

INTEROFFICE CORRESPONDENCE
Los Angeles Unified School District
Office of the Chief Financial Officer

TO: Members, Board of Education
Dr. John E. Deasy, Superintendent

DATE: September 5, 2014

FROM: Megan K. Reilly
Chief Financial Officer 

SUBJECT: **BOARD REPORT 064-14/15 – UNAUDITED ACTUALS REPORT FOR FISCAL YEAR 2013-14 AND GANN LIMIT RESOLUTION**

Please be advised that we made a revision to Board Report 064-14/15 (Tab 5). We included an additional Board action item to commitⁱ \$85.8 million of unassigned General Fund ending balance into a reserve for potential 2014-15 salary compensation. Please replace the entire board report with the revised copy.

This has been decided subsequent to the initial submission of the Board Report for the reason that it takes time to produce the District's unaudited actual reports, which is the basis in determining whether there is enough funds to create such a reserve.

Please call me at (213) 241-7888 if you have any questions.

c: Michelle King
David Homlquist
Enrique Boull't
Jefferson Crain
John Walsh
Luis Buendia

ⁱ *Committed fund balance.* The Board...” may formally place a constraint on the use of its own resources...that remains legally binding unless removed in the same manner. Resources subject to such self-imposed legal constraints are reflected in *committed fund balance*. To qualify, the constraint must be in place as of the close of the reporting period (even if the precise amount is not known at that time).” GASB 54



LOS ANGELES UNIFIED SCHOOL DISTRICT

Board of Education Report

Report Number:	064-14/15
Date:	September 9, 2014
Subject:	Unaudited Actuals Report for Fiscal Year 2013-14 and Gann Limit Resolution
Responsible Staff:	
Name	Megan K. Reilly
Office/Division	Office of the Chief Financial Officer
Telephone No.	213-241-7888

BOARD REPORT

Action Proposed: The Board is requested to take the following action:

- 1.) Approve the Unaudited Actuals Report for Fiscal Year 2013-14 (Attachment A) and direct staff to submit the report to the County Superintendent of Schools.
- 2.) Adopt the Gann Limit Resolution as required under Ed Code Section 42132 (Attachment B).
- 3.) Expressly commits all unassigned unrestricted ending balance of \$85.8 million into a reserve for potential 2014-15 salary compensation.

Background: Education Code Section 42100 requires the governing board of each school district to approve, in a format prescribed by the Superintendent of Public Instruction, an annual statement of all receipts and expenditures of the district for the preceding fiscal year and to file the statement with the County Superintendent of Schools on or before September 15th.

Education Code Section 42132 requires the governing board of each school district to adopt a resolution identifying their estimated appropriations limit for the current year and their actual appropriations limit for the preceding year. The so-called "Gann" Initiative placed limits on the growth of expenditures for publicly funded programs. Although the Gann Limit Calculations are provided as part of the Unaudited Actuals Report, a specific resolution is required by statute.

Consistent with Government Accounting Standards Board (GASB) Statement No. 54, a committed fund balance is a portion of a fund balance



LOS ANGELES UNIFIED SCHOOL DISTRICT Board of Education Report

which the Board limits for specific purpose and which cannot be used for any other purpose unless there is a subsequent Board action.

Expected Outcomes: The District's statement of revenues and expenditures (Unaudited Actuals) for Fiscal Year 2013-14 will be filed with the County Superintendent of Schools, in compliance with Education Code 42100. The budget for the current fiscal year (2014-15) will be updated based on the Unaudited Actuals report.

The adopted Gann Limit Resolution will be made available to the public.

Committed amounts cannot be used for any other purpose unless the Board takes subsequent formal action.

Board Options and Consequences: Board approval and filing of the Unaudited Actuals Report and adoption of the Gann Limit Resolution is statutorily mandated. Board action is also required to commit funds pursuant to GASB 54 and be compliant with generally accepted accounting principles.

Policy Implications: None.

Budget Impact: Budget adjustments for the current fiscal year may be required based on updated ending balances from the prior fiscal year. In addition, budget projections for the current fiscal year and two out-years may be revised based on a review of expenditures and updated balances from the Unaudited Actuals. The informative on the Unaudited Actuals provides a summary of 2013-14 ending balances.

Issues and Analysis: None.

Attachments:

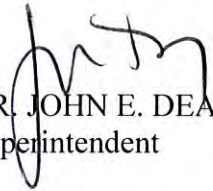
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Impact Statement**

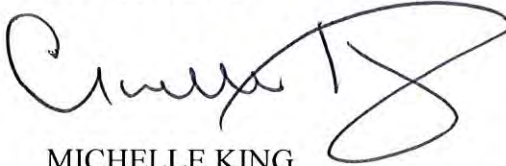


**LOS ANGELES UNIFIED SCHOOL DISTRICT
Board of Education Report**


Respectfully submitted,


DR. JOHN E. DEASY
Superintendent


APPROVED BY:


MICHELLE KING
Senior Deputy Superintendent
School Operations

APPROVED &
PRESENTED BY:


MEGAN K. REILLY
Chief Financial Officer
Office of the Chief Financial Officer

REVIEWED BY:


DAVID HOLMQUIST
General Counsel

Approved as to form.


TONY ATIENZA
Director of Budget Services and
Financial Planning

Approved as to budget impact statement.

INTEROFFICE CORRESPONDENCE
Los Angeles Unified School District
Office of the Chief Financial Officer

INFORMATIVE

DATE: September 5, 2014

TO: Members, Board of Education
Dr. John E. Deasy, Superintendent

FROM: Megan K. Reilly
Chief Financial Officer



**SUBJECT: 2013-14 CLOSING OF THE BOOKS (UNAUDITED ACTUALS REPORT)
AND MULTI-YEAR PROJECTIONS**

At the end of each fiscal year, the District closes its books, reviews its actual revenues and expenditures, and calculates ending balances. This work results in the Unaudited Actuals Report, which the Board of Education is asked to approve by September 15th, as required under Education Code Section 42100. The results from this Report will subsequently be reviewed by the District's auditors.

I. MAJOR HIGHLIGHTS

The District was able to meet its financial commitments in 2013-14 and the ending balance requirements as set forth in the District's Budget and Finance Policy. The total ending balance in 2013-14 is \$700.2 million. This amount includes General Fund-Unrestricted of \$507.3 million and General Fund-Restricted of \$192.9 million.

The 2013-14 ending balances (as reported in "Third Interim") have already been reflected in the 2014-15 Final Budget adopted in June. Any additional General Fund-Unrestricted unassigned balances (between Third Interim and the Unaudited Actuals) will be used to address the District's remaining proposals for salary compensation in Fiscal Year 2014-15, a Reserve for Potential 2014-15 Salary Compensation.

District staff recommends that the Board expressly "commits"¹ all unassigned unrestricted ending balances (\$85.8 million) into this Reserve. Through Board action these committed amounts cannot be used for any other purpose unless the Governing Board takes subsequent action.

In addition, the 2014-15 Final Budget and District's Budget and Finance Policy provides: "In the event that the Unrestricted General Fund is above 5% of the unrestricted revenues (after the annual contribution has been determined), an additional contribution from the assigned Other Post-Employment Benefit (OPEB) reserve will be placed in the Trust." This threshold has been met and therefore the assigned prior year OPEB set aside (\$81 million) will be transferred to the OPEB Trust.

¹ *Committed fund balance.* The Board... may formally place a constraint on the use of its own resources...that remains legally binding unless removed in the same manner. Resources subject to such self-imposed legal constraints are reflected in *committed fund balance*. To qualify, the constraint must be in place as of the close of the reporting period (even if the precise amount is not known at that time)." GASB 54 par. 10 & 12

II. CHANGES IN REVENUES, EXPENDITURES, AND ENDING BALANCE FOR 2013-14

- **Revenues** – Since Third Interim, actual revenue increased by \$41.6 million for the General Fund – Unrestricted. This increase is primarily due to the following:
 - \$33.6 million increase in Local Control Funding Formula (LCFF) revenue mainly due to adjustments in the hold harmless rates, higher Average Daily Attendance (ADA) than projected, and a higher GAP funding rate basis (from 11.78% to 12.00%).
 - \$2.4 million higher donations income than projected at Third Interim.
 - \$1.3 million increase in other local revenue due to a higher interest yield.
 - \$1.3 million increase in fees revenue due to an increase in charter pay-for-services revenue to the District.

General Fund – Restricted revenues decreased by \$10.2 million compared to Third Interim. Major federal grants are subject to unearned revenue accounting and therefore revenues are only recognized when expenditures are incurred.

- **Expenditures** - The District's year-end expenditures for General Fund- Unrestricted also decreased by \$10.2 million. This decrease is primarily due to the following:
 - Actual salaries for teacher substitutes decreased by \$1.1 million. Unallocated positions absorbed by the General Fund also decreased by \$4.8 million as suspense accounts were charged to programs. Lump sum vacation expenses decreased by \$1.2 million as fewer employees retired than projected.
 - Expenditures were lower than previously anticipated in the following programs: warehouse overhead \$3.4 million; ITD stores inventory \$1.2 million; utilities \$1.2 million; and fire damage repair \$4.1 million. Estimates of unrecoverable payroll overpayments also decreased by \$1.5 million as a result of effective monitoring of payroll receivables and recovery. These decreases were offset by a net increase in legal settlements of \$10.0 million.

General Fund – Restricted had a net expenditures reduction of \$3.8 million compared to Third Interim. This was primarily due to a decrease in salary expenditures for some categorically-funded programs associated with the core waiver program. These decreases were offset by an increase in other expenditures.

- **Net Contributions/Transfers** - The General Fund Net Contributions/Transfers for both restricted and unrestricted portions of the General Fund changed slightly from the Third Interim.
- **Total Ending Balance** –The changes in revenues, expenditures and net contributions/transfers (as discussed above) resulted in an increase in the total ending balance by \$45.0 million. The total ending balance is composed of non-spendable, restricted, assigned, and will be used as beginning balances in the 2014-15 fiscal year.
 - Assigned Ending Balance: Certain account balances remain available to schools and offices for future use. Carryover accounts include school donation accounts, per pupil school discretionary accounts, opening funds for new schools, funds reserved for fire damage, and the reserve for funding the District's OPEB liability.

The Assigned Fund Balance increased by \$15.4 million, mainly due to a set-aside for textbooks and school accounts.

- Unassigned (Undesignated) Ending Balance: The year-end actual unassigned ending balance is \$34.4 million higher than Third Interim.

III. GENERAL FUND UNRESTRICTED MULTI-YEAR PROJECTION

The year-end closing numbers resulted in a one-time increase of \$34.4 million to the beginning balance of \$85.8 million, up from the Third Interim estimate of \$51.4 million. The chart below provides an update with these new numbers and changes subsequent to final budget.

(Dollars in Millions)	2014-15	2015-16	2016-17	Cumulative Deficit
Non-cumulative Deficit @ Year End	\$83.9	(\$256.8)	(\$306.0)	(\$478.8)
Bargaining Units Not Yet Settled	(\$102.4)	(\$108.0)	(\$176.6)	(\$387.1)
Pending One-time Revenues*				
Mandated Cost Block Grant**	\$34.9	0	0	\$34.9
Revised Ending Balance	\$16.5	(\$364.8)	(\$482.5)	(\$831.0)

*The District is also exploring the possible use of CRA funds to offsets existing general fund expenditure and other potential one time revenue.

**The State budget allocated \$66 per ADA but SSC guidance cautions districts not to recognize this funding until cash is received.

New and/or additional expenditures and revenues information received after the Final Budget resulted in revised ending balances of \$83.9 million for 2014-15, negative \$256.8 million in 2015-16 and negative \$306 million in 2016-17, for a cumulative ending balance of \$478.8 million at the end of 2016-17. See the first line in the chart above.

Changes in Revenue - Estimated revenues increased by approximately \$70.8 million in 2014-15, decreased in 2015-16 by 29.4 million and increased in 2016-17 by \$50.1 million. This is mainly due to the changes in LCFF gap funding estimates, from 28.06% to 29.56% in 2014-15, from 30.39% to 20.68% in 2015-16 and from 19.5% to 25.48 % in 2016-17. There are also increases in other state revenues, such as lottery and Special Education.

Changes in Expenditure – The increase in revenue estimates are partially offset by the increase in the proportionality requirement of \$11.4 million, and a \$6.3 million ADA pass-through to county offices. Salary agreement increases entered into after the final budget increased estimated expenditure of \$33.7 million for 2014-15, \$47.8 million for 2015-16, and \$81.6 million for 2016-17. In addition, estimated increases in District health and welfare contribution are \$13 million in 2014-15 and \$27 million in 2015-16. These increases in cost are offset by a slight change in California State Teachers' Retirement System (CalSTRS) employer's contribution rate and a decrease in the Cafeteria Fund contributions due to Certificate of Participation (COPS) refunding and COPS defeasance.

As of year-end closing, there are still three bargaining units that have not yet settled. If these bargaining units were to receive the same compensation package as the bargaining units that are now settled, this would result an additional increase cost of \$387.1 million across three years. The District is also anticipating other one time pending revenues such as the mandated cost block grant that can help offset the compensation increases.

IV. OTHER FISCAL ISSUES

- The District will have to make LCFF proportionality investments as long as the State provides increased funding to LCFF year after year. Therefore, the District must actively manage the separate challenge to its base resources, particularly because costs such as increased pension costs, liability settlements, OPEB and special education costs have tended to be preset, fixed and growing year over year. Equally important, managing these fixed costs has and will continue to be made more challenging in a declining enrollment environment.
- LCFF Funding Estimates for the out-years still remains highly uncertain. Since the adoption of the final budget the estimated LCFF GAP funding for 2015-16 dropped from 30.39% to 20.68%. In addition, in its Final Budget guidelines, LACOE indicated that District should not count on the 2015-16 and 2016-17 LCFF Gap funding for planning purposes. The deficit numbers reflected above assumes that the Gap funding will be provided at current estimated levels; any changes could impact the 2015-16 deficit.
- Quality Education Investment Act (QEIA) allocations are expected to end in 2014-15. This means no new resources will be available for QEIA eligible schools after 2014-15.
- Final increases in fixed cost such as Health and Welfare and employer contribution to CalSTRS and California Public Employees' Retirement System (CalPERS) is expected to outpace the expected increase in LCFF funding, based on current estimates of enrollment decline.

For these reasons, the District should ensure going forward that any additional unassigned funds be used to preserve current programs in the out years and to meet the continued growth in investments associated with proportionality.

