNAUDITED ACTUALS
GRANT AWARDS, REVENUES, AND EXPENDITURES
FOR CATEGORICALS SUBJECT TO DEFERRED REVENUE**

LOCAL PROGRAM NAME CATALOG NUMBER MGMT-RESC-PY CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)/PCA#	ADOPT OUR FALCONS	FEICKERT DONATIONS	FUTTON INC./US CHINA HOMESTAY	CA MILT PROCESSOR BOARD-LCHS
	01-4020-9340-0 8699	01-4010-9342-0 8699	01-4020-9343-0 8699	01-4020-9372-0 8699
AWARD:				
1. a. Prior Year Carryover	460.63	30.41		2,300.00
b. Restr Bal Transfers (8997)				
c. Adjusted PY Carryover (1a+1b)	460.63	30.41	-	2,300.00
2. a. Current Year Award	4,255.00		2,360.00	
b. Other Adjustments				
c. Adjusted CY Award (2a+2b)	4,255.00	-	2,360.00	-
3. Required Matching Funds/Other				
4. Total Available Award (budget) (sum lines 1c, 2c, & 3)	4,715.63	30.41	2,360.00	2,300.00
REVENUES:				
5. Revenue Deferred from Prior Year	460.63	30.41		2,300.00
6. Cash Received in Current Year	4,255.00		2,360.00	
7. Contributed Matching Funds				
8. Total Available Award (budget) (sum lines 5, 6, & 7)	4,715.63	30.41	2,360.00	2,300.00
EXPENDITURES				
9. Donor-Authorized Expenditures	2,338.12	-	306.81	-
10. Non Donor-Authorized Expenditures	-	-	-	-
11. Total Expenditures (line 9 plus line 10)	2,338.12		306.81	
12. Amounts Included in Line 6 above for Prior Year Adjustments				
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	2,377.51	30.41	2,053.19	2,300.00
a. Deferred Revenue	2,377.51	30.41	2,053.19	2,300.00
b. Accounts Payable	-	-	-	-
c. Account Receivable	-	-	-	-
14. Unused Grant Award Calculation (line 4 minus line 9)	2,377.51	30.41	2,053.19	2,300.00
15. If Carryover is allowed, enter line 14 amount here	2,377.51	30.41	2,053.19	2,300.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	2,338.12	-	306.81	-
DEFERRED REVENUE Y/N	Y	Y	Y	Y
CARRYOVER Y/N	Y	Y	Y	Y

**2013/14 UNAUDITED ACTUALS
GRANT AWARDS, REVENUES, AND EXPENDITURES
FOR CATEGORICALS SUBJECT TO DEFERRED REVENUE**

LOCAL PROGRAM NAME CATALOG NUMBER MGMT-RESC-PY CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)/PCA#	LCHS BUSINESS ACADEMY	VERIZON DONATION - BUTLER	IB EXAM DONATION-LCHS	JAZZ DANCE DONATION-LCHS
	01-4020-9373-0 8699	01-4010-9374-0 8699	01-4020-9375-0 8699	01-4020-9376-0 8699
AWARD:				
1. a. Prior Year Carryover	4,311.38	4.62	-	3,920.02
b. Restr Bal Transfers (8997)				
c. Adjusted PY Carryover (1a+1b)	4,311.38	4.62	-	3,920.02
2. a. Current Year Award			28,617.53	
b. Other Adjustments			16,688.04	
c. Adjusted CY Award (2a+2b)	-	-	45,305.57	-
3. Required Matching Funds/Other			3,509.47	
4. Total Available Award (budget) (sum lines 1c, 2c, & 3)	4,311.38	4.62	48,815.04	3,920.02
REVENUES:				
5. Revenue Deferred from Prior Year	4,311.38	4.62	-	3,920.02
6. Cash Received in Current Year			28,617.53	
7. Contributed Matching Funds			3,509.47	
8. Total Available Award (budget) (sum lines 5, 6, & 7)	4,311.38	4.62	32,127.00	3,920.02
EXPENDITURES				
9. Donor-Authorized Expenditures	555.93	4.62	48,815.04	1,871.07
10. Non Donor-Authorized Expenditures	-	-	-	-
11. Total Expenditures (line 9 plus line 10)	555.93	4.62	48,815.04	1,871.07
12. Amounts Included in Line 6 above for Prior Year Adjustments				
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	3,755.45	0.00	(16,688.04)	2,048.95
a. Deferred Revenue	3,755.45	0.00	-	2,048.95
b. Accounts Payable	-	-	-	-
c. Account Receivable	-	-	16,688.04	-
14. Unused Grant Award Calculation (line 4 minus line 9)	3,755.45	0.00	-	2,048.95
15. If Carryover is allowed, enter line 14 amount here	3,755.45	0.00	-	2,048.95
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	555.93	4.62	45,305.57	1,871.07
DEFERRED REVENUE Y/N	Y	Y	Y	Y
CARRYOVER Y/N	Y	Y	Y	Y

**2013/14 UNAUDITED ACTUALS
GRANT AWARDS, REVENUES, AND EXPENDITURES
FOR CATEGORICALS SUBJECT TO DEFERRED REVENUE**

LOCAL	CHOIR	PG&E BRIGHT	PG&E BRIGHT	STATE FARM
	DONATIONS-FLHS	IDEAS	IDEAS	SOLAR CASE PROJECT
PROGRAM NAME				
CATALOG NUMBER				
MGMT-RESC-PY CODE	01-4020-9377-0	01-4010-9402-0	01-4020-9402-0	01-4020-9403-0
REVENUE OBJECT	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)/PCA#				
AWARD:				
1. a. Prior Year Carryover		881.45	4,312.65	672.05
b. Restr Bal Transfers (8997)				
c. Adjusted PY Carryover (1a+1b)	-	881.45	4,312.65	672.05
2. a. Current Year Award	2,000.00			
b. Other Adjustments				
c. Adjusted CY Award (2a+2b)	2,000.00	-	-	-
3. Required Matching Funds/Other				
4. Total Available Award (budget) (sum lines 1c, 2c, & 3)	2,000.00	881.45	4,312.65	672.05
REVENUES:				
5. Revenue Deferred from Prior Year		881.45	4,312.65	672.05
6. Cash Received in Current Year	2,000.00			
7. Contributed Matching Funds				
8. Total Available Award (budget) (sum lines 5, 6, & 7)	2,000.00	881.45	4,312.65	672.05
EXPENDITURES				
9. Donor-Authorized Expenditures	2,000.00	-	-	-
10. Non Donor-Authorized Expenditures	-	-	-	-
11. Total Expenditures (line 9 plus line 10)	2,000.00			
12. Amounts Included in Line 6 above for Prior Year Adjustments				
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	-	881.45	4,312.65	672.05
a. Deferred Revenue	-	881.45	4,312.65	672.05
b. Accounts Payable	-	-	-	-
c. Account Receivable	-	-	-	-
14. Unused Grant Award Calculation (line 4 minus line 9)	-	881.45	4,312.65	672.05
15. If Carryover is allowed, enter line 14 amount here	-	881.45	4,312.65	672.05
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	2,000.00	-	-	-
DEFERRED REVENUE Y/N	Y	Y	Y	Y
CARRYOVER Y/N	Y	Y	Y	Y

2013/14 UNAUDITED ACTUALS
GRANT AWARDS, REVENUES, AND EXPENDITURES
FOR CATEGORICALS SUBJECT TO DEFERRED REVENUE

LOCAL	SMUD DON'T TRASH TRAILES MTHS	MEMORIAL LIBRARY/ART COLLECTION	CARING FOR OUR WATERSHEDS	CAPP MINI GRANT
PROGRAM NAME				
CATALOG NUMBER				
MGMT-RESC-PY CODE	01-4020-9406-0	01-5510-9407-0	01-4020-9408-0	01-4020-9411-0
REVENUE OBJECT	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)/PCA#				
AWARD:				
1. a. Prior Year Carryover	304.25	-	1,802.00	12,000.00
b. Restr Bal Transfers (8997)				
c. Adjusted PY Carryover (1a+1b)	304.25	-	1,802.00	12,000.00
2. a. Current Year Award		250.00		
b. Other Adjustments				
c. Adjusted CY Award (2a+2b)	-	250.00	-	-
3. Required Matching Funds/Other				
4. Total Available Award (budget) (sum lines 1c, 2c, & 3)	304.25	250.00	1,802.00	12,000.00
REVENUES:				
5. Revenue Deferred from Prior Year	304.25	-	1,802.00	12,000.00
6. Cash Received in Current Year		250.00		
7. Contributed Matching Funds				
8. Total Available Award (budget) (sum lines 5, 6, & 7)	304.25	250.00	1,802.00	12,000.00
EXPENDITURES				
9. Donor-Authorized Expenditures	-	250.00	-	-
10. Non Donor-Authorized Expenditures	-	-	-	-
11. Total Expenditures (line 9 plus line 10)		250.00		
12. Amounts Included in Line 6 above for Prior Year Adjustments				
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	304.25	-	1,802.00	12,000.00
a. Deferred Revenue	304.25	-	1,802.00	-
b. Accounts Payable	-	-	-	12,000.00
c. Account Receivable	-	-	-	-
14. Unused Grant Award Calculation (line 4 minus line 9)	304.25	-	1,802.00	12,000.00
15. If Carryover is allowed, enter line 14 amount here	304.25	-	1,802.00	-
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	-	250.00	-	-
DEFERRED REVENUE Y/N	Y	Y	Y	N
CARRYOVER Y/N	Y	Y	Y	N

**2013/14 UNAUDITED ACTUALS
GRANT AWARDS, REVENUES, AND EXPENDITURES
FOR CATEGORICALS SUBJECT TO DEFERRED REVENUE**

LOCAL PROGRAM NAME CATALOG NUMBER MGMT-RESC-PY CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)/PCA#	YOLO/DON'T TRASH TRAILS MTHS	SCHOOL LOOP DONATIONS	HAWK ACADEMY- HEIN	YOCHA DEHE COMMUNITY FUND
	01-4020-9413-0 8699	01-4010-9414-0 8699	01-4010-9415-0 8699	01-4900-9416-0 8699
AWARD:				
1. a. Prior Year Carryover	130.23	-	6,200.00	-
b. Restr Bal Transfers (8997)				
c. Adjusted PY Carryover (1a+1b)	130.23	-	6,200.00	-
2. a. Current Year Award				10,000.00
b. Other Adjustments				
c. Adjusted CY Award (2a+2b)	-	-	-	10,000.00
3. Required Matching Funds/Other				
4. Total Available Award (budget) (sum lines 1c, 2c, & 3)	130.23	-	6,200.00	10,000.00
REVENUES:				
5. Revenue Deferred from Prior Year	130.23	0.54	6,200.00	-
6. Cash Received in Current Year		(0.54)		10,000.00
7. Contributed Matching Funds				
8. Total Available Award (budget) (sum lines 5, 6, & 7)	130.23	(0.00)	6,200.00	10,000.00
EXPENDITURES				
9. Donor-Authorized Expenditures	-	-	-	-
10. Non Donor-Authorized Expenditures	-	-	-	-
11. Total Expenditures (line 9 plus line 10)				
12. Amounts Included in Line 6 above for Prior Year Adjustments				
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	130.23	(0.00)	6,200.00	10,000.00
a. Deferred Revenue	130.23	-	6,200.00	10,000.00
b. Accounts Payable	-	-	-	-
c. Account Receivable	-	0.00	-	-
14. Unused Grant Award Calculation (line 4 minus line 9)	130.23	-	6,200.00	10,000.00
15. If Carryover is allowed, enter line 14 amount here	130.23	-	6,200.00	10,000.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	-	-	-	-
DEFERRED REVENUE Y/N	Y	Y	Y	Y
CARRYOVER Y/N	Y	N	Y	Y

**2013/14 UNAUDITED ACTUALS
GRANT AWARDS, REVENUES, AND EXPENDITURES
FOR CATEGORICALS SUBJECT TO DEFERRED REVENUE**

LOCAL	TEEN PARENT	TEEN PARENT	SIERRA HEALTH -	UNITED HEALTH
	PROGRAM-KAISER	PROGRAM-KAISER	PLACE OF MY OWN	HEROES-FLHS
PROGRAM NAME				
CATALOG NUMBER				
MGMT-RESC-PY CODE	01-4350-9417-0	01-4350-9417-4	01-4350-9418-0	01-4020-9419-0
REVENUE OBJECT	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)/PCA#				
AWARD:				
1. a. Prior Year Carryover	993.28	35,807.00	21,803.00	160.07
b. Restr Bal Transfers (8997)				
c. Adjusted PY Carryover (1a+1b)	993.28	35,807.00	21,803.00	160.07
2. a. Current Year Award				
b. Other Adjustments				
c. Adjusted CY Award (2a+2b)	-	-	-	-
3. Required Matching Funds/Other				
4. Total Available Award (budget) (sum lines 1c, 2c, & 3)	993.28	35,807.00	21,803.00	160.07
REVENUES:				
5. Revenue Deferred from Prior Year	993.28	35,807.00	21,803.00	160.07
6. Cash Received in Current Year				
7. Contributed Matching Funds				
8. Total Available Award (budget) (sum lines 5, 6, & 7)	993.28	35,807.00	21,803.00	160.07
EXPENDITURES				
9. Donor-Authorized Expenditures	993.28	35,807.00	14,979.50	-
10. Non Donor-Authorized Expenditures	0.00	-	-	-
11. Total Expenditures (line 9 plus line 10)	993.28	35,807.00	14,979.50	
12. Amounts Included in Line 6 above for Prior Year Adjustments				
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	-	-	6,823.50	160.07
a. Deferred Revenue	-	-	6,823.50	160.07
b. Accounts Payable	-	-	-	-
c. Account Receivable	-	-	-	-
14. Unused Grant Award Calculation (line 4 minus line 9)	-	-	6,823.50	160.07
15. If Carryover is allowed, enter line 14 amount here	-	-	6,823.50	160.07
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	993.28	35,807.00	14,979.50	-
DEFERRED REVENUE Y/N	Y	Y	Y	Y
CARRYOVER Y/N	Y	Y	Y	Y

**2013/14 UNAUDITED ACTUALS
GRANT AWARDS, REVENUES, AND EXPENDITURES
FOR CATEGORICALS SUBJECT TO DEFERRED REVENUE**

LOCAL	UCCI PATHWAYS GRANT - PGHS	SAC KINGS FOUNDATION - LCHS	SHAPING HEALTHY CHOICES (SHCP)	BECHTEL FOUNDATION - K- 8 CCSS
	PROGRAM NAME	PROGRAM NAME	PROGRAM NAME	PROGRAM NAME
CATALOG NUMBER				
MGMT-RESC-PY CODE	01-4020-9421-0	01-4020-9422-0	01-5610-9423-0	01-4040-9424-4
REVENUE OBJECT	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)/PCA#				
AWARD:				
1. a. Prior Year Carryover	74.59	4,200.00	3,000.00	1,313,622.00
b. Restr Bal Transfers (8997)				
c. Adjusted PY Carryover (1a+1b)	74.59	4,200.00	3,000.00	1,313,622.00
2. a. Current Year Award				
b. Other Adjustments				
c. Adjusted CY Award (2a+2b)	-	-	-	-
3. Required Matching Funds/Other				
4. Total Available Award (budget) (sum lines 1c, 2c, & 3)	74.59	4,200.00	3,000.00	1,313,622.00
REVENUES:				
5. Revenue Deferred from Prior Year	74.59	4,200.00	3,000.00	1,313,622.00
6. Cash Received in Current Year				
7. Contributed Matching Funds				
8. Total Available Award (budget) (sum lines 5, 6, & 7)	74.59	4,200.00	3,000.00	1,313,622.00
EXPENDITURES				
9. Donor-Authorized Expenditures	-	3,090.55	-	982,420.55
10. Non Donor-Authorized Expenditures	-	-	-	-
11. Total Expenditures (line 9 plus line 10)		3,090.55		982,420.55
12. Amounts Included in Line 6 above for Prior Year Adjustments				
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	74.59	1,109.45	3,000.00	331,201.45
a. Deferred Revenue	74.59	1,109.45	3,000.00	331,201.45
b. Accounts Payable	-	-	-	-
c. Account Receivable	-	-	-	-
14. Unused Grant Award Calculation (line 4 minus line 9)	74.59	1,109.45	3,000.00	331,201.45
15. If Carryover is allowed, enter line 14 amount here	74.59	1,109.45	3,000.00	331,201.45
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	-	3,090.55	-	982,420.55
DEFERRED REVENUE Y/N	Y	Y	Y	Y
CARRYOVER Y/N	Y	Y	Y	Y

**2013/14 UNAUDITED ACTUALS
GRANT AWARDS, REVENUES, AND EXPENDITURES
FOR CATEGORICALS SUBJECT TO DEFERRED REVENUE**

LOCAL	BECHTEL	BECHTEL	BECHTEL	BECHTEL
	FOUNDATION - K-	FOUNDATION - K-	FOUNDATION - K-	FOUNDATION - K-
	8 CCSS	8 CCSS	8 CCSS	8 CCSS
	PROGRAM NAME			
	CATALOG NUMBER			
MGMT-RESC-PY CODE	01-4040-9424-5	01-4040-9424-6	01-4040-9424-7	01-4040-9424-8
REVENUE OBJECT	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)/PCA#				
AWARD:				
1. a. Prior Year Carryover	1,349,487.00	1,315,233.00	1,113,626.00	907,982.00
b. Restr Bal Transfers (8997)				
c. Adjusted PY Carryover (1a+1b)	1,349,487.00	1,315,233.00	1,113,626.00	907,982.00
2. a. Current Year Award				
b. Other Adjustments				
c. Adjusted CY Award (2a+2b)	-	-	-	-
3. Required Matching Funds/Other				
4. Total Available Award (budget) (sum lines 1c, 2c, & 3)	1,349,487.00	1,315,233.00	1,113,626.00	907,982.00
REVENUES:				
5. Revenue Deferred from Prior Year	-	-	-	-
6. Cash Received in Current Year	1,349,487.00			
7. Contributed Matching Funds				
8. Total Available Award (budget) (sum lines 5, 6, & 7)	1,349,487.00	-	-	-
EXPENDITURES				
9. Donor-Authorized Expenditures	-	-	-	-
10. Non Donor-Authorized Expenditures	-	-	-	-
11. Total Expenditures (line 9 plus line 10)				
12. Amounts Included in Line 6 above for Prior Year Adjustments				
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	1,349,487.00	-	-	-
a. Deferred Revenue	1,349,487.00	-	-	-
b. Accounts Payable	-	-	-	-
c. Account Receivable	-	-	-	-
14. Unused Grant Award Calculation (line 4 minus line 9)	1,349,487.00	1,315,233.00	1,113,626.00	907,982.00
15. If Carryover is allowed, enter line 14 amount here	1,349,487.00	1,315,233.00	1,113,626.00	907,982.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	-	-	-	-
DEFERRED REVENUE Y/N	Y	Y	Y	Y
CARRYOVER Y/N	Y	Y	Y	Y

**2013/14 UNAUDITED ACTUALS
GRANT AWARDS, REVENUES, AND EXPENDITURES
FOR CATEGORICALS SUBJECT TO DEFERRED REVENUE**

LOCAL	SUMMER MATTERS SACRAMENTO	MAP YOUR FUTURE K-12 CITY EG	CANCER PREVENTION NUTRITION EDUCATION (CNN)	YMCA/LA FAMILIA
	PROGRAM NAME	MAP YOUR FUTURE K-12 CITY EG	CANCER PREVENTION NUTRITION EDUCATION (CNN)	YMCA/LA FAMILIA
CATALOG NUMBER				
MGMT-RESC-PY CODE	01-4900-9425-0	01-4250-9426-0	01-5610-9428-0	01-5610-9429-0
REVENUE OBJECT	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)/PCA#				
AWARD:				
1. a. Prior Year Carryover	-	-	-	-
b. Restr Bal Transfers (8997)				
c. Adjusted PY Carryover (1a+1b)	-	-	-	-
2. a. Current Year Award	1,950.00	1,500.00		30,855.00
b. Other Adjustments				
c. Adjusted CY Award (2a+2b)	1,950.00	1,500.00	-	30,855.00
3. Required Matching Funds/Other			106,859.31	
4. Total Available Award (budget) (sum lines 1c, 2c, & 3)	1,950.00	1,500.00	106,859.31	30,855.00
REVENUES:				
5. Revenue Deferred from Prior Year	-	-	-	-
6. Cash Received in Current Year	1,950.00	1,500.00		12,815.00
7. Contributed Matching Funds			106,859.31	
8. Total Available Award (budget) (sum lines 5, 6, & 7)	1,950.00	1,500.00	106,859.31	12,815.00
EXPENDITURES				
9. Donor-Authorized Expenditures	899.17	1,149.00	106,859.31	30,855.00
10. Non Donor-Authorized Expenditures	-	-	-	-
11. Total Expenditures (line 9 plus line 10)	899.17	1,149.00	106,859.31	30,855.00
12. Amounts Included in Line 6 above for Prior Year Adjustments				
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	1,050.83	351.00	-	(18,040.00)
a. Deferred Revenue	1,050.83	351.00	-	-
b. Accounts Payable	-	-	-	-
c. Account Receivable	-	-	-	18,040.00
14. Unused Grant Award Calculation (line 4 minus line 9)	1,050.83	351.00	-	-
15. If Carryover is allowed, enter line 14 amount here	1,050.83	351.00	-	-
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	899.17	1,149.00	-	30,855.00
DEFERRED REVENUE Y/N	Y	Y	Y	Y
CARRYOVER Y/N	Y	Y	Y	Y

**2013/14 UNAUDITED ACTUALS
GRANT AWARDS, REVENUES, AND EXPENDITURES
FOR CATEGORICALS SUBJECT TO DEFERRED REVENUE**

LOCAL	MICROSOFT VOUCHER ROUND 3	HEALTHY EATING ACTIVE LIVING	HEALTHY EATING ACTIVE LIVING	RALEY'S REACH MTHS
	PROGRAM NAME	HEALTHY EATING ACTIVE LIVING	HEALTHY EATING ACTIVE LIVING	RALEY'S REACH MTHS
CATALOG NUMBER				
MGMT-RESC-PY CODE	01-5510-9430-0	01-4020-9431-0	01-5610-9431-0	01-4020-9432-0
REVENUE OBJECT	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)/PCA#				
AWARD:				
1. a. Prior Year Carryover	-	-	-	-
b. Restr Bal Transfers (8997)				
c. Adjusted PY Carryover (1a+1b)	-	-	-	-
2. a. Current Year Award	1,620,515.00	3,500.00	5,000.00	5,000.00
b. Other Adjustments				
c. Adjusted CY Award (2a+2b)	1,620,515.00	3,500.00	5,000.00	5,000.00
3. Required Matching Funds/Other				
4. Total Available Award (budget) (sum lines 1c, 2c, & 3)	1,620,515.00	3,500.00	5,000.00	5,000.00
REVENUES:				
5. Revenue Deferred from Prior Year	-	-	-	-
6. Cash Received in Current Year		1,750.00	2,500.00	5,000.00
7. Contributed Matching Funds				
8. Total Available Award (budget) (sum lines 5, 6, & 7)	-	1,750.00	2,500.00	5,000.00
EXPENDITURES				
9. Donor-Authorized Expenditures	37,178.16	1,280.53	5,000.00	-
10. Non Donor-Authorized Expenditures	-	-	-	-
11. Total Expenditures (line 9 plus line 10)	37,178.16	1,280.53	5,000.00	-
12. Amounts Included in Line 6 above for Prior Year Adjustments				
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(37,178.16)	469.47	(2,500.00)	5,000.00
a. Deferred Revenue	-	469.47	-	5,000.00
b. Accounts Payable	-	-	-	-
c. Account Receivable	37,178.16	-	2,500.00	-
14. Unused Grant Award Calculation (line 4 minus line 9)	1,583,336.84	2,219.47	-	5,000.00
15. If Carryover is allowed, enter line 14 amount here	1,583,336.84	2,219.47	-	5,000.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	37,178.16	1,280.53	5,000.00	-
DEFERRED REVENUE Y/N	Y	Y	Y	Y
CARRYOVER Y/N	Y	Y	Y	Y

2013/14 UNAUDITED ACTUALS
GRANT AWARDS, REVENUES, AND EXPENDITURES
FOR CATEGORICALS SUBJECT TO DEFERRED REVENUE

LOCAL				
PROGRAM NAME	CPR/FIRST AID CERTIFICATION	MIGRANT EDUCATION FRANKLIN ES	MIGRANT EDUCATION FRANKLIN ES	MIGRANT EDUCATION FRANKLIN ES
CATALOG NUMBER				
MGMT-RESC-PY CODE	01-5260-9501-0	01-4900-9503-0	01-4900-9503-3	01-4900-9503-4
REVENUE OBJECT	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)/PCA#				
AWARD:				
1. a. Prior Year Carryover	-	0.00	529.56	
b. Restr Bal Transfers (8997)				
c. Adjusted PY Carryover (1a+1b)	-	0.00	529.56	-
2. a. Current Year Award				23,641.00
b. Other Adjustments			(529.56)	
c. Adjusted CY Award (2a+2b)	-	-	(529.56)	23,641.00
3. Required Matching Funds/Other	92,935.58			
4. Total Available Award (budget) (sum lines 1c, 2c, & 3)	92,935.58	0.00	(0.00)	23,641.00
REVENUES:				
5. Revenue Deferred from Prior Year	-	0.00	-	-
6. Cash Received in Current Year				1,920.00
7. Contributed Matching Funds	92,935.58			
8. Total Available Award (budget) (sum lines 5, 6, & 7)	92,935.58	0.00	-	1,920.00
EXPENDITURES				
9. Donor-Authorized Expenditures	92,935.58	-	(0.00)	9,967.21
10. Non Donor-Authorized Expenditures	-	-	0.00	-
11. Total Expenditures (line 9 plus line 10)	92,935.58			9,967.21
12. Amounts Included in Line 6 above for Prior Year Adjustments				
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	-	0.00	0.00	(8,047.21)
a. Deferred Revenue	-	0.00	-	-
b. Accounts Payable	-	-	-	-
c. Account Receivable	-	-	-	8,047.21
14. Unused Grant Award Calculation (line 4 minus line 9)	-	0.00	-	13,673.79
15. If Carryover is allowed, enter line 14 amount here	-	0.00	-	13,673.79
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	-	-	-	9,967.21
DEFERRED REVENUE Y/N	Y	Y	Y	Y
CARRYOVER Y/N	Y	Y	Y	Y

**2013/14 UNAUDITED ACTUALS
GRANT AWARDS, REVENUES, AND EXPENDITURES
FOR CATEGORICALS SUBJECT TO DEFERRED REVENUE**

LOCAL	MIGRANT EDUCATION FRANKLIN ES	CACHE OUTREACH- KAISER	STUDENT TEACHING/NU	LOWER EMISSION SCHOOL BUS	
	PROGRAM NAME	CATALOG NUMBER	MGMT-RESC-PY CODE	REVENUE OBJECT	LOCAL DESCRIPTION (if any)/PCA#
	01-4900-9503-5	01-4250-9505-0	01-5040-9506-0	01-5680-9507-0	
	8699	8699	8699	8699	
AWARD:					
1. a. Prior Year Carryover		18,000.00	1,904.87		
b. Restr Bal Transfers (8997)					
c. Adjusted PY Carryover (1a+1b)	-	18,000.00	1,904.87	-	
2. a. Current Year Award	25,017.00		9,222.13	176,625.00	
b. Other Adjustments					
c. Adjusted CY Award (2a+2b)	25,017.00	-	9,222.13	176,625.00	
3. Required Matching Funds/Other					
4. Total Available Award (budget) (sum lines 1c, 2c, & 3)	25,017.00	18,000.00	11,127.00	176,625.00	
REVENUES:					
5. Revenue Deferred from Prior Year	-	18,000.00	1,904.87		
6. Cash Received in Current Year			7,572.00	176,625.00	
7. Contributed Matching Funds					
8. Total Available Award (budget) (sum lines 5, 6, & 7)	-	18,000.00	9,476.87	176,625.00	
EXPENDITURES					
9. Donor-Authorized Expenditures	-	7,648.87	7,617.92	176,625.00	
10. Non Donor-Authorized Expenditures	-	-	-	-	
11. Total Expenditures (line 9 plus line 10)	-	7,648.87	7,617.92	176,625.00	
12. Amounts Included in Line 6 above for Prior Year Adjustments					
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	-	10,351.13	1,858.95	-	
a. Deferred Revenue	-	10,351.13	1,858.95	-	
b. Accounts Payable	-	-	-	-	
c. Account Receivable	-	-	-	-	
14. Unused Grant Award Calculation (line 4 minus line 9)	25,017.00	10,351.13	3,509.08	-	
15. If Carryover is allowed, enter line 14 amount here	25,017.00	10,351.13	3,509.08	-	
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	-	7,648.87	7,617.92	176,625.00	
DEFERRED REVENUE Y/N	Y	Y	Y	Y	
CARRYOVER Y/N	Y	Y	Y	Y	