If you have any questions, please contact me at (213) 241-7888 or Luis Buendia at (213) 241-2737.

c: Michelle King
David Holmquist
Enrique Boull't
Jefferson Crain
Ruth Perez
Matt Hill
Tony Atienza
John Walsh
Luis Buendia

Appendix – Table Charts

Table 1
Summary of 2013-14 General Fund Revenue
(in millions)

	Unrestricted			Restricted		
	Unaudited	Third	Variance	Unaudited	Third	Variance
	Actuals	Interim	Unaudited vs. 3P	Actuals	Interim	Unaudited vs. 3P
Revenue Limit Sources	\$4,351.10	\$4,318.20	\$32.90	\$ -	\$ -	\$ -
Federal Revenues	21.40	20.00	1.40	536.00	547.70	(11.70)
Other State Revenues	108.80	111.30	(2.50)	713.60	711.20	2.40
Other Local Revenues	106.50	96.70	9.80	16.30	17.20	(0.90)
Total Revenues	\$4,587.80	\$4,546.20	\$41.60	\$ 1,265.90	\$ 1,276.10	\$ (10.20)

Table 2
Summary of 2013-14 General Fund Expenditures
(in millions)

	Unrestricted			Restricted		
	Unaudited	Third	Variance	Unaudited	Third	Variance
	Actuals	Interim	Unaudited vs. 3P	Actuals	Interim	Unaudited vs. 3P
Certificated Salaries	\$1,813.20	\$1,822.80	\$ (9.60)	\$ 772.10	\$ 773.20	\$ (1.10)
Classified Salaries	465.00	454.60	10.40	335.40	343.50	(8.10)
Employee Benefits	923.50	891.10	32.40	462.20	447.80	14.40
Books & Supplies	73.60	107.20	(33.60)	108.60	106.90	1.70
Services & Operating Expenses	341.50	367.90	(26.40)	326.10	346.30	(20.20)
Capital Outlay	17.60	6.10	11.50	14.70	5.20	9.50
Other Outgo	7.20	2.10	5.10	-	-	-
Total Expenditures	\$3,641.60	\$3,651.80	\$ (10.20)	\$ 2,019.10	\$ 2,022.90	\$ (3.80)

Table 3
Summary of 2013-14 General Fund Other Financing Sources/Uses/Indirect Cost
(in millions)

	Unrestricted			Restricted		
	Unaudited	Third	Variance	Unaudited	Third	Variance
	Actuals	Interim	Unaudited vs. 3P	Actuals	Interim	Unaudited vs. 3P
Indirect Cost	\$72.00	\$72.20	(\$0.20)	\$ 54.50	\$ 54.70	\$ (0.20)
Transfers In	18.60	18.60	-	4.10	4.20	(0.10)
Other Sources	2.60	0.80	1.80	-	-	-
	93.20	91.60	1.60	50.40	50.50	(0.10)
Transfer Out	128.10	126.30	1.80	-	-	-
Contribution	857.20	856.70	0.50	857.20	856.70	0.50
	985.30	983.00	2.30	857.20	856.70	0.50
Net	(892.10)	(891.40)	(0.70)	806.80	806.20	0.60

Table 4
Summary of 2013-14 General Fund Ending Balance
(in millions)

	Unrestricted			Restricted		
	Unaudited	Third	Variance	Unaudited	Third	Variance
	Actuals	Interim	Unaudited vs. 3P	Actuals	Interim	Unaudited vs. 3P
Nonspendable	\$19.70	\$18.50	\$1.20	\$ -	\$ -	\$ -
Restricted	-	-	-	\$ 192.90	\$ 198.90	(6.00)
Assigned	336.40	321.00	15.40	-	-	-
Uncertainties	65.40	65.40	-	-	-	-
Unassigned/Unappropriated	85.80	51.40	34.40	-	-	-
2013-14 Ending Balance	\$507.30	\$456.30	\$51.00	\$ 192.90	\$ 198.90	(\$6.00)

GANN LIMIT

In 1979, Proposition 4 established constitutional limits on the allowable growth in state and local government spending, including school districts. This is commonly known as the Gann Limit. Based on Education Code Section 42132, the governing board of each school district is required to adopt a resolution identifying their estimated appropriations limit for the current year and their actual appropriations limit for the preceding year. For fiscal years 2013-14 and 2014-15, the District's appropriations limits are \$4.34 billion and \$4.27 billion, respectively.

Currently, the Gann limit has become more of a pro forma calculation because the Gann limit has risen faster than the appropriations received by the District that is subject to the limit.

However, the District is still constitutionally mandated to report the calculations and adopt a resolution.

ATTACHMENT B

RESOLUTION OF THE LOS ANGELES UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION DECLARING COMPLIANCE WITH THE BUDGET APPROPRIATION LIMITATIONS ESTABLISHED IN PROPOSITION 4 (GANN LIMITATION)

WHEREAS, in November of 1979, the California electorate adopted 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 appropriation limitations, commonly called Gann Limits, for public agencies, including school districts; and,

WHEREAS, the District must establish a revised 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;

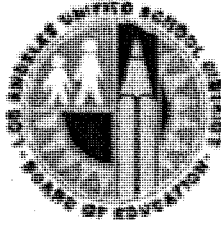
NOW, THEREFORE, BE IT RESOLVED that this Board of Education does provide public notice that the calculations and documentation of the Gann Limit for the 2013-14 and 2014-15 fiscal years set forth in Attachment "I" are made in accordance with applicable constitutional and statutory law;

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, upon request, the District will provide copies of this Resolution along with Attachment "I" to interested citizens of this district.

	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)	4,140,880,147.65		4,140,880,147.65			4,336,787,506.33
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	622,360.12		622,360.12			620,038.33
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)	488,859.70		488,859.70	473,562.34		473,562.34
2. Total Charter Schools ADA (Form A, Line C4)	131,178.63		131,178.63	137,685.67		137,685.67
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			620,038.33			611,248.01
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)	6,706,661.25		6,706,661.25	7,173,822.00		7,173,822.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	5,401,011.50		5,401,011.50	5,996,526.00		5,996,526.00
4. Secured Roll Taxes (Object 8041)	869,718,408.53		869,718,408.53	854,053,809.00		854,053,809.00
5. Unsecured Roll Taxes (Object 8042)	33,891,836.54		33,891,836.54	32,808,909.00		32,808,909.00
6. Prior Years' Taxes (Object 8043)	6,095,086.81		6,095,086.81	65,420,741.00		65,420,741.00
7. Supplemental Taxes (Object 8044)	17,785,873.60		17,785,873.60	14,742,932.00		14,742,932.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	26,846,345.82		26,846,345.82	(5,434,080.00)		(5,434,080.00)
9. Penalties and Int. from Delinquent Taxes (Object 8048)	(3,653,345.81)		(3,653,345.81)	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (Obj. 8047 & 8625)	54,278,962.91		54,278,962.91	30,723,523.00		30,723,523.00
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)	12,309,567.84		12,309,567.84	(10,455,776.00)		(10,455,776.00)
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	1,029,380,208.99	0.00	1,029,380,208.99	995,030,406.00	0.00	995,030,406.00
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)	1,029,380,208.99	0.00	1,029,380,208.99	995,030,406.00	0.00	995,030,406.00

	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)			47,334,468.99			57,405,333.00
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)			47,334,468.99			57,405,333.00
STATE AID RECEIVED (Funds 01, 09, and 82)						
24. LCFF - CY (objects 8011 and 8012)	4,038,472,424.33		4,038,472,424.33	4,511,174,334.00		4,511,174,334.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	(17,766,771.54)		(17,766,771.54)	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)	4,020,705,652.79	0.00	4,020,705,652.79	4,511,174,334.00	0.00	4,511,174,334.00
DATA FOR INTEREST CALCULATION						
28. Total Revenues (Funds 01, 09 & 82; objects 8000-8799)	6,815,415,366.70		6,815,415,366.70	7,258,674,363.00		7,258,674,363.00
29. Total Interest and Return on Investments (Funds 01, 09, and 82; objects 8660 and 8662)	19,843,627.64		19,843,627.64	4,986,508.00		4,986,508.00
APPROPRIATIONS LIMIT CALCULATIONS						
D. PRELIMINARY APPROPRIATIONS LIMIT			2013-14 Actual			2014-15 Budget
1. Revised Prior Year Program Limit (Lines A1 plus A6)			4,140,880,147.65			4,336,787,506.33
2. Inflation Adjustment			1.0512			0.9977
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9963			0.9858
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			4,336,787,506.33			4,265,372,151.96
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			1,029,380,208.99			995,030,406.00
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)			74,404,599.60			73,349,761.20
b. Maximum State Aid in Local Limit (Lesser of Line C27 or Lines D4 minus D5 plus C23; but not less than zero)			3,354,741,766.33			3,327,747,078.96
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			3,354,741,766.33			3,327,747,078.96
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])			12,801,996.26			2,971,669.71
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			1,042,182,205.25			998,002,075.71
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)			3,341,939,770.07			3,324,775,409.25
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			1,042,182,205.25			
b. State Subventions (Line D8)			3,341,939,770.07			
c. Less: Excluded Appropriations (Line C23)			47,334,468.99			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			4,336,787,506.33			



LOS ANGELES UNIFIED SCHOOL DISTRICT

**UNAUDITED ACTUALS
FINANCIAL REPORT
Fiscal Year 2013-14**

G = General Ledger Data; S = Supplemental Data

Page #

Form	Description	Data Supplied For:	
		2013-14 Unaudited Actuals	2014-15 Budget
1	01 General Fund/County School Service Fund	GS	GS
**	09 Charter Schools Special Revenue Fund		
**	10 Special Education Pass-Through Fund		
13	11 Adult Education Fund	G	G
25	12 Child Development Fund	G	G
35	13 Cafeteria Special Revenue Fund	G	G
**	14 Deferred Maintenance Fund		
**	15 Pupil Transportation Equipment Fund		
**	17 Special Reserve Fund for Other Than Capital Outlay Projects		
**	18 School Bus Emissions Reduction Fund		
**	19 Foundation Special Revenue Fund		
**	20 Special Reserve Fund for Postemployment Benefits		
45	21 Building Fund	G	G
56	25 Capital Facilities Fund	G	G
**	30 State School Building Lease-Purchase Fund	G	G
77	35 County School Facilities Fund	G	G
88	40 Special Reserve Fund for Capital Outlay Projects	G	G
**	49 Capital Project Fund for Blended Component Units		
99	51 Bond Interest and Redemption Fund	G	G
**	52 Debt Service Fund for Blended Component Units		
108	53 Tax Override Fund	G	G
117	56 Debt Service Fund	G	G
**	57 Foundation Permanent Fund		
**	61 Cafeteria Enterprise Fund		
125	62 Charter Schools Enterprise Fund	G	G
**	63 Other Enterprise Fund		
**	66 Warehouse Revolving Fund		
139	67 Self-Insurance Fund	G	G
150	71 Retiree Benefit Fund		G
**	73 Foundation Private-Purpose Trust Fund		
**	76 Warrant/Pass-Through Fund		
**	95 Student Body Fund		
**	76A Changes in Assets and Liabilities (Warrant/Pass-Through)		
**	95A Changes in Assets and Liabilities (Student Body)		
159	A Average Daily Attendance	S	S
**	ASSET Schedule of Capital Assets	S	
**	CA Unaudited Actuals Certification	S	
**	CAT Schedule for Categoricals		
162	CEA Current Expense Formula/Minimum Classroom Comp. - Actuals	GS	
**	CHG Change Order Form		
163	DEBT Schedule of Long-Term Liabilities	GS	
164	GANN Appropriations Limit Calculations	GS	GS
167	ICR Indirect Cost Rate Worksheet	GS	
174	L Lottery Report	GS	
175	NCMOE No Child Left Behind Maintenance of Effort	GS	
178	PCRAF Program Cost Report Schedule of Allocation Factors	GS	

G = General Ledger Data; S = Supplemental Data

Page #	Form	Description	Data Supplied For:	
			2013-14 Unaudited Actuals	2014-15 Budget
179	PCR	Program Cost Report	GS	
184	SEA	Special Education Revenue Allocations		
**	SEAS	Special Education Revenue Allocations Setup (SELPA Selection)	S	S
**	SIAA	Summary of Interfund Activities - Actuals	G	

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 [Signature]
Clerk/Secretary of the Governing Board
(Original signature required)

Date of Meeting: 9-9-14

To the Superintendent of Public Instruction:

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

Signed _____
County Superintendent/Designee
(Original signature required)

Date: _____

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

For County Office of Education:

For School District:

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SELECTION OF BUDGET ADOPTION CYCLE:

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

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

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

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	61.63%
	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	\$4,336,787,506.33
	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.	\$4,336,787,506.33
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2015-16, subject to CDE approval.	3.86%
NCMOE	No Child Left Behind (NCLB) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2015-16 apportionment may be reduced by the lesser of the following two percentages:	MOE Met
	MOE Deficiency Percentage - Based on Total Expenditures	
	MOE Deficiency Percentage - Based on Expenditures Per ADA	

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	4,351,103,322.35	0.00	4,351,103,322.35	4,672,872,836.00	0.00	4,672,872,836.00	7.4%
2) Federal Revenue		8100-8299	21,367,452.95	535,946,285.55	557,313,738.50	20,184,934.00	707,715,036.00	727,899,970.00	30.6%
3) Other State Revenue		8300-8599	108,782,176.72	713,605,871.72	822,388,048.44	105,295,305.00	599,943,486.00	705,238,791.00	-14.2%
4) Other Local Revenue		8600-8799	106,538,177.82	16,304,381.97	122,842,559.79	89,305,730.00	27,750,886.00	117,056,616.00	-4.7%
5) TOTAL, REVENUES			4,587,791,129.84	1,265,856,539.24	5,853,647,669.08	4,887,658,805.00	1,335,409,408.00	6,223,068,213.00	6.3%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	1,813,248,021.10	772,118,823.67	2,585,366,844.77	1,941,308,074.00	753,261,635.00	2,694,569,709.00	4.2%
2) Classified Salaries		2000-2999	464,971,275.35	335,351,225.11	800,322,500.46	491,989,686.00	336,606,564.00	828,596,250.00	3.5%
3) Employee Benefits		3000-3999	923,496,867.32	462,234,812.10	1,385,731,679.42	990,775,982.00	481,893,842.00	1,472,669,824.00	6.3%
4) Books and Supplies		4000-4999	73,585,503.62	108,842,094.80	182,227,598.42	184,013,601.00	342,618,743.00	526,632,344.00	189.0%
5) Services and Other Operating Expenditures		5000-5999	341,457,557.72	326,057,280.68	667,514,838.40	379,681,198.00	344,901,483.00	724,582,681.00	8.5%
6) Capital Outlay		6000-6999	17,625,018.95	14,676,527.85	32,301,546.80	7,279,868.00	5,201,462.00	12,481,330.00	-61.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	7,240,436.00	0.00	7,240,436.00	2,091,898.00	0.00	2,091,898.00	-71.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(71,973,197.58)	54,537,428.63	(17,435,768.95)	(109,955,540.00)	84,924,746.00	(25,030,794.00)	43.6%
9) TOTAL, EXPENDITURES			3,569,651,482.48	2,073,618,192.84	5,643,269,675.32	3,887,184,767.00	2,349,408,475.00	6,236,593,242.00	10.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,018,139,647.36	(807,761,653.60)	210,377,993.76	1,000,474,038.00	(1,013,999,067.00)	(13,525,029.00)	-106.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	18,608,334.73	4,072,832.30	22,681,167.03	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	128,100,530.24	11,142.77	128,111,673.01	153,843,419.00	0.00	153,843,419.00	20.1%
2) Other Sources/Uses									
a) Sources		8930-8979	2,585,968.16	0.00	2,585,968.16	1,500,000.00	0.00	1,500,000.00	-42.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(857,194,109.42)	857,194,109.42	0.00	(893,020,596.00)	893,020,596.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(964,100,336.77)	861,255,798.95	(102,844,537.82)	(1,045,364,015.00)	893,020,596.00	(152,343,419.00)	48.1%