**2013/14 UNAUDITED ACTUALS
GRANT AWARDS, REVENUES, AND EXPENDITURES
FOR CATEGORICALS SUBJECT TO DEFERRED REVENUE**

LOCAL PROGRAM NAME CATALOG NUMBER MGMT-RESC-PY CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)/PCA#	COMMUNITY FOUNDATION - HEIN	COMMUNITY FOUNDATION - HEIN	COMMUNITY FOUNDATION	EDUCATION & ENVIRONMENT INITIATIVE
	01-4010-9508-0	01-4030-9508-0	01-4020-9508-0	01-4040-9510-0
	8699	8699	8699	8699
AWARD:				
1. a. Prior Year Carryover		82.24	707.55	589.98
b. Restr Bal Transfers (8997)				
c. Adjusted PY Carryover (1a+1b)	-	82.24	707.55	589.98
2. a. Current Year Award	40,140.00		1,000.00	
b. Other Adjustments				
c. Adjusted CY Award (2a+2b)	40,140.00	-	1,000.00	-
3. Required Matching Funds/Other				
4. Total Available Award (budget) (sum lines 1c, 2c, & 3)	40,140.00	82.24	1,707.55	589.98
REVENUES:				
5. Revenue Deferred from Prior Year		82.24	707.55	589.98
6. Cash Received in Current Year	40,140.00		1,000.00	
7. Contributed Matching Funds				
8. Total Available Award (budget) (sum lines 5, 6, & 7)	40,140.00	82.24	1,707.55	589.98
EXPENDITURES				
9. Donor-Authorized Expenditures	4,288.68	-	829.26	-
10. Non Donor-Authorized Expenditures	-	-	-	-
11. Total Expenditures (line 9 plus line 10)	4,288.68		829.26	
12. Amounts Included in Line 6 above for Prior Year Adjustments				
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	35,851.32	82.24	878.29	589.98
a. Deferred Revenue	35,851.32	82.24	878.29	589.98
b. Accounts Payable	-	-	-	-
c. Account Receivable	-	-	-	-
14. Unused Grant Award Calculation (line 4 minus line 9)	35,851.32	82.24	878.29	589.98
15. If Carryover is allowed, enter line 14 amount here	35,851.32	82.24	878.29	589.98
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	4,288.68	-	829.26	-
DEFERRED REVENUE Y/N	Y	Y	Y	Y
CARRYOVER Y/N	Y	Y	Y	Y

**2013/14 UNAUDITED ACTUALS
GRANT AWARDS, REVENUES, AND EXPENDITURES
FOR CATEGORICALS SUBJECT TO DEFERRED REVENUE**

LOCAL				
PROGRAM NAME	STATE STREET GREAT IDEAS	FREE TO LEARN CTR	REACHING RESOLUTION	STORMWATER QUALITY
CATALOG NUMBER				
MGMT-RESC-PY CODE	01-4010-9511-0	01-4010-9512-0	01-4010-9515-0	01-4010-9516-0
REVENUE OBJECT	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)/PCA#				
AWARD:				
1. a. Prior Year Carryover	891.12	3,846.39	221.18	140.87
b. Restr Bal Transfers (8997)				
c. Adjusted PY Carryover (1a+1b)	891.12	3,846.39	221.18	140.87
2. a. Current Year Award				2,095.00
b. Other Adjustments				(140.87)
c. Adjusted CY Award (2a+2b)	-	-	-	1,954.13
3. Required Matching Funds/Other				
4. Total Available Award (budget) (sum lines 1c, 2c, & 3)	891.12	3,846.39	221.18	2,095.00
REVENUES:				
5. Revenue Deferred from Prior Year	891.12	3,846.39	221.18	140.87
6. Cash Received in Current Year				2,095.00
7. Contributed Matching Funds				(140.87)
8. Total Available Award (budget) (sum lines 5, 6, & 7)	891.12	3,846.39	221.18	2,095.00
EXPENDITURES				
9. Donor-Authorized Expenditures	-	1,931.74	-	1,067.22
10. Non Donor-Authorized Expenditures	-	-	-	-
11. Total Expenditures (line 9 plus line 10)		1,931.74		1,067.22
12. Amounts Included in Line 6 above for Prior Year Adjustments				
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	891.12	1,914.65	221.18	1,027.78
a. Deferred Revenue	891.12	1,914.65	221.18	1,027.78
b. Accounts Payable	-	-	-	-
c. Account Receivable	-	-	-	-
14. Unused Grant Award Calculation (line 4 minus line 9)	891.12	1,914.65	221.18	1,027.78
15. If Carryover is allowed, enter line 14 amount here	891.12	1,914.65	221.18	1,027.78
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	-	1,931.74	-	1,208.09
DEFERRED REVENUE Y/N	Y	Y	Y	Y
CARRYOVER Y/N	Y	Y	Y	Y

**2013/14 UNAUDITED ACTUALS
GRANT AWARDS, REVENUES, AND EXPENDITURES
FOR CATEGORICALS SUBJECT TO DEFERRED REVENUE**

LOCAL	EG ROTARY FOUNDATION	SMUD - LCHS	SCHWAB COLLABORATIVE	GREAT VALLEY CENTER SUC FUND
	PROGRAM NAME			
CATALOG NUMBER				
MGMT-RESC-PY CODE	01-4020-9517-0	01-4020-9518-2	01-4030-9519-0	01-4010-9520-0
REVENUE OBJECT	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)/PCA#				
AWARD:				
1. a. Prior Year Carryover	1,021.31	4,400.00	17,315.78	7.92
b. Restr Bal Transfers (8997)				
c. Adjusted PY Carryover (1a+1b)	1,021.31	4,400.00	17,315.78	7.92
2. a. Current Year Award				
b. Other Adjustments				
c. Adjusted CY Award (2a+2b)	-	-	-	-
3. Required Matching Funds/Other				
4. Total Available Award (budget) (sum lines 1c, 2c, & 3)	1,021.31	4,400.00	17,315.78	7.92
REVENUES:				
5. Revenue Deferred from Prior Year	1,021.31	4,400.00	17,315.78	7.92
6. Cash Received in Current Year				
7. Contributed Matching Funds				
8. Total Available Award (budget) (sum lines 5, 6, & 7)	1,021.31	4,400.00	17,315.78	7.92
EXPENDITURES				
9. Donor-Authorized Expenditures	-	-	1,282.88	-
10. Non Donor-Authorized Expenditures	-	-	-	-
11. Total Expenditures (line 9 plus line 10)			1,282.88	
12. Amounts Included in Line 6 above for Prior Year Adjustments				
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	1,021.31	4,400.00	16,032.90	7.92
a. Deferred Revenue	1,021.31	4,400.00	16,032.90	7.92
b. Accounts Payable	-	-	-	-
c. Account Receivable	-	-	-	-
14. Unused Grant Award Calculation (line 4 minus line 9)	1,021.31	4,400.00	16,032.90	7.92
15. If Carryover is allowed, enter line 14 amount here	1,021.31	4,400.00	16,032.90	7.92
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	-	-	1,282.88	-
DEFERRED REVENUE Y/N	Y	Y	Y	Y
CARRYOVER Y/N	Y	Y	Y	Y

**2013/14 UNAUDITED ACTUALS
GRANT AWARDS, REVENUES, AND EXPENDITURES
FOR CATEGORICALS SUBJECT TO DEFERRED REVENUE**

LOCAL	GREAT VALLEY CENTER SUC FUND	HARVEST OF THE MONTH	HARVEST OF THE MONTH	ROBOTICS COHS INTUIT SURG OPS
	PROGRAM NAME	CATALOG NUMBER	MGMT-RESC-PY CODE	REVENUE OBJECT
	01-4020-9520-0	01-5610-9521-0	01-5610-9521-9	01-4020-9522-0
	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)/PCA#				
AWARD:				
1. a. Prior Year Carryover	612.58	9,680.37	9,363.46	314.36
b. Restr Bal Transfers (8997)				
c. Adjusted PY Carryover (1a+1b)	612.58	9,680.37	9,363.46	314.36
2. a. Current Year Award				
b. Other Adjustments				
c. Adjusted CY Award (2a+2b)	-	-	-	-
3. Required Matching Funds/Other				
4. Total Available Award (budget) (sum lines 1c, 2c, & 3)	612.58	9,680.37	9,363.46	314.36
REVENUES:				
5. Revenue Deferred from Prior Year	612.58	9,680.37	9,363.46	314.36
6. Cash Received in Current Year				
7. Contributed Matching Funds				
8. Total Available Award (budget) (sum lines 5, 6, & 7)	612.58	9,680.37	9,363.46	314.36
EXPENDITURES				
9. Donor-Authorized Expenditures	-	-	-	-
10. Non Donor-Authorized Expenditures	-	-	-	-
11. Total Expenditures (line 9 plus line 10)				
12. Amounts Included in Line 6 above for Prior Year Adjustments				
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	612.58	9,680.37	9,363.46	314.36
a. Deferred Revenue	612.58	9,680.37	9,363.46	314.36
b. Accounts Payable	-	-	-	-
c. Account Receivable	-	-	-	-
14. Unused Grant Award Calculation (line 4 minus line 9)	612.58	9,680.37	9,363.46	314.36
15. If Carryover is allowed, enter line 14 amount here	612.58	9,680.37	9,363.46	314.36
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	-	-	-	-
DEFERRED REVENUE Y/N	Y	Y	Y	Y
CARRYOVER Y/N	Y	Y	Y	Y

2013/14 UNAUDITED ACTUALS
GRANT AWARDS, REVENUES, AND EXPENDITURES
FOR CATEGORICALS SUBJECT TO DEFERRED REVENUE

LOCAL				
PROGRAM NAME	SAFEWAY FOUNDATION	CA ACADEMIC PROGM (CAAP)	ROBOTICS-LCHS BRIN WOJCICKI	STEPS ACADEMY PLTW
CATALOG NUMBER				
MGMT-RESC-PY CODE	01-4250-9523-0	01-4020-9524-0	01-4020-9525-0	01-4250-9529-0
REVENUE OBJECT	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)/PCA#				
AWARD:				
1. a. Prior Year Carryover	561.60	-	2,000.00	5,325.87
b. Restr Bal Transfers (8997)				
c. Adjusted PY Carryover (1a+1b)	561.60	-	2,000.00	5,325.87
2. a. Current Year Award				
b. Other Adjustments				
c. Adjusted CY Award (2a+2b)	-	-	-	-
3. Required Matching Funds/Other				
4. Total Available Award (budget) (sum lines 1c, 2c, & 3)	561.60	-	2,000.00	5,325.87
REVENUES:				
5. Revenue Deferred from Prior Year	561.60	-	2,000.00	5,325.87
6. Cash Received in Current Year		199.47		
7. Contributed Matching Funds		(199.47)		
8. Total Available Award (budget) (sum lines 5, 6, & 7)	561.60	-	2,000.00	5,325.87
EXPENDITURES				
9. Donor-Authorized Expenditures	-	-	-	-
10. Non Donor-Authorized Expenditures	-	-	-	-
11. Total Expenditures (line 9 plus line 10)				
12. Amounts Included in Line 6 above for Prior Year Adjustments				
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	561.60	-	2,000.00	5,325.87
a. Deferred Revenue	561.60	-	2,000.00	5,325.87
b. Accounts Payable	-	-	-	-
c. Account Receivable	-	-	-	-
14. Unused Grant Award Calculation (line 4 minus line 9)	561.60	-	2,000.00	5,325.87
15. If Carryover is allowed, enter line 14 amount here	561.60	-	2,000.00	5,325.87
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	-	199.47	-	-
DEFERRED REVENUE Y/N	Y	N	Y	Y
CARRYOVER Y/N	Y	N	Y	Y

**2013/14 UNAUDITED ACTUALS
GRANT AWARDS, REVENUES, AND EXPENDITURES
FOR CATEGORICALS SUBJECT TO DEFERRED REVENUE**

LOCAL	FORD PAS	VAPA SAC KINGS- FLHS	CAPP BUILDING GRANT	NJROTC- REIMBURSABLE
	PROGRAM NAME	CATALOG NUMBER	MGMT-RESC-PY CODE	REVENUE OBJECT
	01-4250-9530-0	01-4020-9532-0	01-4250-9533-0	01-4250-9535-0
	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)/PCA#				
AWARD:				
1. a. Prior Year Carryover	84,655.55	2,978.14	-	-
b. Restr Bal Transfers (8997)				
c. Adjusted PY Carryover (1a+1b)	84,655.55	2,978.14	-	-
2. a. Current Year Award	21,800.00		11,000.00	11,843.34
b. Other Adjustments				
c. Adjusted CY Award (2a+2b)	21,800.00	-	11,000.00	11,843.34
3. Required Matching Funds/Other				
4. Total Available Award (budget) (sum lines 1c, 2c, & 3)	106,455.55	2,978.14	11,000.00	11,843.34
REVENUES:				
5. Revenue Deferred from Prior Year	84,655.55	2,978.14	-	
6. Cash Received in Current Year	21,800.00		11,000.00	6,966.84
7. Contributed Matching Funds				
8. Total Available Award (budget) (sum lines 5, 6, & 7)	106,455.55	2,978.14	11,000.00	6,966.84
EXPENDITURES				
9. Donor-Authorized Expenditures	15,926.24	2,373.31	11,000.00	11,843.34
10. Non Donor-Authorized Expenditures	-	-	-	-
11. Total Expenditures (line 9 plus line 10)	15,926.24	2,373.31	11,000.00	11,843.34
12. Amounts Included in Line 6 above for Prior Year Adjustments				
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	90,529.31	604.83	-	(4,876.50)
a. Deferred Revenue	90,529.31	604.83	-	-
b. Accounts Payable	-	-	-	-
c. Account Receivable	-	-	-	4,876.50
14. Unused Grant Award Calculation (line 4 minus line 9)	90,529.31	604.83	-	-
15. If Carryover is allowed, enter line 14 amount here	90,529.31	604.83	-	-
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	15,926.24	2,373.31	11,000.00	11,843.34
DEFERRED REVENUE Y/N	Y	Y	Y	Y
CARRYOVER Y/N	Y	Y	Y	Y

2013/14 UNAUDITED ACTUALS
GRANT AWARDS, REVENUES, AND EXPENDITURES
FOR CATEGORICALS SUBJECT TO DEFERRED REVENUE

LOCAL				
PROGRAM NAME	KAISER FIRE UP YOUR FEET	JORDAN FUNDAMENTALS GRANT	TARGET DONATIONS	TARGET DONATIONS
CATALOG NUMBER				
MGMT-RESC-PY CODE	01-5225-9536-0	01-4250-9538-0	01-4010-9539-0	01-4020-9539-0
REVENUE OBJECT	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)/PCA#				
AWARD:				
1. a. Prior Year Carryover		79.15	1,465.49	
b. Restr Bal Transfers (8997)				
c. Adjusted PY Carryover (1a+1b)	-	79.15	1,465.49	-
2. a. Current Year Award	23,000.00		3,400.00	1,035.00
b. Other Adjustments				
c. Adjusted CY Award (2a+2b)	23,000.00	-	3,400.00	1,035.00
3. Required Matching Funds/Other				
4. Total Available Award (budget) (sum lines 1c, 2c, & 3)	23,000.00	79.15	4,865.49	1,035.00
REVENUES:				
5. Revenue Deferred from Prior Year		79.15	1,465.49	
6. Cash Received in Current Year	23,000.00		3,400.00	1,035.00
7. Contributed Matching Funds				
8. Total Available Award (budget) (sum lines 5, 6, & 7)	23,000.00	79.15	4,865.49	1,035.00
EXPENDITURES				
9. Donor-Authorized Expenditures	3,776.40	-	3,270.52	754.27
10. Non Donor-Authorized Expenditures	-	-	-	-
11. Total Expenditures (line 9 plus line 10)	3,776.40		3,270.52	754.27
12. Amounts Included in Line 6 above for Prior Year Adjustments				
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	19,223.60	79.15	1,594.97	280.73
a. Deferred Revenue	19,223.60	79.15	1,594.97	280.73
b. Accounts Payable	-	-	-	-
c. Account Receivable	-	-	-	-
14. Unused Grant Award Calculation (line 4 minus line 9)	19,223.60	79.15	1,594.97	280.73
15. If Carryover is allowed, enter line 14 amount here	19,223.60	79.15	1,594.97	280.73
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	3,776.40	-	3,270.52	754.27
DEFERRED REVENUE Y/N	Y	Y	Y	Y
CARRYOVER Y/N	Y	Y	Y	Y

**2013/14 UNAUDITED ACTUALS
GRANT AWARDS, REVENUES, AND EXPENDITURES
FOR CATEGORICALS SUBJECT TO DEFERRED REVENUE**

PROGRAM NAME CATALOG NUMBER MGMT-RESC-PY CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)/PCA#	PRODUCE BOX REBATES	AIR FORCE ROTC	TOOLBOX FOR EDUCATION LOWES	TOOLBOX FOR EDUCATION LOWES
	01-5610-9540-0 8699	01-4250-9543-0 8699	01-2540-9545-0 8699	01-4010-9545-0 8699
LOCAL				
AWARD:				
1. a. Prior Year Carryover	592.00	-	821.01	209.76
b. Restr Bal Transfers (8997)				
c. Adjusted PY Carryover (1a+1b)	592.00	-	821.01	209.76
2. a. Current Year Award	484.00	80,638.06		
b. Other Adjustments				
c. Adjusted CY Award (2a+2b)	484.00	80,638.06	-	-
3. Required Matching Funds/Other		16,803.25		
4. Total Available Award (budget) (sum lines 1c, 2c, & 3)	1,076.00	97,441.31	821.01	209.76
REVENUES:				
5. Revenue Deferred from Prior Year	592.00	-	821.01	209.76
6. Cash Received in Current Year	484.00	80,638.06		
7. Contributed Matching Funds		16,803.25		
8. Total Available Award (budget) (sum lines 5, 6, & 7)	1,076.00	97,441.31	821.01	209.76
EXPENDITURES				
9. Donor-Authorized Expenditures	-	97,441.31	314.97	-
10. Non Donor-Authorized Expenditures	-	-	-	-
11. Total Expenditures (line 9 plus line 10)		97,441.31	314.97	
12. Amounts Included in Line 6 above for Prior Year Adjustments				
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	1,076.00	-	506.04	209.76
a. Deferred Revenue	1,076.00	-	506.04	209.76
b. Accounts Payable	-	-	-	-
c. Account Receivable	-	-	-	-
14. Unused Grant Award Calculation (line 4 minus line 9)	1,076.00	-	506.04	209.76
15. If Carryover is allowed, enter line 14 amount here	1,076.00	-	506.04	209.76
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	-	80,638.06	314.97	-
DEFERRED REVENUE Y/N	Y	Y	Y	Y
CARRYOVER Y/N	Y	Y	Y	Y

2013/14 UNAUDITED ACTUALS
GRANT AWARDS, REVENUES, AND EXPENDITURES
FOR CATEGORICALS SUBJECT TO DEFERRED REVENUE

LOCAL	TOOLBOX FOR EDUCATION LOWES	RIDE TO THE REFUGE	PROJECT LEAD THE WAY NEXT ED	CAPP EXPOSITORY LITERACY GRANT
PROGRAM NAME				
CATALOG NUMBER				
MGMT-RESC-PY CODE	01-4020-9545-0	01-4040-9546-0	01-4250-9547-0	01-4020-9551-0
REVENUE OBJECT	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)/PCA#				
AWARD:				
1. a. Prior Year Carryover	12.18	1,558.11		0.00
b. Restr Bal Transfers (8997)				
c. Adjusted PY Carryover (1a+1b)	12.18	1,558.11	-	0.00
2. a. Current Year Award	3,065.00		16,542.00	
b. Other Adjustments				
c. Adjusted CY Award (2a+2b)	3,065.00	-	16,542.00	-
3. Required Matching Funds/Other				
4. Total Available Award (budget) (sum lines 1c, 2c, & 3)	3,077.18	1,558.11	16,542.00	0.00
REVENUES:				
5. Revenue Deferred from Prior Year	12.18	1,558.11	-	-
6. Cash Received in Current Year	3,065.00		15,740.94	(0.45)
7. Contributed Matching Funds				0.45
8. Total Available Award (budget) (sum lines 5, 6, & 7)	3,077.18	1,558.11	15,740.94	-
EXPENDITURES				
9. Donor-Authorized Expenditures	-	298.42	2,500.00	-
10. Non Donor-Authorized Expenditures	-	-	-	-
11. Total Expenditures (line 9 plus line 10)		298.42	2,500.00	
12. Amounts Included in Line 6 above for Prior Year Adjustments				
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	3,077.18	1,259.69	13,240.94	-
a. Deferred Revenue	3,077.18	1,259.69	13,240.94	-
b. Accounts Payable	-	-	-	-
c. Account Receivable	-	-	-	-
14. Unused Grant Award Calculation (line 4 minus line 9)	3,077.18	1,259.69	14,042.00	0.00
15. If Carryover is allowed, enter line 14 amount here	3,077.18	1,259.69	14,042.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	-	298.42	2,500.00	(0.45)
DEFERRED REVENUE Y/N	Y	Y	Y	Y
CARRYOVER Y/N	Y	Y	Y	Y

**2013/14 UNAUDITED ACTUALS
GRANT AWARDS, REVENUES, AND EXPENDITURES
FOR CATEGORICALS SUBJECT TO DEFERRED REVENUE**

LOCAL	CAPP DEMONSTRATION GRANT FLHS	CSEA REIMBURSEMENT	KERR ILS DONATION	SAFE ROUTES TO SCHOOL - TSUKAMOTO	
	PROGRAM NAME	CATALOG NUMBER	MGMT-RESC-PY CODE	REVENUE OBJECT	LOCAL DESCRIPTION (if any)/PCA#
	01-4020-9552-0	01-5040-9556-0	01-4030-9558-0	01-4010-9564-0	
	8699	8699	8699	8699	
AWARD:					
1. a. Prior Year Carryover			2,056.93	207.58	
b. Restr Bal Transfers (8997)					
c. Adjusted PY Carryover (1a+1b)	-	-	2,056.93	207.58	
2. a. Current Year Award	80,000.00	787.29			
b. Other Adjustments					
c. Adjusted CY Award (2a+2b)	80,000.00	787.29	-	-	
3. Required Matching Funds/Other					
4. Total Available Award (budget) (sum lines 1c, 2c, & 3)	80,000.00	787.29	2,056.93	207.58	
REVENUES:					
5. Revenue Deferred from Prior Year			2,056.93	207.58	
6. Cash Received in Current Year	40,000.00	787.29			
7. Contributed Matching Funds					
8. Total Available Award (budget) (sum lines 5, 6, & 7)	40,000.00	787.29	2,056.93	207.58	
EXPENDITURES					
9. Donor-Authorized Expenditures	15,653.46	787.29	-	-	
10. Non Donor-Authorized Expenditures	-	-	-	-	
11. Total Expenditures (line 9 plus line 10)	15,653.46	787.29			
12. Amounts Included in Line 6 above for Prior Year Adjustments					
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	24,346.54	-	2,056.93	207.58	
a. Deferred Revenue	24,346.54	-	2,056.93	207.58	
b. Accounts Payable	-	-	-	-	
c. Account Receivable	-	-	-	-	
14. Unused Grant Award Calculation (line 4 minus line 9)	64,346.54	-	2,056.93	207.58	
15. If Carryover is allowed, enter line 14 amount here	64,346.54	-	2,056.93	207.58	
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	15,653.46	787.29	-	-	
DEFERRED REVENUE Y/N	Y	Y	Y	Y	
CARRYOVER Y/N	Y	Y	Y	Y	

2013/14 UNAUDITED ACTUALS
GRANT AWARDS, REVENUES, AND EXPENDITURES
FOR CATEGORICALS SUBJECT TO DEFERRED REVENUE

LOCAL				
PROGRAM NAME	MARKOFER EDS TECH GRNT	CALVINE EDS TECH GRNT	BUCK FOUNDATION INTERNATIONAL BACCALAUREATE	UNIVERSITY OF SO. MAINE-SEED
CATALOG NUMBER				
MGMT-RESC-PY CODE	01-5510-9566-0	01-4250-9566-0	01-4020-9570-0	01-4040-9571-0
REVENUE OBJECT	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)/PCA#				
AWARD:				
1. a. Prior Year Carryover	33.43	93.17	4,469.65	1,175.65
b. Restr Bal Transfers (8997)				
c. Adjusted PY Carryover (1a+1b)	33.43	93.17	4,469.65	1,175.65
2. a. Current Year Award				
b. Other Adjustments				
c. Adjusted CY Award (2a+2b)	-	-	-	-
3. Required Matching Funds/Other				
4. Total Available Award (budget) (sum lines 1c, 2c, & 3)	33.43	93.17	4,469.65	1,175.65
REVENUES:				
5. Revenue Deferred from Prior Year	33.43	93.17	4,469.65	1,175.65
6. Cash Received in Current Year				
7. Contributed Matching Funds				
8. Total Available Award (budget) (sum lines 5, 6, & 7)	33.43	93.17	4,469.65	1,175.65
EXPENDITURES				
9. Donor-Authorized Expenditures	-	-	4,469.65	871.24
10. Non Donor-Authorized Expenditures	-	-	-	-
11. Total Expenditures (line 9 plus line 10)			4,469.65	871.24
12. Amounts Included in Line 6 above for Prior Year Adjustments				
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	33.43	93.17	0.00	304.41
a. Deferred Revenue	33.43	93.17	0.00	304.41
b. Accounts Payable	-	-	-	-
c. Account Receivable	-	-	-	-
14. Unused Grant Award Calculation (line 4 minus line 9)	33.43	93.17	0.00	304.41
15. If Carryover is allowed, enter line 14 amount here	33.43	93.17	0.00	304.41
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	-	-	4,469.65	871.24
DEFERRED REVENUE Y/N	Y	Y	Y	Y
CARRYOVER Y/N	Y	Y	Y	Y

2013/14 UNAUDITED ACTUALS
GRANT AWARDS, REVENUES, AND EXPENDITURES
FOR CATEGORICALS SUBJECT TO DEFERRED REVENUE

LOCAL	LOWES CHARITABLE ED FOUNDATION	LOWES CHARITABLE ED FOUNDATION	BUS REPLACEMENT FUND	TEACHING IT FORWARD - REESE
PROGRAM NAME				
CATALOG NUMBER				
MGMT-RESC-PY CODE	01-4010-9575-0	01-4020-9575-0	01-5680-9576-0	01-4010-9578-0
REVENUE OBJECT	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)/PCA#				
AWARD:				
1. a. Prior Year Carryover	630.17	98,895.47	52,858.19	176.56
b. Restr Bal Transfers (8997)				
c. Adjusted PY Carryover (1a+1b)	630.17	98,895.47	52,858.19	176.56
2. a. Current Year Award	5,000.00		60,531.49	
b. Other Adjustments				
c. Adjusted CY Award (2a+2b)	5,000.00	-	60,531.49	-
3. Required Matching Funds/Other				
4. Total Available Award (budget) (sum lines 1c, 2c, & 3)	5,630.17	98,895.47	113,389.68	176.56
REVENUES:				
5. Revenue Deferred from Prior Year	630.17	78,815.47	52,858.19	176.56
6. Cash Received in Current Year	5,000.00	20,080.00	60,531.49	
7. Contributed Matching Funds				
8. Total Available Award (budget) (sum lines 5, 6, & 7)	5,630.17	98,895.47	113,389.68	176.56
EXPENDITURES				
9. Donor-Authorized Expenditures	253.79	98,895.47	(7,075.79)	-
10. Non Donor-Authorized Expenditures	-	-	-	-
11. Total Expenditures (line 9 plus line 10)	253.79	98,895.47	(7,075.79)	
12. Amounts Included in Line 6 above for Prior Year Adjustments				
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	5,376.38	-	120,465.47	176.56
a. Deferred Revenue	5,376.38	-	120,465.47	176.56
b. Accounts Payable	-	-	-	-
c. Account Receivable	-	-	-	-
14. Unused Grant Award Calculation (line 4 minus line 9)	5,376.38	-	120,465.47	176.56
15. If Carryover is allowed, enter line 14 amount here	5,376.38	-	120,465.47	176.56
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	253.79	98,895.47	(7,075.79)	-
DEFERRED REVENUE Y/N	Y	Y	Y	Y
CARRYOVER Y/N	Y	Y	Y	Y