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)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			54,039,310.59	53,494,145.35	107,533,455.94	(44,889,977.00)	(120,978,471.00)	(165,868,448.00)	-254.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	547,368,968.02	139,437,809.60	686,806,777.62	507,318,335.62	192,931,954.95	700,250,290.57	2.0%
b) Audit Adjustments		9793	(94,089,942.99)	0.00	(94,089,942.99)	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			453,279,025.03	139,437,809.60	592,716,834.63	507,318,335.62	192,931,954.95	700,250,290.57	18.1%
d) Other Restatements		9795	0.00	0.00	0.00	(51,045,969.68)	5,994,841.65	(45,051,128.03)	New
e) Adjusted Beginning Balance (F1c + F1d)			453,279,025.03	139,437,809.60	592,716,834.63	456,272,365.94	198,926,796.60	655,199,162.54	10.5%
2) Ending Balance, June 30 (E + F1e)			507,318,335.62	192,931,954.95	700,250,290.57	411,382,388.94	77,948,325.60	489,330,714.54	-30.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	2,670,362.38	0.00	2,670,362.38	2,672,987.00	0.00	2,672,987.00	0.1%
Stores		9712	16,958,034.27	0.00	16,958,034.27	15,817,844.00	0.00	15,817,844.00	-6.7%
Prepaid Expenditures		9713	3,209.00	0.00	3,209.00	22,463.00	0.00	22,463.00	600.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	192,931,954.95	192,931,954.95	0.00	77,948,325.96	77,948,325.96	-59.6%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	336,430,039.00	0.00	336,430,039.00	303,153,688.00	0.00	303,153,688.00	-9.9%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	65,375,780.00	0.00	65,375,780.00	65,375,780.00	0.00	65,375,780.00	0.0%
Unassigned/Unappropriated Amount		9790	85,880,910.97	0.00	85,880,910.97	24,339,626.94	(0.36)	24,339,626.58	-71.7%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
G. ASSETS									
1) Cash									
a) in County Treasury		9110	155,769,198.05	145,928,558.19	301,597,756.24				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	10,000.00	0.00	10,000.00				
c) in Revolving Fund		9130	2,670,362.38	0.00	2,670,362.38				
d) with Fiscal Agent		9135	0.00	15,192,039.87	15,192,039.87				
e) collections awaiting deposit		9140	140.00	0.00	140.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	32,647,090.19	1,934,326.90	34,581,417.09				
4) Due from Grantor Government		9290	557,928,896.15	247,687,587.90	805,616,284.05				
5) Due from Other Funds		9310	1,000,000.00	0.00	1,000,000.00				
6) Stores		9320	16,958,034.27	0.00	16,958,034.27				
7) Prepaid Expenditures		9330	3,209.00	0.00	3,209.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			766,986,730.04	410,642,512.86	1,177,629,242.90				
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	259,436,567.56	209,705,779.16	469,142,346.72				
2) Due to Grantor Governments		9590	211,122.37	1,337,554.96	1,548,677.33				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.69	0.00	0.69				
5) Unearned Revenue		9650	20,703.80	6,667,223.79	6,687,927.59				
6) TOTAL, LIABILITIES			259,668,394.42	217,710,557.91	477,378,952.33				
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)			507,318,335.62	192,931,954.95	700,250,290.57				

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	2,944,326,047.95	0.00	2,944,326,047.95	3,334,065,092.00	0.00	3,334,065,092.00	13.2%
Education Protection Account State Aid - Current Year		8012	592,535,922.00	0.00	592,535,922.00	559,197,696.00	0.00	559,197,696.00	-5.6%
State Aid - Prior Years		8019	406,267.83	0.00	406,267.83	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	6,706,661.25	0.00	6,706,661.25	7,173,822.00	0.00	7,173,822.00	7.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	5,401,011.50	0.00	5,401,011.50	5,996,526.00	0.00	5,996,526.00	11.0%
County & District Taxes Secured Roll Taxes		8041	869,718,408.53	0.00	869,718,408.53	854,053,809.00	0.00	854,053,809.00	-1.8%
Unsecured Roll Taxes		8042	33,891,636.54	0.00	33,891,636.54	32,808,909.00	0.00	32,808,909.00	-3.2%
Prior Years' Taxes		8043	6,095,086.81	0.00	6,095,086.81	65,420,741.00	0.00	65,420,741.00	973.3%
Supplemental Taxes		8044	17,785,873.60	0.00	17,785,873.60	14,742,932.00	0.00	14,742,932.00	-17.1%
Education Revenue Augmentation Fund (ERAF)		8045	26,846,345.82	0.00	26,846,345.82	(5,434,080.00)	0.00	(5,434,080.00)	-120.2%
Community Redevelopment Funds (SB 617/699/1992)		8047	54,278,962.91	0.00	54,278,962.91	30,723,523.00	0.00	30,723,523.00	-43.4%
Penalties and Interest from Delinquent Taxes		8048	(3,653,345.81)	0.00	(3,653,345.81)	0.00	0.00	0.00	-100.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	3.12	0.00	3.12	6.00	0.00	6.00	92.3%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	(1.56)	0.00	(1.56)	(3.00)	0.00	(3.00)	92.3%
Subtotal, LCFF Sources			4,554,338,880.49	0.00	4,554,338,880.49	4,898,748,973.00	0.00	4,898,748,973.00	7.6%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(57,110,898.24)		(57,110,898.24)	(66,090,689.00)		(66,090,689.00)	15.7%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(146,124,659.90)	0.00	(146,124,659.90)	(159,785,448.00)	0.00	(159,785,448.00)	9.3%
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%
TOTAL, LCFF SOURCES			4,351,103,322.35	0.00	4,351,103,322.35	4,672,872,836.00	0.00	4,672,872,836.00	7.4%
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	118,763,368.16	118,763,368.16	0.00	124,185,566.00	124,185,566.00	4.6%
Special Education Discretionary Grants		8182	0.00	24,590,737.00	24,590,737.00	0.00	27,489,459.00	27,489,459.00	11.8%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	51,497.30	0.00	51,497.30	0.00	0.00	0.00	-100.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	80,232.00	80,232.00	0.00	42,999.00	42,999.00	-46.4%
Interagency Contracts Between LEAs		8285	0.00	2,675,768.58	2,675,768.58	0.00	2,532,812.00	2,532,812.00	-5.3%
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		231,189,338.45	231,189,338.45		358,742,410.00	358,742,410.00	55.2%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290		1,113,343.89	1,113,343.89		1,158,381.00	1,158,381.00	4.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290		46,618,119.57	46,618,119.57		49,925,018.00	49,925,018.00	7.1%
NCLB: Title III, Immigrant Education Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		15,063,449.26	15,063,449.26		18,719,230.00	18,719,230.00	24.3%
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		42,033,614.32	42,033,614.32		27,906,588.00	27,906,588.00	-33.6%
Vocational and Applied Technology Education	3500-3699	8290		5,569,219.78	5,569,219.78		6,389,396.00	6,389,396.00	14.7%
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	21,315,955.65	48,249,094.54	69,565,050.19	20,184,934.00	90,623,177.00	110,808,111.00	59.3%
TOTAL, FEDERAL REVENUE			21,367,452.95	535,946,285.55	557,313,738.50	20,184,934.00	707,715,036.00	727,899,970.00	30.6%
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		359,627,496.01	359,627,496.01		349,221,639.00	349,221,639.00	-2.9%
Prior Years	6500	8319		(784,189.00)	(784,189.00)		0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	2,211,687.63	3,032,633.00	5,244,320.63	2,608,291.00	3,032,633.00	5,640,924.00	7.6%
All Other State Apportionments - Prior Years	All Other	8319	235,889.40	0.00	235,889.40	0.00	0.00	0.00	-100.0%
Class Size Reduction, K-3		8434	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	18,726,623.00	0.00	18,726,623.00	18,406,213.00	0.00	18,406,213.00	-1.7%
Lottery - Unrestricted and Instructional Materials		8560	83,948,142.23	23,017,349.93	106,965,492.16	79,715,790.00	18,979,950.00	98,695,740.00	-7.7%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources									
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		76,412,887.23	76,412,887.23		77,714,389.00	77,714,389.00	1.7%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590		1,025,025.13	1,025,025.13		2,013,644.00	2,013,644.00	96.4%
California Clean Energy Jobs Act	6230	8590		29,905,037.00	29,905,037.00		30,000,000.00	30,000,000.00	0.3%
Healthy Start	6240	8590		181,169.30	181,169.30		0.00	0.00	-100.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		66,954,626.75	66,954,626.75		65,923,300.00	65,923,300.00	-1.5%
Common Core State Standards Implementation	7405	8590		114,015,361.00	114,015,361.00		0.00	0.00	-100.0%
All Other State Revenue	All Other	8590	3,659,834.46	40,218,475.37	43,878,309.83	4,565,011.00	53,057,931.00	57,622,942.00	31.3%
TOTAL, OTHER STATE REVENUE			108,782,176.72	713,605,871.72	822,388,048.44	105,295,305.00	599,943,486.00	705,238,791.00	-14.2%

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	541,583.29	0.00	541,583.29	250,000.00	0.00	250,000.00	-53.8%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	1,168.90	0.00	1,168.90	0.00	0.00	0.00	-100.0%
All Other Sales		8639	0.00	0.00	0.00	75,000.00	0.00	75,000.00	New
Leases and Rentals		8650	16,703,566.79	0.00	16,703,566.79	10,767,000.00	0.00	10,767,000.00	-35.5%
Interest		8660	13,634,813.47	1,439.38	13,636,252.85	2,370,000.00	0.00	2,370,000.00	-82.6%
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	429,623.80	0.00	429,623.80	148,752.00	0.00	148,752.00	-65.4%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	28,721,726.68	0.00	28,721,726.68	28,827,299.00	0.00	28,827,299.00	0.4%
Other Local Revenue Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	1.56	0.00	1.56	3.00	0.00	3.00	92.3%
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	46,289,478.80	18,281,328.59	62,570,807.19	46,867,676.00	27,596,418.00	74,464,094.00	19.0%
Tuition		8710	0.00	21,614.00	21,614.00	0.00	154,468.00	154,468.00	614.7%
All Other Transfers In		8781-8783	216,214.73	0.00	216,214.73	0.00	0.00	0.00	-100.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		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			106,538,177.82	16,304,381.97	122,842,559.79	89,305,730.00	27,750,886.00	117,056,616.00	-4.7%
TOTAL, REVENUES			4,587,791,129.84	1,265,856,539.24	5,853,647,669.08	4,887,658,805.00	1,335,409,408.00	6,223,068,213.00	6.3%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	1,500,336,526.47	514,402,092.70	2,014,738,619.17	1,581,957,234.00	502,335,788.00	2,084,293,022.00	3.5%
Certificated Pupil Support Salaries		1200	92,029,552.55	110,166,881.77	202,196,434.32	119,425,677.00	112,683,994.00	232,109,671.00	14.8%
Certificated Supervisors' and Administrators' Salaries		1300	184,888,495.50	77,983,917.18	262,872,412.68	197,396,390.00	78,159,216.00	275,555,606.00	4.8%
Other Certificated Salaries		1900	35,993,446.58	69,565,932.02	105,559,378.60	42,528,773.00	60,082,637.00	102,611,410.00	-2.8%
TOTAL, CERTIFICATED SALARIES			1,813,248,021.10	772,118,823.67	2,585,366,844.77	1,941,308,074.00	753,261,635.00	2,694,569,709.00	4.2%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	4,039,187.42	199,281,177.77	203,320,365.19	9,093,108.00	201,221,664.00	210,314,772.00	3.4%
Classified Support Salaries		2200	225,467,788.49	47,209,544.37	272,677,332.86	218,451,023.00	50,717,836.00	269,168,859.00	-1.3%
Classified Supervisors' and Administrators' Salaries		2300	18,873,369.99	2,906,089.12	21,779,459.11	18,591,017.00	2,013,997.00	20,605,014.00	-5.4%
Clerical, Technical and Office Salaries		2400	175,435,434.27	37,770,293.83	213,205,728.10	203,049,678.00	35,047,657.00	238,097,335.00	11.7%
Other Classified Salaries		2900	41,155,495.18	48,184,120.02	89,339,615.20	42,804,860.00	47,605,410.00	90,410,270.00	1.2%
TOTAL, CLASSIFIED SALARIES			484,971,275.35	335,351,225.11	800,322,500.46	491,989,686.00	336,606,564.00	828,596,250.00	3.5%
EMPLOYEE BENEFITS									
STRS		3101-3102	146,187,347.23	60,649,440.29	206,836,787.52	178,966,640.00	71,386,241.00	250,352,881.00	21.0%
PERS		3201-3202	63,250,390.21	35,667,802.66	98,918,192.87	70,011,901.00	35,232,205.00	105,244,106.00	6.4%
OASDI/Medicare/Alternative		3301-3302	58,904,411.38	36,886,986.46	95,791,397.84	62,699,118.00	46,539,153.00	109,238,271.00	14.0%
Health and Welfare Benefits		3401-3402	377,501,324.30	196,718,206.79	574,219,531.09	357,097,123.00	183,729,962.00	540,827,085.00	-5.8%
Unemployment Insurance		3501-3502	3,925,262.97	1,165,039.57	5,090,302.54	1,465,647.00	629,696.00	2,095,343.00	-58.8%
Workers' Compensation		3601-3602	70,631,793.75	33,549,077.75	104,180,871.50	59,702,776.00	45,220,758.00	104,923,534.00	0.7%
OPEB, Allocated		3701-3702	39,855,912.33	20,496,499.91	60,352,412.24	206,133,222.00	75,422,915.00	281,556,137.00	366.5%
OPEB, Active Employees		3751-3752	150,371,861.05	77,101,758.67	227,473,619.72	54,699,555.00	23,732,912.00	78,432,467.00	-65.5%
Other Employee Benefits		3901-3902	12,868,564.10	0.00	12,868,564.10	0.00	0.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			923,496,867.32	462,234,812.10	1,385,731,679.42	990,775,982.00	481,893,842.00	1,472,669,824.00	6.3%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	4,725,716.12	28,723,359.40	33,449,075.52	32,959,513.00	18,985,532.00	51,945,045.00	55.3%
Books and Other Reference Materials		4200	989,750.59	536,241.56	1,525,992.15	417,155.00	480,170.00	897,325.00	-41.2%
Materials and Supplies		4300	60,006,051.19	61,549,096.61	121,555,147.80	138,136,521.00	316,630,169.00	454,766,690.00	274.1%
Noncapitalized Equipment		4400	7,804,741.78	17,720,768.39	25,525,510.17	12,460,008.00	6,245,311.00	18,705,319.00	-26.7%
Food		4700	59,243.94	112,628.84	171,872.78	40,404.00	277,561.00	317,965.00	85.0%
TOTAL, BOOKS AND SUPPLIES			73,585,503.62	108,642,094.80	182,227,598.42	184,013,601.00	342,618,743.00	526,632,344.00	189.0%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	47,109,398.23	272,680,226.91	319,789,625.14	0.00	94,486,861.00	94,486,861.00	-70.5%
Travel and Conferences		5200	3,585,410.19	5,948,733.35	9,534,143.54	3,454,176.00	5,044,660.00	8,498,836.00	-10.9%
Dues and Memberships		5300	745,459.56	59,310.15	804,769.71	1,065,400.00	22,567.00	1,087,967.00	35.2%
Insurance		5400 - 5450	58,339,473.83	296.00	58,339,769.83	30,292,926.00	0.00	30,292,926.00	-48.1%
Operations and Housekeeping Services		5500	124,141,476.79	89,470.29	124,230,947.08	137,417,147.00	85,561.00	137,502,708.00	10.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	13,163,015.61	4,232,003.08	17,395,018.69	12,683,868.00	1,220,382.00	13,904,250.00	-20.1%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(3,979,146.23)	0.00	(3,979,146.23)	0.00	0.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	69,963,537.38	42,682,095.51	112,645,632.89	156,937,700.00	243,127,647.00	400,065,347.00	255.2%
Communications		5900	28,388,932.36	365,145.39	28,754,077.75	37,829,981.00	913,805.00	38,743,786.00	34.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			341,457,557.72	326,057,280.68	667,514,838.40	379,681,198.00	344,901,483.00	724,582,681.00	8.5%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	1,013.00	1,013.00	New
Land Improvements		6170	0.00	0.00	0.00	126,028.00	1,000.00	127,028.00	New
Buildings and Improvements of Buildings		6200	14,077,090.75	(391,018.84)	13,686,071.91	5,444,337.00	257,080.00	5,701,417.00	-58.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	(155,160.49)	0.00	(155,160.49)	0.00	0.00	0.00	-100.0%
Equipment		6400	3,703,088.69	15,067,546.69	18,770,635.38	1,515,636.00	4,942,369.00	6,458,005.00	-65.6%
Equipment Replacement		6500	0.00	0.00	0.00	193,867.00	0.00	193,867.00	New
TOTAL, CAPITAL OUTLAY			17,625,018.95	14,676,527.85	32,301,546.80	7,279,868.00	5,201,462.00	12,481,330.00	-61.4%
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	321,445.49	0.00	321,445.49	51,283.00	0.00	51,283.00	-84.0%
Tuition, Excess Costs, and/or Deficit Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	4,876,513.71	0.00	4,876,513.71	0.00	0.00	0.00	-100.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	1,128,549.94	0.00	1,128,549.94	1,003,008.00	0.00	1,003,008.00	-11.1%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	26,592.91	0.00	26,592.91	1,037,607.00	0.00	1,037,607.00	3801.8%
Other Debt Service - Principal		7439	887,333.95	0.00	887,333.95	0.00	0.00	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			7,240,436.00	0.00	7,240,436.00	2,091,898.00	0.00	2,091,898.00	-71.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(54,537,428.63)	54,537,428.63	0.00	(84,924,746.00)	84,924,746.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(17,435,768.95)	0.00	(17,435,768.95)	(25,030,794.00)	0.00	(25,030,794.00)	43.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(71,973,197.58)	54,537,428.63	(17,435,768.95)	(109,955,540.00)	84,924,746.00	(25,030,794.00)	43.6%
TOTAL, EXPENDITURES			3,569,651,482.48	2,073,618,192.84	5,643,269,675.32	3,887,184,767.00	2,349,408,475.00	6,236,593,242.00	10.5%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	16,900,653.00	0.00	16,900,653.00	0.00	0.00	0.00	-100.0%
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	1,707,681.73	4,072,832.30	5,780,514.03	0.00	0.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			18,608,334.73	4,072,832.30	22,681,167.03	0.00	0.00	0.00	-100.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	30,198,185.83	0.00	30,198,185.83	40,687,356.00	0.00	40,687,356.00	34.7%
To: Special Reserve Fund		7612	0.00	11,142.77	11,142.77	0.00	0.00	0.00	-100.0%
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	51,000,000.00	0.00	51,000,000.00	63,115,500.00	0.00	63,115,500.00	23.8%
Other Authorized Interfund Transfers Out		7619	46,902,344.41	0.00	46,902,344.41	50,040,563.00	0.00	50,040,563.00	6.7%
(b) TOTAL, INTERFUND TRANSFERS OUT			128,100,530.24	11,142.77	128,111,673.01	153,843,419.00	0.00	153,843,419.00	20.1%
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	1,741,079.67	0.00	1,741,079.67	0.00	0.00	0.00	-100.0%
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	844,888.49	0.00	844,888.49	1,500,000.00	0.00	1,500,000.00	77.5%
(c) TOTAL, SOURCES			2,585,968.16	0.00	2,585,968.16	1,500,000.00	0.00	1,500,000.00	-42.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(857,194,109.42)	857,194,109.42	0.00	(893,020,596.00)	893,020,596.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(857,194,109.42)	857,194,109.42	0.00	(893,020,596.00)	893,020,596.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(964,100,336.77)	861,255,798.95	(102,844,537.82)	(1,045,364,015.00)	893,020,596.00	(152,343,419.00)	48.1%