2013/14 UNAUDITED ACTUALS
GRANT AWARDS, REVENUES, AND EXPENDITURES
FOR CATEGORICALS SUBJECT TO DEFERRED REVENUE

LOCAL	BEST BUY GRANT - BUTLER	AIR WAST MGMT ASSOC - SHS	SACRAMENTO START IBW/BCM	THE NEA FOUNDATION - UHOUSE
PROGRAM NAME				
CATALOG NUMBER				
MGMT-RESC-PY CODE	01-4010-9580-0	01-4020-9581-0	01-4010-9582-0	01-4010-9583-0
REVENUE OBJECT	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)/PCA#				
AWARD:				
1. a. Prior Year Carryover	23.82	232.45	19,238.81	4,808.09
b. Restr Bal Transfers (8997)				
c. Adjusted PY Carryover (1a+1b)	23.82	232.45	19,238.81	4,808.09
2. a. Current Year Award			23,700.19	
b. Other Adjustments				
c. Adjusted CY Award (2a+2b)	-	-	23,700.19	-
3. Required Matching Funds/Other				
4. Total Available Award (budget) (sum lines 1c, 2c, & 3)	23.82	232.45	42,939.00	4,808.09
REVENUES:				
5. Revenue Deferred from Prior Year	23.82	232.45	-	4,307.78
6. Cash Received in Current Year			(80.73)	
7. Contributed Matching Funds			80.73	
8. Total Available Award (budget) (sum lines 5, 6, & 7)	23.82	232.45	-	4,307.78
EXPENDITURES				
9. Donor-Authorized Expenditures	-	-	38,422.77	-
10. Non Donor-Authorized Expenditures	-	-	-	-
11. Total Expenditures (line 9 plus line 10)			38,422.77	
12. Amounts Included in Line 6 above for Prior Year Adjustments				
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	23.82	232.45	(38,422.77)	4,307.78
a. Deferred Revenue	23.82	232.45	-	4,307.78
b. Accounts Payable	-	-	-	-
c. Account Receivable	-	-	38,422.77	-
14. Unused Grant Award Calculation (line 4 minus line 9)	23.82	232.45	4,516.23	4,808.09
15. If Carryover is allowed, enter line 14 amount here	23.82	232.45	-	4,808.09
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	-	-	38,342.04	-
DEFERRED REVENUE Y/N	Y	Y	Y	Y
CARRYOVER Y/N	Y	Y	N	Y

**2013/14 UNAUDITED ACTUALS
GRANT AWARDS, REVENUES, AND EXPENDITURES
FOR CATEGORICALS SUBJECT TO DEFERRED REVENUE**

LOCAL PROGRAM NAME CATALOG NUMBER MGMT-RESC-PY CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)/PCA#	KAISER SHARP SUPPORT	SCHWANS EQUIPMENT GRANT - SHS	BARONA ED GRANT - CASTELLO	FORENSIC TECH SERVICES FOR SCOE
	01-4350-9586-3	01-5610-9587-0	01-4010-9588-0	01-5510-9591-0
	8699	8699	8699	8699
AWARD:				
1. a. Prior Year Carryover	5,108.69	3,000.00	327.03	3,793.40
b. Restr Bal Transfers (8997)				
c. Adjusted PY Carryover (1a+1b)	5,108.69	3,000.00	327.03	3,793.40
2. a. Current Year Award				
b. Other Adjustments				
c. Adjusted CY Award (2a+2b)	-	-	-	-
3. Required Matching Funds/Other				
4. Total Available Award (budget) (sum lines 1c, 2c, & 3)	5,108.69	3,000.00	327.03	3,793.40
REVENUES:				
5. Revenue Deferred from Prior Year	5,108.69	3,000.00	327.03	3,793.40
6. Cash Received in Current Year				
7. Contributed Matching Funds				
8. Total Available Award (budget) (sum lines 5, 6, & 7)	5,108.69	3,000.00	327.03	3,793.40
EXPENDITURES				
9. Donor-Authorized Expenditures	5,108.69	-	-	2,752.84
10. Non Donor-Authorized Expenditures	-	-	-	-
11. Total Expenditures (line 9 plus line 10)	5,108.69			2,752.84
12. Amounts Included in Line 6 above for Prior Year Adjustments				
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	3,000.00	327.03	1,040.56
a. Deferred Revenue	0.00	3,000.00	327.03	1,040.56
b. Accounts Payable	-	-	-	-
c. Account Receivable	-	-	-	-
14. Unused Grant Award Calculation (line 4 minus line 9)	-	3,000.00	327.03	1,040.56
15. If Carryover is allowed, enter line 14 amount here	0.00	3,000.00	327.03	1,040.56
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	5,108.69	-	-	2,752.84
DEFERRED REVENUE Y/N	Y	Y	Y	Y
CARRYOVER Y/N	Y	Y	Y	Y

**2013/14 UNAUDITED ACTUALS
GRANT AWARDS, REVENUES, AND EXPENDITURES
FOR CATEGORICALS SUBJECT TO DEFERRED REVENUE**

LOCAL	SHARING DREAM:	TIME OF	BULLYING	CALSTAT PROF
	BIRD CHASE PRES	REMEMBRANCE	PREVENTION - SCOE	DEV EPMS
PROGRAM NAME				
CATALOG NUMBER				
MGMT-RESC-PY CODE	01-4010-9592-0	01-4010-9594-0	01-4350-9596-0	01-4020-9598-0
REVENUE OBJECT	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)/PCA#				
AWARD:				
1. a. Prior Year Carryover	151.41	-	-	6,010.74
b. Restr Bal Transfers (8997)				
c. Adjusted PY Carryover (1a+1b)	151.41	-	-	6,010.74
2. a. Current Year Award			22,570.00	
b. Other Adjustments				
c. Adjusted CY Award (2a+2b)	-	-	22,570.00	-
3. Required Matching Funds/Other				
4. Total Available Award (budget) (sum lines 1c, 2c, & 3)	151.41	-	22,570.00	6,010.74
REVENUES:				
5. Revenue Deferred from Prior Year	151.41	-	-	6,010.74
6. Cash Received in Current Year		(5,571.00)	22,570.00	
7. Contributed Matching Funds		5,571.00		
8. Total Available Award (budget) (sum lines 5, 6, & 7)	151.41	-	22,570.00	6,010.74
EXPENDITURES				
9. Donor-Authorized Expenditures	-	-	22,570.00	4,811.08
10. Non Donor-Authorized Expenditures	-	-	-	-
11. Total Expenditures (line 9 plus line 10)			22,570.00	4,811.08
12. Amounts Included in Line 6 above for Prior Year Adjustments				
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	151.41	-	-	1,199.66
a. Deferred Revenue	151.41	-	-	1,199.66
b. Accounts Payable	-	-	-	-
c. Account Receivable	-	-	-	-
14. Unused Grant Award Calculation (line 4 minus line 9)	151.41	-	-	1,199.66
15. If Carryover is allowed, enter line 14 amount here	151.41	-	-	1,199.66
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	-	(5,571.00)	22,570.00	4,811.08
DEFERRED REVENUE Y/N	Y	Y	N	Y
CARRYOVER Y/N	Y	Y	N	Y

**2013/14 UNAUDITED ACTUALS
GRANT AWARDS, REVENUES, AND EXPENDITURES
FOR CATEGORICALS SUBJECT TO DEFERRED REVENUE**

PROGRAM NAME CATALOG NUMBER MGMT-RESC-PY CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)/PCA#	AMGEN-KAMS	SIA PAYMENTS FOR DAMAGED VEHICLES REPAIRED BY TRANSPORTATION	MARKOFER 7/19/12	LAS FORES 5/2013
	01-4020-9599-0 8699	01-5260-9601-0 8699	01-5260-9606-0 8699	01-5260-9607-0 8699
LOCAL				
AWARD:				
1. a. Prior Year Carryover	692.61	305,307.40	-	-
b. Restr Bal Transfers (8997)				
c. Adjusted PY Carryover (1a+1b)	692.61	305,307.40	-	-
2. a. Current Year Award		79,080.30		8,432.30
b. Other Adjustments				
c. Adjusted CY Award (2a+2b)	-	79,080.30	-	8,432.30
3. Required Matching Funds/Other				
4. Total Available Award (budget) (sum lines 1c, 2c, & 3)	692.61	384,387.70	-	8,432.30
REVENUES:				
5. Revenue Deferred from Prior Year	692.61	305,307.40	-	-
6. Cash Received in Current Year		79,080.30	(0.36)	8,432.30
7. Contributed Matching Funds			0.36	
8. Total Available Award (budget) (sum lines 5, 6, & 7)	692.61	384,387.70	-	8,432.30
EXPENDITURES				
9. Donor-Authorized Expenditures	692.61	3,460.49	-	8,432.30
10. Non Donor-Authorized Expenditures	-	-	-	-
11. Total Expenditures (line 9 plus line 10)	692.61	3,460.49		8,432.30
12. Amounts Included in Line 6 above for Prior Year Adjustments				
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(0.00)	380,927.21	-	-
a. Deferred Revenue	-	380,927.21	-	-
b. Accounts Payable	-	-	-	-
c. Account Receivable	0.00	-	-	-
14. Unused Grant Award Calculation (line 4 minus line 9)	-	380,927.21	-	-
15. If Carryover is allowed, enter line 14 amount here	-	380,927.21	-	-
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	692.61	3,460.49	(0.36)	8,432.30
DEFERRED REVENUE Y/N	Y	Y	Y	Y
CARRYOVER Y/N	Y	Y	Y	Y

**2013/14 UNAUDITED ACTUALS
GRANT AWARDS, REVENUES, AND EXPENDITURES
FOR CATEGORICALS SUBJECT TO DEFERRED REVENUE**

LOCAL				
PROGRAM NAME	SJMS 9/9/12	LCHS 7/2013	EGHS 7/2013	SHS 10/2/12
CATALOG NUMBER				
MGMT-RESC-PY CODE	01-5260-9608-0	01-5260-9609-0	01-5260-9611-0	01-5260-9613-0
REVENUE OBJECT	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)/PCA#				
AWARD:				
1. a. Prior Year Carryover	-	-	-	-
b. Restr Bal Transfers (8997)				
c. Adjusted PY Carryover (1a+1b)	-	-	-	-
2. a. Current Year Award		2,844.02	37,015.00	
b. Other Adjustments				
c. Adjusted CY Award (2a+2b)	-	2,844.02	37,015.00	-
3. Required Matching Funds/Other				
4. Total Available Award (budget) (sum lines 1c, 2c, & 3)	-	2,844.02	37,015.00	-
REVENUES:				
5. Revenue Deferred from Prior Year	-	-	-	-
6. Cash Received in Current Year	(236.94)	2,844.02		(11,475.42)
7. Contributed Matching Funds				11,475.42
8. Total Available Award (budget) (sum lines 5, 6, & 7)	(236.94)	2,844.02	-	-
EXPENDITURES				
9. Donor-Authorized Expenditures	(236.94)	2,844.02	36,641.91	-
10. Non Donor-Authorized Expenditures	-	-	-	-
11. Total Expenditures (line 9 plus line 10)	(236.94)	2,844.02	36,641.91	
12. Amounts Included in Line 6 above for Prior Year Adjustments				
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	-	-	(36,641.91)	-
a. Deferred Revenue	-	-	-	-
b. Accounts Payable	-	-	-	-
c. Account Receivable	-	-	36,641.91	-
14. Unused Grant Award Calculation (line 4 minus line 9)	236.94	-	373.09	-
15. If Carryover is allowed, enter line 14 amount here	-	-	-	-
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	(236.94)	2,844.02	36,641.91	(11,475.42)
DEFERRED REVENUE Y/N	Y	Y	Y	Y
CARRYOVER Y/N	N	Y	N	Y

2013/14 UNAUDITED ACTUALS
GRANT AWARDS, REVENUES, AND EXPENDITURES
FOR CATEGORICALS SUBJECT TO DEFERRED REVENUE

LOCAL				
PROGRAM NAME	COHS 9/2013	EGHS 5/23/12	EGHS 5/4/12	LFHS 9/3/12
CATALOG NUMBER				
MGMT-RESC-PY CODE	01-5260-9615-0	01-5260-9617-0	01-5260-9619-0	01-5260-9620-0
REVENUE OBJECT	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)/PCA#				
AWARD:				
1. a. Prior Year Carryover	-	-	-	-
b. Restr Bal Transfers (8997)				
c. Adjusted PY Carryover (1a+1b)	-	-	-	-
2. a. Current Year Award	1,964.84	112.09		
b. Other Adjustments				
c. Adjusted CY Award (2a+2b)	1,964.84	112.09	-	-
3. Required Matching Funds/Other				
4. Total Available Award (budget) (sum lines 1c, 2c, & 3)	1,964.84	112.09	-	-
REVENUES:				
5. Revenue Deferred from Prior Year	-	-	-	-
6. Cash Received in Current Year	1,964.84	112.09	(19,569.18)	(0.48)
7. Contributed Matching Funds			19,569.18	0.48
8. Total Available Award (budget) (sum lines 5, 6, & 7)	1,964.84	112.09	-	-
EXPENDITURES				
9. Donor-Authorized Expenditures	1,964.84	112.09	-	-
10. Non Donor-Authorized Expenditures	-	-	-	-
11. Total Expenditures (line 9 plus line 10)	1,964.84	112.09		
12. Amounts Included in Line 6 above for Prior Year Adjustments				
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	-	-	-	-
a. Deferred Revenue	-	-	-	-
b. Accounts Payable	-	-	-	-
c. Account Receivable	-	-	-	-
14. Unused Grant Award Calculation (line 4 minus line 9)	-	-	-	-
15. If Carryover is allowed, enter line 14 amount here	-	-	-	-
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,964.84	112.09	(19,569.18)	(0.48)
DEFERRED REVENUE Y/N	Y	Y	Y	Y
CARRYOVER Y/N	Y	Y	Y	Y

2013/14 UNAUDITED ACTUALS
GRANT AWARDS, REVENUES, AND EXPENDITURES
FOR CATEGORICALS SUBJECT TO DEFERRED REVENUE

PROGRAM NAME CATALOG NUMBER MGMT-RESC-PY CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)/PCA#	LOCAL			
	KENNEDY 11/10/12	MTHS 3/8/13	SJMS 10/2013	FLHS 1/2014
	01-5260-9623-0	01-5260-9625-0	01-5260-9626-0	01-5260-9627-0
	8699	8699	8699	8699
AWARD:				
1. a. Prior Year Carryover	-	-	-	-
b. Restr Bal Transfers (8997)				
c. Adjusted PY Carryover (1a+1b)	-	-	-	-
2. a. Current Year Award		70,194.11	10,027.00	13,864.10
b. Other Adjustments				
c. Adjusted CY Award (2a+2b)	-	70,194.11	10,027.00	13,864.10
3. Required Matching Funds/Other				
4. Total Available Award (budget) (sum lines 1c, 2c, & 3)	-	70,194.11	10,027.00	13,864.10
REVENUES:				
5. Revenue Deferred from Prior Year	-	-	-	-
6. Cash Received in Current Year	(363.50)			
7. Contributed Matching Funds				
8. Total Available Award (budget) (sum lines 5, 6, & 7)	(363.50)	-	-	-
EXPENDITURES				
9. Donor-Authorized Expenditures	(363.50)	70,194.11	7,313.05	13,864.10
10. Non Donor-Authorized Expenditures	-	-	-	-
11. Total Expenditures (line 9 plus line 10)	(363.50)	70,194.11	7,313.05	13,864.10
12. Amounts Included in Line 6 above for Prior Year Adjustments				
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	-	(70,194.11)	(7,313.05)	(13,864.10)
a. Deferred Revenue	-	-	-	-
b. Accounts Payable	-	-	-	-
c. Account Receivable	-	70,194.11	7,313.05	13,864.10
14. Unused Grant Award Calculation (line 4 minus line 9)	363.50	-	2,713.95	-
15. If Carryover is allowed, enter line 14 amount here	-	-	-	-
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	(363.50)	70,194.11	7,313.05	13,864.10
DEFERRED REVENUE Y/N	Y	Y	Y	Y
CARRYOVER Y/N	N	Y	N	N

**2013/14 UNAUDITED ACTUALS
GRANT AWARDS, REVENUES, AND EXPENDITURES
FOR CATEGORICALS SUBJECT TO DEFERRED REVENUE**

LOCAL				
PROGRAM NAME	FLORIN ELEM 3/2014	SHS DUGOUTS	TOTAL FUND 01	CHARTER EPA
CATALOG NUMBER				
MGMT-RESC-PY CODE	01-5260-9628-0	01-5080-9985-0		09-2810-1400-0
REVENUE OBJECT	8699	8699		8012
LOCAL DESCRIPTION (if any)/PCA#				
AWARD:				
1. a. Prior Year Carryover	-	-	8,109,251.40	
b. Restr Bal Transfers (8997)			-	
c. Adjusted PY Carryover (1a+1b)			8,109,251.40	
2. a. Current Year Award	1,649.00		84,225,498.77	323,778.00
b. Other Adjustments			355,868.66	
c. Adjusted CY Award (2a+2b)	1,649.00		84,581,367.43	323,778.00
3. Required Matching Funds/Other			6,026,328.91	
4. Total Available Award (budget) (sum lines 1c, 2c, & 3)	1,649.00	-	98,716,947.74	323,778.00
REVENUES:				
5. Revenue Deferred from Prior Year	-	-	3,013,185.22	325,684.00
6. Cash Received in Current Year			81,424,133.38	
7. Contributed Matching Funds			6,070,804.19	
8. Total Available Award (budget) (sum lines 5, 6, & 7)	-	-	90,508,122.79	325,684.00
EXPENDITURES				
9. Donor-Authorized Expenditures	(5,000.00)	-	89,865,038.45	323,778.00
10. Non Donor-Authorized Expenditures	-	-	25,837.90	
11. Total Expenditures (line 9 plus line 10)	(5,000.00)		89,890,876.35	323,778.00
12. Amounts Included in Line 6 above for Prior Year Adjustments			-	
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	5,000.00	-	643,084.34	1,906.00
a. Deferred Revenue	5,000.00	-	3,540,680.75	
b. Accounts Payable	-	-	463,902.00	1,906.00
c. Account Receivable	-	-	3,387,336.31	
14. Unused Grant Award Calculation (line 4 minus line 9)	6,649.00	-	8,851,909.29	
15. If Carryover is allowed, enter line 14 amount here	6,649.00	-	8,662,465.51	
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	(5,000.00)	-	83,820,072.16	323,778.00
DEFERRED REVENUE Y/N	Y	Y	Y	N
CARRYOVER Y/N	Y	Y	Y	N

**2013/14 UNAUDITED ACTUALS
GRANT AWARDS, REVENUES, AND EXPENDITURES
FOR CATEGORICALS SUBJECT TO DEFERRED REVENUE**

LOCAL				
PROGRAM NAME	MISC SITE DONATIONS	TOTAL FUND 09	KRATOS LEARNING SOLUTIONS	SAC COUNTY PROBATION DEPT
CATALOG NUMBER				
MGMT-RESC-PY CODE	09-2810-9305-0		11-4280-9401-0	11-4280-9405-0
REVENUE OBJECT	8699		8699	8699
LOCAL DESCRIPTION (if any)/PCA#				
AWARD:				
1. a. Prior Year Carryover	500.00	500.00	41.58	
b. Restr Bal Transfers (8997)		-		
c. Adjusted PY Carryover (1a+1b)	500.00	500.00	41.58	-
2. a. Current Year Award		323,778.00		50,000.00
b. Other Adjustments		-		
c. Adjusted CY Award (2a+2b)	-	323,778.00	-	50,000.00
3. Required Matching Funds/Other		-		
4. Total Available Award (budget) (sum lines 1c, 2c, & 3)	500.00	324,278.00	41.58	50,000.00
REVENUES:				
5. Revenue Deferred from Prior Year	500.00	326,184.00	41.58	-
6. Cash Received in Current Year		-		48,377.23
7. Contributed Matching Funds		-		
8. Total Available Award (budget) (sum lines 5, 6, & 7)	500.00	326,184.00	41.58	48,377.23
EXPENDITURES				
9. Donor-Authorized Expenditures	-	323,778.00	41.58	48,377.23
10. Non Donor-Authorized Expenditures	-	-	0.00	-
11. Total Expenditures (line 9 plus line 10)		323,778.00	41.58	48,377.23
12. Amounts Included in Line 6 above for Prior Year Adjustments		-		
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	500.00	2,406.00	0.00	-
a. Deferred Revenue	500.00	500.00	-	-
b. Accounts Payable	-	1,906.00	-	-
c. Account Receivable	-	-	-	-
14. Unused Grant Award Calculation (line 4 minus line 9)	500.00	500.00	-	1,622.77
15. If Carryover is allowed, enter line 14 amount here	500.00	500.00	-	-
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	-	323,778.00	41.58	48,377.23
DEFERRED REVENUE Y/N	Y	Y	Y	Y
CARRYOVER Y/N	Y	Y	Y	N

**2013/14 UNAUDITED ACTUALS
GRANT AWARDS, REVENUES, AND EXPENDITURES
FOR CATEGORICALS SUBJECT TO DEFERRED REVENUE**

LOCAL				
PROGRAM NAME	COGNITIVE BEHAVIOR-JAIL	TOTAL FUND 11	CAL-SAFE CHILD CARE	PREK DONATIONS
CATALOG NUMBER				
MGMT-RESC-PY CODE	11-4280-9410-0		12-4263-0092-0	12-4115-9305-0
REVENUE OBJECT	8699		8699	8699
LOCAL DESCRIPTION (if any)/PCA#				
AWARD:				
1. a. Prior Year Carryover		41.58	-	4,893.71
b. Restr Bal Transfers (8997)		-		
c. Adjusted PY Carryover (1a+1b)	-	41.58	-	4,893.71
2. a. Current Year Award	50,000.00	100,000.00		
b. Other Adjustments		-		
c. Adjusted CY Award (2a+2b)	50,000.00	100,000.00	-	-
3. Required Matching Funds/Other	592.05	592.05	160,591.62	
4. Total Available Award (budget) (sum lines 1c, 2c, & 3)	50,592.05	100,633.63	160,591.62	4,893.71
REVENUES:				
5. Revenue Deferred from Prior Year	-	41.58	-	4,893.71
6. Cash Received in Current Year	49,610.19	97,987.42		
7. Contributed Matching Funds	592.05	592.05	160,591.62	
8. Total Available Award (budget) (sum lines 5, 6, & 7)	50,202.24	98,621.05	160,591.62	4,893.71
EXPENDITURES				
9. Donor-Authorized Expenditures	50,592.05	99,010.86	160,591.62	-
10. Non Donor-Authorized Expenditures	-	0.00	-	-
11. Total Expenditures (line 9 plus line 10)	50,592.05	99,010.86	160,591.62	
12. Amounts Included in Line 6 above for Prior Year Adjustments		-		
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(389.81)	(389.81)	-	4,893.71
a. Deferred Revenue	-	-	-	4,893.71
b. Accounts Payable	-	-	-	-
c. Account Receivable	389.81	389.81	-	-
14. Unused Grant Award Calculation (line 4 minus line 9)	-	1,622.77	-	4,893.71
15. If Carryover is allowed, enter line 14 amount here	-	-	-	4,893.71
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	50,000.00	98,418.81	-	-
DEFERRED REVENUE Y/N	Y	Y	Y	Y
CARRYOVER Y/N	Y	Y	N	Y

2013/14 UNAUDITED ACTUALS
GRANT AWARDS, REVENUES, AND EXPENDITURES
FOR CATEGORICALS SUBJECT TO DEFERRED REVENUE

PROGRAM NAME CATALOG NUMBER MGMT-RESC-PY CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)/PCA#	UNIVERSITY OF TEXAS	SCHOOL READINESS	SCHOOL READINESS PLANNING	TOTAL FUND 12
	12-4115-9554-0	12-4115-9555-0	12-4115-9569-0	
LOCAL	8699	8699	8699	
AWARD:				
1. a. Prior Year Carryover	96,993.78	-	1,228.59	103,116.08
b. Restr Bal Transfers (8997)				-
c. Adjusted PY Carryover (1a+1b)	96,993.78	-	1,228.59	103,116.08
2. a. Current Year Award		505,762.00		505,762.00
b. Other Adjustments				-
c. Adjusted CY Award (2a+2b)	-	505,762.00	-	505,762.00
3. Required Matching Funds/Other				160,591.62
4. Total Available Award (budget) (sum lines 1c, 2c, & 3)	96,993.78	505,762.00	1,228.59	769,469.70
REVENUES:				
5. Revenue Deferred from Prior Year	96,993.78	-	1,228.59	103,116.08
6. Cash Received in Current Year		343,667.34		343,667.34
7. Contributed Matching Funds				160,591.62
8. Total Available Award (budget) (sum lines 5, 6, & 7)	96,993.78	343,667.34	1,228.59	607,375.04
EXPENDITURES				
9. Donor-Authorized Expenditures	-	494,807.05	-	655,398.67
10. Non Donor-Authorized Expenditures	-	-	-	-
11. Total Expenditures (line 9 plus line 10)		494,807.05		655,398.67
12. Amounts Included in Line 6 above for Prior Year Adjustments				-
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	96,993.78	(151,139.71)	1,228.59	(48,023.63)
a. Deferred Revenue	96,993.78	-	1,228.59	103,116.08
b. Accounts Payable	-	-	-	-
c. Account Receivable	-	151,139.71	-	151,139.71
14. Unused Grant Award Calculation (line 4 minus line 9)	96,993.78	10,954.95	1,228.59	114,071.03
15. If Carryover is allowed, enter line 14 amount here	96,993.78	-	1,228.59	103,116.08
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	-	494,807.05	-	494,807.05
DEFERRED REVENUE Y/N	Y	Y	Y	Y
CARRYOVER Y/N	Y	N	Y	Y

**2013/14 UNAUDITED ACTUALS
GRANT AWARDS, REVENUES, AND EXPENDITURES
FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES**

FEDERAL	MEDICAL BILLING OPTION	TOTAL FD 01	CHILD NUTRITION: SCHOOL PROGRAMS	Child Nutrition: CACFP Claims - Centers and Family Day Care
	PROGRAM NAME			
CATALOG NUMBER	93.778		10.555	10.558
MGMT-RESC-PY CODE	01-4030-5640-0		13-5610-5310-0	13-5610-5320-0
REVENUE OBJECT	8290		8220	8220
LOCAL DESCRIPTION (if any)/PCA#	10013		13396	13393
AWARD:				
1. Prior Year Restricted Ending Balance	4,359,178.47	4,359,178.47	4,406,242.65	1,002,408.33
2. a. Current Year Award	965,151.04	965,151.04	18,654,550.11	1,498,850.85
b. Other Adjustments		-	3,982,405.61	
c. Adjusted CY Award (2a+2b)	965,151.04	965,151.04	22,636,955.72	1,498,850.85
3. Required Matching Funds/Other		-		
4. Total Available Award (budget) (sum lines 1, 2c, & 3)	5,324,329.51	5,324,329.51	27,043,198.37	2,501,259.18
REVENUES:				
5. Cash Received in Current Year	965,151.04	965,151.04	18,280,327.59	1,203,649.73
6. Amounts Included in Line 5 above for Prior Year Adjustments				
7. a. Accounts Receivable (line 2 minus lines 5 & 6)	-	-	4,356,628.13	295,201.12
b. Non-current Account Receivable				
c. Current Accounts Receivable (line 7a minus line 7b)	-	-	4,356,628.13	295,201.12
8. Contributed Matching Funds				
9. Total Available (sum lines 5, 7c, & 8)	965,151.04	965,151.04	22,636,955.72	1,498,850.85
EXPENDITURES:				
10. Donor-Authorized Expenditures	1,471,440.34	1,471,440.34	23,110,496.31	379,559.54
11. Non Donor-Authorized Expenditures	-	-	-	-
12. Total Expenditures (line 10 plus line 11)	1,471,440.34	1,471,440.34	23,110,496.31	379,559.54
RESTRICTED ENDING BALANCE:				
13. Current Year	3,852,889.17	3,852,889.17	3,932,702.06	2,121,699.64

**2013/14 UNAUDITED ACTUALS
GRANT AWARDS, REVENUES, AND EXPENDITURES
FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES**

FEDERAL	
PROGRAM NAME	TOTAL FD 13
CATALOG NUMBER	
MGMT-RESC-PY CODE	13-5610-5380-0
REVENUE OBJECT	
LOCAL DESCRIPTION (if any)/PCA#	
AWARD:	
1. Prior Year Restricted Ending Balance	5,408,650.98
2. a. Current Year Award	20,153,400.96
b. Other Adjustments	-
c. Adjusted CY Award (2a+2b)	20,153,400.96
3. Required Matching Funds/Other	-
4. Total Available Award (budget) (sum lines 1, 2c, & 3)	25,562,051.94
REVENUES:	
5. Cash Received in Current Year	19,483,977.32
6. Amounts Included in Line 5 above for Prior Year Adjustments	
7. a. Accounts Receivable (line 2 minus lines 5 & 6)	669,423.64
b. Non-current Account Receivable	
c. Current Accounts Receivable (line 7a minus line 7b)	669,423.64
8. Contributed Matching Funds	-
9. Total Available (sum lines 5, 7c, & 8)	20,153,400.96
EXPENDITURES:	
10. Donor-Authorized Expenditures	23,490,055.85
11. Non Donor-Authorized Expenditures	-
12. Total Expenditures (line 10 plus line 11)	23,490,055.85
RESTRICTED ENDING BALANCE:	
13. Current Year	2,071,996.09

**2013/14 UNAUDITED ACTUALS
GRANT AWARDS, REVENUES, AND EXPENDITURES
FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES**