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	4,351,103,322.35	0.00	4,351,103,322.35	4,672,872,836.00	0.00	4,672,872,836.00	0.0%
2) Federal Revenue		8100-8299	21,367,452.95	535,946,285.55	557,313,738.50	20,184,934.00	707,715,036.00	727,899,970.00	0.0%
3) Other State Revenue		8300-8599	108,782,176.72	713,605,871.72	822,388,048.44	105,295,305.00	599,943,486.00	705,238,791.00	0.0%
4) Other Local Revenue		8600-8799	106,538,177.82	16,304,381.97	122,842,559.79	89,305,730.00	27,750,886.00	117,056,616.00	0.0%
5) TOTAL, REVENUES			4,587,791,129.84	1,265,856,539.24	5,853,647,669.08	4,887,658,805.00	1,335,409,408.00	6,223,068,213.00	0.0%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		2,135,519,798.27	1,363,808,295.31	3,499,328,093.58	2,321,575,163.00	1,523,238,421.00	3,844,813,584.00	9.9%
2) Instruction - Related Services	2000-2999		457,793,605.45	270,235,882.37	728,029,487.82	352,625,997.00	323,315,844.00	675,941,841.00	-7.2%
3) Pupil Services	3000-3999		281,201,558.38	165,946,251.92	447,147,810.30	313,275,889.00	187,339,246.00	500,615,135.00	12.0%
4) Ancillary Services	4000-4999		15,059,409.41	92,985,179.22	108,044,588.63	11,004,609.00	93,984,231.00	104,988,840.00	-2.8%
5) Community Services	5000-5999		11,931,436.22	1,849,346.54	13,780,782.76	9,950,291.00	1,075,817.00	11,026,108.00	-20.0%
6) Enterprise	6000-6999		71,977.50	0.00	71,977.50	323,398.00	0.00	323,398.00	349.3%
7) General Administration	7000-7999		185,596,703.00	70,470,940.84	256,067,643.84	353,619,619.00	103,376,658.00	456,996,277.00	78.5%
8) Plant Services	8000-8999		467,219,891.59	108,305,296.64	575,525,188.23	522,717,903.00	117,036,778.00	639,754,681.00	11.2%
9) Other Outgo	9000-9999	Except 7600-7699	15,257,102.66	17,000.00	15,274,102.66	2,091,898.00	41,480.00	2,133,378.00	-86.0%
10) TOTAL, EXPENDITURES			3,569,651,482.48	2,073,618,192.84	5,643,269,675.32	3,887,184,767.00	2,349,408,475.00	6,236,593,242.00	10.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,018,139,647.36	(807,761,653.60)	210,377,993.76	1,000,474,038.00	(1,013,999,067.00)	(13,525,029.00)	-106.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	18,608,334.73	4,072,832.30	22,681,167.03	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	128,100,530.24	11,142.77	128,111,673.01	153,843,419.00	0.00	153,843,419.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	2,585,968.16	0.00	2,585,968.16	1,500,000.00	0.00	1,500,000.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(857,194,109.42)	857,194,109.42	0.00	(893,020,596.00)	893,020,596.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(964,100,336.77)	861,255,798.95	(102,844,537.82)	(1,045,364,015.00)	893,020,596.00	(152,343,419.00)	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)			54,039,310.59	53,494,145.35	107,533,455.94	(44,889,977.00)	(120,978,471.00)	(165,868,448.00)	-254.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	547,368,968.02	139,437,809.60	686,806,777.62	507,318,335.62	192,931,954.95	700,250,290.57	2.0%
b) Audit Adjustments		9793	(94,089,942.99)	0.00	(94,089,942.99)	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			453,279,025.03	139,437,809.60	592,716,834.63	507,318,335.62	192,931,954.95	700,250,290.57	18.1%
d) Other Restatements		9795	0.00	0.00	0.00	(51,045,969.68)	5,994,841.65	(45,051,128.03)	New
e) Adjusted Beginning Balance (F1c + F1d)			453,279,025.03	139,437,809.60	592,716,834.63	456,272,365.94	198,926,796.60	655,199,162.54	10.5%
2) Ending Balance, June 30 (E + F1e)			507,318,335.62	192,931,954.95	700,250,290.57	411,382,388.94	77,948,325.60	489,330,714.54	-30.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	2,670,362.38	0.00	2,670,362.38	2,672,987.00	0.00	2,672,987.00	0.1%
Stores		9712	16,958,034.27	0.00	16,958,034.27	15,817,844.00	0.00	15,817,844.00	-6.7%
Prepaid Expenditures		9713	3,209.00	0.00	3,209.00	22,463.00	0.00	22,463.00	600.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	192,931,954.95	192,931,954.95	0.00	77,948,325.96	77,948,325.96	-59.6%
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	336,430,039.00	0.00	336,430,039.00	303,153,688.00	0.00	303,153,688.00	-9.9%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	65,375,780.00	0.00	65,375,780.00	65,375,780.00	0.00	65,375,780.00	0.0%
Unassigned/Unappropriated Amount		9790	85,880,910.97	0.00	85,880,910.97	24,339,626.94	(0.36)	24,339,626.58	-71.7%

Resource	Description	2013-14 Unaudited Actuals	2014-15 Budget
5640	Medi-Cal Billing Option	1,923,415.04	2,105,300.54
5650	FEMA Public Assistance Funds	155,375.18	0.24
5810	Other Restricted Federal	6,113,195.28	4,999,999.67
6230	California Clean Energy Jobs Act	29,728,002.88	41,424,454.00
6286	English Language Acquisition Program, Teacher Training & Student	3,763,633.93	1,906,385.93
6500	Special Education	3,923,943.08	4,457,829.88
6510	Special Ed: Early Ed Individuals with Exceptional Needs (Infant Progi	486,698.97	0.00
7091	Economic Impact Aid (EIA): Limited English Proficiency (LEP) (12-13	9,505,442.84	0.00
7400	Quality Education Investment Act	28,883,685.06	21,829,518.51
7405	Common Core State Standards Implementation	91,126,871.31	0.00
7810	Other Restricted State	426,641.96	397,231.09
9010	Other Restricted Local	16,895,049.42	827,606.10
Total, Restricted Balance		192,931,954.95	77,948,325.96

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	57,110,898.24	66,090,689.00	15.7%
2) Federal Revenue		8100-8299	17,058,786.19	15,081,933.00	-11.6%
3) Other State Revenue		8300-8599	1,725,580.72	5,019,236.00	190.9%
4) Other Local Revenue		8600-8799	2,242,372.75	2,257,702.00	0.7%
5) TOTAL, REVENUES			78,137,637.90	88,449,560.00	13.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	35,183,815.42	34,242,875.00	-2.7%
2) Classified Salaries		2000-2999	10,241,319.31	11,367,040.00	11.0%
3) Employee Benefits		3000-3999	21,819,807.79	21,722,338.00	-0.4%
4) Books and Supplies		4000-4999	4,158,271.92	19,786,816.00	375.8%
5) Services and Other Operating Expenditures		5000-5999	4,383,562.87	4,787,716.00	9.2%
6) Capital Outlay		6000-6999	206,575.96	2,500,883.00	1110.6%
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	1,971,085.19	0.00	-100.0%
9) TOTAL, EXPENDITURES			77,964,438.46	94,407,668.00	21.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			173,199.44	(5,958,108.00)	-3540.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	35,373.73	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			(35,373.73)	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)			137,825.71	(5,958,108.00)	-4422.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,850,806.29	8,988,632.00	1.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,850,806.29	8,988,632.00	1.6%
d) Other Restatements		9795	0.00	(2,968,524.71)	New
e) Adjusted Beginning Balance (F1c + F1d)			8,850,806.29	6,020,107.29	-32.0%
2) Ending Balance, June 30 (E + F1e)			8,988,632.00	61,999.29	-99.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	39,764.42	62,000.00	55.9%
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	8,948,867.58	0.00	-100.0%
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	(0.71)	New

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,976,647.26		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	39,764.42		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	55,951.48		
4) Due from Grantor Government		9290	9,140,623.60		
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			13,212,986.76		
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	4,102,173.81		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	122,180.95		
6) TOTAL, LIABILITIES			4,224,354.76		
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)			8,988,632.00		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	57,110,898.24	66,090,689.00	15.7%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			57,110,898.24	66,090,689.00	15.7%
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	1,609,299.18	0.00	-100.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	15,449,487.01	15,081,933.00	-2.4%
TOTAL, FEDERAL REVENUE			17,058,786.19	15,081,933.00	-11.6%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
All Other State Revenue		8590	1,725,580.72	5,019,236.00	190.9%
TOTAL, OTHER STATE REVENUE			1,725,580.72	5,019,236.00	190.9%

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	7,000.00	New
Interest		8660	91,447.60	20,000.00	-78.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	591,029.35	500,000.00	-15.4%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,559,895.80	1,730,702.00	10.9%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,242,372.75	2,257,702.00	0.7%
TOTAL, REVENUES			78,137,637.90	88,449,560.00	13.2%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	25,457,604.57	24,586,588.00	-3.4%
Certificated Pupil Support Salaries		1200	2,620,363.84	2,688,921.00	2.6%
Certificated Supervisors' and Administrators' Salaries		1300	6,858,029.34	6,839,523.00	-0.3%
Other Certificated Salaries		1900	247,817.67	127,843.00	-48.4%
TOTAL, CERTIFICATED SALARIES			35,183,815.42	34,242,875.00	-2.7%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	59,353.59	50,631.00	-14.7%
Classified Support Salaries		2200	4,905,705.49	5,078,549.00	3.5%
Classified Supervisors' and Administrators' Salaries		2300	0.00	88,971.00	New
Clerical, Technical and Office Salaries		2400	5,243,573.23	6,089,968.00	16.1%
Other Classified Salaries		2900	32,687.00	58,921.00	80.3%
TOTAL, CLASSIFIED SALARIES			10,241,319.31	11,367,040.00	11.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	2,774,383.04	2,840,254.00	2.4%
PERS		3201-3202	1,591,092.13	1,685,161.00	5.9%
OASDI/Medicare/Alternative		3301-3302	1,342,706.67	1,387,708.00	3.4%
Health and Welfare Benefits		3401-3402	9,889,093.19	8,819,183.00	-10.8%
Unemployment Insurance		3501-3502	56,478.64	27,963.00	-50.5%
Workers' Compensation		3601-3602	1,390,330.81	1,346,128.00	-3.2%
OPEB, Allocated		3701-3702	1,056,464.70	4,534,307.00	329.2%
OPEB, Active Employees		3751-3752	3,719,258.61	1,081,634.00	-70.9%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			21,819,807.79	21,722,338.00	-0.4%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	5,601.99	0.00	-100.0%
Books and Other Reference Materials		4200	6,340.31	0.00	-100.0%
Materials and Supplies		4300	3,538,698.77	19,770,816.00	458.7%
Noncapitalized Equipment		4400	607,630.85	16,000.00	-97.4%
TOTAL, BOOKS AND SUPPLIES			4,158,271.92	19,786,816.00	375.8%