PROGRAM NAME STATE	LOTTERY PROP 20	SPECIAL EDUCATION	SPECIAL EDUCATION - MENTAL HEALTH FUNDS	EIA
STATE ID NUMBER				
FD-MGMT-RESC-PY CODE	01-7000-6300-0	01-4030-6500-0	01-4030-6512-0	01-4900-7091-0
REVENUE OBJECT	8560	8311	8590	8311
LOCAL DESCRIPTION (if any)/PCA#	10056	23100	23100	10017
AWARD:				
1. a. Prior Year Restricted Ending Balance	6,548,284.37	-	3,882,252.36	361,502.99
b. Rest Bal Transfers (8997)				
c. Adjusted PY Rest End Bal (1a+1b)	6,548,284.37	-	3,882,252.36	361,502.99
2. a. Current Year Award	1,905,271.00	32,594,656.00	3,502,156.00	
b. Block Grant Transfers (8995)				
c. Cate Flex Transfers (8998)				
d. Other Adjustments	320,278.00	8,979,181.00		
e. Adj. Current Yr. Award (sum of 2a, 2b, 2c & 2d)	2,225,549.00	41,573,837.00	3,502,156.00	-
3. Required Matching Funds/Other		32,774,703.69		2,764,789.09
4. Total Available Award (budget) (sum lines 1c, 2e, & 3)	8,773,833.37	74,348,540.69	7,384,408.36	3,126,292.08
REVENUES:				
5. Cash Received in Current Year	320,278.26	34,266,838.72	2,633,764.00	
6. Amounts Included in Line 5 above for Prior Year Adjustments				
7. a. Accounts Receivable (line 2e minus lines 5 & 6)	1,905,270.74	7,306,998.28	868,392.00	-
b. Non-current Account Receivable				
c. Current Accounts Receivable (line 7a minus line 7b)	1,905,270.74	7,306,998.28	868,392.00	-
8. Contributed Matching Funds		32,775,483.69		2,764,789.09
9. Total Available (sum lines 5, 7c, & 8)	2,225,549.00	74,349,320.69	3,502,156.00	2,764,789.09
EXPENDITURES:				
10. Donor-Authorized Expenditures	917,581.41	74,348,171.54	2,446,010.32	3,126,292.08
11. Non Donor-Authorized Expenditures	-	-	-	-
12. Total Expenditures (line 10 plus line 11)	917,581.41	74,348,171.54	2,446,010.32	3,126,292.08
RESTRICTED ENDING BALANCE:				
13. Current Year (line 4 minus line 10)	7,856,251.96	369.15	4,938,398.04	-

**2013/14 UNAUDITED ACTUALS
GRANT AWARDS, REVENUES, AND EXPENDITURES
FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES**

PROGRAM NAME STATE	TRANSPORTATION REGULAR	TRANSPORTATION SPECIAL ED	COMMON CORE STANDARDS IMPLEMENTATION	COMP ED (7091)
	STATE ID NUMBER			
FD-MGMT-RESC-PY CODE	01-5680-7230-0	01-5680-7240-0	01-5225-7405-0	01-4900-7891-0
REVENUE OBJECT	8311	8311	8590	8990
LOCAL DESCRIPTION (if any)/PCA#	23366	10034		ETA/SCE 10017
AWARD:				
1. a. Prior Year Restricted Ending Balance	509,399.37	-		1,902,507.48
b. Rest Bal Transfers (8997)				
c. Adjusted PY Rest End Bal (1a+1b)	509,399.37	-	-	1,902,507.48
2. a. Current Year Award			12,376,084.00	
b. Block Grant Transfers (8995)				
c. Cate Flex Transfers (8998)				
d. Other Adjustments	230,937.67			
e. Adj. Current Yr. Award (sum of 2a, 2b, 2c & 2d)	230,937.67	-	12,376,084.00	-
3. Required Matching Funds/Other	4,225,215.08	6,778,165.45		2,739,633.55
4. Total Available Award (budget) (sum lines 1c, 2e, & 3)	4,965,552.12	6,778,165.45	12,376,084.00	4,642,141.03
REVENUES:				
5. Cash Received in Current Year	230,937.67		12,376,084.00	
6. Amounts Included in Line 5 above for Prior Year Adjustments				
7. a. Accounts Receivable (line 2e minus lines 5 & 6)	-	-	-	-
b. Non-current Account Receivable				
c. Current Accounts Receivable (line 7a minus line 7b)	-	-	-	-
8. Contributed Matching Funds	4,225,215.08	6,778,165.45		2,739,633.55
9. Total Available (sum lines 5, 7c, & 8)	4,456,152.75	6,778,165.45	12,376,084.00	2,739,633.55
EXPENDITURES:				
10. Donor-Authorized Expenditures	4,965,552.12	6,778,165.45	3,687,737.49	4,642,141.03
11. Non Donor-Authorized Expenditures	-	-	-	-
12. Total Expenditures (line 10 plus line 11)	4,965,552.12	6,778,165.45	3,687,737.49	4,642,141.03
RESTRICTED ENDING BALANCE:				
13. Current Year (line 4 minus line 10)	-	-	8,688,346.51	-

**2013/14 UNAUDITED ACTUALS
GRANT AWARDS, REVENUES, AND EXPENDITURES
FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES**

STATE PROGRAM NAME STATE ID NUMBER FD-MGMT-RESC-PY CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)/PCA#	TOTAL FD 01	PROP 39	PROP 20	CCSS	
			09-2810-6230-0	09-2810-6300-0	09-2810-7405-0
			8590	8560	8590
				10056	
AWARD:					
1. a. Prior Year Restricted Ending Balance	13,203,946.57		13,517.79		
b. Rest Bal Transfers (8997)	-				
c. Adjusted PY Rest End Bal (1a+1b)	13,203,946.57	-	13,517.79	-	
2. a. Current Year Award	50,378,167.00	51,341.00	9,713.50	52,652.00	
b. Block Grant Transfers (8995)	-				
c. Cate Flex Transfers (8998)	-				
d. Other Adjustments	9,530,396.67		(251.95)		
e. Adj. Current Yr. Award (sum of 2a, 2b, 2c & 2d)	59,908,563.67	51,341.00	9,461.55	52,652.00	
3. Required Matching Funds/Other	49,282,506.86				
4. Total Available Award (budget) (sum lines 1c, 2e, & 3)	122,395,017.10	51,341.00	22,979.34	52,652.00	
REVENUES:					
5. Cash Received in Current Year	49,827,902.65	51,341.00	1,608.33	52,652.00	
6. Amounts Included in Line 5 above for Prior Year Adjustments	-				
7. a. Accounts Receivable (line 2e minus lines 5 & 6)	10,080,661.02	-	7,853.22	-	
b. Non-current Account Receivable	-				
c. Current Accounts Receivable (line 7a minus line 7b)	10,080,661.02	-	7,853.22	-	
8. Contributed Matching Funds	49,283,286.86				
9. Total Available (sum lines 5, 7c, & 8)	109,191,850.53	51,341.00	9,461.55	52,652.00	
EXPENDITURES:					
10. Donor-Authorized Expenditures	100,911,651.44	-	22,979.34	-	
11. Non Donor-Authorized Expenditures	-	-	-	-	
12. Total Expenditures (line 10 plus line 11)	100,911,651.44		22,979.34	-	
RESTRICTED ENDING BALANCE:					
13. Current Year (line 4 minus line 10)	21,483,365.66	51,341.00	-	52,652.00	

**2013/14 UNAUDITED ACTUALS
GRANT AWARDS, REVENUES, AND EXPENDITURES
FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES**

PROGRAM NAME STATE	TOTAL FD 09	ADULTS IN CORRECTION FACILITIES	TOTAL FD 11	STATE PRESCHOOL RESERVE W/CDE
	STATE ID NUMBER			
FD-MGMT-RESC-PY CODE		11-2930-6015-0		12-4115-6130-0
REVENUE OBJECT		8311		8590
LOCAL DESCRIPTION (if any)/PCA#		23766		10050
AWARD:				
1. a. Prior Year Restricted Ending Balance	13,517.79	247,505.82	247,505.82	19,572.25
b. Rest Bal Transfers (8997)	-		-	
c. Adjusted PY Rest End Bal (1a+1b)	13,517.79	247,505.82	247,505.82	19,572.25
2. a. Current Year Award	113,706.50	644,825.00	644,825.00	475.64
b. Block Grant Transfers (8995)	-		-	
c. Cate Flex Transfers (8998)	-		-	
d. Other Adjustments	(251.95)	28,951.00	28,951.00	
e. Adj. Current Yr. Award (sum of 2a, 2b, 2c & 2d)	113,454.55	673,776.00	673,776.00	475.64
3. Required Matching Funds/Other	-		-	31,563.00
4. Total Available Award (budget) (sum lines 1c, 2e, & 3)	126,972.34	921,281.82	921,281.82	51,610.89
REVENUES:				
5. Cash Received in Current Year	105,601.33	673,776.00	673,776.00	475.64
6. Amounts Included in Line 5 above for Prior Year Adjustments	-		-	
7. a. Accounts Receivable (line 2e minus lines 5 & 6)	7,853.22	-	-	-
b. Non-current Account Receivable	-		-	
c. Current Accounts Receivable (line 7a minus line 7b)	7,853.22	-	-	-
8. Contributed Matching Funds	-		-	31,563.00
9. Total Available (sum lines 5, 7c, & 8)	113,454.55	673,776.00	673,776.00	32,038.64
EXPENDITURES:				
10. Donor-Authorized Expenditures	22,979.34	823,271.39	823,271.39	-
11. Non Donor-Authorized Expenditures	-	-	-	-
12. Total Expenditures (line 10 plus line 11)	22,979.34	823,271.39	823,271.39	-
RESTRICTED ENDING BALANCE:				
13. Current Year (line 4 minus line 10)	103,993.00	98,010.43	98,010.43	51,610.89

**2013/14 UNAUDITED ACTUALS
GRANT AWARDS, REVENUES, AND EXPENDITURES
FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES**

STATE	PROGRAM NAME	TOTAL FD 12
	STATE ID NUMBER	
	FD-MGMT-RESC-PY CODE	
	REVENUE OBJECT	
	LOCAL DESCRIPTION (if any)/PCA#	
AWARD:		
1. a. Prior Year Restricted Ending Balance	19,572.25	
b. Rest Bal Transfers (8997)	-	
c. Adjusted PY Rest End Bal (1a+1b)	19,572.25	
2. a. Current Year Award	475.64	
b. Block Grant Transfers (8995)	-	
c. Cate Flex Transfers (8998)	-	
d. Other Adjustments	-	
e. Adj. Current Yr. Award (sum of 2a, 2b, 2c & 2d)	475.64	
3. Required Matching Funds/Other	31,563.00	
4. Total Available Award (budget) (sum lines 1c, 2e, & 3)	51,610.89	
REVENUES:		
5. Cash Received in Current Year	475.64	
6. Amounts Included in Line 5 above for Prior Year Adjustments	-	
7. a. Accounts Receivable (line 2e minus lines 5 & 6)	-	
b. Non-current Account Receivable	-	
c. Current Accounts Receivable (line 7a minus line 7b)	-	
8. Contributed Matching Funds	31,563.00	
9. Total Available (sum lines 5, 7c, & 8)	32,038.64	
EXPENDITURES:		
10. Donor-Authorized Expenditures	-	
11. Non Donor-Authorized Expenditures	-	
12. Total Expenditures (line 10 plus line 11)	-	
RESTRICTED ENDING BALANCE:		
13. Current Year (line 4 minus line 10)	51,610.89	

**2013/14 UNAUDITED ACTUALS
GRANT AWARDS, REVENUES, AND EXPENDITURES
FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES**

LOCAL PROGRAM NAME CATALOG NUMBER MGMT-RESC-PY CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)/PCA#	GENERAL FUND UNRESTRICTED	GENERAL FUND UNRESTRICTED	E-RATE REBATE PROGRAM	REGIONAL OCCUPATIONAL PROGRAM
	01-5222-0000-0 8011	01-4700-0000-4 8980	01-5514-0074-0 8699	01-4250-0350-0 8782
AWARD:				
1. a. Prior Year Restricted Ending Balance	47,087,472.70	-	1,740,477.68	962,391.59
b. Rest Bal Transfers (8997)				
c. Adjusted PY Rest End Bal (1a+1b)	47,087,472.70	-	1,740,477.68	962,391.59
2. a. Current Year Award	321,953,938.41		829,750.07	1,445,114.00
b. Other Adjustments	(1,111,012.31)			319,455.57
c. Adjusted CY Award (2a+2b)	320,842,926.10	-	829,750.07	1,764,569.57
3. Required Matching Funds/Other	(79,869,022.82)	3,200,000.00		469,656.00
4. Total Available Award (budget) (sum lines 1c, 2c, & 3)	288,061,375.98	3,200,000.00	2,570,227.75	3,196,617.16
REVENUES:				
5. Cash Received in Current Year	273,602,998.69		829,750.07	1,556,533.57
6. Amounts Included in Line 5 above for Prior Year Adjustments				
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	47,239,927.41	-	-	208,036.00
b. Non-current Account Receivable				
c. Current Accounts Receivable (line 7a minus line 7b)	47,239,927.41	-	-	208,036.00
8. Contributed Matching Funds	(79,869,022.82)	3,200,000.00		469,656.00
9. Total Available (sum lines 5, 7c, & 8)	240,973,903.28	3,200,000.00	829,750.07	2,234,225.57
EXPENDITURES:				
10. Donor-Authorized Expenditures	260,759,422.76	790,823.54	594,838.09	2,208,891.13
11. Non Donor-Authorized Expenditures	-	-	-	-
12. Total Expenditures (line 10 plus line 11)	260,759,422.76	790,823.54	594,838.09	2,208,891.13
RESTRICTED ENDING BALANCE:				
13. Current Year (line 4 minus line 10)	27,301,953.22	2,409,176.46	1,975,389.66	987,726.03

47,256,907.13 LCFF A/R (8011)
(129,077.80) CHARTER IN LIEU

47,127,829.33

**2013/14 UNAUDITED ACTUALS
GRANT AWARDS, REVENUES, AND EXPENDITURES
FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES**

PROGRAM NAME CATALOG NUMBER MGMT-RESC-PY CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)/PCA#	2012-13 TRANS	MEDICAL MAA ACTIVITES	RESTRICTED MAINTENANCE PROGRAM	REIMBURSABLE
	01-5222-0522-3	01-4030-0564-0	01-5640-8150-0	01-5222-9010-x
	8699	8699	8650	8699
			10049	
AWARD:				
1. a. Prior Year Restricted Ending Balance	280,556.68	1,680,343.24	2,647,647.85	1,935,177.92
b. Rest Bal Transfers (8997)				
c. Adjusted PY Rest End Bal (1a+1b)	280,556.68	1,680,343.24	2,647,647.85	1,935,177.92
2. a. Current Year Award			99,790.13	
b. Other Adjustments	(38,739.73)			1,895,199.80
c. Adjusted CY Award (2a+2b)	(38,739.73)	-	99,790.13	1,895,199.80
3. Required Matching Funds/Other	103,851.80		10,432,431.06	
4. Total Available Award (budget) (sum lines 1c, 2c, & 3)	345,668.75	1,680,343.24	13,179,869.04	3,830,377.72
REVENUES:				
5. Cash Received in Current Year	(38,739.73)		99,790.13	1,895,199.80
6. Amounts Included in Line 5 above for Prior Year Adjustments				
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	-	-	-	-
b. Non-current Account Receivable				
c. Current Accounts Receivable (line 7a minus line 7b)	-	-	-	-
8. Contributed Matching Funds	103,851.80		10,432,431.06	
9. Total Available (sum lines 5, 7c, & 8)	65,112.07	-	10,532,221.19	1,895,199.80
EXPENDITURES:				
10. Donor-Authorized Expenditures	345,668.75	52,882.32	11,011,487.37	1,883,407.71
11. Non Donor-Authorized Expenditures	-	-	-	-
12. Total Expenditures (line 10 plus line 11)	345,668.75	52,882.32	11,011,487.37	1,883,407.71
RESTRICTED ENDING BALANCE:				
13. Current Year (line 4 minus line 10)	-	1,627,460.92	2,168,381.67	1,946,970.01

**2013/14 UNAUDITED ACTUALS
GRANT AWARDS, REVENUES, AND EXPENDITURES
FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES**

PROGRAM NAME CATALOG NUMBER MGMT-RESC-PY CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)/PCA#	VIRTUAL SERVER	REIMBURSABLE OUTSIDE AGENCY	LOST/DAMAGED TEXTBOOK REIMB	TEACHER OF THE YEAR
	01-5510-9012-0	01-5222-9015-x	01-4450-9020-0	01-4020-9025-0
	8699	8699	8699	8699
AWARD:				
1. a. Prior Year Restricted Ending Balance	3,206.32	-	333,944.27	-
b. Rest Bal Transfers (8997)				
c. Adjusted PY Rest End Bal (1a+1b)	3,206.32	-	333,944.27	-
2. a. Current Year Award				
b. Other Adjustments		25,454.28	21,787.22	
c. Adjusted CY Award (2a+2b)	-	25,454.28	21,787.22	-
3. Required Matching Funds/Other		279.44		3,507.88
4. Total Available Award (budget) (sum lines 1c, 2c, & 3)	3,206.32	25,733.72	355,731.49	3,507.88
REVENUES:				
5. Cash Received in Current Year		22,691.40	21,787.22	
6. Amounts Included in Line 5 above for Prior Year Adjustments				
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	-	2,762.88	-	-
b. Non-current Account Receivable				
c. Current Accounts Receivable (line 7a minus line 7b)	-	2,762.88	-	-
8. Contributed Matching Funds				3,507.88
9. Total Available (sum lines 5, 7c, & 8)	-	25,454.28	21,787.22	3,507.88
EXPENDITURES:				
10. Donor-Authorized Expenditures	1,636.53	25,733.72	45,654.43	3,507.88
11. Non Donor-Authorized Expenditures	-	-	-	-
12. Total Expenditures (line 10 plus line 11)	1,636.53	25,733.72	45,654.43	3,507.88
RESTRICTED ENDING BALANCE:				
13. Current Year (line 4 minus line 10)	1,569.79	-	310,077.06	-

**2013/14 UNAUDITED ACTUALS
GRANT AWARDS, REVENUES, AND EXPENDITURES
FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES**

PROGRAM NAME CATALOG NUMBER MGMT-RESC-PY CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)/PCA#	LOCAL	SPECIAL PROJECTS CREW	STUPSKI FOUNDATION	STUDENT SUPPORT CENTER	TOTAL FD 01
		01-5640-9040-0	01-0050-9544-0	01-5080-9980-0	
		8699	8699	8699	
AWARD:					
1. a. Prior Year Restricted Ending Balance		-	55,306.19	244,384.91	56,970,909.35
b. Rest Bal Transfers (8997)				-	-
c. Adjusted PY Rest End Bal (1a+1b)		-	55,306.19	244,384.91	56,970,909.35
2. a. Current Year Award				29,147.20	324,357,739.81
b. Other Adjustments		4,167.74			1,116,312.57
c. Adjusted CY Award (2a+2b)		4,167.74	-	29,147.20	325,474,052.38
3. Required Matching Funds/Other		649,982.94			(65,009,313.70)
4. Total Available Award (budget) (sum lines 1c, 2c, & 3)		654,150.68	55,306.19	273,532.11	317,435,648.03
REVENUES:					
5. Cash Received in Current Year		4,167.74		29,147.20	278,023,326.09
6. Amounts Included in Line 5 above for Prior Year Adjustments					
7. a. Accounts Receivable (line 2c minus lines 5 & 6)		-	-	-	47,450,726.29
b. Non-current Account Receivable					-
c. Current Accounts Receivable (line 7a minus line 7b)		-	-	-	47,450,726.29
8. Contributed Matching Funds					(65,659,576.08)
9. Total Available (sum lines 5, 7c, & 8)		4,167.74	-	29,147.20	259,814,476.30
EXPENDITURES:					
10. Donor-Authorized Expenditures		654,150.68	(207.80)	-	278,377,897.11
11. Non Donor-Authorized Expenditures		-	-	-	-
12. Total Expenditures (line 10 plus line 11)		654,150.68	(207.80)	-	278,377,897.11
RESTRICTED ENDING BALANCE:					
13. Current Year (line 4 minus line 10)		-	55,513.99	273,532.11	39,057,750.92

**2013/14 UNAUDITED ACTUALS
GRANT AWARDS, REVENUES, AND EXPENDITURES
FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES**

PROGRAM NAME CATALOG NUMBER MGMT-RESC-PY CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)/PCA#	CHARTER SCHOOL BLOCK GRANT	TEACHER RECRUITMENT & RETENTION	SCHOOL LIBRARY IMPROV BLOCK GRANT	DESCRETIONARY BLOCK GRANT
	09-2810-0000-0	09-2810-0275-0	09-2810-0395-0	09-2810-0396-0
	8590	8590	8590	8590
AWARD:				
1. a. Prior Year Restricted Ending Balance	2,715,673.53	3,613.44	19.03	1,441.08
b. Rest Bal Transfers (8997)				
c. Adjusted PY Rest End Bal (1a+1b)	2,715,673.53	3,613.44	19.03	1,441.08
2. a. Current Year Award	1,440,117.00			
b. Other Adjustments	30,317.14			
c. Adjusted CY Award (2a+2b)	1,470,434.14	-	-	-
3. Required Matching Funds/Other				
4. Total Available Award (budget) (sum lines 1c, 2c, & 3)	4,186,107.67	3,613.44	19.03	1,441.08
REVENUES:				
5. Cash Received in Current Year	1,224,396.14			
6. Amounts Included in Line 5 above for Prior Year Adjustments				
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	246,038.00	-	-	-
b. Non-current Account Receivable				
c. Current Accounts Receivable (line 7a minus line 7b)	246,038.00	-	-	-
8. Contributed Matching Funds				
9. Total Available (sum lines 5, 7c, & 8)	1,470,434.14	-	-	-
EXPENDITURES:				
10. Donor-Authorized Expenditures	1,275,429.22	-	-	-
11. Non Donor-Authorized Expenditures	-	-	-	-
12. Total Expenditures (line 10 plus line 11)	1,275,429.22			
RESTRICTED ENDING BALANCE:				
13. Current Year (line 4 minus line 10)	2,910,678.45	3,613.44	19.03	1,441.08

**2013/14 UNAUDITED ACTUALS
GRANT AWARDS, REVENUES, AND EXPENDITURES
FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES**

LOCAL	INSTRUCTIONAL MATERIAL SUPPLIES AND EQUIPMENT	ART & MUSICE BLOCK GRANT	ARTS MUSIC AND PE	LOTTERY
	PROGRAM NAME			
CATALOG NUMBER				
MGMT-RESC-PY CODE	09-2810-0398-0	09-2810-0760-0	09-2810-0761-0	09-2810-1100-0
REVENUE OBJECT	8590	8590	8590	8560
LOCAL DESCRIPTION (if any)/PCA#				
AWARD:				
1. a. Prior Year Restricted Ending Balance	452.79	63.70	10,050.30	58,069.19
b. Rest Bal Transfers (8997)				
c. Adjusted PY Rest End Bal (1a+1b)	452.79	63.70	10,050.30	58,069.19
2. a. Current Year Award				35,541.72
b. Other Adjustments				(6,876.47)
c. Adjusted CY Award (2a+2b)	-	-	-	28,665.25
3. Required Matching Funds/Other				
4. Total Available Award (budget) (sum lines 1c, 2c, & 3)	452.79	63.70	10,050.30	86,734.44
REVENUES:				
5. Cash Received in Current Year				16,005.67
6. Amounts Included in Line 5 above for Prior Year Adjustments				
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	-	-	-	12,659.58
b. Non-current Account Receivable				
c. Current Accounts Receivable (line 7a minus line 7b)	-	-	-	12,659.58
8. Contributed Matching Funds				
9. Total Available (sum lines 5, 7c, & 8)	-	-	-	28,665.25
EXPENDITURES:				
10. Donor-Authorized Expenditures	-	-	1,333.02	86,734.44
11. Non Donor-Authorized Expenditures	-	-	-	-
12. Total Expenditures (line 10 plus line 11)			1,333.02	86,734.44
RESTRICTED ENDING BALANCE:				
13. Current Year (line 4 minus line 10)	452.79	63.70	8,717.28	-

**2013/14 UNAUDITED ACTUALS
GRANT AWARDS, REVENUES, AND EXPENDITURES
FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES**

PROGRAM NAME CATALOG NUMBER MGMT-RESC-PY CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)/PCA#	TOTAL FD 09	COMMUNITY	ADULT	ADULT	BUSINESS
		BASED ENGLISH TUTOR (CBET)	EDUCATION	EDUCATION	PARTNERSHIP ADMIN.
LOCAL					
		11-4280-0285-0	11-4280-0391-0	11-4282-0391-0	11-4263-9263-0
		8699	8699	8699	8699
				CAL WORKS	
AWARD:					
1. a. Prior Year Restricted Ending Balance	2,789,383.06	191,119.93	770,510.28	429,051.81	266,995.64
b. Rest Bal Transfers (8997)	-				
c. Adjusted PY Rest End Bal (1a+1b)	2,789,383.06	191,119.93	770,510.28	429,051.81	266,995.64
2. a. Current Year Award	1,475,658.72		20,985.16	78,663.00	140,021.16
b. Other Adjustments	23,440.67				
c. Adjusted CY Award (2a+2b)	1,499,099.39	-	20,985.16	78,663.00	140,021.16
3. Required Matching Funds/Other	-	277,088.00	799,298.17		
4. Total Available Award (budget) (sum lines 1c, 2c, & 3)	4,288,482.45	468,207.93	1,590,793.61	507,714.81	407,016.80
REVENUES:					
5. Cash Received in Current Year	1,240,401.81		20,985.16	78,663.00	140,021.16
6. Amounts Included in Line 5 above for Prior Year Adjustments	-				
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	258,697.58	-	-	-	-
b. Non-current Account Receivable	-				
c. Current Accounts Receivable (line 7a minus line 7b)	258,697.58	-	-	-	-
8. Contributed Matching Funds	-	277,088.00	799,298.17		
9. Total Available (sum lines 5, 7c, & 8)	1,499,099.39	277,088.00	820,283.33	78,663.00	140,021.16
EXPENDITURES:					
10. Donor-Authorized Expenditures	1,363,496.68	237,724.97	909,254.79	139,948.14	143,826.08
11. Non Donor-Authorized Expenditures	-	-	-	-	-
12. Total Expenditures (line 10 plus line 11)	1,363,496.68	237,724.97	909,254.79	139,948.14	143,826.08
RESTRICTED ENDING BALANCE:					
13. Current Year (line 4 minus line 10)	2,924,985.77	230,482.96	681,538.82	367,766.67	263,190.72

**2013/14 UNAUDITED ACTUALS
GRANT AWARDS, REVENUES, AND EXPENDITURES
FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES**

PROGRAM NAME CATALOG NUMBER MGMT-RESC-PY CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)/PCA#	LOCAL			
	ADULT ED - ALL OTHER	ADULT ED - ALL OTHER	ADULT ED - ALL OTHER	ADULT ED - ALL OTHER
	11-2910-9264-0	11-2911-9264-0	11-2915-9264-0	11-2920-9264-0
	8699	8699	8699	8699
	ALWAYS LEARNING	ADULT ED TESTING	CTE	FEE BASED ASSESSMENTS
AWARD:				
1. a. Prior Year Restricted Ending Balance	223,876.46	69,480.60	87,591.27	-
b. Rest Bal Transfers (8997)				
c. Adjusted PY Rest End Bal (1a+1b)	223,876.46	69,480.60	87,591.27	-
2. a. Current Year Award	92,981.57	73,860.25	228,915.74	2,400.00
b. Other Adjustments				
c. Adjusted CY Award (2a+2b)	92,981.57	73,860.25	228,915.74	2,400.00
3. Required Matching Funds/Other				
4. Total Available Award (budget) (sum lines 1c, 2c, & 3)	316,858.03	143,340.85	316,507.01	2,400.00
REVENUES:				
5. Cash Received in Current Year	92,981.57	73,860.25	228,915.74	2,400.00
6. Amounts Included in Line 5 above for Prior Year Adjustments				
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	-	-	-	-
b. Non-current Account Receivable				
c. Current Accounts Receivable (line 7a minus line 7b)	-	-	-	-
8. Contributed Matching Funds				
9. Total Available (sum lines 5, 7c, & 8)	92,981.57	73,860.25	228,915.74	2,400.00
EXPENDITURES:				
10. Donor-Authorized Expenditures	154,625.24	113,664.92	229,061.47	-
11. Non Donor-Authorized Expenditures	-	-	-	-
12. Total Expenditures (line 10 plus line 11)	154,625.24	113,664.92	229,061.47	-
RESTRICTED ENDING BALANCE:				
13. Current Year (line 4 minus line 10)	162,232.79	29,675.93	87,445.54	2,400.00

**2013/14 UNAUDITED ACTUALS
GRANT AWARDS, REVENUES, AND EXPENDITURES
FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES**