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	130,953.04	174,128.00	33.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,783,599.29	2,373,703.00	-14.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	341,969.92	1,682,315.00	391.9%
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	722,232.26	61,570.00	-91.5%
Communications		5900	404,808.36	496,000.00	22.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,383,562.87	4,787,716.00	9.2%
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	110,347.46	2,500,883.00	2166.4%
Equipment		6400	96,228.50	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			206,575.96	2,500,883.00	1110.6%
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	1,971,085.19	0.00	-100.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,971,085.19	0.00	-100.0%
TOTAL EXPENDITURES			77,964,438.46	94,407,668.00	21.1%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	35,373.73	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			35,373.73	0.00	-100.0%
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)			(35,373.73)	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	57,110,898.24	66,090,689.00	15.7%
2) Federal Revenue		8100-8299	17,058,786.19	15,081,933.00	-11.6%
3) Other State Revenue		8300-8599	1,725,580.72	5,019,236.00	190.9%
4) Other Local Revenue		8600-8799	2,242,372.75	2,257,702.00	0.7%
5) TOTAL, REVENUES			78,137,637.90	88,449,560.00	13.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		39,123,406.41	49,058,161.00	25.4%
2) Instruction - Related Services	2000-2999		20,315,354.71	26,192,294.00	28.9%
3) Pupil Services	3000-3999		3,606,240.39	3,782,920.00	4.9%
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		1,971,085.19	0.00	-100.0%
8) Plant Services	8000-8999		12,948,351.76	15,374,293.00	18.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			77,964,438.46	94,407,668.00	21.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			173,199.44	(5,958,108.00)	-3540.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	35,373.73	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			(35,373.73)	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)			137,825.71	(5,958,108.00)	-4422.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,850,806.29	8,988,632.00	1.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,850,806.29	8,988,632.00	1.6%
d) Other Restatements		9795	0.00	(2,968,524.71)	New
e) Adjusted Beginning Balance (F1c + F1d)			8,850,806.29	6,020,107.29	-32.0%
2) Ending Balance, June 30 (E + F1e)			8,988,632.00	61,999.29	-99.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	39,764.42	62,000.00	55.9%
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	8,948,867.58	0.00	-100.0%
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	(0.71)	New

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	20,269,979.67	26,032,686.00	28.4%
3) Other State Revenue		8300-8599	72,153,839.96	69,279,333.00	-4.0%
4) Other Local Revenue		8600-8799	5,708,675.61	8,465,105.00	48.3%
5) TOTAL, REVENUES			98,132,495.24	103,777,124.00	5.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	36,797,037.28	37,065,917.00	0.7%
2) Classified Salaries		2000-2999	42,519,842.04	44,267,362.00	4.1%
3) Employee Benefits		3000-3999	40,506,334.76	44,498,752.00	9.9%
4) Books and Supplies		4000-4999	1,772,759.77	8,519,276.00	380.6%
5) Services and Other Operating Expenditures		5000-5999	2,611,041.17	3,311,509.00	26.8%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	79,200.00	554,400.00	600.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	4,120,375.76	6,880,271.00	67.0%
9) TOTAL, EXPENDITURES			128,406,590.78	145,097,487.00	13.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(30,274,095.54)	(41,320,363.00)	36.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	30,198,185.83	40,687,356.00	34.7%
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			30,198,185.83	40,687,356.00	34.7%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(75,909.71)	(633,007.00)	733.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	69,975.85	627,666.14	797.0%
b) Audit Adjustments					
		9793	633,600.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)					
			703,575.85	627,666.14	-10.8%
d) Other Restatements					
		9795	0.00	6,440.71	New
e) Adjusted Beginning Balance (F1c + F1d)					
			703,575.85	634,106.85	-9.9%
2) Ending Balance, June 30 (E + F1e)					
			627,666.14	1,099.85	-99.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	1,100.00	1,100.00	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	626,566.14	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	(0.15)	New

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	6,028,525.25		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	1,100.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	159,747.88		
4) Due from Grantor Government		9290	1,464,307.82		
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			7,653,680.95		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	5,799,187.39		
2) Due to Grantor Governments		9590	69,518.00		
3) Due to Other Funds		9610	1,000,000.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	157,309.42		
6) TOTAL, LIABILITIES			7,026,014.81		
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)			627,666.14		

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	20,269,979.67	26,032,686.00	28.4%
TOTAL, FEDERAL REVENUE			20,269,979.67	26,032,686.00	28.4%
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	72,116,339.96	68,241,833.00	-5.4%
All Other State Revenue	All Other	8590	37,500.00	1,037,500.00	2666.7%
TOTAL, OTHER STATE REVENUE			72,153,839.96	69,279,333.00	-4.0%
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	25,677.12	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	3,073,445.24	2,981,241.00	-3.0%
Interagency Services		8677	190,705.66	0.00	-100.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	2,418,847.59	5,483,864.00	126.7%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,708,675.61	8,465,105.00	48.3%
TOTAL, REVENUES			98,132,495.24	103,777,124.00	5.8%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	31,444,766.90	31,834,717.00	1.2%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	5,351,994.07	5,231,200.00	-2.3%
Other Certificated Salaries		1900	276.31	0.00	-100.0%
TOTAL, CERTIFICATED SALARIES			36,797,037.28	37,065,917.00	0.7%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	35,164,210.05	36,396,679.00	3.5%
Classified Support Salaries		2200	3,334,632.64	3,594,388.00	7.8%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	4,020,999.35	4,276,295.00	6.3%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			42,519,842.04	44,267,362.00	4.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	2,829,554.94	3,040,007.00	7.4%
PERS		3201-3202	4,625,511.26	4,463,751.00	-3.5%
OASDI/Medicare/Alternative		3301-3302	3,780,272.83	4,362,831.00	15.4%
Health and Welfare Benefits		3401-3402	18,123,886.17	18,436,352.00	1.7%
Unemployment Insurance		3501-3502	115,459.14	50,805.00	-56.0%
Workers' Compensation		3601-3602	2,441,723.84	2,400,879.00	-1.7%
OPEB, Allocated		3701-3702	1,492,543.37	9,480,668.00	535.2%
OPEB, Active Employees		3751-3752	7,097,383.21	2,263,459.00	-68.1%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			40,506,334.76	44,498,752.00	9.9%
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	1,745,184.93	8,479,076.00	385.9%
Noncapitalized Equipment		4400	27,574.84	40,200.00	45.8%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,772,759.77	8,519,276.00	380.6%

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	74,380.83	32,895.00	-55.8%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,723,756.52	1,746,446.00	1.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	124,112.35	430,614.00	247.0%
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	202,871.36	648,474.00	219.6%
Communications		5900	485,920.11	453,080.00	-6.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,611,041.17	3,311,509.00	26.8%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
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	79,200.00	554,400.00	600.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			79,200.00	554,400.00	600.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	4,120,375.76	6,880,271.00	67.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			4,120,375.76	6,880,271.00	67.0%
TOTAL, EXPENDITURES			128,406,590.78	145,097,487.00	13.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	30,198,185.83	40,687,356.00	34.7%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			30,198,185.83	40,687,356.00	34.7%
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)			30,198,185.83	40,687,356.00	34.7%

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	20,269,979.67	26,032,686.00	28.4%
3) Other State Revenue		8300-8599	72,153,839.96	69,279,333.00	-4.0%
4) Other Local Revenue		8600-8799	5,708,675.61	8,465,105.00	48.3%
5) TOTAL REVENUES			98,132,495.24	103,777,124.00	5.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		102,063,782.30	112,877,168.00	10.6%
2) Instruction - Related Services	2000-2999		14,444,165.07	15,149,842.00	4.9%
3) Pupil Services	3000-3999		184,541.96	1,450,589.00	686.0%
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		4,120,375.76	6,880,271.00	67.0%
8) Plant Services	8000-8999		7,514,525.69	8,185,217.00	8.9%
9) Other Outgo	9000-9999	Except 7600-7699	79,200.00	554,400.00	600.0%
10) TOTAL EXPENDITURES			128,406,590.78	145,097,487.00	13.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			(30,274,095.54)	(41,320,363.00)	36.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	30,198,185.83	40,687,356.00	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			30,198,185.83	40,687,356.00	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)			(75,909.71)	(633,007.00)	733.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	69,975.85	627,666.14	797.0%
b) Audit Adjustments		9793	633,600.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			703,575.85	627,666.14	-10.8%
d) Other Restatements		9795	0.00	6,440.71	New
e) Adjusted Beginning Balance (F1c + F1d)			703,575.85	634,106.85	-9.9%
2) Ending Balance, June 30 (E + F1e)			627,666.14	1,099.85	-99.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	1,100.00	1,100.00	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	626,566.14	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(0.15)	New

Resource	Description	2013-14 Unaudited Actuals	2014-15 Budget
<hr/>			
Total, Restricted Balance		<hr/> 0.00	<hr/> 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	297,001,240.01	297,085,207.00	0.0%
3) Other State Revenue		8300-8599	20,537,053.24	21,720,824.00	5.8%
4) Other Local Revenue		8600-8799	6,557,588.96	6,495,507.00	-0.9%
5) TOTAL, REVENUES			324,095,882.21	325,301,538.00	0.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	88,712,079.00	88,899,400.00	0.2%
3) Employee Benefits		3000-3999	81,736,497.05	85,325,942.00	4.4%
4) Books and Supplies		4000-4999	188,271,020.49	186,787,824.00	-0.8%
5) Services and Other Operating Expenditures		5000-5999	2,358,695.98	4,335,640.00	83.8%
6) Capital Outlay		6000-6999	1,548,479.69	1,833,864.00	18.4%
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	11,344,308.00	18,150,523.00	60.0%
9) TOTAL, EXPENDITURES			373,971,080.21	385,333,193.00	3.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(49,875,198.00)	(60,031,655.00)	20.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	51,860,760.55	64,535,064.00	24.4%
b) Transfers Out		7600-7629	786,790.24	4,963,958.00	530.9%
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			51,073,970.31	59,571,106.00	16.6%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,198,772.31	(460,549.00)	-138.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	24,850,677.24	26,049,449.55	4.8%
b) Audit Adjustments			0.00	0.00	0.0%
		9793			
c) As of July 1 - Audited (F1a + F1b)			24,850,677.24	26,049,449.55	4.8%
d) Other Restatements			0.00	(4,979,275.55)	New
		9795			
e) Adjusted Beginning Balance (F1c + F1d)			24,850,677.24	21,070,174.00	-15.2%
2) Ending Balance, June 30 (E + F1e)			26,049,449.55	20,609,625.00	-20.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores			6,676,391.48	5,609,625.00	-16.0%
		9712			
Prepaid Expenditures			0.00	0.00	0.0%
		9713			
All Others			0.00	0.00	0.0%
		9719			
b) Restricted			19,373,058.07	15,000,000.00	-22.6%
		9740			
c) Committed					
Stabilization Arrangements			0.00	0.00	0.0%
		9750			
Other Commitments			0.00	0.00	0.0%
		9760			
d) Assigned					
Other Assignments			0.00	0.00	0.0%
		9780			
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties			0.00	0.00	0.0%
		9789			
Unassigned/Unappropriated Amount			0.00	0.00	0.0%
		9790			

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	19,117,974.71		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	1,026.56		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	18,025.86		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,290,947.40		
4) Due from Grantor Government		9290	9,359,559.16		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	6,676,391.48		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			36,463,925.17		
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	10,040,715.09		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	373,760.53		
6) TOTAL, LIABILITIES			10,414,475.62		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			26,049,449.55		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	296,973,679.69	297,085,207.00	0.0%
All Other Federal Revenue		8290	27,560.32	0.00	-100.0%
TOTAL, FEDERAL REVENUE			297,001,240.01	297,085,207.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	20,537,053.24	21,720,824.00	5.8%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			20,537,053.24	21,720,824.00	5.8%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	6,025,828.30	6,495,507.00	7.8%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	39,542.42	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	492,218.24	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			6,557,588.96	6,495,507.00	-0.9%
TOTAL, REVENUES			324,095,882.21	325,301,538.00	0.4%

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	83,009,367.75	82,356,215.00	-0.8%
Classified Supervisors' and Administrators' Salaries		2300	387,858.24	404,701.00	4.3%
Clerical, Technical and Office Salaries		2400	5,308,364.21	6,133,294.00	15.5%
Other Classified Salaries		2900	6,488.80	5,190.00	-20.0%
TOTAL, CLASSIFIED SALARIES			88,712,079.00	88,899,400.00	0.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	10,434,817.30	10,631,181.00	1.9%
OASDI/Medicare/Alternative		3301-3302	6,893,802.81	7,014,132.00	1.7%
Health and Welfare Benefits		3401-3402	42,920,871.72	38,328,914.00	-10.7%
Unemployment Insurance		3501-3502	130,454.72	86,429.00	-33.7%
Workers' Compensation		3601-3602	2,782,028.45	2,609,654.00	-6.2%
OPEB, Allocated		3701-3702	1,867,654.86	21,521,246.00	1052.3%
OPEB, Active Employees		3751-3752	16,706,867.19	5,134,386.00	-69.3%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			81,736,497.05	85,325,942.00	4.4%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	5,630,974.12	10,042,759.00	78.3%
Noncapitalized Equipment		4400	200,658.55	594,042.00	196.0%
Food		4700	182,439,387.82	176,151,023.00	-3.4%
TOTAL, BOOKS AND SUPPLIES			188,271,020.49	186,787,824.00	-0.8%

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	296,972.04	162,443.00	-45.3%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	162,892.21	540,000.00	231.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	316,103.77	214,319.00	-32.2%
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	1,018,126.16	2,945,422.00	189.3%
Communications		5900	564,601.80	473,456.00	-16.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,358,695.98	4,335,640.00	83.8%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	11,300.00	New
Equipment		6400	687,719.14	1,822,564.00	165.0%
Equipment Replacement		6500	860,760.55	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			1,548,479.69	1,833,864.00	18.4%
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	11,344,308.00	18,150,523.00	60.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			11,344,308.00	18,150,523.00	60.0%
TOTAL, EXPENDITURES			373,971,080.21	385,333,193.00	3.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	51,000,000.00	63,115,500.00	23.8%
Other Authorized Interfund Transfers In		8919	860,760.55	1,419,564.00	64.9%
(a) TOTAL, INTERFUND TRANSFERS IN			51,860,760.55	64,535,064.00	24.4%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	786,790.24	4,963,958.00	530.9%
(b) TOTAL, INTERFUND TRANSFERS OUT			786,790.24	4,963,958.00	530.9%
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)			51,073,970.31	59,571,106.00	16.6%

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	297,001,240.01	297,085,207.00	0.0%
3) Other State Revenue		8300-8599	20,537,053.24	21,720,824.00	5.8%
4) Other Local Revenue		8600-8799	6,557,588.96	6,495,507.00	-0.9%
5) TOTAL, REVENUES			324,095,882.21	325,301,538.00	0.4%
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		362,360,307.85	366,264,854.00	1.1%
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		11,344,308.00	18,150,523.00	60.0%
8) Plant Services	8000-8999		266,464.36	917,816.00	244.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			373,971,080.21	385,333,193.00	3.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(49,875,198.00)	(60,031,655.00)	20.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	51,860,760.55	64,535,064.00	0.0%
b) Transfers Out		7600-7629	786,790.24	4,963,958.00	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			51,073,970.31	59,571,106.00	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)			1,198,772.31	(460,549.00)	-138.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	24,850,677.24	26,049,449.55	4.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			24,850,677.24	26,049,449.55	4.8%
d) Other Restatements		9795	0.00	(4,979,275.55)	New
e) Adjusted Beginning Balance (F1c + F1d)			24,850,677.24	21,070,174.00	-15.2%
2) Ending Balance, June 30 (E + F1e)			26,049,449.55	20,609,625.00	-20.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	6,676,391.48	5,609,625.00	-16.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			19,373,058.07	15,000,000.00	-22.6%
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
5310	Child Nutrition: School Programs (e.g., School Lunch, School	19,373,058.07	15,000,000.00
Total, Restricted Balance		19,373,058.07	15,000,000.00

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	23,583,574.87	15,870,000.00	-32.7%
5) TOTAL, REVENUES			23,583,574.87	15,870,000.00	-32.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	56,730,854.39	106,713,041.00	88.1%
3) Employee Benefits		3000-3999	26,673,193.86	45,927,257.00	72.2%
4) Books and Supplies		4000-4999	6,385,847.12	97,531.00	-98.5%
5) Services and Other Operating Expenditures		5000-5999	25,751,324.56	7,178,036.00	-72.1%
6) Capital Outlay		6000-6999	497,838,880.29	824,482,014.00	65.6%
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			613,380,100.22	984,397,879.00	60.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(589,796,525.35)	(968,527,879.00)	64.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	147,676.60	0.00	-100.0%
b) Transfers Out		7600-7629	11,217,641.52	1,419,564.00	-87.3%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	677,970,000.00	New
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(11,069,964.92)	676,550,436.00	-6211.6%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(600,866,490.27)	(291,977,443.00)	-51.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,743,565,794.81	1,131,663,878.84	-35.1%
b) Audit Adjustments		9793	(11,035,425.70)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			1,732,530,369.11	1,131,663,878.84	-34.7%
d) Other Restatements		9795	0.00	(30,137,875.73)	New
e) Adjusted Beginning Balance (F1c + F1d)			1,732,530,369.11	1,101,526,003.11	-36.4%
2) Ending Balance, June 30 (E + F1e)			1,131,663,878.84	809,548,560.11	-28.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	5,602,115.11	3,800,000.00	-32.2%
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	1,121,749,763.44	805,748,560.26	-28.2%
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	4,312,000.29	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(0.15)	New

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,202,575,386.75		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	5,602,115.11		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	8,958,212.47		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,217,135,714.33		
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	85,471,835.49		
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			85,471,835.49		
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)			1,131,663,878.84		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	717,491.03	800,000.00	11.5%
Interest		8660	11,368,253.61	10,870,000.00	-4.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	11,497,830.23	4,200,000.00	-63.5%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			23,583,574.87	15,870,000.00	-32.7%
TOTAL, REVENUES			23,583,574.87	15,870,000.00	-32.7%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	11,967,187.62	41,926,843.00	250.3%
Classified Supervisors' and Administrators' Salaries		2300	9,034,890.27	13,028,121.00	44.2%
Clerical, Technical and Office Salaries		2400	35,728,621.01	51,758,077.00	44.9%
Other Classified Salaries		2900	155.49	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			56,730,854.39	106,713,041.00	88.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	21,774.88	0.00	-100.0%
PERS		3201-3202	7,682,590.10	10,125,504.00	31.8%
OASDI/Medicare/Alternative		3301-3302	4,182,670.36	8,185,872.00	95.7%
Health and Welfare Benefits		3401-3402	8,207,330.12	16,947,341.00	106.5%
Unemployment Insurance		3501-3502	79,382.22	64,781.00	-18.4%
Workers' Compensation		3601-3602	1,736,699.05	3,148,818.00	81.3%
OPEB, Allocated		3701-3702	146,375.81	6,019,080.00	4012.1%
OPEB, Active Employees		3751-3752	4,616,371.32	1,435,861.00	-68.9%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			26,673,193.86	45,927,257.00	72.2%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	6,207,465.26	97,531.00	-98.4%
Noncapitalized Equipment		4400	178,381.86	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			6,385,847.12	97,531.00	-98.5%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	104,968.15	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,039.14	36.00	-96.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	48,798.58	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	3,979,146.23	0.00	-100.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	21,491,670.19	7,178,000.00	-66.6%
Communications		5900	125,702.27	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			25,751,324.56	7,178,036.00	-72.1%
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	487,892,885.04	824,482,014.00	69.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	9,945,995.25	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			497,838,880.29	824,482,014.00	65.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			613,380,100.22	984,397,879.00	60.5%

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	147,676.60	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			147,676.60	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	11,217,641.52	1,419,564.00	-87.3%
(b) TOTAL, INTERFUND TRANSFERS OUT			11,217,641.52	1,419,564.00	-87.3%

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	677,970,000.00	New
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	677,970,000.00	New
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)			(11,069,964.92)	676,550,436.00	-6211.6%

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	23,583,574.87	15,870,000.00	-32.7%
5) TOTAL REVENUES			23,583,574.87	15,870,000.00	-32.7%
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		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		613,380,100.22	984,397,879.00	60.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			613,380,100.22	984,397,879.00	60.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(589,796,525.35)	(968,527,879.00)	64.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	147,676.60	0.00	0.0%
b) Transfers Out		7600-7629	11,217,641.52	1,419,564.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	677,970,000.00	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			(11,069,964.92)	676,550,436.00	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)			(600,866,490.27)	(291,977,443.00)	-51.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,743,565,794.81	1,131,663,878.84	-35.1%
b) Audit Adjustments		9793	(11,035,425.70)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			1,732,530,369.11	1,131,663,878.84	-34.7%
d) Other Restatements		9795	0.00	(30,137,875.73)	New
e) Adjusted Beginning Balance (F1c + F1d)			1,732,530,369.11	1,101,526,003.11	-36.4%
2) Ending Balance, June 30 (E + F1e)			1,131,663,878.84	809,548,560.11	-28.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	5,602,115.11	3,800,000.00	-32.2%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			1,121,749,763.44	805,748,560.26	-28.2%
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	4,312,000.29	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(0.15)	New

Resource	Description	2013-14 Unaudited Actuals	2014-15 Budget
9010	Other Restricted Local	1,121,749,763.44	805,748,560.26
Total, Restricted Balance		<u>1,121,749,763.44</u>	<u>805,748,560.26</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	59,904,211.11	41,237,800.00	-31.2%
5) TOTAL, REVENUES			59,904,211.11	41,237,800.00	-31.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	556,375.94	431,701.00	-22.4%
3) Employee Benefits		3000-3999	249,850.16	184,255.00	-26.3%
4) Books and Supplies		4000-4999	716.62	42,629.00	5848.6%
5) Services and Other Operating Expenditures		5000-5999	382,007.74	93,312,625.00	24326.9%
6) Capital Outlay		6000-6999	2,243,141.96	19,102,990.00	751.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,432,092.42	113,074,200.00	3194.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			56,472,118.69	(71,836,400.00)	-227.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	9,575,829.63	9,576,325.00	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			(9,575,829.63)	(9,576,325.00)	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)			46,896,289.06	(81,412,725.00)	-273.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	95,894,404.40	142,790,693.46	48.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			95,894,404.40	142,790,693.46	48.9%
d) Other Restatements		9795	0.00	(13,680,541.69)	New
e) Adjusted Beginning Balance (F1c + F1d)			95,894,404.40	129,110,151.77	34.6%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	142,790,693.46	47,697,426.77	-66.6%
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	136,438,273.98		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	10,000.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	6,842,142.18		
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			143,290,416.16		
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	499,722.70		
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			499,722.70		
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)			142,790,693.46		

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	847,585.09	237,800.00	-71.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	59,056,626.02	41,000,000.00	-30.6%
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			59,904,211.11	41,237,800.00	-31.2%
TOTAL, REVENUES			59,904,211.11	41,237,800.00	-31.2%

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	10,299.13	28,299.00	174.8%
Classified Supervisors' and Administrators' Salaries		2300	171,443.72	97,125.00	-43.3%
Clerical, Technical and Office Salaries		2400	374,633.09	284,731.00	-24.0%
Other Classified Salaries		2900	0.00	21,546.00	New
TOTAL, CLASSIFIED SALARIES			556,375.94	431,701.00	-22.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	77,068.53	48,780.00	-36.7%
OASDI/Medicare/Alternative		3301-3302	41,196.03	36,128.00	-12.3%
Health and Welfare Benefits		3401-3402	77,067.76	55,014.00	-28.6%
Unemployment Insurance		3501-3502	282.82	263.00	-7.0%
Workers' Compensation		3601-3602	16,418.30	12,741.00	-22.4%
OPEB, Allocated		3701-3702	17,105.90	25,298.00	47.9%
OPEB, Active Employees		3751-3752	20,710.82	6,031.00	-70.9%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			249,850.16	184,255.00	-26.3%
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	716.62	42,629.00	5848.6%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			716.62	42,629.00	5848.6%

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	185.56	1,300.00	600.6%
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	3,891.84	252,690.00	6392.8%
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	377,930.34	93,058,235.00	24523.1%
Communications		5900	0.00	400.00	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			382,007.74	93,312,625.00	24326.9%
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	2,243,141.96	19,091,346.00	751.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	11,644.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,243,141.96	19,102,990.00	751.6%
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			3,432,092.42	113,074,200.00	3194.6%

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	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	9,575,829.63	9,576,325.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			9,575,829.63	9,576,325.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(9,575,829.63)	(9,576,325.00)	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	59,904,211.11	41,237,800.00	-31.2%
5) TOTAL, REVENUES			59,904,211.11	41,237,800.00	-31.2%
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		1,188,765.46	1,327,874.00	11.7%
8) Plant Services	8000-8999		2,243,326.96	111,746,326.00	4881.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,432,092.42	113,074,200.00	3194.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			56,472,118.69	(71,836,400.00)	-227.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	9,575,829.63	9,576,325.00	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			(9,575,829.63)	(9,576,325.00)	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)			46,896,289.06	(81,412,725.00)	-273.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	95,894,404.40	142,790,693.46	48.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			95,894,404.40	142,790,693.46	48.9%
d) Other Restatements		9795	0.00	(13,680,541.69)	New
e) Adjusted Beginning Balance (F1c + F1d)			95,894,404.40	129,110,151.77	34.6%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			142,790,693.46	47,697,426.77	-66.6%
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	142,790,693.46	47,697,426.77	-66.6%
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
<hr/>			
Total, Restricted Balance		<hr/> 0.00	<hr/> 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	106,637.64	0.00	-100.0%
5) TOTAL, REVENUES			106,637.64	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	8,250.48	4,352,228.00	52651.2%
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			8,250.48	4,352,228.00	52651.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			98,387.16	(4,352,228.00)	-4523.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	147,676.60	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			(147,676.60)	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)			(49,289.44)	(4,352,228.00)	8729.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,403,346.89	4,360,321.16	-1.0%
b) Audit Adjustments		9793	6,263.71	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			4,409,610.60	4,360,321.16	-1.1%
d) Other Restatements		9795	0.00	(8,094.16)	New
e) Adjusted Beginning Balance (F1c + F1d)			4,409,610.60	4,352,227.00	-1.3%
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	4,360,321.16	0.00	-100.0%
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	(1.00)	New

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	14,606,653.50		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	51,429.40		
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			14,658,082.90		
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	10,297,761.74		
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			10,297,761.74		
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)			4,360,321.16		

Unaudited Actuals
State School Building Lease-Purchase Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
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	106,637.64	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			106,637.64	0.00	-100.0%
TOTAL, REVENUES			106,637.64	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	8,250.48	4,352,228.00	52651.2%
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			8,250.48	4,352,228.00	52651.2%
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			8,250.48	4,352,228.00	52651.2%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	147,676.60	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			147,676.60	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)					
			(147,676.60)	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	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	106,637.64	0.00	-100.0%
5) TOTAL, REVENUES			106,637.64	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		8,250.48	4,352,228.00	52651.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			8,250.48	4,352,228.00	52651.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			98,387.16	(4,352,228.00)	-4523.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	147,676.60	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			(147,676.60)	0.00	0.0%

Unaudited Actuals
State School Building Lease-Purchase Fund
Expenditures by Function

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(49,289.44)	(4,352,228.00)	8729.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,403,346.89	4,360,321.16	-1.0%
b) Audit Adjustments		9793	6,263.71	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			4,409,610.60	4,360,321.16	-1.1%
d) Other Restatements		9795	0.00	(8,094.16)	New
e) Adjusted Beginning Balance (F1c + F1d)			4,409,610.60	4,352,227.00	-1.3%
2) Ending Balance, June 30 (E + F1e)			4,360,321.16	(1.00)	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			4,360,321.16	0.00	-100.0%
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	(1.00)	New

Resource	Description	2013-14 Unaudited Actuals	2014-15 Budget
7710	State School Facilities Projects	4,360,321.16	0.00
Total, Restricted Balance		4,360,321.16	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	105,211,491.00	60,905,853.00	-42.1%
4) Other Local Revenue		8600-8799	24,387,497.37	3,670,000.00	-85.0%
5) TOTAL REVENUES			129,598,988.37	64,575,853.00	-50.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	62,216.47	0.00	-100.0%
3) Employee Benefits		3000-3999	44,212.00	0.00	-100.0%
4) Books and Supplies		4000-4999	23,227.38	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	566,125.91	0.00	-100.0%
6) Capital Outlay		6000-6999	38,239,580.48	282,038,641.00	637.6%
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			38,935,362.24	282,038,641.00	624.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			90,663,626.13	(217,462,788.00)	-339.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			90,663,626.13	(217,462,788.00)	-339.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	454,333,957.32	544,997,583.45	20.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			454,333,957.32	544,997,583.45	20.0%
d) Other Restatements		9795	0.00	(11,060,909.13)	New
e) Adjusted Beginning Balance (F1c + F1d)			454,333,957.32	533,936,674.32	17.5%
2) Ending Balance, June 30 (E + F1e)			544,997,583.45	316,473,886.32	-41.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	32,804.20	0.00	-100.0%
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			544,964,779.25	316,473,886.32	-41.9%
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	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	545,132,786.24		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	32,804.20		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,932,997.34		
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			547,098,587.78		
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	2,101,004.33		
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			2,101,004.33		
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)			544,997,583.45		

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	105,211,491.00	60,905,853.00	-42.1%
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			105,211,491.00	60,905,853.00	-42.1%
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	3,847,578.37	3,670,000.00	-4.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	20,539,919.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			24,387,497.37	3,670,000.00	-85.0%
TOTAL, REVENUES			129,598,988.37	64,575,853.00	-50.2%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	44,942.01	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	17,274.46	0.00	-100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			62,216.47	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	7,261.41	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	4,606.11	0.00	-100.0%
Health and Welfare Benefits		3401-3402	8,166.02	0.00	-100.0%
Unemployment Insurance		3501-3502	31.67	0.00	-100.0%
Workers' Compensation		3601-3602	1,866.07	0.00	-100.0%
OPEB, Allocated		3701-3702	3,065.36	0.00	-100.0%
OPEB, Active Employees		3751-3752	19,215.36	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			44,212.00	0.00	-100.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	23,227.38	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			23,227.38	0.00	-100.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,570.51	0.00	-100.0%
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	563,482.79	0.00	-100.0%
Communications		5900	72.61	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			566,125.91	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	38,239,580.48	282,038,641.00	637.6%
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			38,239,580.48	282,038,641.00	637.6%
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			38,935,362.24	282,038,641.00	624.4%

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

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
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)			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	105,211,491.00	60,905,853.00	-42.1%
4) Other Local Revenue		8600-8799	24,387,497.37	3,670,000.00	-85.0%
5) TOTAL, REVENUES			129,598,988.37	64,575,853.00	-50.2%
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		38,935,362.24	282,038,641.00	624.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			38,935,362.24	282,038,641.00	624.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			90,663,626.13	(217,462,788.00)	-339.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			90,663,626.13	(217,462,788.00)	-339.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	454,333,957.32	544,997,583.45	20.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			454,333,957.32	544,997,583.45	20.0%
d) Other Restatements		9795	0.00	(11,060,909.13)	New
e) Adjusted Beginning Balance (F1c + F1d)			454,333,957.32	533,936,674.32	17.5%
2) Ending Balance, June 30 (E + F1e)			544,997,583.45	316,473,886.32	-41.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	32,804.20	0.00	-100.0%
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			544,964,779.25	316,473,886.32	-41.9%
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	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	544,964,779.25	316,473,886.32
Total, Restricted Balance		<u>544,964,779.25</u>	<u>316,473,886.32</u>