PROGRAM NAME CATALOG NUMBER MGMT-RESC-PY CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)/PCA#	LOCAL			
	ADULT ED - ALL OTHER	ADULT ED - ALL OTHER	ADULT ED - ALL OTHER	ADULT ED - ALL OTHER
	11-2926-9264-0	11-2940-9264-0	11-2941-9264-0	11-4280-9264-0
	8699 PARTNERS PRESCHOOL	8699 ATHLETIC CAMPS	8699 COMMUNITY BAND	8699
AWARD:				
1. a. Prior Year Restricted Ending Balance	181,759.07	16,478.23	3,064.57	
b. Rest Bal Transfers (8997)				
c. Adjusted PY Rest End Bal (1a+1b)	181,759.07	16,478.23	3,064.57	-
2. a. Current Year Award	39,285.00		946.00	65,499.00
b. Other Adjustments				
c. Adjusted CY Award (2a+2b)	39,285.00	-	946.00	65,499.00
3. Required Matching Funds/Other		(0.03)		0.32
4. Total Available Award (budget) (sum lines 1c, 2c, & 3)	221,044.07	16,478.20	4,010.57	65,499.32
REVENUES:				
5. Cash Received in Current Year	39,285.00		946.00	65,499.00
6. Amounts Included in Line 5 above for Prior Year Adjustments				
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	-	-	-	-
b. Non-current Account Receivable				
c. Current Accounts Receivable (line 7a minus line 7b)	-	-	-	-
8. Contributed Matching Funds		(0.03)		0.32
9. Total Available (sum lines 5, 7c, & 8)	39,285.00	(0.03)	946.00	65,499.32
EXPENDITURES:				
10. Donor-Authorized Expenditures	33,486.75	16,478.20	52.48	65,499.32
11. Non Donor-Authorized Expenditures	-	-	-	-
12. Total Expenditures (line 10 plus line 11)	33,486.75	16,478.20	52.48	65,499.32
RESTRICTED ENDING BALANCE:				
13. Current Year (line 4 minus line 10)	187,557.32	-	3,958.09	-

**2013/14 UNAUDITED ACTUALS
GRANT AWARDS, REVENUES, AND EXPENDITURES
FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES**

PROGRAM NAME CATALOG NUMBER MGMT-RESC-PY CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)/PCA#	LOCAL			
	GED TESTING	MISCELLANEOUS DONATION LESS THAN \$1,000	CAL WORKS VOCATIONAL ASSESSMENT	INMATE WELFARE FUND
	11-4280-9266-0	11-4280-9305-0	11-4280-9526-0	11-4280-9527-0
	8699	8699	8699	8699
AWARD:				
1. a. Prior Year Restricted Ending Balance	34,342.69	250.00	96,046.52	-
b. Rest Bal Transfers (8997)				
c. Adjusted PY Rest End Bal (1a+1b)	34,342.69	250.00	96,046.52	-
2. a. Current Year Award	42,125.00		165,775.00	85,057.34
b. Other Adjustments				
c. Adjusted CY Award (2a+2b)	42,125.00	-	165,775.00	85,057.34
3. Required Matching Funds/Other				
4. Total Available Award (budget) (sum lines 1c, 2c, & 3)	76,467.69	250.00	261,821.52	85,057.34
REVENUES:				
5. Cash Received in Current Year	42,125.00		165,775.00	76,411.43
6. Amounts Included in Line 5 above for Prior Year Adjustments				
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	-	-	-	8,645.91
b. Non-current Account Receivable				
c. Current Accounts Receivable (line 7a minus line 7b)	-	-	-	8,645.91
8. Contributed Matching Funds				
9. Total Available (sum lines 5, 7c, & 8)	42,125.00	-	165,775.00	85,057.34
EXPENDITURES:				
10. Donor-Authorized Expenditures	42,154.03	-	168,581.17	85,057.34
11. Non Donor-Authorized Expenditures	-	-	-	-
12. Total Expenditures (line 10 plus line 11)	42,154.03		168,581.17	85,057.34
RESTRICTED ENDING BALANCE:				
13. Current Year (line 4 minus line 10)	34,313.66	250.00	93,240.35	-

**2013/14 UNAUDITED ACTUALS
GRANT AWARDS, REVENUES, AND EXPENDITURES
FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES**

PROGRAM NAME CATALOG NUMBER MGMT-RESC-PY CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)/PCA#	LOCAL				
	INMATE WELFARE FUND	INMATE WELFARE FUND MAIN JAIL	TOTAL FD 11	UNRESTRICTED	TOTAL FD 12
	11-4280-9527-8	11-4280-9528-0		12-XXXX-0000-0	
	8699	8699		8699	
AWARD:					
1. a. Prior Year Restricted Ending Balance	1,899.86	-	2,372,466.93		-
b. Rest Bal Transfers (8997)			-		-
c. Adjusted PY Rest End Bal (1a+1b)	1,899.86	-	2,372,466.93	-	-
2. a. Current Year Award		41,366.77	1,077,880.99	201.62	201.62
b. Other Adjustments			-		-
c. Adjusted CY Award (2a+2b)	-	41,366.77	1,077,880.99	201.62	201.62
3. Required Matching Funds/Other			1,076,386.46	48,572.90	48,572.90
4. Total Available Award (budget) (sum lines 1c, 2c, & 3)	1,899.86	41,366.77	4,526,734.38	48,774.52	48,774.52
REVENUES:					
5. Cash Received in Current Year			1,027,868.31	201.62	201.62
6. Amounts Included in Line 5 above for Prior Year Adjustments			-		-
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	-	41,366.77	50,012.68	-	-
b. Non-current Account Receivable	-		-		-
c. Current Accounts Receivable (line 7a minus line 7b)	-	41,366.77	50,012.68	-	-
8. Contributed Matching Funds			1,076,386.46		-
9. Total Available (sum lines 5, 7c, & 8)	-	41,366.77	2,154,267.45	201.62	201.62
EXPENDITURES:					
10. Donor-Authorized Expenditures	-	41,366.77	2,380,781.67	48,629.78	48,629.78
11. Non Donor-Authorized Expenditures	-		-	-	-
12. Total Expenditures (line 10 plus line 11)		41,366.77	2,380,781.67	48,629.78	48,629.78
RESTRICTED ENDING BALANCE:					
13. Current Year (line 4 minus line 10)	1,899.86	-	2,145,952.71	144.74	144.74

**2013/14 UNAUDITED ACTUALS
GRANT AWARDS, REVENUES, AND EXPENDITURES
FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES**

LOCAL		
PROGRAM NAME	FOOD SVCS	TOTAL FD 13
CATALOG NUMBER		
MGMT-RESC-PY CODE	13-5610-0000-0	01-4250-9061-0
REVENUE OBJECT	8919	
LOCAL DESCRIPTION (if any)/PCA#		
AWARD:		
1. a. Prior Year Restricted Ending Balance	58,874.85	58,874.85
b. Rest Bal Transfers (8997)		-
c. Adjusted PY Rest End Bal (1a+1b)	58,874.85	58,874.85
2. a. Current Year Award	77,252.67	77,252.67
b. Other Adjustments		-
c. Adjusted CY Award (2a+2b)	77,252.67	77,252.67
3. Required Matching Funds/Other	77,011.62	77,011.62
4. Total Available Award (budget) (sum lines 1c, 2c, & 3)	213,139.14	213,139.14
REVENUES:		
5. Cash Received in Current Year	77,252.67	77,252.67
6. Amounts Included in Line 5 above for Prior Year Adjustments		-
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	-	-
b. Non-current Account Receivable		-
c. Current Accounts Receivable (line 7a minus line 7b)	-	-
8. Contributed Matching Funds	77,011.62	77,011.62
9. Total Available (sum lines 5, 7c, & 8)	154,264.29	154,264.29
EXPENDITURES:		
10. Donor-Authorized Expenditures	183,766.20	183,766.20
11. Non Donor-Authorized Expenditures		-
12. Total Expenditures (line 10 plus line 11)	183,766.20	183,766.20
RESTRICTED ENDING BALANCE:		
13. Current Year (line 4 minus line 10)	29,372.94	29,372.94

ELK GROVE UNIFIED SCHOOL DISTRICT

Agenda Item No: 13

Board Agenda Item

Supplement No.

Meeting Date: October 7, 2014

Subject:

Department: Fiscal Services

RESOLUTION FOR READOPTING AND INCREASING THE 2013-14 GANN LIMIT AND ADOPTING THE 2014-15 GANN LIMIT

Action Requested:

The Board is asked to adopt the attached Resolution # 19, 2014-15, which 1) recalculates and increases the 2013-14 Gann Limit to \$400,625,684 and 2) establishes the 2014-15 estimated Gann Limit at \$399,744,215.

Discussion:

In 1989, the State enacted changes in statutory law (SB 98 and AB 198), Chapter 82 and 83, Statutes of 1989, which required a recalculation of the 1978-79 and 1988-89 Gann Limits for all California school districts. In June, 1990, the voters approved Proposition 111 which required another one-time adjustment to prior year Gann Limits. Accordingly, the Gann Limit for 1989-90 was recalculated at \$71,515,984. Each year we are now required to recalculate the prior year using actual data, and then estimate the Gann Limit for the budget year.

The Gann Appropriation Limit for 2013-14 has been recalculated at \$400,625,684 compared to appropriations of \$386,950,706 subject to the limit.

The 2014-15 estimated Gann Limit has been calculated at \$399,744,215.

The detailed calculations for Elk Grove Unified School District are attached.

Financial Summary:

No impact on the District's finances. If the District exceeds its Gann Limit, the excess is transferred to the State by law.

Prepared By: Shelley Clark Shelley Clark

Division Approval:

Rich Fagan

Prepared By:

Carrie Hargis Carrie Hargis

Interim Superintendent Approval:

Mark Cerutti

	2013-14 Calculations			2014-15 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
A. PRIOR YEAR DATA (2012-13 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2012-13 Actual			2013-14 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	377,863,090.18		377,863,090.18			400,625,683.65
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	59,192.84		59,192.84			59,703.03
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2012-13			Adjustments to 2013-14		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA (2013-14 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	2013-14 P2 Report			2014-15 P2 Estimate		
1. Total K-12 ADA (Form A, Line A6)	59,451.67		59,451.67	59,457.81		59,457.81
2. Total Charter Schools ADA (Form A, Line C4)	251.36		251.36	251.47		251.47
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			59,703.03			59,709.28
C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED TAXES AND SUBVENTIONS (Funds 01, 09, and 62)	2013-14 Actual			2014-15 Budget		
1. Homeowners' Exemption (Object 8021)	543,195.80		543,195.80	936,215.00		936,215.00
2. Timber Yield Tax (Object 8022)	36.69		36.69	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	59,248,470.16		59,248,470.16	57,229,499.00		57,229,499.00
5. Unsecured Roll Taxes (Object 8042)	2,489,954.39		2,489,954.39	2,006,857.00		2,006,857.00
6. Prior Years' Taxes (Object 8043)	(440,880.86)		(440,880.86)	961,568.00		961,568.00
7. Supplemental Taxes (Object 8044)	1,091,859.03		1,091,859.03	814,679.00		814,679.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	7,168,633.05		7,168,633.05	9,768,822.00		9,768,822.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	10,088.69		10,088.69	5,371.00		5,371.00
11. Comm. Redevelopment Funds (Obj. 8047 & 8625)	319,479.80		319,479.80	70,430.00		70,430.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-Revenue Limit Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)	(318,152.20)		(318,152.20)	(411,962.00)		(411,962.00)
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	70,112,684.55	0.00	70,112,684.55	71,381,479.00	0.00	71,381,479.00
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)	70,112,684.55	0.00	70,112,684.55	71,381,479.00	0.00	71,381,479.00

	2013-14 Calculations			2014-15 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
EXCLUDED APPROPRIATIONS						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			4,450,574.85			4,788,112.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			4,450,574.85			4,788,112.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	321,631,985.52		321,631,985.52	357,377,555.00		357,377,555.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	(34,588.52)		(34,588.52)	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)	321,597,397.00	0.00	321,597,397.00	357,377,555.00	0.00	357,377,555.00
DATA FOR INTEREST CALCULATION						
28. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	498,934,001.53		498,934,001.53	517,855,016.00		517,855,016.00
29. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	(308,800.64)		(308,800.64)	10,000.00		10,000.00
APPROPRIATIONS LIMIT CALCULATIONS						
D. PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			377,863,090.18			400,625,683.65
2. Inflation Adjustment			1.0512			0.9977
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0086			1.0001
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			400,625,683.65			399,744,215.00
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			70,112,684.55			71,381,479.00
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)			7,164,363.60			7,165,113.60
b. Maximum State Aid in Local Limit (Lesser of Line C27 or Lines D4 minus D5 plus C23; but not less than zero)			321,597,397.00			333,150,848.00
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			321,597,397.00			333,150,848.00
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])			(308,800.64)			7,811.84
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			69,803,883.91			71,389,290.84
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)			321,597,397.00			333,143,036.16
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			69,803,883.91			
b. State Subventions (Line D8)			321,597,397.00			
c. Less: Excluded Appropriations (Line C23)			4,450,574.85			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			386,950,706.06			

**ELK GROVE UNIFIED SCHOOL DISTRICT
ELK GROVE, CALIFORNIA**

RESOLUTION NO. 19, 2014-2015

**RESOLUTION FOR READOPTING AND INCREASING
THE 2013-14 GANN LIMIT
AND ADOPTING THE 2014-15 GANN LIMIT**

WHEREAS, in November 1979, the California electorate did adopt Proposition 4, commonly called the Gann Amendment, which added Article XIII B to the California Constitution; and,

WHEREAS, the provisions of that Article establish maximum appropriations limits, commonly called "Gann Limits," for public agencies including school districts; and,

WHEREAS, the District must establish a Gann Limit for the 2013-14 fiscal year and a projected Gann Limit for the 2014-15 fiscal year in accordance with the provisions of Article XIII B and applicable statutory law;

NOW, THEREFORE, BE IT RESOLVED that this Board does provide public notice that the attached calculations and documentation of the Gann Limit for the 2013-14 and 2014-15 fiscal years are made in accord with applicable constitutional and statutory law;

AND BE IT FURTHER RESOLVED that this Board does hereby declare that the appropriations in the Budget for the 2013-14 and 2014-15 fiscal years do not exceed the limitations imposed by Proposition 4;

AND BE IT FURTHER RESOLVED that the Interim Superintendent provide copies of this resolution along with appropriate attachments to interested citizens of this District;

* * * * *

I, Mark Cerutti, Secretary to the Governing Board of the Elk Grove Unified School District, hereby certify that the foregoing is a true copy of the resolution duly and legally adopted by the Governing Board of said Elk Grove Unified School District at a legal meeting of said Board duly and regularly held on October 7, 2014, and that said resolution has not been revoked.

IN WITNESS WHEREOF, I have hereunto set my hand this 7th day of October, 2014.

Date: _____

MARK CERUTTI, Secretary to the
GOVERNING BOARD of the ELK
GROVE UNIFIED SCHOOL
DISTRICT

Board Agenda Item

Subject: _____ **Division:** Facilities and Planning
Environmental Determination for "Anatolia 2" Elementary School

Action Requested:
The Board is asked to adopt Resolution No. 13, approving the findings and determinations of the Initial Study, adopting the Mitigated Negative Declaration and the Mitigation Monitoring Program for the "Anatolia 2" Elementary School Site.

Discussion:
The California Environmental Quality Act (CEQA) and Board Policy 7160 require that environmental determinations be made on projects that may adversely impact the environment. The District proposes to construct a new elementary school at the southwest corner of Appolon Drive and Sophistry Drive in the Anatolia community in the city of Rancho Cordova. The proposed project consists of the acquisition of a 10.5 acre school site, construction of a new elementary school facility with the capacity to accommodate 900 – 1,100 PreK – 6th grade students.
The proposed project would be developed over approximately 16 months. It is estimated that project construction could begin in April 2015 and be complete by August 2016.
On September 16, 2014, the Board of Education conducted a public hearing and received comments on the proposed project and the proposed Mitigated Negative Declaration. The Board then moved the item forward to October 7, 2014 for adoption.
Based upon the Initial Study for the proposed Project, it has been determined that, with mitigation measures, no significant environmental impacts have been identified for the proposed project pursuant to CEQA Guidelines. A Mitigated Negative Declaration and Mitigation Monitoring Plan have been prepared and a Notice of Determination will be filed for the Project if adopted by the Board. In approving the Mitigated Negative Declaration, the Board must also make express findings demonstrating that the District has satisfied its legal obligations to consult with local authorities regarding whether there are any sources of hazardous air emissions or any facilities using hazardous materials within one-quarter mile of the school site.

Financial Summary:
Environmental documentation funded by Developer Fees, Mello-Roos Bonds, and State School Building Program funds.

Prepared By: William Heinicke *WH* Division Approval: Robert Pierce *[Signature]*
Prepared By: _____ Superintendent Approval: Mark Cerutti, Interim *M.C.*

RESOLUTION NO. 13, 2014-15

RESOLUTION OF THE BOARD OF EDUCATION OF THE ELK GROVE UNIFIED SCHOOL DISTRICT ADOPTING THE MITIGATED NEGATIVE DECLARATION FOR THE "ANATOLIA 2" ELEMENTARY SCHOOL PROJECT

WHEREAS, the Elk Grove Unified School District (District) has prepared an initial study in accordance with the California Environmental Quality Act (CEQA) (Public Resources Code [PRC] Section 21000 et seq.) and the State CEQA Guidelines (14 California Code of Regulations [CCR] Section 15000 et seq.) on the "Anatolia 2" Elementary School Project ("the Project"); and

WHEREAS, on the basis of the initial study (IS), the District has determined that, although the proposed Project, without mitigation, could have had a significant effect on the environment, there will not be a significant effect in this case because revisions in the proposed Project, in the form of mitigation measures, were made by the project proponent (the District) prior to the release of the document for public review, making the preparation of a Mitigated Negative Declaration (MND) appropriate; and

WHEREAS, pursuant to PRC Section 21081.6(a)(1), the District has prepared a Mitigation Monitoring Plan for the Project; and

WHEREAS, the project site located at the southwest corner of Appolon Drive and Sophistry Drive, in the City of Rancho Cordova; and

WHEREAS, the District has consulted with the City of Rancho Cordova, and has determined, pursuant to California Education Code [EC] Section 17213(a) PRC Section 21152.8(a) and CEQA Guidelines section 15186, that the proposed Project site:

- 1) is not currently or formerly a hazardous waste disposal site or solid waste disposal site (EC Section 17213[a][1], PRC Section 21151.8[a][1][A]);
- 2) is not currently or formerly a substance release site identified by the California Department of Toxic Substances Control (DTSC) (EC Section 17213[a][2], PRC Section 21151.8[a][1][B]);
- 3) does not contain one or more, above ground or below ground, pipelines which carry hazardous substances, acutely hazardous materials, or hazardous waste (EC Section 17213[a][3], PRC Section 21151.8[a][1][C]); and
- 4) is not within 500 feet of the edge of the closest traffic lane of a freeway or other busy traffic corridor (PRC Section 21151.8[a][1][D]); and

WHEREAS, the District has consulted with the Sacramento Metropolitan Air Quality Management District and has, pursuant to EC Section 17213(b) and PRC Section 21151.8(a)(2), determined that there are no facilities within one quarter mile of the proposed project that might reasonably be anticipated to emit hazardous air emissions or to handle hazardous or acutely hazardous materials, substances, or waste; and

WHEREAS, the District has, pursuant to EC Section 17213(b) and PRC Section 21151.8(a)(2), consulted with the administering agencies and has independently investigated surrounding properties, and has identified no permitted or unpermitted “facilities” or other significant pollution sources within one quarter mile of the proposed project that might reasonably be anticipated to emit hazardous air emissions or to handle hazardous or acutely hazardous materials, substances, or waste; and

WHEREAS, because the proposed Project site does not lie within two nautical miles of an existing airport runway as defined, the District was not required, pursuant to EC Section 17215 and the provisions set forth by the Division of Transportation Aeronautics Program and the California Department of Education, to conduct an Aviation Safety Analysis; and

WHEREAS, in accordance with the requirements of Title 14, California Code of Regulations, Section 15073(a), the proposed mitigated negative declaration and initial study were submitted to the State Clearinghouse for review by state agencies; and

WHEREAS, the District has determined that the Project is *de minimis* in its effect either individually or cumulatively on wildlife; and

WHEREAS, on August 26, 2014, the IS/MND for the proposed project was released for the 30-day public review period; and

WHEREAS, the District received written comments on the IS/MND during the public review period, which ended on September 24, 2014; and

WHEREAS, such written comments were received from public entities; and

WHEREAS, all such oral and written comments have been included within, and responded to, in the IS/MND; and

WHEREAS, on October 7, 2014, a public hearing was held for the proposed project at the Board of Education Regular Meeting;

NOW, THEREFORE, the Board of Education of the Elk Grove Unified School District (Board) does hereby resolve, determine, and order as follows:

I. SECTION 1: Recitals,

The above recitals are true and correct, and the Board hereby so finds.

II. SECTION 2: Board Action

A. The Board adopts the Proposed Mitigated Negative Declaration.

- B. The Board adopts the Mitigation Monitoring Program.
- C. The Board approves the Elk Grove Unified School District "Anatolia 2" School Project as being suitable for use as a K-6 public school with all applicable requirements and provisions of the California Education Code and applicable regulations as referenced herein.
- D. The Board finds that the Project site is not currently or formerly a hazardous waste disposal site or solid waste disposal site (EC Section 17213[a][1], PRC Section 21151.8[a][1][A]).
- E. The Board finds that the Project site is not currently or formerly a substance release site identified by the California Department of Toxic Substances Control (DTSC) (EC Section 17213[a][2], PRC Section 21151.8[a][1][B]).
- F. The Board finds that the Project site does not contain one or more, above ground or below ground, pipelines which carry hazardous substances, acutely hazardous materials, or hazardous waste (EC Section 17213[a][3], PRC Section 21151.8[a][1][C]).
- G. The Board finds that the Project site is not within 500 feet of the edge of the closest traffic lane of a freeway or other busy traffic corridor (PRC Section 21151.8[a][1][D]).
- H. The Board finds, pursuant to EC Section 17213(b) and PRC Section 21151.8(a)(2), that there are no facilities within one quarter mile of the Project site that might reasonably be anticipated to emit hazardous air emissions or to handle hazardous or acutely hazardous materials, substances, or waste.
- I. The Board finds, after consulting with the administering agencies and independently investigating surrounding properties pursuant to EC Section 17213(b) and PRC Section 21151.8(a)(2), that no permitted or unpermitted "facilities" or other significant pollution sources were identified within one quarter mile of the Project site that might reasonably be anticipated to emit hazardous air emissions or to handle hazardous or acutely hazardous materials, substances, or waste.
- J. The Board hereby authorizes District staff to coordinate with administration, staff, consultants, and agencies to complete the work necessary to implement the Project.
- K. The Board hereby directs District staff to prepare a Notice of Determination for the project and to provide it for posting to the County Clerk of Sacramento County within five days of the adoption of this resolution.
- L. For purposes of CEQA and these findings, the Record of Proceedings for the Project consists of those documents in the possession of the Elk Grove Unified School District described in Public Resources Code section 21167.6, subdivision (e), other than those documents that are subject to one or more privileges, and notes that the custodian of the record is:

Robert Pierce
Associate Superintendent, Facilities and Planning
Robert L. Trigg Education Center
9510 Elk Grove - Florin Road, Room 206
Elk Grove, CA 95624

APPROVED AND ADOPTED by the Board of Education of the Elk Grove Unified School District this 7th Day of October 2014 by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

President, Board of Education

ATTEST:

Secretary, Board of Education

Attachments:

Exhibit A: Initial Study/Proposed Mitigated Negative Declaration, Mitigation Monitoring Program and Response to Comments for the "Anatolia 2" Elementary School Project

Board Agenda Item

Meeting Date: October 7, 2014**Subject:****RED RIBBON WEEK RESOLUTION**Division: Student Support and Health Services**Action Requested:**

The Board of Education is requested to recognize the efforts of teachers, staff, and administrators in support of "Red Ribbon Week," October 27-31, 2014.

Discussion:

The Board of Education is requested to recognize the efforts of teachers, staff, and administrators in support of Red Ribbon Week, October 27-31, as part of a district-wide prevention program that encompasses education and positive youth development. Red Ribbon Week is the oldest and largest proactive drug prevention program in the country. It is an awareness campaign designed to warn students about the dangers of alcohol, tobacco and other drug use so they will choose to be free of these barriers to success and wellness. Throughout Red Ribbon Week, messages are delivered to students in various creative and positive ways. Whenever possible, student leaders are involved in planning the Red Ribbon Week activities at their schools. This recognition will declare District support of this campaign to create awareness of substance abuse problems through Red Ribbon Week and other research-based prevention programs.

Currently, the District receives competitive grant funds that support a district-wide research-based prevention program that is implemented throughout the school year. Student Support and Health Services provides the oversight of these grants. The goal of prevention initiatives at elementary schools is to help students understand the harm that can be caused by alcohol, tobacco and drug abuse and to equip students with the necessary life skills to resist negative pressure through Red Ribbon Week. All secondary level schools participate in the district-wide prevention education program by supporting the Project Alert curriculum, Club Live and Friday Night Live, Link Crew, Teen Intervene, the Annual Middle School Leadership Conference, and Project SUCCESS at each continuation high school. In addition, Student Support and Health Services offers parent and school staff training on various subjects upon request including the development of those personal assets in students that will help them resist involvement with alcohol, tobacco and other drugs and lay the groundwork for enhanced student achievement as well as other specific drug prevention subjects.

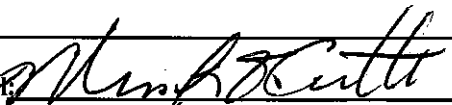
This recognition is intended to lend support for the substance abuse prevention efforts within the Elk Grove Unified School District.

Financial Summary: N/A

Prepared By: Carl J. Steinauer


Division Approval: _____

Superintendent Approval: _____



Elk Grove Unified School District

RED RIBBON WEEK

Resolution No. 20

WHEREAS, the Elk Grove Unified School District will demonstrate its support for Red Ribbon Week activities October 27 through October 31; and

WHEREAS, the Elk Grove District will support Red Ribbon Week activities as part of a comprehensive research-based prevention program; and

WHEREAS, the Elk Grove District has recognized the seriousness of the use of alcohol, tobacco and other drugs by school-age children; and

WHEREAS, the effects of alcohol, tobacco and other drug abuse are devastating to young people's lives and their future, to their families, to society, and to the educational environment; and

WHEREAS, schools are an appropriate place to educate youth about the harmful effects of alcohol, tobacco and other drug abuse and to assist them in learning positive ways to make healthy choices in their lives; and

WHEREAS, schools should provide a safe harbor for students so that our youth can be safe and learn effectively;

THEREFORE, BE IT RESOLVED *that the Elk Grove Unified School District Board of Education will continue to make alcohol, tobacco and other drug abuse prevention a high priority and will support a comprehensive research-based plan of action it has already adopted to assist students who are suffering from the effects of alcohol, tobacco and other drug abuse and to make school campuses a safe harbor from drugs.*

BE IT FURTHER RESOLVED *that the Elk Grove Unified School Board will support Red Ribbon Week activities October 27 through October 31, 2014 as part of a comprehensive prevention, intervention, and positive youth development program.*

Priscilla Cox., President, Board of Education

Date: _____

Steve Ly, Clerk, Board of Education

Date: _____

Board Agenda Item

Subject: National Bullying Prevention Month **Divisions:** Communications

Action Requested: The Board of Education is asked to adopt a resolution that designates October as National Bullying Prevention Month.

Discussion: Student and staff safety is a top priority for Elk Grove Unified. The District does not allow any behaviors that infringe on the safety or emotional or physical well-being of any student or staff member. Elk Grove Unified has developed strategies for bullying prevention and intervention to help keep students safe and ensure a healthy learning environment. The District has an extensive board policy on bullying that covers a variety of areas, including cyberbullying, bullying prevention, intervention, complaints and investigation, discipline and enforcement mechanism. In recognition of the importance of raising awareness about bullying prevention, the Board of Education is asked to designate October as National Bullying Prevention Month.

Financial Summary: N/A

Prepared By: Elizabeth Graswich **Division Approval:** Elizabeth Graswich
Prepared By: _____ **Superintendent Approval:** [Signature]

ELK GROVE UNIFIED SCHOOL DISTRICT
ELK GROVE, CA
RESOLUTION NO. 21 2013-2014

National Bullying Prevention Month

WHEREAS, the Elk Grove Unified School District supports the rights of students and staff to attend schools that are safe and free from violence, harassment, bullying and discrimination; and

WHEREAS, providing a safe school environment that ensures both the physical and emotional safety of students and staff, creates the conditions necessary to foster academic achievement; and

WHEREAS, bullying, harassment, discrimination, and violence, and *even* the fear of harm, can create barriers to learning and contribute to low self-esteem, depression, anger, and, in extreme cases, school violence or suicide; and

WHEREAS, a safe school is one where teaching and learning are not distracted; disruptions are minimized; drugs, violence, bullying, and fear are not present; students are not discriminated against; expectations for behavior are clearly communicated; and consequences for infractions are consistently and fairly applied; and

WHEREAS, school districts and county offices of education have a responsibility to ensure a safe school environment that is free of intimidation and harassment; and

WHEREAS, the most effective approach to creating safe school environments requires a comprehensive, coordinated effort including school-wide, district-wide, and community-wide strategies where all institutions, organizations, and individuals must accept responsibility for their critical roles and collaborate to establish a positive environment for teaching and learning; and

WHEREAS, the Month of October is National Bullying Prevention Month, which is a campaign in response to the need to raise awareness of bullying that provides schools and communities with an opportunity to educate students, parents, and others about their role in bullying prevention;

NOW, THEREFORE, IT IS RESOLVED that the Governing Board of the Elk Grove Unified School District hereby supports the goals of National Bullying Prevention Month and will work with a broad spectrum of local community stakeholders, parents, students, teachers, and staff to develop, implement, and monitor policies and programs that foster and support a positive school climate free from bullying, harassment, discrimination, and violence.

ELK GROVE UNIFIED SCHOOL DISTRICT

Agenda Item No: 17

Board Agenda Item

Supplement No. _____

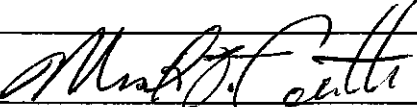
Meeting Date 9-16-14

Subject: Approval of Minutes **Department:** Board of Education

Action Requested: Approve minutes of the regular board meetings held August 19 and September 2 and 16, 2014, and the special board meetings held July 10 and 15, and August 12 (2 meetings), 2014.

Discussion:

Financial Summary:

Prepared By: Arlene Hein Department Approval: _____
Prepared By: _____ Superintendent Approval: Mark Cerutti 

Board Agenda Item

Subject: Personnel Actions **Division:** Human Resources

Action Requested:
Recommend the Board of Education approve the personnel actions as attached.

Discussion:
CERTIFICATED:
APPROVE:
1. New Hire(s) [8]
2. Leave(s) of Absence
3. Rehire(s)
4. Resignation(s)
5. Retirement(s)

CLASSIFIED:
APPROVE:
1. New Hire(s) [42]
2. Leaves(s) of Absence
3. Promotion(s)
4. Rehire(s)
5. Resignation(s)
6. Retirement(s)
7. Status Change(s)

Financial Summary:

Prepared by: Bindy Grewal, Ed.D. *BG* **Departmental Approval:** Brandon Krueger, Ed.D. *[Signature]*
Prepared by: Evelyn Lalan *[Signature]* **Superintendent Approval:** Mark Cerutti, Interim *[Signature]*

ELK GROVE UNIFIED SCHOOL DISTRICT

19

Agenda Item No. _____

Board Agenda Item

Supplement No. _____

Meeting Date October 7, 2014

Subject:

Department: Human Resources

CalSTRS Waiver Request

Action Requested:

The Board is asked to approve a CalSTRS Waiver request for Frank Cabrera, a Language, Speech & Hearing Specialist for Augmentative and Alternative Communication (LSH-AAC).

Discussion:


The District attempted to fill the position of LSH-AAC, as set forth in the job description attached as Exhibit A, after Mr. Cabrera's retirement but received zero (0) applicants for the position.

The District requires an additional LSH-AAC position for the 2014-2015 school year and critically needs to fill the position of LSH-AAC in order to serve the needs of students with language, speech and hearing disabilities. The termination of Mr. Cabrera's employment with the District is not the basis for the need to acquire his services. Rather, the lack of any applicants and/or qualified candidates for the position of LSH-AAC has created the critical need to fill the LSH-AAC position at this time.

The appointment of Mr. Cabrera to work in the position of LSH-AAC prior to the end of the first one-hundred eighty (180) days from his most recent retirement date is necessary to fill the critically needed position of LSH-AAC.

The purpose of this resolution is to seek an exemption from CalSTRS to the 180-day waiting period applicable to Mr. Cabrera's post-retirement employment contained in Education Code section 24214.5.

Financial Summary:

Prepared By: Bindy Grewal, Ed.D. Division Approval: Brandon Krueger, Ed.D. 

Prepared By: _____ Superintendent Approval: Mark Cerutti 

**BEFORE THE BOARD OF TRUSTEES OF THE
ELK GROVE UNIFIED SCHOOL DISTRICT
SACRAMENTO COUNTY, CALIFORNIA**

**IN THE MATTER OF THE
APPOINTMENT OF FRANK
CABRERA TO FILL THE
CRITICALLY NEEDED POSITION OF
LANGUAGE, SPEECH & HEARING
SPECIALIST -- AUGMENTATIVE AND
ALTERNATIVE COMMUNICATION
(LSH-AAC)**

RESOLUTION NO. 22

**RESOLUTION TO APPOINT FRANK
CABRERA, A CERTIFICATED
CALSTRS RETIREE, TO THE POSITION
OF LANGUAGE, SPEECH & HEARING
SPECIALIST -- AUGMENTATIVE AND
ALTERNATIVE COMMUNICATION
(LSH-AAC)**

WHEREAS, Frank Cabrera (“Cabrera”), after many years of dedicated service, retired from his certificated position as a Language, Speech & Hearing Specialist for Augmentative and Alternative Communication (LSH-AAC) on June 13, 2014;

WHEREAS, the District attempted to fill the position of LSH-AAC, as set forth in the job description attached as **Exhibit A**, after Mr. Cabrera’s retirement but received zero (0) applicants for the position;

WHEREAS, the District requires an additional LSH-AAC position for the 2014-2015 school year and critically needs to fill the position of LSH-AAC in order to serve the needs of students with language, speech and hearing disabilities;

WHEREAS, the termination of Mr. Cabrera’s employment with the District is not the basis for the need to acquire his services. Rather, the lack of any applicants and/or qualified candidates for the position of LSH-AAC has created the critical need to fill the LSH-AAC position at this time;

WHEREAS, the District approves Mr. Cabrera’s appointment to work in the position of LSH-AAC;

WHEREAS, the appointment of Mr. Cabrera to work in the position of LSH-AAC prior to the end of the first one-hundred eighty (180) days from his most recent retirement date is necessary to fill the critically needed position of LSH-AAC;

WHEREAS, Education Code section 24214.5 provides that no retired member of CalSTRS shall receive compensation for services as a District employee for at least one-hundred eighty (180) calendar days after his retirement from service unless he has

attained the normal retirement age and qualifies for an exemption to the 180-day waiting period;

WHEREAS, Mr. Cabrera is a retired member of CalSTRS;

WHEREAS, Mr. Cabrera is age 64, [DOB 11/25/1949] and thus has reached normal retirement age;

WHEREAS, to the best of the District's knowledge, Mr. Cabrera did not receive any additional service credit through the CalSTRS Retirement Incentive Program;

WHEREAS, to the best of the District's knowledge, Mr. Cabrera did not receive any compensation, payment or other financial inducement, as defined in Education Code section 24214.4(d), to retire from any public employer;

NOW THEREFORE, BE IT RESOLVED that the Board of Trustees hereby certifies the forgoing recitals as true and correct.

NOW THEREFORE, BE IT FURTHER RESOLVED that the purpose of this resolution is to seek an exemption from CalSTRS to the 180-day waiting period applicable to Mr. Cabrera's post-retirement employment contained in Education Code section 24214.5.

BE IT FURTHER RESOLVED that the Superintendent, or his authorized designee, shall take all action and steps necessary to implement this resolution, including, but not limited to, seeking the necessary exemption from CalSTRS.

This Resolution was adopted at a meeting of the ELK GROVE UNIFIED SCHOOL DISTRICT held on September 16, 2014, by the following vote:

AYES: _____
NOES: _____
ABSENT: _____
ABSTAIN: _____

Dated: September 16, 2014

Priscilla Cox, Board President

I, Steve Ly, Clerk of the Board of Trustees of the Elk Grove Unified School District, do hereby certify that the foregoing Resolution was regularly introduced, passed and adopted by the Board of Trustees during its meeting held on September 16, 2014.

Steve Ly, Board Clerk

EXHIBIT A

ELK GROVE UNIFIED SCHOOL DISTRICT

CLASS TITLE: Language, Speech, and Hearing Specialist – Augmentative and Alternative Communication (AAC)

BASIC FUNCTION:

Under the direction of an assigned administrator, assess, prescribe equipment, plan and implement strategies and techniques for students for whom an appropriate intervention is augmentative and alternative communication (AAC) due to language, speech and hearing disabilities. Provide collaborative consultation and training to school site staff, district specialists and families concerning the use of AAC devices to support communication development.

ESSENTIAL FUNCTIONS:

Plan and implement strategies and techniques for students with language, speech, and hearing disabilities for whom an appropriate intervention includes the use of AAC.

Accept and review referrals in accordance with the established AT-AAC Program procedures.

Use appropriate data gathering procedures and strategies to conduct a needs based assessment utilizing a team approach and the student's customary learning environment or setting.

Determine AAC needs as part of a comprehensive assessment, which addresses all areas related to the student's disability and based on the student's strengths, tasks, expectations and cognitive abilities.

Prepare and maintain a variety of records and reports related to diagnostic testing, student progress, and program activities.

Consult with school site staff, district specialists, and families concerning the use of AAC devices for communication development; respond to inquiries and provide information concerning program activities; be familiar with resources in the community and up-to-date AAC research.

Provide direct support to teachers and support staff including training, direction and consultation regarding AAC implemented for students with assessed AAC needs.

DEMONSTRATED KNOWLEDGE AND ABILITIES:

KNOWLEDGE OF:

Strategies and techniques used for language/communication development for students with no or limited ability to produce verbal communication

General purposes and applications of AAC systems

Appropriate diagnostic testing and assessment for students with no or limited ability to produce verbal communication

Various aspects of aided and unaided AAC systems

Broad array of switches and corresponding skills necessary to use them to access AAC devices

Perceptual skills necessary to access different AAC systems

Seating and positioning influences as it relates to access to AAC systems

Methods used to customize AAC systems

Laws/regulations regarding student's rights to access AAC and other forms of technology

Operation of standard office and classroom equipment including a computer and assigned software

Recordkeeping and report preparation techniques

Oral and written communication skills
Correct English usage, grammar, spelling, punctuation, and vocabulary
Policies and procedures of assigned programs and activities
Interpersonal skills using tact, patience, and courtesy

ABILITY TO:

Assess, prescribe equipment, plan and implement strategies and techniques for communication development for students with no or limited ability to produce verbal communication
Monitor and evaluate student progress
Consult with school site staff, district specialists and families concerning the use of AAC devices to support communication development
Communicate effectively both orally and in writing
Establish and maintain cooperative and effective working relationships with others
Prioritize and schedule work
Plan and organize work
Analyze situations accurately and adopt an effective course of action
Operate standard office and classroom equipment, including a computer and assigned software
Maintain records and prepare reports
Maintain consistent, punctual and regular attendance
Move hands and fingers to operate a computer keyboard
Hear and speak to exchange information
See to read a variety of materials

EDUCATION AND EXPERIENCE REQUIRED:

Any one of the following required:

- Clinical Rehabilitation Services Credential – Language, Speech, and Hearing (with Special Class Authorization)
- Masters degree equivalent in Speech Pathology and Audiology credential
- Masters degree in Communication Disorders
- Masters degree in Speech and Language Pathology

Documented specialized training in augmentative and alternative communication (AAC) that has been completed through a recognized provider. Providers may include college/universities, RESNA, County Offices of Education.

Minimum of two years working in a setting directly related to augmentative and alternative communication and/or assistive technology preferred.

LICENSES AND OTHER REQUIREMENTS:

REQUIRED: Valid California Credential with an authorization to provide services in Language, Speech, and Hearing.

DESIRABLE: California license and ASHA certification

WORKING CONDITIONS:

ENVIRONMENT: Office environment and travel to multiple school sites



California State Teachers'
Retirement System
Executive Office
PO Box 15275
Sacramento, CA 95851-0275
www.CalSTRS.com

May 5, 2014

TO: All County Superintendents of Schools
District Superintendents of Schools
Charter School Administrators
Community College Districts and
Other Employing Agencies

FROM: Jack Ehnes
Chief Executive Officer

SUBJECT: Employer Directive 2014-03
Supersedes Employer Directive 2013-01
Postretirement Earnings Limit and Legislative Changes for the 2013-14 Fiscal
Year, 2014-15 Fiscal Year, and 2014 Calendar Year

PURPOSE

This employer directive is intended to inform and remind employers of:

- Legislative changes and impact on postretirement.
- The application of the earnings limit for retired CalSTRS members.
- The postretirement annual earnings limit for the 2013-14 fiscal year.
- The postretirement annual earnings limit for the 2014-15 fiscal year.
- The disability retirement earnings limit for the 2014 calendar year.
- The disability allowance earnings limit for the 2013-14 and 2014-15 fiscal years.
- Requirements for requesting an exemption from the annual postretirement earnings limit. This exemption will sunset on June 30, 2014.
- The postretirement separation-from-service requirement for members during the first 180 calendar days from their retirement date with CalSTRS.
- Requirements for requesting an exemption from the separation-from-service requirement.
- Restrictions on hiring retired CalSTRS members in classified positions.
- Retirement Incentive Restrictions.
- Requirements for employer communication regarding the earnings limits and, if applicable, the retirement incentive restrictions when hiring CalSTRS members. Also, the employer requirements regarding maintaining accurate records and reporting postretirement earnings to CalSTRS.
- The CalSTRS postretirement excess earnings notification process.
- Examples of financial consequences of exceeding the earnings limit.

SCOPE

This directive contains information for county superintendents of schools, school districts, charter schools, community college districts, and any agency that employs retired members of the Defined Benefit (DB) Program (referred to in this directive as “retired CalSTRS members”) or the Cash Balance (CB) Program to perform creditable service.

DISCUSSION

Legislative Changes effective January 1, 2014

Chapter 558, Statute of 2013 (Assembly Bill 1379) and Chapter 559, Statute of 2013 (Assembly Bill 1381) have created a number of changes to the Education Code that affect postretirement employment.

This legislation clarified that the postretirement earnings limitation is not applicable to compensation earned for the performance of retired member activities that are not wholly or in part supported by state, local, or federal funds. This legislation also clarified that written agreements entered into, extended, renewed, or amended beginning January 1, 2014, that include payments, including, but not limited to, those for participation in a deferred compensation plan; to purchase an annuity contract, tax-deferred retirement plan, or insurance program; and for contributions to a plan that meets the requirements of section 125, 401(a), 401(k), 403(b), 457(b), or 457(f) of Title 26 of the United States Code when the cost is covered by an employer, will be applied to the postretirement earnings limitation restriction.

This legislation also clarified that the activities of an employee of a third party shall not be included in the definition of “retired member activities” if all of the following apply: the employee performs an assignment of 24 months or less, the third-party employer does not participate in a California public pension system, and the activities performed by the individual are not normally performed by employees of an employer, as defined in section 22131. The addition of Education Code section 26135.7 also clarifies “Retired participant activities” for participants of the Cash Balance Program receiving a retirement benefit.

CalSTRS now has the ability to request earnings information from the Employment Development Department for members of the Defined Benefit Program performing retired member activities. This was previously limited to members receiving a Disability Benefit.

Application of Earnings Limit

Sections 24214 and 24214.5 of the Education Code impose limitations on retired CalSTRS members who return to work and perform creditable service as either an employee of an employer, an employee of a third party (except under certain circumstances), or as an independent contractor within the California public school system. Activities considered to be creditable service and, therefore subject to the earnings limit are listed in section 22119.5 and subdivision (a) or (b) of section 26113.

2013-14 Postretirement Earnings Limit

The earnings limit for Defined Benefit members for the 2013-14 *fiscal* year is \$39,903. The earnings limit applies to compensation paid for creditable service performed on behalf of the California public school system. The limit is adjusted annually by CalSTRS and is equal to one-half of the median final compensation amount for members who retired for service during the fiscal year ending in the previous calendar year (i.e., the earnings limit for this fiscal year is based on 50 percent of the median final compensation for members who retired during the 2011-12 fiscal year).

2014-15 Postretirement Earnings Limit

The earnings limit for Defined Benefit members for the 2014-15 *fiscal* year is \$40,173. The earnings limit for 2014-15 is \$270 more than the previous fiscal year. As previously indicated, this earnings limit applies to compensation paid for creditable service performed on behalf of the California public school system. The limit is adjusted annually by CalSTRS and is equal to one-half of the median final compensation amount for members who retired for service during the fiscal year ending in the previous calendar year. (i.e., the earnings limit for this fiscal year is based on 50 percent of the median final compensation for members who retired during the 2012-13 fiscal year).

2014 Disability Retirement Earnings Limit

The disability retirement earnings limit for the 2014 *calendar* year is \$27,900. The limit applies to all earnings regardless of whether the earnings are from the public or private sectors. The limit is adjusted annually by the Teachers' Retirement Board, if necessary, by the amount of change in the California Consumer Price Index.

2013-14 and 2014-15 Disability Allowance Earnings Limit

The disability allowance earnings limit for the 2013-14 and 2014-15 *fiscal* years is calculated individually for each member. The limit applies to all earnings regardless of whether the earnings are in the public or private sectors. The limit is based on the member's indexed final compensation amount. Members receiving a disability allowance benefit are also subject to individual monthly and continuous six-month earnings limits.

Exemption to the Postretirement Earnings Limit

There is a narrow exemption available through June 30, 2014, for certain appointments to assist schools that are in financial or academic distress. Some retired members may qualify for an exemption from the postretirement earnings limit if they meet the eligibility criteria specified in Education Code section 24214. Please refer to the attached Postretirement Earnings Limit Exemption Matrix for additional information about the postretirement earnings limit exemption.

When applying for the postretirement earnings limit exemption, employers must complete the *Request for Postretirement Earnings Limit Exemption* form which is available in "Reference Items" on the Secure Employer Website. In order for CalSTRS to consider an application for an exemption, we must receive the *Request for Postretirement Earnings Limit Exemption* form and required documentation prior to the retired member performing creditable service as identified in Education Code section 22119.5 or 26113. If CalSTRS does not receive the *Request for*

Postretirement Earnings Limit Exemption form and required documentation prior to the beginning of a member's postretirement service for that position, CalSTRS will not accept the form for consideration.

If an exemption for the postretirement earnings limit, as outlined in Education Code section 24214, is approved, the member will only be exempt from the annual postretirement earnings limit. The separation-from-service requirement will still apply unless a member previously received a separation-from-service requirement exemption. In order to be exempt from the separation-from-service requirement, a separate exemption request must have been submitted by the employer and approved by CalSTRS.

The postretirement earnings limit exemption provisions set forth in Education Code section 24214 are no longer applicable as of July 1, 2014.

Separation-from-Service Requirement

Pursuant to Education Code section 24214.5, there is a 180 calendar day separation-from-service requirement for all retired CalSTRS members, regardless of age, who retire on or after January 1, 2013. All retired CalSTRS members are subject to a restriction if they return to CalSTRS-covered employment during the first 180 calendar days after their most recent retirement. If the retired CalSTRS member returns to work during this period, CalSTRS will reduce his or her retirement benefit dollar-for-dollar.

We will reduce a member's retirement by an amount equal to his or her earnings up to the benefit payable during that period. This restriction is in addition to the annual earnings limit. Any amount the retired CalSTRS member receives during the first 180 calendar days of retirement will also count against the annual postretirement earnings limit for the appropriate fiscal year.

Chapter 559, Statute of 2013 (Assembly Bill 1381) amended Education Code section 26812 to stipulate the 180 calendar day separation-from-service requirement applies to Cash Balance Program participants who retired on or after January 1, 2014, no matter their age.

Exemption to the Separation-from-Service Requirement

There is an exemption from the 180 calendar day separation-from-service requirement for a member who retires on or after January 1, 2013, and is at or above normal retirement age. In order to qualify for this narrow exemption, the employer must appoint the retired member to a critically needed position that has been approved by the governing body of the employer in a public meeting as reflected in a resolution. A resolution of the appointment must be adopted before the member begins performing creditable service under the exemption.

The resolution must specify the following:

- The intent to seek an exemption from the 180 calendar day separation-from-service requirement.
- The nature of the employment.
- The appointment is needed to fill a critical need before the 180 calendar day separation-from-service requirement is fulfilled.

- The member did not receive a retirement incentive or any financial inducement to retire from any public employer.
- By retiring the member did not create the vacancy the member is now filling.

When applying for the separation-from-service requirement exemption the Superintendent, the county superintendent of schools, or the chief executive officer of a community college must complete the *Request for Separation-from-Service Requirement Exemption* form which is available in "Reference Items" on the Secure Employer Website. CalSTRS must receive the *Request for Separation-from-Service Requirement Exemption* form and the aforementioned resolution indicating the above information to substantiate the eligibility of the retired member for the exemption before the member begins performing service under the exemption. CalSTRS has an obligation to notify the employer and the retired member within 30 days of receipt of the resolution and all required documentation whether the service performed will be subject to or exempt from the 180 calendar day separation-from-service requirement.

If the separation-from-service requirement exemption is approved, the member will only be exempt from the separation-from-service requirement. The earnings during the 180 calendar day period will still be subject to the annual postretirement earnings limit. In order to be exempt from the postretirement earnings limit, a separate exemption request would need to be submitted by the employer and approved by CalSTRS.

Chapter 559, Statute of 2013 (Assembly Bill 1381) amended Education Code section 24214.5 to clarify what constitutes a "financial inducement to retire" which would affect a retired member from being eligible for an exemption from the separation-from-service requirement.

Classified Position Restrictions

Education Code section 45134 precludes retired CalSTRS members from employment in classified positions in the California public school system. However, this section is outside of the Teachers' Retirement Law and therefore outside the purview of CalSTRS.

Retirement Incentive Restrictions

For members who retired with a CalSTRS retirement incentive under section 22714, they will lose the increased service credit attributable to the retirement incentive if he or she returns to employment in any job within five years of receiving the incentive with the school district, community college district, or county office of education that granted the member's retirement incentive.

Assembly Bill 1379 amends Education Code section 22461 to include a requirement that employers notify retired members of employment restrictions set forth in Education Code section 22714 upon retaining services of a retired member.

Exclusion When Working for a Third Party

Retired members employed by a third party are excluded from the postretirement earnings limit and related provisions provided they meet all of the following criteria:

- The retired member is employed by a third party that does not participate in a California public pension system;
- The activities performed by the retired member are not normally performed by the employees of an employer; and
- The activities are performed by the retired member for a limited term of 24 months or less.

Employer reporting of retired members who are employed by a third party under the narrow conditions above is no longer required. CalSTRS has not identified any example of service that would meet these criteria.

Employer Requirements-Notification of Postretirement Earnings and Employment Restrictions, and Required Reporting of Postretirement Earnings

Education Code section 22461 requires employers to notify retired CalSTRS members of employment restrictions for retirement incentives in addition to earnings limitations and report earnings to CalSTRS each month. All postretirement earnings must be reported with Member Code 2 and Assignment Code 61.

CalSTRS Postretirement Excess Earnings Notification Process

If a retired CalSTRS member earns compensation either during the separation-from-service requirement period or in excess of the annual postretirement earnings limit (for retired member activities) as an employee of an employer, an employee of a third party (except under certain circumstances), or as an independent contractor within the California public school system, Education Code sections 24214(g) and 24214.5(h) requires CalSTRS to reduce the member's retirement benefit dollar-for-dollar by the amount of compensation that exceeds the earnings limit until the amount withheld equals the excess earnings. CalSTRS can deduct up to a maximum of the member's retirement benefit payable during either, the 180 calendar days for a separation-from-service violation, or during the fiscal year for an annual earnings limit minus any reduction due to the separation from service requirement.

CalSTRS sends an *Initial Postretirement Earnings Letter* to the member when postretirement earnings are initially reported by the employer. The *Initial Postretirement Earnings Letter* states information regarding both earnings limits and what occurs if they are exceeded. When the employer reports postretirement earnings equal to one-half of the annual postretirement earnings limit, CalSTRS sends a second letter, called the *Postretirement Earnings Mid-Limit Letter* notifying the member of the dollar amount reported to date, and reminding the member of the consequences of exceeding the earnings limits.

When a member exceeds either earnings limit, CalSTRS sends the member another letter notifying him or her that the excess earnings will be withheld from his or her monthly retirement benefit. CalSTRS gives at least 30 days' notice before commencing collection. If the earnings

were reported to CalSTRS in error by a member’s employer, the employer is responsible for correcting the previous reporting and notifying CalSTRS that corrected contribution lines were submitted.

Examples of Financial Consequences of Exceeding the Earnings Limit

Below are three scenarios of retired CalSTRS members who have exceeded one or both of the earnings limits.

Example I:

Annual Postretirement Earnings Limit

Mr. Jones, age 65, retired June 30, 2012. He receives \$5,500 per month in retirement from CalSTRS. He returns to employment for two school districts in the California public school system on September 1, 2013. By March 2014, he earns \$20,000 from District 1 and \$30,000 from District 2, for a total of \$50,000. He exceeds the earnings limit by \$10,097 ($\$50,000 - \$39,903 = \$10,097$). CalSTRS will collect the excess earnings dollar-for-dollar from his gross monthly retirement benefit.

CalSTRS will collect Mr. Jones’ \$10,097 of excess earnings for fiscal year 2013-14 from his \$5,500 gross monthly retirement benefit as follows:

	Monthly Benefit Amount	Outstanding Earnings Limit Overage to Collect	Deduction From Monthly Benefit	Net Monthly Benefit Amount
1st Month	\$5,500	\$10,097	\$5,500	\$0
2nd Month	\$5,500	\$4,597	\$4,597	\$903

Example II:

Separation-from-Service Requirement - Restriction for all Retired Members who Retired January 1, 2013 or later

Ms. Garcia, age 61 and 2 months, retires June 30, 2013. She receives \$7,500 per month in retirement from CalSTRS. After her retirement, she returns to employment in the California public school system on July 1, 2013. She returns to work prior to the 180-day separation-from-service requirement being met.

Ms. Garcia earns \$3,500 each month in postretirement earnings for a total of \$42,000 by June 30, 2014. During the first 180-days after her retirement, Ms. Garcia earns \$21,000 in postretirement earnings. She is restricted from earning any amount for the first 180-days after her retirement date. In addition, she exceeds the annual earnings limit by \$2,097 ($\$42,000 - \$39,903 = \$2,097$). CalSTRS is required to collect \$23,097 ($\$21,000 + \$2,097 = \$23,097$).

CalSTRS will collect the \$23,097 of excess earnings from her \$7,500 gross monthly retirement benefit as follows:

	Monthly Benefit Amount	Outstanding Earnings Limit Overage to Collect	Deduction From Monthly Benefit	Net Monthly Benefit Amount
1st Month	\$7,500	\$23,097	\$7,500	\$0
2nd Month	\$7,500	\$15,597	\$7,500	\$0
3rd Month	\$7,500	\$8,097	\$7,500	\$0
4th Month	\$7,500	\$597	\$597	\$6,903

Example III:

Working for a Third Party

Mr. Smith, age 63, retires June 30, 2012. He receives \$10,000 per month in retirement from CalSTRS. He returns to employment for Party of Three, Inc., a third-party employer, and works as an interim superintendent for a school district in the California public school system two months later on September 1, 2012. By May 31, 2013, he earns \$108,000. He exceeds the earnings limit by \$68,097 (\$108,000 - \$39,903 = \$68,097). CalSTRS will collect the excess earnings dollar-for-dollar from his gross monthly retirement benefit.

CalSTRS will collect Mr. Jones' \$68,097 of excess earnings for fiscal year 2013-14 from his \$10,000 gross monthly retirement benefit as follows:

	Monthly Benefit Amount	Outstanding Earnings Limit Overage to Collect	Deduction From Monthly Benefit	Net Monthly Benefit Amount
1st Month	\$10,000	\$68,097	\$10,000	\$0
2nd Month	\$10,000	\$58,097	\$10,000	\$0
3rd Month	\$10,000	\$48,097	\$10,000	\$0
4th Month	\$10,000	\$38,097	\$10,000	\$0
5th Month	\$10,000	\$28,097	\$10,000	\$0
6th Month	\$10,000	\$18,097	\$10,000	\$0
7th Month	\$10,000	\$8,097	\$8,097	\$1,903

ACTION

In accordance with Education Code section 22461, upon retaining the services of a retired CalSTRS member as an employee of an employer, an employee of a third party, or as an independent contractor within the California public school system, the employer is required to:

- Notify the retired member of all earnings limits and also the retirement incentive employment restrictions, if applicable.
- Maintain accurate records of the retired member's earnings.
- Report those earnings to the retired member and to CalSTRS monthly, using Member Code 2 and Assignment Code 61, regardless of the method of payment or the fund from which the payments were made.

To learn more about postretirement limitations, please visit CalSTRS.com, click "Members" and then click "Working After Retirement." If you have questions regarding the postretirement earnings limit, you may contact Postretirement by email at postretirement@calstrs.com or leave a voicemail at (916) 414-5967.