Unaudited Actuals
Special Reserve Fund for Capital Outlay Projects
Expenditures by Object

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	5,727,064.00	0.00	-100.0%
3) Other State Revenue		8300-8599	1,593,589.00	3,921,720.00	146.1%
4) Other Local Revenue		8600-8799	35,768,578.77	53,498,900.00	49.6%
5) TOTAL, REVENUES			43,089,231.77	57,420,620.00	33.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,992,513.19	3,389,118.00	-15.1%
3) Employee Benefits		3000-3999	1,875,323.09	1,657,654.00	-11.6%
4) Books and Supplies		4000-4999	1,534,754.60	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	2,306,409.76	238,771.00	-89.6%
6) Capital Outlay		6000-6999	17,127,157.05	159,672,782.00	832.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			26,836,157.69	164,958,325.00	514.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			16,253,074.08	(107,537,705.00)	-761.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	4,622,883.44	0.00	-100.0%
b) Transfers Out		7600-7629	16,900,822.73	300.00	-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			(12,277,939.29)	(300.00)	-100.0%

Unaudited Actuals
Special Reserve Fund for Capital Outlay Projects
Expenditures by Object

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,975,134.79	(107,538,005.00)	-2805.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	117,030,436.42	121,005,571.21	3.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			117,030,436.42	121,005,571.21	3.4%
d) Other Restatements		9795	0.00	(11,183,689.71)	New
e) Adjusted Beginning Balance (F1c + F1d)			117,030,436.42	109,821,881.50	-6.2%
2) Ending Balance, June 30 (E + F1e)			121,005,571.21	2,283,876.50	-98.1%
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	118,955,802.55	240,421.77	-99.8%
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	2,049,768.66	2,043,454.73	-0.3%
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	125,932,977.36		
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	2,359,681.43		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	341,880.26		
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			128,634,539.05		
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	4,416,296.74		
2) Due to Grantor Governments		9590	2,049,451.10		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	1,163,220.00		
6) TOTAL, LIABILITIES			7,628,967.84		
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)			121,005,571.21		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	5,727,064.00	0.00	-100.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			5,727,064.00	0.00	-100.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,593,589.00	3,921,720.00	146.1%
TOTAL, OTHER STATE REVENUE			1,593,589.00	3,921,720.00	146.1%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	18,850,121.71	17,000,000.00	-9.8%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	752,051.67	648,900.00	-13.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	16,166,405.39	35,850,000.00	121.8%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			35,768,578.77	53,498,900.00	49.6%
TOTAL, REVENUES			43,089,231.77	57,420,620.00	33.3%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	2,899,148.56	2,274,602.00	-21.5%
Classified Supervisors' and Administrators' Salaries		2300	163,356.46	227,871.00	39.5%
Clerical, Technical and Office Salaries		2400	930,008.17	886,645.00	-4.7%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			3,992,513.19	3,389,118.00	-15.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	462,993.34	397,655.00	-14.1%
OASDI/Medicare/Alternative		3301-3302	302,288.14	260,089.00	-14.0%
Health and Welfare Benefits		3401-3402	661,900.26	548,527.00	-17.1%
Unemployment Insurance		3501-3502	2,221.36	2,070.00	-6.8%
Workers' Compensation		3601-3602	120,381.79	100,014.00	-16.9%
OPEB, Allocated		3701-3702	20,347.69	282,020.00	1286.0%
OPEB, Active Employees		3751-3752	305,190.51	67,279.00	-78.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,875,323.09	1,657,654.00	-11.6%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,534,754.60	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,534,754.60	0.00	-100.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	166,192.87	139,000.00	-16.4%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	8,223.45	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	172,954.68	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,959,038.76	99,771.00	-94.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,306,409.76	238,771.00	-89.6%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	1,194,720.00	New
Buildings and Improvements of Buildings		6200	17,127,157.05	157,776,678.00	821.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	701,384.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			17,127,157.05	159,672,782.00	832.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			26,836,157.69	164,958,325.00	514.7%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	11,142.77	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	4,611,740.67	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			4,622,883.44	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	16,900,653.00	0.00	-100.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	169.73	300.00	76.8%
(b) TOTAL, INTERFUND TRANSFERS OUT			16,900,822.73	300.00	-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%
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)			(12,277,939.29)	(300.00)	-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	5,727,064.00	0.00	-100.0%
3) Other State Revenue		8300-8599	1,593,589.00	3,921,720.00	146.1%
4) Other Local Revenue		8600-8799	35,768,578.77	53,498,900.00	49.6%
5) TOTAL, REVENUES			43,089,231.77	57,420,620.00	33.3%
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		26,836,157.69	164,958,325.00	514.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			26,836,157.69	164,958,325.00	514.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			16,253,074.08	(107,537,705.00)	-761.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	4,622,883.44	0.00	0.0%
b) Transfers Out		7600-7629	16,900,822.73	300.00	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			(12,277,939.29)	(300.00)	0.0%

Unaudited Actuals
Special Reserve Fund for Capital Outlay Projects
Expenditures by Function

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,975,134.79	(107,538,005.00)	-2805.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	117,030,436.42	121,005,571.21	3.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			117,030,436.42	121,005,571.21	3.4%
d) Other Restatements		9795	0.00	(11,183,689.71)	New
e) Adjusted Beginning Balance (F1c + F1d)			117,030,436.42	109,821,881.50	-6.2%
2) Ending Balance, June 30 (E + F1e)			121,005,571.21	2,283,876.50	-98.1%
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	118,955,802.55	240,421.77	-99.8%
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	2,049,768.66	2,043,454.73	-0.3%
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
5650	FEMA Public Assistance Funds	5,967,485.46	240,421.46
7810	Other Restricted State	1,637,991.01	0.00
9010	Other Restricted Local	111,350,326.08	0.31
Total, Restricted Balance		118,955,802.55	240,421.77

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Object

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	67,889,098.00	67,335,956.00	-0.8%
3) Other State Revenue		8300-8599	5,265,539.00	4,936,480.00	-6.2%
4) Other Local Revenue		8600-8799	767,590,523.00	794,480,369.00	3.5%
5) TOTAL, REVENUES			840,745,160.00	866,752,805.00	3.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	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	880,726,200.86	868,232,397.00	-1.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			880,726,200.86	868,232,397.00	-1.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(39,981,040.86)	(1,479,592.00)	-96.3%
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	1,890,075,993.80	0.00	-100.0%
b) Uses		7630-7699	1,887,988,663.94	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,087,329.86	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)			(37,893,711.00)	(1,479,592.00)	-96.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	750,539,820.60	712,646,109.60	-5.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			750,539,820.60	712,646,109.60	-5.0%
d) Other Restatements		9795	0.00	284,100.00	New
e) Adjusted Beginning Balance (F1c + F1d)			750,539,820.60	712,930,209.60	-5.0%
2) Ending Balance, June 30 (E + F1e)			712,646,109.60	711,450,617.60	-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	712,646,109.60	711,450,617.60	-0.2%
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	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	712,646,109.60		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	66,911,507.48		
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			779,557,617.08		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	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	66,911,507.48		
6) TOTAL, LIABILITIES			66,911,507.48		
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)			712,646,109.60		

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	67,889,098.00	67,335,956.00	-0.8%
TOTAL, FEDERAL REVENUE			67,889,098.00	67,335,956.00	-0.8%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	5,265,539.00	4,936,480.00	-6.2%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			5,265,539.00	4,936,480.00	-6.2%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	684,418,112.00	689,940,033.00	0.8%
Unsecured Roll		8612	36,647,443.00	31,566,110.00	-13.9%
Prior Years' Taxes		8613	23,314,069.00	54,346,780.00	133.1%
Supplemental Taxes		8614	15,178,589.00	9,897,743.00	-34.8%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	6,061,985.00	6,309,567.00	4.1%
Interest		8660	1,970,320.00	2,109,471.00	7.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	5.00	310,665.00	6213200.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			767,590,523.00	794,480,369.00	3.5%
TOTAL, REVENUES			840,745,160.00	866,752,805.00	3.1%

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Object

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	327,270,000.00	332,225,000.00	1.5%
Bond Interest and Other Service Charges		7434	553,456,200.86	536,007,397.00	-3.2%
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)			880,726,200.86	868,232,397.00	-1.4%
TOTAL, EXPENDITURES			880,726,200.86	868,232,397.00	-1.4%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	1,890,075,993.80	0.00	-100.0%
(c) TOTAL, SOURCES			1,890,075,993.80	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	1,887,988,663.94	0.00	-100.0%
(d) TOTAL, USES			1,887,988,663.94	0.00	-100.0%
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)			2,087,329.86	0.00	-100.0%

Unaudited Actuals
Bond Interest and Redemption Fund
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	67,889,098.00	67,335,956.00	-0.8%
3) Other State Revenue		8300-8599	5,265,539.00	4,936,480.00	-6.2%
4) Other Local Revenue		8600-8799	767,590,523.00	794,480,369.00	3.5%
5) TOTAL REVENUES			840,745,160.00	866,752,805.00	3.1%
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		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	880,726,200.86	868,232,397.00	-1.4%
10) TOTAL EXPENDITURES			880,726,200.86	868,232,397.00	-1.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(39,981,040.86)	(1,479,592.00)	-96.3%
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	1,890,075,993.80	0.00	0.0%
b) Uses		7630-7699	1,887,988,663.94	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			2,087,329.86	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)			(37,893,711.00)	(1,479,592.00)	-96.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	750,539,820.60	712,646,109.60	-5.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			750,539,820.60	712,646,109.60	-5.0%
d) Other Restatements		9795	0.00	284,100.00	New
e) Adjusted Beginning Balance (F1c + F1d)			750,539,820.60	712,930,209.60	-5.0%
2) Ending Balance, June 30 (E + F1e)			712,646,109.60	711,450,617.60	-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			712,646,109.60	711,450,617.60	-0.2%
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	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	712,646,109.60	711,450,617.60
Total, Restricted Balance		<u>712,646,109.60</u>	<u>711,450,617.60</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	50,248.85	0.00	-100.0%
4) Other Local Revenue		8600-8799	2,459.61	0.00	-100.0%
5) TOTAL, REVENUES			52,708.46	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)			52,708.46	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)			52,708.46	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	332,090.27	384,798.73	15.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			332,090.27	384,798.73	15.9%
d) Other Restatements		9795	0.00	(52,708.46)	New
e) Adjusted Beginning Balance (F1c + F1d)			332,090.27	332,090.27	0.0%
2) Ending Balance, June 30 (E + F1e)			384,798.73	332,090.27	-13.7%
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		9740	384,798.73	332,090.27	-13.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	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	383,540.58		
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	1,258.15		
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			384,798.73		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			384,798.73		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.01	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	50,248.84	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			50,248.85	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	0.00	0.00	0.0%
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 Parcel Taxes					
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	2,459.61	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%
TOTAL, OTHER LOCAL REVENUE			2,459.61	0.00	-100.0%
TOTAL, REVENUES			52,708.46	0.00	-100.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
State School Building Repayment		7432	0.00	0.00	0.0%
Payments to Original District for Acquisition of Property		7436	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
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					
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%
(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	50,248.85	0.00	-100.0%
4) Other Local Revenue		8600-8799	2,459.61	0.00	-100.0%
5) TOTAL, REVENUES			52,708.46	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)			52,708.46	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)			52,708.46	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	332,090.27	384,798.73	15.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			332,090.27	384,798.73	15.9%
d) Other Restatements		9795	0.00	(52,708.46)	New
e) Adjusted Beginning Balance (F1c + F1d)			332,090.27	332,090.27	0.0%
2) Ending Balance, June 30 (E + F1e)			384,798.73	332,090.27	-13.7%
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			384,798.73	332,090.27	-13.7%
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	384,798.73	332,090.27
Total, Restricted Balance		384,798.73	332,090.27

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	570,081.30	570,082.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	215,898.36	227,000.00	5.1%
5) TOTAL, REVENUES			785,979.66	797,082.00	1.4%
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	46,574,358.41	55,635,821.00	19.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			46,574,358.41	55,635,821.00	19.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(45,788,378.75)	(54,838,739.00)	19.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	46,478,611.28	55,381,146.00	19.2%
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			46,478,611.28	55,381,146.00	19.2%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			690,232.53	542,407.00	-21.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	54,365,701.30	55,055,933.83	1.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			54,365,701.30	55,055,933.83	1.3%
d) Other Restatements		9795	0.00	(14,128.53)	New
e) Adjusted Beginning Balance (F1c + F1d)			54,365,701.30	55,041,805.30	1.2%
2) Ending Balance, June 30 (E + F1e)			55,055,933.83	55,584,212.30	1.0%
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	55,055,933.83	55,584,212.30	1.0%
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	10,394,062.36		
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	44,625,208.86		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	36,662.61		
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			55,055,933.83		
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)			55,055,933.83		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	570,081.30	570,082.00	0.0%
TOTAL, FEDERAL REVENUE			570,081.30	570,082.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Interest		8660	215,898.36	227,000.00	5.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			215,898.36	227,000.00	5.1%
TOTAL, REVENUES			785,979.66	797,082.00	1.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	16,066,581.88	17,252,345.00	7.4%
Other Debt Service - Principal		7439	30,507,776.53	38,383,476.00	25.8%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			46,574,358.41	55,635,821.00	19.5%
TOTAL, EXPENDITURES			46,574,358.41	55,635,821.00	19.5%

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	46,478,611.28	55,381,146.00	19.2%
(a) TOTAL, INTERFUND TRANSFERS IN			46,478,611.28	55,381,146.00	19.2%
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%
(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)			46,478,611.28	55,381,146.00	19.2%

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	570,081.30	570,082.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	215,898.36	227,000.00	5.1%
5) TOTAL, REVENUES			785,979.66	797,082.00	1.4%
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	46,574,358.41	55,635,821.00	19.5%
10) TOTAL, EXPENDITURES			46,574,358.41	55,635,821.00	19.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(45,788,378.75)	(54,838,739.00)	19.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	46,478,611.28	55,381,146.00	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			46,478,611.28	55,381,146.00	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)			690,232.53	542,407.00	-21.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	54,365,701.30	55,055,933.83	1.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			54,365,701.30	55,055,933.83	1.3%
d) Other Restatements		9795	0.00	(14,128.53)	New
e) Adjusted Beginning Balance (F1c + F1d)			54,365,701.30	55,041,805.30	1.2%
2) Ending Balance, June 30 (E + F1e)			55,055,933.83	55,584,212.30	1.0%
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			55,055,933.83	55,584,212.30	1.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2013-14 Unaudited Actuals	2014-15 Budget
9010	Other Restricted Local	55,055,933.83	55,584,212.30
Total, Restricted Balance		<u>55,055,933.83</u>	<u>55,584,212.30</u>