Postretirement Earnings Limit Exemption Matrix

<ul style="list-style-type: none"> • Exemption forms AND additional required documentation must be received by CalSTRS prior to the retired member beginning service. • Qualification for an exemption is subject to CalSTRS approval. After review is complete, CalSTRS sends a letter to the member and their employer approving or denying the exemption request. 	<p style="text-align: center;">Narrow Exemption for Working in Distressed Schools</p> <p>Four specific appointments are exempt:</p> <ul style="list-style-type: none"> ○ Appointment by the State Superintendent of Public Instruction as a trustee for a school district that has received an emergency apportionment. ○ Appointment by a county superintendent of schools as a fiscal adviser or fiscal expert for a school district that must revise its budget or that may or will be unable to meet its financial obligations for the remainder of the fiscal year or the subsequent fiscal year(s). ○ Appointment by the State Board of Education as a trustee or a receiver for a local educational agency that has been identified for corrective action under the federal No Child Left Behind Act of 2001. ○ Appointment by the Board of Governors of the California Community Colleges as a special trustee for a community college district that fails to achieve fiscal stability or that fails to comply with Board of Governors recommendations. 	<p style="text-align: center;">Exemption from the Separation-from-Service Requirement</p> <p>In order to qualify for this exemption, the employer must appoint a member to a position that has been approved by the governing body of the employer in a public meeting as reflected in a resolution. The resolution must be adopted before the member begins performing creditable service under the exemption.</p> <p>A member can only qualify for this exemption if he or she has reached normal retirement age.</p>
<p>Education Code</p>	<p>§24214</p>	<p>§24214.5</p>
<p>Required CalSTRS Form</p>	<p><i>Request for Postretirement Earnings Limit Exemption form</i></p>	<p><i>Request for Separation-from-Service Requirement Exemption form</i></p>
<p>Additional Required Documentation</p>	<p>The appointing authority must certify that:</p> <ul style="list-style-type: none"> ○ The position was advertised to active or inactive members and no qualified person was available to be appointed. ○ The appointing authority made a good faith effort to hire a retired member who would reinstate. ○ The salary being paid does not exceed what was advertised or is currently paid for that position. 	<p>The resolution must specify the following:</p> <ul style="list-style-type: none"> • The intent to seek an exemption from the 180 calendar day separation-from-service requirement. • The nature of the employment. • The appointment is needed to fill a critical need before the 180 calendar day separation-from-service requirement is fulfilled. • The member did not receive a retirement incentive or any financial inducement to retire from any public employer. • The member did not create the vacancy the member is now filling.
<p>Expiration of Exemption and Additional Restrictions</p>	<p>This exemption only applies to the annual earnings limit. If applicable, the retired member will still be subject to the separation-from-service requirement. To exempt a member from both limitations, you must apply for both exemptions separately.</p> <p>This exemption sunset on June 30, 2014.</p>	<p>This exemption only applies to the separation-from-service requirement. The retired member will still be subject to the annual earnings limit. To exempt a member from both limitations, you must apply for both exemptions separately.</p>

Agenda Item No.: _____

Board Agenda Item

Supplement No.: _____

Meeting Date: October 7, 2014

Subject:

Variable Term Credential Waiver Extension

Department: Human Resources

Action Requested: The Board is asked to approve a Variable Term Credential Waiver Extension for Darcy Kelly, Adapted Physical Education Teacher at Jessie Baker School.

Discussion:

Human Resources is requesting that a credential waiver extension be granted to Darcy Kelly for the 2014-15 school year.

Despite a continuous recruitment effort by Student Services, administrative staff at Jessie Baker School and Human Resources, a fully credentialed, qualified candidate has not been identified to fill an Adapted Physical Education vacancy.

Ms. Kelly holds both a Multiple Subject credential and a Single Subject credential in Physical Education. She has a B.S. degree in Kinesiology and coursework in Adapted Physical Education.

She is currently enrolled in the Adapted Physical Education program at CSU Chico and has completed 9.0 semester units during Summer 2014 in order to obtain the added authorization in Adapted Physical Education. The expected completion date is Summer 2015.

The Variable Term Waiver will allow Ms. Kelly the time needed to complete the necessary credential requirements for the Adapted Physical Education authorization.

Financial Summary:

Prepared By: Bindy Grewal, Ed.D.

BG

Division Approval: Brandon Krueger, Ed.D.

[Signature]

Prepared By: _____

Superintendent Approval: _____

Mark Cerutti

M.C.

ELK GROVE UNIFIED SCHOOL DISTRICT

Agenda Item No.: 21

Board Agenda Item

Supplement No.: _____

Meeting Date: October 7, 2014

Subject: _____ **Department:** Human Resources
Reclassification of Planner I to Planner II and reclassification of Lead Custodian I to Lead Custodian II

Action Requested:
Approval of AFSCME reclassification requests.

Discussion:
Human Resources is recommending to the Board of Education the approval of Planner I and Lead Custodian I reclassification.
The Reclassification requests were submitted during the 2013/2014 school year for AFSCME reclassification committee review. The reclassification requests were approved by the AFSCME reclassification committee and forwarded to Cabinet for approval.
On September 10, 2014, Cabinet approved the reclassification of Planner I to Planner II and Lead Custodian I to Lead Custodian II.

Financial Summary:
The salary and benefit computation for Planner I to Planner II after reclassification is estimated at an additional \$4,909/annually.
The salary and benefit computation for Lead Custodian I to Lead Custodian II after reclassification is estimated at an additional \$1,189/annually.

Prepared By: Evelyn Laluan *EL* Division Approval: *[Signature]* Brandon Krueger, Ed.D.
Prepared By: _____ Superintendent Approval: Mark Cerutti *M.C.*

Board Agenda Item

Subject:

Department: Human Resources

Approval of the Addendum, Exhibit A, to the Teaching Agreement between Elk Grove Unified School District and California State University, Sacramento

Action Requested:

To approve the Addendum, Exhibit A to the Teaching Agreement between Elk Grove Unified School District and California State University, Sacramento

Discussion:

The following University has submitted an Addendum, Exhibit A, to the standing Agreement between Elk Grove Unified School District and California State University Sacramento:

Term of the contract:


August 29, 2014-August 29, 2019

Financial Summary:

Prepared By: Bindy Grewal, Ed.D.

Division Approval:  Brandon Krueger, Ed.D.

Prepared By: _____

Superintendent Approval: Mark Cerutti 

**AGREEMENT FOR STUDENT PLACEMENT
BETWEEN
CALIFORNIA STATE UNIVERSITY, SACRAMENTO
COLLEGE OF EDUCATION**

AND

ELK GROVE UNIFIED SCHOOL DISTRICT

The Agreement is entered into this 29th day of August, 2014, by and between the State of California, Trustees of the California State University, California State University, Sacramento on behalf of its College of Education, hereinafter the "UNIVERSITY" and the **Elk Grove Unified School District**, hereinafter called the "HOST".

PURPOSE: To establish that the UNIVERSITY and HOST are engaged in a partnership for the training and support of College of Education students serving in the classification of Student Placement, which may include field work experiences for students, student teacher interns or other interns.

DEFINITION: For the purpose of this agreement the term Student Placement or reference to placement shall encompass students, student teachers, student teacher interns or other interns completing field work experience. The term "student teacher intern" means a student teacher working on an intern credential in a certificated position. When special conditions apply to student teacher interns only, these are specifically described.

TERM: This agreement shall become effective as of the date of final execution and shall remain in effect for 5 years.

CANCELLATION PROVISION: Either party may terminate this agreement by giving the other party 30 days written notice of termination.

GENERAL TERMS AND CONDITIONS

1. It is agreed that the HOST has facilities and programs to provide an appropriate student placement, for students of the UNIVERSITY.
2. The UNIVERSITY AND HOST hereby agree to the following for any and all students engaged in field experience:
 - a. It is agreed that the UNIVERSITY has students that need a hosted student placement experience. Said UNIVERSITY and the students will benefit from the student placement experience. Students are only eligible to participate in placements during a defined academic semester/period of 15 weeks – Fall/Spring.
 - b. Subject to such reasonable rules and regulations as HOST shall from time to time adopt, HOST shall:
 - i. Participate with UNIVERSITY in planning placement experience, including those experiences required to complete the PACT Teaching Event (per SB2042 and SB1209);

- ii. Recommend for placement experience only those students who possess a satisfactory record and have met the minimum requirements established by the State of California and the UNIVERSITY for the particular program, including the program of teaching on an intern credential;
 - iii. Require each student to conform to the health examination and background check requirements and standards of State and Federal laws and regulations;
 - iv. Designate lines of authority and communication for relations between the UNIVERSITY faculty and HOST personnel so as to carry out the purpose of the agreement;
 - v. Retain general responsibility for instruction and related matters concerning student participation in the training program at HOST, subject to such sharing of responsibility with HOST as shall be agreed upon by HOST and UNIVERSITY. Students' discipline shall be the shared responsibility of the HOST and UNIVERSITY; however the HOST retains the right to request termination of participation by any student who, at the discretion of the HOST or UNIVERSITY does not comply with the requirements of the program or rules and regulations of the HOST, UNIVERSITY, and or State or Federal laws or regulations. Students may also be terminated for incompetence: lack of ethics, character or any violation of the privacy standards of the HOST;
 - vi. Enforce the rules, regulations and requirements governing the students participating in the program; said rules, regulations and requirements to be agreed upon by the HOST and UNIVERSITY;
 - vii. Agree that no person, staff, or student shall, on the basis of race, color, religion, national origin, sex, age, or handicap condition, be excluded from participation in, be denied the benefit of or be subjected to discrimination under this agreement. This agreement shall take into consideration the operational requirements and limitations of the HOST. HOST shall abide by appropriate State and Federal laws governing Reasonable Accommodation and the Americans with Disabilities Act.
3. The UNIVERSITY and HOST hereby agree to the following for student teacher interns hired by the HOST as intern teachers:
 - a. All items identified in 2.b.ii-vii of this document.
 - b. UNIVERSITY confirms that the student meets all the criteria for an intern credential, as established by this program sponsor and approved by the Commission on Teacher Credentialing per Exhibit A, hereby attached and incorporated into this agreement.
 - c. It is agreed that the HOST is seeking applicants for a paid, certificated position for which students from this UNIVERSITY may qualify and may be contracted, subject to the normal rules and procedures followed by the HOST when hiring new certificated personnel.
 - d. Students who have been hired into a certificated position by the HOST as a student intern teacher will fulfill the terms of the employment contract as specified by the HOST, including maintaining employment beyond the academic calendar of the UNIVERSITY.

e. UNIVERSITY shall:

1. Assign a supervisor who has successfully completed UNIVERSITY-provided intern supervision training
2. Assign intern supervision duties that adhere to the most current requirements established by the Commission on Teacher Credentialing and articulated by the UNIVERSITY in its approved Intern Document, per Exhibit A.
3. Participate with the HOST in planning and implementing a comprehensive and coordinated program of support and mentoring for the intern teacher, in conformance with the most current requirements established by the Commission on Teacher Credentialing and articulated by the UNIVERSITY in its approved Intern Document, per Exhibit A.

f. The HOST shall:

1. Assign an on-site mentor who possesses a valid Clear or Life credential in the appropriate subject area, has 3 years documented successful teaching experience and holds an English Learner Authorization (or the equivalent, as established by the Commission on Teacher Credentialing).
2. Participate with the UNIVERSITY in planning and implementing a comprehensive and coordinated program of support and mentoring for the intern teacher, in conformance with the most current requirements established by the Commission on Teacher Credentialing and articulated by the University in its approved Intern Document, per Exhibit A.

NOTE: Section 3 above applies to student teacher interns only.

4. Except as specifically provided in this agreement, or in any subsequent amendment thereto, no monetary obligation on the part of the UNIVERSITY or the HOST to each other is hereby created; consideration for this agreement is furnished by the mutual benefits and promises of the parties.
5. It is understood and agreed that HOST shall have the right to require all students who desire to participate with the HOST, to authorize and consent in writing to release HOST and its representatives of liability for any and all acts performed in good faith and without malice in connection with such placement experience.
6. It is understood and agreed the HOST shall have the right to require all students who are designated for participation in this placement experience to authorize and consent in writing to the release of information by HOST and its representative to the UNIVERSITY concerning student's competence, ethics, character and performance in the program as long as such releases of information is made in good faith and without malice and to agree in writing to release HOST and all of its representative from liability for so doing.
7. It is understood that in case of an emergency involving the student, the UNIVERSITY should be contacted by the HOST as soon as possible.
8. Students shall be informed by the HOST of the privacy regulations and standard of the HOST and shall be expected to comply.

9. INDEMNIFICATION:

- a. The UNIVERSITY shall defend, indemnify, and hold the HOST, its officers, employees, and agents harmless from and against any and all liability, loss, expense (including reasonable attorneys' fees), or claims for injury or damages arising out of the performance of this Agreement but only in proportion to and to the extent such liability, loss, expense, attorneys' fees, or claims for injury or damages are caused by or result from the negligent or intentional acts or omissions of the HOST, its officers, employees or agents.
- b. The HOST shall defend, indemnify, and hold UNIVERSITY, its officers, employees, and agents harmless from and against any and all liability, loss, expense (including reasonable attorneys' fees), or claims for injury or damages arising out of the performance of this Agreement but only in proportion to and to the extent such liability, loss, expense, attorneys' fees, or claims for injury or damages are caused by or result from the negligent or intentional acts or omissions of UNIVERSITY, its officers, employees or agents.
- c. The parties intend that the principle of comparative fault shall govern this Agreement.
- d. This provision shall survive the termination of this Agreement.

10. INSURANCE:

- a. Student Insurance. All students performing field work; internships and similar activities who are registered in for-credit courses for which the internships are required are covered with general and/or professional liability insurance with blanket policies.
- b. HOST Insurance. HOST shall procure and maintain in force during the term of this Agreement, at its sole cost and expense, insurance in amounts that are reasonably necessary to protect it against liability arising from any and all negligent acts or incidents caused by its employees.
- c. UNIVERSITY Insurance. It is understood and agreed that the California State University is a self-insured public agency of the State of California. UNIVERSITY maintains self-insurance programs to fund its respective liabilities.
- d. Evidence of Insurance, Certificates of Insurance or other similar documentation shall not be required of either party under this agreement.

11. Students shall not be deemed to be employees of HOST by virtue of their participation in the internship/fieldwork experience and shall not be entitled to any employment benefits, including retirement and health benefits. HOST shall not be responsible for providing worker's compensation insurance. The UNIVERSITY shall be responsible for ensuring that students have appropriate insurance coverage.

12. The Laws and Jurisdiction of the State of California shall govern this agreement.

13. NOTICE: Any notice required or permitted to be given by this agreement shall be deemed given when personally delivered to the recipient thereof or when mailed by registered or certified mail, return receipt requested, to the appropriate recipient as follows:

a. Notice to the UNIVERSITY:
California State University, Sacramento
Attn: Michelle Johnson, Procurement and Contract Services
6000 J Street
Sacramento, CA 95819-6008

BB
[Handwritten signature]

b. Notice to the HOST:
Elk Grove Unified School District
Attn: Kathleen Flint
9510 Elk Grove-Florin Road
Elk Grove, CA 95624

Attest to content only:
College of Education

By: *[Handwritten Signature]*
Vanessa Sheared, Dean

Bargaining Unit Representative
(if applicable)

By: _____

Name: _____

Title: _____

Date: 9-2-14

Date: _____

By signing below, each of the following represent that they have authority to execute this Agreement and to bind the party on whose behalf their signature is made.

Approved by:

California State University, Sacramento

Elk Grove Unified School District

By: _____
Michelle Johnson
Contract Specialist

By: _____
Carrie Hargis
Director of Fiscal Services

Date: _____

Date: _____

EXHIBIT A

NOTE: This exhibit shall apply only for student teacher interns per Section 3 of the agreement.

On June 3, 2013, the Commission on Teacher Credentialing issued Program Sponsor Alert 13-06 detailing new requirements for programs that offered intern credentials. This PSA is available at: <http://www.ctc.ca.gov/educator-prep/PS-alerts/2013/PSA-13-06.pdf>.

In response to this PSA, the UNIVERSITY prepared and submitted revised program documents reflecting the new requirements. On June 30, 2014 the Commission on Teacher Credentialing approved these revised program documents, thereby granting approval to Sacramento State University to issue intern credentials to qualified teacher credential candidates. Terms of the revised program documents include specific mentoring and support that the HOST and UNIVERSITY must provide including:

- Assignment by the HOST of a mentor who meets the criteria identified in 3.C.ii.1. of this Agreement and who is available to provide regular on-site support to the intern teacher.
- Assignment of a UNIVERSITY supervisor who meets the criteria identified in 3.C.1. of this Agreement and who is assigned to provide regular on-site support to the intern teacher, in coordination with the HOST mentor.
 - Regular on-site support includes observation/coaching sessions, provision of materials and resources, feedback on lesson plans, logistical support (bulletin boards, instructional materials, etc.), and other types of assistance designed to strengthen the intern teacher's instructional effectiveness
 - Regular on-site support must be provided in a scheduled and coordinated manner and must adhere to these requirements:
 - 2 hours of support per every five instructional days for general instruction coaching and mentoring AND
 - 5 hours of support per month specific to teaching English learners
- The intern teacher's faculty advisor will assist the HOST mentor and the UNIVERSITY supervisor in creating this coordinated and regular system of support

ELK GROVE UNIFIED SCHOOL DISTRICT

Agenda Item No: 23

Board Agenda Item

Supplement No. _____

Meeting Date: October 7, 2014

Subject:

Regents of the University of California on behalf of the College and Career Academy Support Network (CCASN) Contract Approval

Division: Secondary Education

Action Requested:

The Board of Education is asked to review and approve the contract for services between the University of California Regents on behalf of the College and Career Academy Support Network (CCASN) and the Elk Grove Unified School District

Discussion:

As part of its implementation of the California Career Pathway Trust, EGUSD will contract with CCASN to provide professional development services to strengthen a system in support for college and career readiness

CCASN, a program within the Graduate School of Education at the University of California, Berkeley, was founded in 1998 by a group of practitioners and researchers interested in career academies and their potential for improving high school students' preparation for both college and careers.

Over the next three years, CCASN will provide professional development and technical assistance to create pathway-friendly master scheduling processes that increase equitable access to career pathways, programs of study that widen access to college and career opportunities, career pathway a-g-approved courses, and articulation agreements and aligned courses with post-secondary partners.

CCASN will provide these services to educators in EGUSD and its CCPT partner, Sacramento City Unified School District at a cost of \$100,500. (For implementation of the CCPT, EGUSD have formed the consortium, Capital Academies and Pathways.)

Financial Summary:

\$100,500

Prepared By: *KH* Kathy Hamilton

Division Approval: *Christina Penna* Christina Penna

Prepared By: _____

Superintendent Approval: Mark Cerutti *M.C.*

Contract
For the Capital Academies and Pathways (CAP) Program
Between The Regents of the University of California on behalf of the College and Career Academy Support Network(CCASN) and the Elk Grove Unified School District (EGUSD)

THIS CONTRACT FOR SERVICES (“**Contract**”) is made and entered into effective as of October 1, 2014 (“**Effective Date**”), by and between the ELK GROVE UNIFIED SCHOOL DISTRICT (“**EGUSD**”) and The Regents of the University of California (the “**University**”) on behalf of the College and Career Academy Support Network (“**CCASN**”).

Recitals

WHEREAS, EGUSD was awarded a four-year California Career Pathway Trust (CCPT) grant by the California Department of Education; and

WHEREAS, CCASN in the Graduate School of Education at the University of California, Berkeley, was founded in 1998 by a group of practitioners and researchers interested in career academies and their potential for improving high school students’ preparation for both college and careers; and

WHEREAS, CCASN is a partner to EGUSD’s CCPT project; and

WHEREAS, the objectives of the EGUSD’s CCPT project are to:

- Build a regional infrastructure to support high-demand career pathway programs that meets Sacramento’s economic needs and fully prepares young adults for postsecondary education and work;
- Increase employer engagement and strengthen the existing system for work-based learning;
- Increase alignment with higher education partners in order to facilitate student transitions from high school to post-secondary study
- Provide career academy and pathway teachers and counselors with comprehensive professional development in strategies that support integrated, cross-curricular and work-based learning; and

WHEREAS, the services identified in the CCPT proposal serve students enrolled in academies and pathways in both the EGUSD and Sacramento City Unified School District, members of the Capital Academies and Pathways (CAP) consortium; and

WHEREAS, CAP is focusing the efforts of the EGUSD and the SCUSD to collaboratively strengthen a system in support of college and career readiness; and

WHEREAS, CCASN has provided support for the development and improvement of career academies in 20 states, while assembling information and resources to help schools and districts plan, implement, or enhance academies and other college and career pathways; and

WHEREAS, the governing board of EGUSD desires that the EGUSD contract with CCASN to provide services stipulated in the CCPT proposal and the CCASN governing board desires to

contract with EGUSD to provide services stipulated in the CCPT proposal pursuant to the terms of this Contract;

NOW, THEREFORE, in consideration of the above recitals and of the covenants and agreements contained herein, the parties agree as follows:

1. Services.

1.1. In the 2014-2015 school year, (October 2014 – July 2015), CCASN will provide to the Capitol Academies and Pathways (CAP) Program 35 days of professional development and technical assistance in creating pathway friendly master scheduling processes that increase equitable access to career pathways, and programs of study that widen access to college and career opportunities by building internal knowledge and capacity around pathway programs of study, supporting the coordinated development of pathway a-g approved courses, and supporting the development of articulation with post-secondary partners, at a cost of \$52,500.

1.1.1. In the 2015-2016 school year, CCASN will provide 20 days of such service, at a cost of \$30,000.

1.1.2. In the 2016-2017 school year, CCASN will provide 12 days of such service, at a cost of \$18,000.

1.2. At \$1,500 per day, total cost for these services would be \$100,500 over three years. The daily rate includes salary, benefits, travel, and associated administrative cost. EGUSD will make payments to the University within 30 days of receipt of invoices from the University.

1.3. A detailed plan for the second and third years' scope of work will be created and added as an addendum to this contract by August 31, 2015 and August 31, 2016 respectively, and all work under this contract will be completed by June 30, 2017.

1.4. For the first year of this contract, CCASN will provide the following services during those 35 days of service:

1.4.1. Target group enrollment: 15 days (Ten by Phil Saroyan; Five by Patricia Clark)

- Provide professional development, technical assistance, and support at the District level with regard to the development of a District system of support for effective master schedule practice.
- Provide technical assistance and support to Rosemont High School and Hiram Johnson High School in the development of effective master schedules that provide:
 - access for students in each pathway to a-g and AP courses, in addition to the CTE program of study,
 - students taking designated pathway classes together as a cohort each year, where applicable, and
 - common planning time for pathway teachers.

1.4.2. Timeline and Deliverables for this work:

- Facilitate equivalent of ten site-specific days of technical assistance and consultancies, primarily focused on support for Rosemont High School and Hiram Johnson High School, both located in Sacramento City Unified School District. Topics to include site-specific master schedule challenges and solutions, site-specific master schedule action plans, and other master schedule related topics such as outreach and recruitment, cohort scheduling, assuring common planning time, scheduling with an equity lens, etc. as needed. Will include site-specific preparation of materials and site-specific resource follow-up. (Phil Saroyan with assistance from Patricia Clark)
- One day of master schedule training for district staff (including IT, HR, Directors and Associate Superintendents, Linked Learning/CPT leadership) on how to develop and enhance a district system of support for effective master schedule practice in Fall/early winter (Patricia Clark & Phil Saroyan) (2 consultants) (2 days total)
- 3 additional days of master schedule system development technical assistance and support for the development of a District system of support, to be provided primarily at the District level, but with some additional support for site-level work and/or work that directly benefits effective site-level master schedule practice (Phil Saroyan and Patricia Clark) (3 days total)

1.4.3. Career pathways program development: 20 days (by Annie Johnston)

- To develop and expand career pathways that include vertically and horizontally aligned sequences of academic and CTE courses spanning grades 9-14, CCASN will provide training and assistance for participating districts and school site leadership, and group facilitation for teams developing regional pathway models in designated industry sectors. CCASN will leverage existing practices within the region, and introduce additional best practices.
- CCASN will provide joint professional development and technical assistance for district and school staff building pathway programs, focusing on planning and support for a community of practice (CoP) among coaches across all sectors (**8 days**, 1 day per month, October - June, excluding December). That CoP work will include following:
 - Support development of coaches' Community of Practice, meeting eight times over the course of the year. Meetings will be full-day meetings, although the second half of the day may be organized flexibly to address specific coaching needs.
 - Support coaches to develop communication and operational protocols, internal leadership, and a common vision and mission. (October - June)
 - Support the development of coaching skills and facility with Linked Learning tools for developing quality pathways, such as the Behaviors of Learning and Teaching, Quality Pathway Standards, and the OPTIC

tool. (October - June)

- Train and support coaches to observe, gather and analyze data, in order to map pathway programs of study and their stages of development, to identify model pathways and significant gaps in pathway course sequences (October).
- Train sector coaches in program of study development and its relationship to the master scheduling calendar and processes, as well as to a-g completion (October, November, January).
- Work with coaches to develop coaching action plans within targeted sectors to address high priority gaps in course sequences through either course development or revision of courses of study (November).
- Support coaching community of practice to develop skills in coaching teacher leaders to adopt outcome-based instructional practices, and to leverage pathway integration in implementing common core standards, for example, integrating work-based learning into academic core instruction, and utilizing ConnectEd Studios tools for outcome-based curriculum development. (January, March)
- In collaboration with the CAP Executive Director for Sacramento Pathways to Success, sector coaches, identify models of and opportunities for secondary-postsecondary course articulation and dual or concurrent enrollment in the targeted sectors. Support CAP Executive Director for Sacramento Pathways to Success to train coaches and other district staff working with pathway teams on piloting this work. (February)
- In collaboration with the CAP Executive Director for Sacramento Pathways to Success and sector coaches, identify key capstone courses that could articulate to specific post-secondary programs in each sector. (February)
- Support coaching community of practice to develop skills in coaching teacher leaders to: reflect on progress toward the Essential Elements of Linked Learning, prioritize areas for programmatic and curricular development, and plan appropriate professional development activities. (April, May, June)
- Provide additional training and technical support to sub-groups dealing with specific issues, for example, site related dynamics, or recruitment practices, or best practices for increasing access to advanced coursework (as needed).
- Collaborate with CAP Executive Director for Sacramento Pathways to Success, and community college articulation officers to review districts' articulation practices, plan efforts to focus articulation in high priority pathways, and train sector coaches, counselors and other district and high school staff working with Curriculum and Instruction in articulation options and best practices for course alignment, dual enrollment, concurrent enrollment and credit by exam. (3 days, November - March)

- Support staff from both districts to identify appropriate sector/CTE courses for development to address gaps in pathway sequences. **(9 days October - July)**
 - Collaborate with SCOE, UCCI and CTE Sector Navigators to coordinate resources to address targeted gaps in programs of study through course development.
 - Participate in joint UCCI Institutes where appropriate and work with sector coaches in those Institutes to facilitate the development of high quality CTE courses that meet a-g requirements.
 - Provide additional technical assistance to pathway teams developing high priority courses as needed to complete course approvals.
 - Provide a ½-day training for each district, for administrators responsible for a-g lists, including how to access the new UCOP A-G Course Management Portal (A-G CMP), how to check and update high school A-G course lists, how to work with teachers creating new course proposals, and how to integrate new course development in alignment with the master schedule calendar and district practices for vetting and approving new courses.

1.5.1. Projected Priorities for Years Two and Three:

- Provide technical assistance and joint training for both districts and high schools with targeted pathways to create systemic **outreach and recruitment plans** that can increase the broad representativeness of pathway cohorts, including English language learners and students with special needs.
 - inform students and parents about available pathways during the year prior to initial enrollment,
 - inform feeder schools' staff and students about available pathways and work toward an alignment of curriculum in feeder schools that supports students' pathway choices,
 - maximize the number of students who can enroll in the pathway they designate as their first choice, and
 - include a procedure to balance enrollments if students' first choices would not produce a cohort of students that broadly represents the school population.
- Concurrent and Dual Enrollment: Collaborate with the CAP Executive Director for Sacramento Pathways to Success, to plan and facilitate, in close collaboration with the CRANE Consortium, and Deputy Sector Navigators, sector-based articulation involving secondary and post-secondary faculty, and industry representatives.
 - Support high school teacher leaders to align course content from one year to the next, especially from grade 12 to 13, ensuring that course content meets Common Core, Next Generation Science, Career Technical and relevant industry standards, and adequately prepares students to transition to post-secondary career pathways.
 - Facilitate the development of, and increase access to, courses in targeted industry sectors that can qualify for concurrent or dual enrollment.

2. Term.

The term of this Contract ("Term") shall commence on the Effective Date, and terminate on June 30, 2017, unless earlier terminated pursuant to Section 7.

3. Payment Schedule/Process.

Payment for CCASN work will be contingent upon Elk Grove USD's receipt of CCASN invoices, including a log of completed work days, which CCASN will submit to EGUSD in December, March, and June of each year.

4. Indemnification.

To the fullest extent allowed by law, EGUSD shall defend, indemnify and hold harmless CCASN and its directors, officers, agents, employees and guests, against any claim or demand arising from any actual or alleged negligent or intentional act, error, or omission by EGUSD or its elected and appointed officials, directors, officers, agents, employees, volunteers or guests. To the fullest extent allowed by law, CCASN, shall defend, indemnify and hold harmless EGUSD and its elected and appointed officials, directors, officers, agents, employees, volunteers, and guests, against any claim or demand arising from any actual or alleged negligent or intentional act, error, or omission by CCASN or its directors, officers, agents, employees or guests.

5. Insurance.

The parties agree to maintain insurance or liability coverage that is reasonable and appropriate given the acts and activities contemplated by this Contract: commercial general liability, premises liability, automobile liability (owned, not-owned, and hired), professional liability/errors and omissions, employer's liability, product liability, completed operations, and/or educator's legal liability coverage. To the full extent of the Parties' respective indemnity obligations, but only up to the agreed limit of liability set forth below the Parties' insurance or liability coverage agreements shall also be endorsed to extend "additional insures" or "additional covered party" status to all proposed indemnities.

6. Limits of Insurance/Coverage.

Without limiting the generality of the insurance requirements of Section 5, EGUSD and CCASN agree to purchase and maintain through the duration of this Contract, and for a period of no less than one (1) year thereafter, insurance, self-insurance or liability coverage (such liability coverage provided by a Joint Powers Agency) ensuring their ability to meet their respective defense and indemnity obligations set forth above. Such insurance or liability coverage shall have a limit of liability of no less than \$1,000,000 per claim/occurrence, and \$2,000,000 in the aggregate. Each party also represents that for the period of this Contract they will also purchase and maintain any insurance or liability coverage as required by law or regulation, including workers' compensation coverage. With respect to such required coverage, each Party shall provide evidence of such coverage by way of a Certificate of Insurance or Certificate of Coverage. In the event of a claim covered by these provisions, the Parties agree to take all steps reasonable or necessary to cooperate in defending and protecting their joint interests, including efforts to reduce defense costs (through joint representation whenever possible), expenses and potential liability exposures.

7. Termination.

Except as provided in this Contract, this Contract may be terminated by either party, for any reason, during the Term of this Contract by giving thirty (30) days' written notice to the other

party; provided, however that termination shall not relieve a party's payment obligations with respect to services already completed and not in dispute. In the event of early termination pursuant to this Section 7, fees shall be prorated.

8. University Name, Trademarks and Logos.

EGUSD shall not use the name of the University of California, or any abbreviation thereof, or any name of which "University of California" is a part, or any trademarks or logos of the University, in any commercial context, including, without limitation, on products, in media (including websites), and in advertisements, in cases when such use may imply an endorsement or sponsorship of EGUSD, its products or services. All uses of the University's name and trademarks must receive prior written consent from The Regents of the University of California through the Office of Business Contracts and Brand Protection. This provision complies with California Education Code Section 92000.

9. Copyright.

All rights to a party's pre-existing copyrighted or copyrightable materials shall be retained by such party. All copyright rights to any works created in the performance of this Contract ("Works") shall vest with the University. The University grants to EGUSD a non-transferable, royalty-free, non-exclusive license to use and reproduce the Works solely to the extent necessary to perform the obligations and activities of this Contract. EGUSD will not use the Works for any other purpose without the prior written consent of the University.

10. Independent Entities.

CCASN is not a joint venturer, employee, agent or partner of EGUSD. Neither party will have the right to obligate or bind the other party in any manner whatsoever.

11. Force Majeure.

If any party fails to timely perform its obligations under this Contract as a result of acts of God, labor disputes, strikes, actions of governmental authority, acts of terrorism, wars, judicial orders or other causes beyond the reasonable control of the party obligated to perform, then that party's performance shall be excused for the duration of such force majeure event.

12. Modification.

This Contract may only be amended by the written agreement of the parties.

13. Severability.

In the event any portion of this Contract is declared illegal, unenforceable, invalid or void by a court of competent jurisdiction, such portion shall be severed from this Contract, and the remaining provisions shall remain in full force and effect.

14. Integration.

This Contract, including any schedules and exhibits, constitutes the entire understanding and agreement between the parties as to all matters contained herein, and supersedes any and all prior agreements, representations and understandings of the parties.

15. Counterparts.

This Contract may be executed in two or more counterparts, which may be transmitted via facsimile or electronically, each of which shall be deemed an original and all of which together shall constitute one instrument.

16. Notice.

University's representative for all contractual matters shall be:

Business Contracts and Brand Protection
2150 Kittredge Street
Berkeley, CA 94720-5620
bcbp@berkeley.edu
Phone: 510-642-9120

University's representative for all program matters shall be:

Annie Johnston
CCASN
Phone: (510) 612-0404
Email: anniej@berkeley.edu

EGUSD's representative for all purposes shall be:

Kathy Hamilton
Elk Grove Unified School District
Phone: (916) 686-7709
Email: khamilto@egusd.net

Notice pursuant to this Agreement shall be in writing to the above addresses or to such other address that either party may later designate to the other. Notice shall be effective on the date sent by fax or e-mail or delivered personally, or three days after the date of deposit with the U.S. Postal Service, certified mail, return receipt requested.

IN WITNESS WHEREOF, the parties have executed this Contract as of the Effective Date.

The Regents of the University of California

Elk Grove Unified School District

Name: Maria Rubinshteyn
Title: Director, Business Contracts
and Brand Protection

KAT

Carrie Hargis,
Director, Fiscal Services

Approved/ratified by EGUSD Governing Board on _____.

Board Agenda Item

Subject:
APPROVAL OF PURCHASE ORDER HISTORY. Department: Finance & School Support

Action Requested:
 The Board of Education is asked to approve purchase orders for the weeks of August 23, 2014 through September 12, 2014.

Discussion:
 The Purchase Order History and Cost Modifications for the month August 23, 2014 through September 12, 2014 are listed below. The purchase orders are on file in the Purchasing Department if you wish to review them.

Encumbrances:

<u>Fund</u>	<u>Purchase Orders Issued</u>	<u>Purchase Order Encumbrance Costs</u>
01 General Fund	521	\$ 8,760,279.55
09 Elk Grove Charter School Fund	6	\$ 11,958.21
11 Adult Education Fund	6	\$ 20,825.63
12 Child Development Fund	4	\$ 3,103.00
13 Food and Nutrition Services Fund	5	\$ 28,415.37
25 Developer Fee Capital Facilities Fund	3	\$ 2,914.33
35 State School Facilities Construction Fund	1	\$ 534.60
49 Facilities Special Project Fund	4	\$ 59,271.89
67 Self Insurance Fund	1	\$ 2,500.00
Total Encumbrances		\$ 8,889,802.58

Modifications:

<u>Fund</u>	<u>Purchase Orders Modified</u>	<u>Purchase Order Modification Costs</u>
01 General Fund	11	\$ 90,900.00
13 Food Nutrition Services Fund	1	\$ 1,500.00
67 Self Insurance Fund	1	\$ 42,600.00
Total Modifications		\$ 135,000.00
Financial Summary Grand Total		\$ 9,024,802.58

Prepared By: *Ruth Dew* Division Approval: *Rich Fagan*

Prepared By: Ruth Dew Superintendent Approval: Mark Cerutti *M.C.*

ELK GROVE UNIFIED SCHOOL DISTRICT

Agenda Item No: 25
Supplement No. _____
Meeting Date: October 7, 2014

Board Agenda Item

Subject: Ratification of Contracts
Department: Fiscal Services

Action Requested:
The Board is asked to ratify contracts which have been signed by authorized district staff, in accordance with Board Policy 3312-Contracts.

Discussion:

Under current Board Policy 3312 "contracts under the bid limits can be approved by the Designated Personnel, subject to Board ratification". Staff recommends that the Board ratify the contracts on the attached sheet, which are under the bid limit of \$84,100 and have been approved by authorized district staff.

Copies of the contracts are on file with Fiscal Services, should you wish to review them in detail.

Financial Summary:
Please see funding information provided on attached schedule.

Prepared By: Carrie Hargis *Carrie Hargis* Division Approval: Rich Fagan *R Fagan*
Prepared By: _____ Interim Superintendent Approval: Mark Cerutti *Mark Cerutti*

ELK GROVE UNIFIED SCHOOL DISTRICT

Fiscal Services

October 7, 2014 Board of Education Meeting

Agenda Item – Ratification of Contracts

Contracts under bid limit authorized through 9/25/14

	Agreement With	Services Provided	Term of Agreement	Department	Funding Source	Amount
1.*	Black Belt in Fitness	Afterschool fitness classes at Samuel Kennedy Elementary School	9/5/14 – 5/29/15	Learning Support Services	Afterschool Grant Funds	\$9,900
2.*	Black Belt in Fitness	Afterschool fitness classes at Herman Leimbach Elementary School	September 2014 – June 2015	Learning Support Services	Afterschool Grant Funds	\$23,100
3.	BTU Arts	Afterschool art classes and workshops for Prairie Elementary School	9/9/14-6/30/15	Learning Support Services	Afterschool Grant Funds	\$14,155
4.*	C.A.S.E. Programs, Inc.	Afterschool choir classes at Charles Mack Elementary School	September 2014 – December 2014	Learning Support Services	Afterschool Grant Funds	\$1,540
5.	Peak Adventures, ASI – Sacramento State	One day Peak Adventure Challenge Center activity for Florin High School Tech Careers Academy students	10/7/14	Secondary Education	California Partnership Academy Grant Funds	\$1,350
6.	Scantron	Achievement series classroom testing and training	9/8/14-9/7/15	Secondary Education	Elk Grove Charter School funds	\$5,820
7.	DiPietro & Associates	First aid certification training	9/8/14-6/30/18	Risk Management	General Fund, Unrestricted	Approx. \$15,593 annually
8.	APEX Learning	Enrollment subscriptions for Florin High School	9/15/14-6/30/15	Learning Support Services	General Fund, Unrestricted	\$3,000
9.	Commercial Appliance Service, Inc.	Bi-annual planned maintenance of Cosumnes Oaks High School Culinary Art Academy cooking and refrigeration equipment	9/3/14-9/2/15	Secondary Education	General Fund, Unrestricted	\$4,830
10.	Center for Evaluation and Research, LLC	Facilitate program evaluation for eSCI +MSP in accordance with grant award	9/16/14-6/30/15	Curriculum/ Professional Learning	Title III Part B, CAMSP (eSCI) Federal Grant Funds	\$81,600
11.	The Senior Center of Elk Grove	Use of computer lab for EGACE classes	9/16/14-6/30/15	Secondary Education	Adult Education fee based funds	\$1,800
12.	Elk Grove Community Band	EGACE will provide bookkeeping services, copy services and band instructor	9/16/14-6/30/15	Secondary Education	n/a	No Cost

ELK GROVE UNIFIED SCHOOL DISTRICT
Fiscal Services

October 7, 2014 Board of Education Meeting
Agenda Item – Ratification of Contracts
Contracts under bid limit authorized through 9/25/14

	Agreement With	Services Provided	Term of Agreement	Department	Funding Source	Amount
13.	Sean Taylor (Independent Contractor Agreement)	Presentation and workshops for Sheldon High School animation class	9/22/14-9/26/14	Secondary Education	Secondary Education, Unrestricted Site Funds	\$500
14.	Hann Productions	Presentation and workshops for Sheldon High School animation class	9/8/14-9/19/14	Secondary Education	Secondary Education, Unrestricted Site Funds	\$1,000
15.	Cosumnes Community Services District	Facility rental for Valley High School Health TECH Academy career seminar	11/14/14	Secondary Education	California Partnership Academy Grant Funds	Approx. \$1,400
16.	Follett	Destiny Resource Management agreement for Maeola Beitzel Elementary School	9/19/14-9/18/15	Technology Services	Maeola Beitzel Elementary School site donations (one-time)/ General Fund, Unrestricted (on-going)	\$3,883 one-time \$785 on-going
17.*	Black Belt in Fitness	Afterschool fitness classes at Florin Elementary School	October 2014-May 2015	Learning Support Services	Afterschool Grant Funds	\$10,000
18.	Timothy Mua (Independent Contractor Agreement) - Amendment	Translation Services	7/11/14 – 6/30/15	Learning Support Services	General Fund, Unrestricted	Increase of \$25,000 to an amount not to exceed of \$35,000
18.	eSchool Solutions	Electronic Registrar Online	7/1/14-6/30/15	Curriculum/ Professional Learning	General Fund, Unrestricted	\$18,231
19.	Microsoft	Premier Support Services	11/1/14-10/31/15	Technology Services	General Fund, Unrestricted	\$62,920

*Memorandum of Understanding

(Page 2 of 2)

ELK GROVE UNIFIED SCHOOL DISTRICT

Agenda Item No: 26

Board Agenda Item

Supplement No. _____

Meeting Date: October 7, 2014

Subject: Department: Finance & School Support
Ratification of Non Public School/Non Public Agency (NPS/NPA) Contracts

Action Requested:
The Board is asked to ratify NPA/NPS contracts which have been signed by authorized district staff, in accordance with Board Policy 3312-Contracts.

Discussion:
On May 6, 2014, the Board of Education approved the 2014-15 Master Contract for Non Public Schools and Non Public Agencies. These contracts are not predetermined, fixed amounts, but rather for hourly or daily rates for services as approved by a students' Individualized Education Plan (IEP). The rates are set by the District. The following agreements were signed by authorized district staff and staff is requesting Board ratification:

SEE ATTACHED SPREADSHEET

Financial Summary:
Costs are funded from Special Education.

Prepared By: Ruth Dew Division Approval: Rich Fagan
Prepared By: Ruth Dew Superintendent Approval: Mark Cerutti M.C.

<u>Provider Name</u>	<u>PO#</u>	<u>Estimated Amount</u>
Provo Canyon School	#502623	\$40,660.00
Point Quest Ped Therapies	#502876	\$3,500.00
Maverick Ed & Behavioral Sol	#502617	\$55,000.00
Speech Pathology Group Inc.	#502654	\$723,520.00
Point Quest Education Inc.	#502652	\$1,039,070.67
Aldar Academy	#502875	\$6,000.00
Point Quest Education Inc.	#502837	\$12,000.00
Point Quest Education Inc.	#502857	\$17,000.00
Odyssey Learning Center	#502602	\$1,416,319.48
ISIS Healthcare Services	#502351	\$8,000.00
BECA-Behavioral Education for Children with Autism	#502493	\$269,750.00
Jabbergym Inc.	#502483	\$510,000.00
It Takes The Village Inc.	#502482	\$380,400.00
Pediatric Therapy Connection	#502484	\$111,000.00
School Steps Inc.	#502485	\$116,250.00
Karen Gale M.S. CCC, Speech Language Pathologist	#502318	\$44,000.00
Vista Child Therapy	#502352	\$20,000.00
Easter Seal Society	#502347	\$67,500.00
Interpreting Svs. Inc.	#502348	\$67,500.00

Board Agenda Item

Subject: Supplemental Educational Services Provider Contracts
Division: Learning Support Services

Action Requested:
 The Board of Education is requested to approve the 2014-2015 Supplemental Educational Services Provider Contracts.

Discussion:

In the 2014-2015 school year twelve schools in the Elk Grove Unified School District (EGUSD) are identified as Year 2 or beyond Program Improvement schools. As a result of this, EGUSD is required by the Elementary and Secondary Education Act (ESEA) to offer Supplemental Educational Services (SES) to eligible students attending these schools. These tutoring services are free to eligible students by outside providers. The number of eligible students and the amount of tutoring services received per student are determined by the per pupil allocation (PPA) set by the California Department of Education and the hourly rate each provider sets for their services. Providers are required to have their curriculum approved by California Department of Education prior to submitting an application to provide services for EGUSD.

The Board of Education is asked to approve the SES Provider contracts for the 2014-2015 school year for the following providers:

!!! Apple iPad & Android Tablet Tutoring !!!	Math Think Inc.
!!! A I TUTORÍA TABLET COMPUTER !!	Miracle Math Coaching- Accelerated Brain Based
#1 Academia de Servicio de Tutoria	One on One Learning Corp.
#1 Educando con Tabletas	Sullivan Learning Systems, Inc.
Adaptive Learning LLC	Target Excellence Program, Inc.
Applied Scholastics International	The Learning Curve
Club Z! In-Home Tutoring Services, Inc.	The Roberts Family Development Center
Community College Foundation	TutorWorks INC
Doctrina Tutoring	Vision 2000 Educational Foundation
Future Stars Tutoring Services Center	Zingerham Education dba Sylvan Learning Center

Financial Summary:
 This plan will be funded with Title I set-aside.

Prepared By: Sonjhia Lowery *SL* Division Approval: Mark Cerutti *MC*
 Prepared By: _____ Interim Superintendent Approval: Mark Cerutti *MC*

Agenda Item No: _____

Board Agenda Item

Supplement No. _____

Meeting Date October 7, 2014

Subject:

DISPOSAL OF OBSOLETE/SURPLUS PROPERTY.

Department: Finance & School Support

Action Requested:

The Board of Education is asked to authorize the disposal of Obsolete/Surplus Property.

Discussion:

Pursuant to Section 39510 of the Education Code, the Board of Education is asked to authorize Ruth Dew, Director of Purchasing & Warehouse to surplus and/or dispose of these items.

All computers have been deemed uneconomical to repair by the Technology Services Department. Per Technology Services, all sensitive data and/or licenses have been removed from hard drives prior to being picked up from the department/site.

We have engaged local non-profits in an effort to determine their interest in refurbishing these computers to be redistributed to students of need. To date, we have seen no interest since most usable parts are removed prior to disposal.

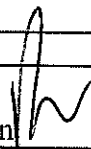
Records of these items are in the Purchasing & Warehouse Department should you need to review them.

Desktop Computers:	855	Office Furniture/Equipment:	34
Laptop Computers:	17	Classroom Furniture/Equipment:	01
Monitors:	24	Audio-Visual:	103
Printers:	35	Food & Nutrition Services:	01
Misc Computer Accessories:	04	Industrial-Technology Equipment:	00
		Maintenance-Transportation-Police Services	00

Financial Summary:

No income is anticipated to be received by the district for these items. However any income that is received will go into the General Fund.

Prepared By: 

Division Approval: Rich Fagan 

Prepared By: Ruth Dew

Superintendent Approval: Steven M. Ladd Ed.D.

ELK GROVE UNIFIED SCHOOL DISTRICT

Agenda Item No: 29

Board Agenda Item

Supplement No. _____

Meeting Date: October 7, 2014

Subject: Acceptance of Gifts **Department:** Fiscal Services

Action Requested:
The Board is asked to accept the following donations to the District's schools/programs.

Discussion:

<u>Item</u>	<u>Donor</u>	<u>School/Program</u>	<u>Value</u>	<u>Date Received</u>
Cash Donation	Wells Fargo Community Support Campaign	Monterey Trail High School (Principal's Discretion)	\$65.00	9/16/14
Cash Donation	Maeola Beitzel PTO	Maeola Beitzel Elementary School (Destiny program for Library)	\$4,755.29	9/16/14
Gift Donation (Baldwin Piano)	Carol Parrish	Monterey Trail High School (VAPA Department)	\$500.00	9/11/14
Cash Donation	Wells Fargo Foundation	Elitha Donner Elementary School (Principal's Discretion)	\$500.00	9/18/14
Cash Donation	Target	T.R. Smedberg Middle School (Principal's Discretion)	\$67.96	9/24/14
Cash Donation	Target	Franklin High School (Principal's Discretion)	\$527.70	9/24/14
Cash Donation	Target	Laguna Creek High School (Principal's Discretion)	\$1,012.89	9/24/14
Cash Donation	Target	Monterey Trail High School (Principal's Discretion)	\$213.42	9/24/14

Prepared By: Carrie Hargis *Carrie Hargis* Division Approval: Rich Fagan *Rich Fagan*
 Prepared By: _____ Interim Superintendent Approval: Mark Cerutti *Mark Cerutti*

Board Agenda Item

Subject: Instructional Materials Adoption **Department:** Curriculum/Professional Learning

Action Requested:
The Board of Education is requested to adopt the following instructional materials.

Discussion:

In accordance with BP 6161.1, the following instructional materials have been reviewed and approved by the appropriate subject-area steering committees, the Curriculum Standards Committee, have the approval of principals, and are being submitted to the Board of Education for adoption.

SUPPLEMENTAL

George Washington's Socks, Copyright 1991 by Scholastic, Inc. (ELA, Grade 5)

Woods Runner, Copyright 2010 by Scholastic, Inc. (ELA, Grade 5)

Financial Summary:
Supplemental materials are materials that sites may opt to purchase using site funds.

Prepared By: Anna Trunnell Division Approval: Mark Cerutti *M.C.*
Prepared By: _____ Superintendent's Approval: Mark Cerutti *M.C.*

Board Agenda Item

Subject:

Division: Facilities and Planning

Franklin Elementary School, Portables 2014 Relocatable Building Installation
Change Order No. 2

Action Requested:

The Board of Education is asked to (1) approve Change Order No. 2 with Lamon Construction and (2) authorize a district representative to sign the approved change order.

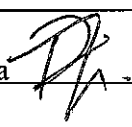
Discussion:

On June 17, 2014, the Board of Education awarded a contract to Lamon Construction for the Relocatable Building Installation at Franklin Elementary School. Change Order No. 2 consists of eight (8) items. The complete change order, with backup, is on file in the Facilities and Planning office for review.


- | | | | |
|----------------|---------------------------------------------------------------------------------------------------------------------------------------------------|------------|--------------|
| Item #1 | Initiate two (2) year warranty period on August 14, 2014 due to District early occupancy.
Requested by EGUSD | ADD | \$ -0- |
| Item #2 | Remove and replace existing unsuitable soil in order to achieve the required compaction of building pads.
Requested by: Architect | ADD | \$ 10,303.00 |
| Item #3 | Reimburse Contractor's premium for overtime work performed to meet school opening deadlines due to overall scope increase.
Requested by: EGUSD | ADD | \$ 5,808.00 |
| Item #4 | Reroute existing water line to comply with current building codes.
Requested by: EGUSD | ADD | \$ 1,980.00 |
| Item #5 | Remove and replace ceiling tile due to owner supplied fire sprinkler installation.
Requested by: EGUSD | ADD | \$ 1,172.00 |
| Item #6 | Upgrade existing telephone cable to accommodate additional classrooms.
Requested by: EGUSD | ADD | \$ 1,757.00 |

Financial Summary:

This project is funded from Fund 25, Developer Fees.

Prepared By: Josef Tavora 

Division Approval: Robert Pierce 

Prepared By: Lee Leavelle 

Superintendent Approval: Mark Cerutti, Interim 

Item #7 Provide additional header board and re-grade paving to provide adequate ventilation for existing CDI building. Requested by EGUSD	ADD	\$ 275.00
Item #8 Provide additional wiring and tamper switch to Fire Department sprinkler valve to meet current fire code requirements. Requested by EGUSD	ADD	3,196.00

Attachment A provides detailed information on distribution of change order requests between Architect and District. Change Order No. 2 changes the contract amount of \$282,458.00 by \$24,491.00 to \$306,949.00.

CONSTRUCTION COST SUMMARY
CHANGE ORDER NO. 2

PROJECT: Franklin Elementary School, Installation of Three (3) Relocatable Buildings
ARCHITECT: Hibser Yamauchi Architects, Inc.
CONTRACTOR: Lamson Construction Co., Inc.
CONTRACT AMOUNT: \$257,777.00

	ARCHITECT INITIATED OR REQUESTED						EXISTING CONDITIONS		DISTRICT REQUESTED	
	Architectural	Electrical	Mechanical	Structural	Civil	Code		Additions	Credits	
BUILDING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,156.00	0.00	
SITE	0.00	0.00	0.00	0.00	0.00	0.00	10,303.00	2,032.00		
SITE AND BUILDING	0.00	0.00	0.00	0.00	0.00	0.00	10,303.00	14,188.00	0.00	
TOTALS							\$10,303.00	\$14,188.00		

SUMMARY:									
Original Contract Amount:			\$257,777.00						Contract completion date: September 21, 2014
Net Change Orders Architect Requested									Time extension: 0 days
Net Change Orders Existing Conditions			10,303.00						#####
Net Change Orders District Requested			14,188.00						#####
Total Change Order 1 - 2			<u>49,172.00</u>						#####
Total Current Contract Amount			<u><u>\$306,949.00</u></u>						

Board Agenda Item

Subject: Project Inspector for Marion Mix Elementary School	Division: <u>Facilities and Planning</u>
------------------------------------------------------------------------------	-------------------------------------------------

Action Requested:

The Board of Education is requested to, upon consideration of evidence, (1) award an inspection service agreement to **John R. Hanna, Inc. (who will provide John Hanna, DSA Class I Inspector)**, and (2) authorize a designated signatory, to sign the Agreements.

Discussion:

In accordance with the Education Code and Title 24 of the California Code of Regulations, the Elk Grove Unified School District ("District") has historically contracted out legally required Division of the State Architect ("DSA") inspection services ("DSA Inspection Services") for construction and modernization projects.

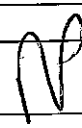
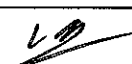
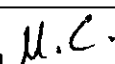
The District has not employed a full-time District employee, in any classification, to provide the required DSA Inspection Services for over ten (10) years. The nature of school construction and modernization work is cyclical and DSA Inspection Services are provided on a fluctuating basis, with high demand for services during construction or modernization and little or no demand following the completion of construction or modernization. DSA Inspection Services cannot be provided by using persons selected through the District's regular or ordinary District hiring process because the District does not have a job classification for full time DSA Inspection Services and the District does not hire classified employees for short duration assignments. Additionally, DSA inspectors must go through specialized training and, ultimately, submit an application to the DSA to receive approval prior to performing DSA Inspection Services.

Pursuant to Education Code section 45103.1, the Elk Grove Unified School District ("District") may contract out for personal services, such as the DSA Inspection Services, if any one of the following seven specified statutory conditions can be met:

- (1) The contract is for new school district functions and the Legislature has specifically mandated or authorized the performance of the work by independent contractors.
- (2) The services contracted are not available within the district, cannot be performed satisfactorily by school district employees, or are of such a highly specialized or technical nature that the necessary expert knowledge, experience, and ability are not available through the school district.
- (3) The services are incidental to a contract for the purchase or lease of real or personal property. Contracts under this criterion, known as "service agreements," shall include, but not be limited to, agreements to service or maintain office equipment or computers that are leased or rented.

Financial Summary:

Funded with State School Building Funds, Measure A proceeds and/or Developer Fees

Prepared By: _____	Division Approval: <u>Robert Pierce.</u> 	
Prepared By: <u>Lee Leavelle</u> 	Superintendent Approval: <u>Mark Cerutti, Interim</u> 	

- (4) The policy, administrative, or legal goals and purposes of the district cannot be accomplished through the utilization of persons selected pursuant to the regular or ordinary school district hiring process.
- (5) The nature of the work is such that the criteria for emergency appointments apply. "Emergency appointment" means an appointment made for a period not to exceed 60 working days either during an actual emergency to prevent the stoppage of public business or because of the limited duration of the work.
- (6) The contractor will provide equipment, materials, facilities, or support services that could not feasibly be provided by the school district in the location where the services are to be performed.
- (7) The services are of such an urgent, temporary, or occasional nature that the delay incumbent in their implementation under the district's regular or ordinary hiring process would frustrate their very purpose.

Analysis

The current DSA Inspector has provided written notice to terminate his services, as required. The District's obligation to provide DSA Inspection Services to the **Marion Mix Elementary School Project** will continue through project closeout. District Staff have been in contact with the DSA, received the necessary approvals, and are assured that there will be no disruption of service, or problems with project closeout.

First, pursuant to Education Code section 45103.1(b)(2) the District may contract for DSA Inspection Services with **John R. Hanna, Inc. (who will provide John Hanna, DSA Class I Inspector)** on this Project because the services are not available within the District and cannot be performed satisfactorily by District employees. DSA Inspection Services are not available on a full time basis within any existing District employee classification and cannot be satisfactorily performed as part of any existing District employee classification. Because DSA Inspection Services are not currently or customarily performed by District employees, District employees do not have the requisite qualifications to simultaneously perform the job functions required by the Construction Technician/Inspector position or any other District job classification and perform full-time DSA Inspection Services required under State law on this Project. DSA certification, in and of itself, does not mean that a District employee, including an employee under the Construction Technician/Inspector classification, is qualified to perform full-time DSA Inspection Services.

Second, Education Code section 45103.1(b)(4) allows DSA Inspection Services to be contracted out to **John R. Hanna, Inc. (who will provide John Hanna, DSA Class I Inspector)** on this Project because the policy, administrative or legal goals and purposes of the District cannot be accomplished through the use of persons selected through the District's normal hiring process. The District's administrative policy does not provide for the hiring of persons to perform DSA Inspection Services through the District's regular or ordinary school hiring process, as no classification exists for the full-time position of DSA Inspection Services. The District would have to create such a position to retain the services of a full-time DSA Inspector for this Project. Moreover, it is against District policy to hire classified personnel and then layoff these same individuals during a lull in work.

Third, Education Code section 45103.1(b)(7) provides that the District may contract out DSA Inspection Services to **John R. Hanna, Inc. (who will provide John Hanna, DSA Class I Inspector)** because such services are of such an urgent, temporary or occasional nature that the delay in obtaining such services through the District's ordinary hiring process would frustrate the purpose of such services. Employing personnel to provide DSA Inspection Services on this Project would delay the Project until the District could complete the hiring process for each District employee required to provide DSA Inspection Services.

Based on these specific facts and circumstances, the District finds that at least three of the seven statutory conditions set forth in Section 45103.1 of the Education Code exist for the following consultant proposed to provide DSA Inspection Services at this specific Project: **John R. Hanna, Inc. (who will provide John Hanna, DSA Class I Inspector) Marion Mix Elementary School.**

Recommendation

It is recommended that the Board consider all relevant factors set forth in Education Code section 45103.1 (b), and approve the Division of the State Architect Inspection Services Contract for the Project after consideration of the evidence supporting the conclusions set forth above with:

John R. Hanna, Inc. (who will provide John Hanna, DSA Class I Inspector) for Marion Mix Elementary School.

This contract is being awarded to individuals/firms that are fully qualified to perform the services, and have demonstrated competence in this area of professional consulting.