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	641,871,642.75	767,241,218.00	19.5%
2) Federal Revenue		8100-8299	145,824,816.86	160,422,349.00	10.0%
3) Other State Revenue		8300-8599	109,639,678.45	71,245,035.00	-35.0%
4) Other Local Revenue		8600-8799	64,431,559.56	36,697,548.00	-43.0%
5) TOTAL, REVENUES			961,767,697.62	1,035,606,150.00	7.7%
B. EXPENSES					
1) Certificated Salaries		1000-1999	331,205,857.69	402,369,476.00	21.5%
2) Classified Salaries		2000-2999	84,956,707.16	100,931,313.00	18.8%
3) Employee Benefits		3000-3999	104,901,214.10	132,757,394.00	26.6%
4) Books and Supplies		4000-4999	82,531,259.05	98,382,290.00	19.2%
5) Services and Other Operating Expenses		5000-5999	234,332,081.54	243,998,318.00	4.1%
6) Depreciation		6000-6999	14,687,269.30	14,540,624.00	-1.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	41,190,039.94	31,997,900.00	-22.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			893,804,428.78	1,024,977,315.00	14.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			67,963,268.84	10,628,835.00	-84.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	186,373.00	New
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	(186,373.00)	New

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			67,963,268.84	10,442,462.00	-84.6%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	441,620,439.00	508,862,727.64	15.2%
b) Audit Adjustments		9793	(3,464,625.20)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			438,155,813.80	508,862,727.64	16.1%
d) Other Restatements		9795	2,743,645.00	8,486,878.76	209.3%
e) Adjusted Beginning Net Position (F1c + F1d)			440,899,458.80	517,349,606.40	17.3%
2) Ending Net Position, June 30 (E + F1e)			508,862,727.64	527,792,068.40	3.7%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	66,873,701.10	77,050,832.00	15.2%
b) Restricted Net Position		9797	42,459,590.78	57,803,247.18	36.1%
c) Unrestricted Net Position		9790	399,529,435.76	392,937,989.22	-1.6%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	62,504,820.45		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	153,390,250.96		
c) in Revolving Fund		9130	469,755.20		
d) with Fiscal Agent		9135	500.00		
e) collections awaiting deposit		9140	3,520,924.82		
2) Investments		9150	69,510,867.81		
3) Accounts Receivable		9200	94,779,982.36		
4) Due from Grantor Government		9290	56,945,167.64		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	147,620.84		
7) Prepaid Expenditures		9330	6,843,698.29		
8) Other Current Assets		9340	24,295,967.41		
9) Fixed Assets					
a) Land		9410	42,246,615.54		
b) Land Improvements		9420	11,324,790.40		
c) Accumulated Depreciation - Land Improvements		9425	(3,828,407.34)		
d) Buildings		9430	224,169,906.90		
e) Accumulated Depreciation - Buildings		9435	(45,081,879.08)		
f) Equipment		9440	42,533,365.76		
g) Accumulated Depreciation - Equipment		9445	(21,741,340.25)		
h) Work in Progress		9450	47,449,352.82		
10) TOTAL, ASSETS			769,481,960.53		
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	76,824,262.24		
2) Due to Grantor Governments		9590	11,479,812.91		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	28,207,908.61		
5) Unearned Revenue		9650	38,935,591.70		
6) Long-Term Liabilities					
a) Net OPEB Obligation		9664	11,468,489.24		
b) Compensated Absences		9665	2,306,056.18		
c) COPs Payable		9666	0.00		
d) Capital Leases Payable		9667	21,132,043.00		
e) Lease Revenue Bonds Payable		9668	13,052,247.10		
f) Other General Long-Term Liabilities		9669	57,212,821.91		
7) TOTAL, LIABILITIES			260,619,232.89		
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)			508,862,727.64		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
LCFF SOURCES					
Principal Apportionment State Aid - Current Year		8011	396,537,981.38	505,628,088.00	27.5%
Education Protection Account State Aid - Current Year		8012	105,072,473.00	112,283,458.00	6.9%
State Aid - Prior Years		8019	(18,173,039.37)	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	158,434,227.74	149,329,672.00	-5.7%
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			641,871,642.75	767,241,218.00	19.5%
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	36,465,376.28	40,795,127.00	11.9%
Interagency Contracts Between LEAs		8285	67,285,753.31	74,991,354.00	11.5%
NCLB: Title I, Part A, Basic Grants Low- Income and Neglected	3010	8290	24,408,621.64	29,589,414.00	21.2%
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	633,656.92	691,258.00	9.1%
NCLB: Title III, Immigrant Education Program	4201	8290	53,673.00	321,043.00	498.1%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	1,608,590.80	1,193,101.00	-25.8%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	5,640,739.56	5,578,977.00	-1.1%
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290	2,127,222.00	405,547.00	-80.9%
Vocational and Applied Technology Education	3500-3699	8290	47,255.00	41,717.00	-11.7%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	7,553,928.35	6,814,811.00	-9.8%
TOTAL, FEDERAL REVENUE			145,824,816.86	160,422,349.00	10.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	0.00	0.00	0.0%
Child Nutrition Programs		8520	2,896,013.79	4,301,645.00	48.5%
Mandated Costs Reimbursements		8550	1,982,973.13	1,526,672.00	-23.0%
Lottery - Unrestricted and Instructional Materials		8560	14,304,525.18	14,824,249.00	3.6%
School Based Coordination Program	7250	8590	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	10,817,776.72	10,693,316.00	-1.2%
Charter School Facility Grant	6030	8590	28,505,269.48	26,307,124.00	-7.7%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	1,077,988.00	0.00	-100.0%
Common Core State Standards Implementation Funds	7405	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	50,055,132.15	13,592,029.00	-72.8%
TOTAL, OTHER STATE REVENUE			109,639,678.45	71,245,035.00	-35.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	493,597.13	370,679.00	-24.9%
Sale of Publications		8632	687.00	1,235.00	79.8%
Food Service Sales		8634	2,762,410.83	2,368,944.00	-14.2%
All Other Sales		8639	1,131,643.70	189,654.00	-83.2%
Leases and Rentals		8650	2,047,798.20	1,808,035.00	-11.7%
Interest		8660	1,829,457.36	1,136,508.00	-37.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	4,377,917.43	1,480,000.00	-66.2%
Fees and Contracts					
Child Development Parent Fees		8673	12,462.18	10,000.00	-19.8%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	201,822.00	New
All Other Fees and Contracts		8689	51,775,585.73	24,748,257.00	-52.2%
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	4,382,414.00	New
TOTAL, OTHER LOCAL REVENUE			64,431,559.56	36,697,548.00	-43.0%
TOTAL, REVENUES			961,767,697.62	1,035,606,150.00	7.7%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	267,255,995.39	321,236,536.00	20.2%
Certificated Pupil Support Salaries		1200	13,359,940.68	16,498,119.00	23.5%
Certificated Supervisors' and Administrators' Salaries		1300	41,848,547.67	50,774,742.00	21.3%
Other Certificated Salaries		1900	8,741,373.95	13,860,079.00	58.6%
TOTAL, CERTIFICATED SALARIES			331,205,857.69	402,369,476.00	21.5%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	23,246,060.17	27,696,333.00	19.1%
Classified Support Salaries		2200	15,679,286.21	18,866,635.00	20.3%
Classified Supervisors' and Administrators' Salaries		2300	8,322,424.93	9,217,697.00	10.8%
Clerical, Technical and Office Salaries		2400	23,026,854.92	26,822,247.00	16.5%
Other Classified Salaries		2900	14,682,080.93	18,328,401.00	24.8%
TOTAL, CLASSIFIED SALARIES			84,956,707.16	100,931,313.00	18.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	25,482,913.53	31,101,325.00	22.0%
PERS		3201-3202	5,049,191.71	6,349,529.00	25.8%
OASDI/Medicare/Alternative		3301-3302	12,513,775.85	14,953,052.00	19.5%
Health and Welfare Benefits		3401-3402	49,867,465.03	65,820,845.00	32.0%
Unemployment Insurance		3501-3502	2,133,536.12	3,259,117.00	52.8%
Workers' Compensation		3601-3602	6,029,573.07	8,351,467.00	38.5%
OPEB, Allocated		3701-3702	1,620,797.50	548,031.00	-66.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	2,203,961.29	2,374,028.00	7.7%
TOTAL, EMPLOYEE BENEFITS			104,901,214.10	132,757,394.00	26.6%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	7,542,925.81	10,104,629.00	34.0%
Books and Other Reference Materials		4200	2,203,944.19	4,138,197.00	87.8%
Materials and Supplies		4300	27,714,039.10	31,313,704.00	13.0%
Noncapitalized Equipment		4400	13,544,390.02	14,002,530.00	3.4%
Food		4700	31,525,959.93	38,823,230.00	23.1%
TOTAL, BOOKS AND SUPPLIES			82,531,259.05	98,382,290.00	19.2%

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	3,575,791.36	4,704,764.00	31.6%
Dues and Memberships		5300	2,028,289.97	2,383,229.00	17.5%
Insurance		5400-5450	6,051,483.84	7,647,384.00	26.4%
Operations and Housekeeping Services		5500	19,933,656.75	25,664,571.00	28.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	70,252,851.96	76,053,201.00	8.3%
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	128,664,664.39	121,463,414.00	-5.6%
Communications		5900	3,825,343.27	6,081,755.00	59.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			234,332,081.54	243,998,318.00	4.1%
DEPRECIATION					
Depreciation Expense		6900	14,687,269.30	14,540,624.00	-1.0%
TOTAL, DEPRECIATION			14,687,269.30	14,540,624.00	-1.0%
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	2,674,132.69	3,013,982.00	12.7%
Payments to County Offices		7142	0.00	743,058.00	New
Payments to JPAs		7143	512,038.14	0.00	-100.0%
Other Transfers Out					
All Other Transfers		7281-7283	10,093,625.62	24,880,196.00	146.5%
All Other Transfers Out to All Others		7299	24,883,125.19	545,982.00	-97.8%
Debt Service					
Debt Service - Interest		7438	3,027,118.30	2,814,682.00	-7.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			41,190,039.94	31,997,900.00	-22.3%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
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, EXPENSES			893,804,428.78	1,024,977,315.00	14.7%

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%
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	186,373.00	New
(d) TOTAL, USES			0.00	186,373.00	New
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	(186,373.00)	New

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	641,871,642.75	767,241,218.00	19.5%
2) Federal Revenue		8100-8299	145,824,816.86	160,422,349.00	10.0%
3) Other State Revenue		8300-8599	109,639,678.45	71,245,035.00	-35.0%
4) Other Local Revenue		8600-8799	64,431,559.56	36,697,548.00	-43.0%
5) TOTAL, REVENUES			961,767,697.62	1,035,606,150.00	7.7%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		413,080,757.79	508,179,125.00	23.0%
2) Instruction - Related Services	2000-2999		137,520,028.29	160,708,597.00	16.9%
3) Pupil Services	3000-3999		51,130,976.04	61,357,685.00	20.0%
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		8,079,773.81	10,047,286.00	24.4%
8) Plant Services	8000-8999		242,802,852.91	252,686,722.00	4.1%
9) Other Outgo	9000-9999	Except 7600-7699	41,190,039.94	31,997,900.00	-22.3%
10) TOTAL, EXPENSES			893,804,428.78	1,024,977,315.00	14.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			67,963,268.84	10,628,835.00	-84.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	186,373.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	(186,373.00)	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)			67,963,268.84	10,442,462.00	-84.6%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	441,620,439.00	508,862,727.64	15.2%
b) Audit Adjustments		9793	(3,464,625.20)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			438,155,813.80	508,862,727.64	16.1%
d) Other Restatements		9795	2,743,645.00	8,486,878.76	209.3%
e) Adjusted Beginning Net Position (F1c + F1d)			440,899,458.80	517,349,606.40	17.3%
2) Ending Net Position, June 30 (E + F1e)			508,862,727.64	527,792,068.40	3.7%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	66,873,701.10	77,050,832.00	15.2%
b) Restricted Net Position		9797	42,459,590.78	57,803,247.18	36.1%
c) Unrestricted Net Position		9790	399,529,435.76	392,937,989.22	-1.6%

Resource	Description	2013-14 Unaudited Actuals	2014-15 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	360,061.00	181,725.00
6300	Lottery: Instructional Materials	4,782.45	21,558.00
7400	Quality Education Investment Act	2,239,216.98	2,204,872.00
7810	Other Restricted State	39,855,530.35	55,395,092.18
Total, Restricted Net Position		<u>42,459,590.78</u>	<u>57,803,247.18</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	1,100,923,766.98	1,060,399,593.00	-3.7%
5) TOTAL, REVENUES			1,100,923,766.98	1,060,399,593.00	-3.7%
B. EXPENSES					
1) Certificated Salaries		1000-1999	151,129.75	163,372.00	8.1%
2) Classified Salaries		2000-2999	5,011,559.63	6,148,065.00	22.7%
3) Employee Benefits		3000-3999	2,840,033.15	3,008,928.00	5.9%
4) Books and Supplies		4000-4999	264,529.13	158,446.00	-40.1%
5) Services and Other Operating Expenses		5000-5999	1,099,557,351.77	1,101,801,991.00	0.2%
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			1,107,824,603.43	1,111,280,802.00	0.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(6,900,836.45)	(50,881,209.00)	637.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	10,786,522.73	9,200,000.00	-14.7%
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			10,786,522.73	9,200,000.00	-14.7%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			3,885,686.28	(41,681,209.00)	-1172.7%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	333,375,589.04	337,261,275.32	1.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			333,375,589.04	337,261,275.32	1.2%
d) Other Restatements		9795	0.00	(1,600,181.67)	New
e) Adjusted Beginning Net Position (F1c + F1d)			333,375,589.04	335,661,093.65	0.7%
2) Ending Net Position, June 30 (E + F1e)					
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	337,261,275.32	293,979,884.65	-12.8%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	978,594,240.58		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	2,500,000.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	10,301,356.97		
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	51,637,568.12		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			1,043,033,165.67		
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	705,771,890.35		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net OPEB Obligation		9664	0.00		
b) Compensated Absences		9665	0.00		
c) COPs Payable		9666	0.00		
d) Capital Leases Payable		9667	0.00		
e) Lease Revenue Bonds Payable		9668	0.00		
f) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			705,771,890.35		
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)			337,261,275.32		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	6,299,480.42	5,648,814.00	-10.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	1,090,433,159.99	1,054,750,779.00	-3.3%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	4,191,126.57	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,100,923,766.98	1,060,399,593.00	-3.7%
TOTAL, REVENUES			1,100,923,766.98	1,060,399,593.00	-3.7%

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	151,129.75	163,372.00	8.1%
TOTAL, CERTIFICATED SALARIES			151,129.75	163,372.00	8.1%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	89,545.75	200,253.00	123.6%
Classified Supervisors' and Administrators' Salaries		2300	1,141,222.38	1,256,985.00	10.1%
Clerical, Technical and Office Salaries		2400	3,780,791.50	4,529,193.00	19.8%
Other Classified Salaries		2900	0.00	161,634.00	New
TOTAL, CLASSIFIED SALARIES			5,011,559.63	6,148,065.00	22.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	13,008.80	13,479.00	3.6%
PERS		3201-3202	798,311.97	748,120.00	-6.3%
OASDI/Medicare/Alternative		3301-3302	389,707.09	482,527.00	23.8%
Health and Welfare Benefits		3401-3402	952,997.17	962,075.00	1.0%
Unemployment Insurance		3501-3502	3,056.15	3,843.00	25.7%
Workers' Compensation		3601-3602	192,657.66	186,251.00	-3.3%
OPEB, Allocated		3701-3702	115,808.74	494,641.00	327.1%
OPEB, Active Employees		3751-3752	374,485.57	117,992.00	-68.5%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,840,033.15	3,008,928.00	5.9%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	259,073.84	157,446.00	-39.2%
Noncapitalized Equipment		4400	5,455.29	1,000.00	-81.7%
TOTAL, BOOKS AND SUPPLIES			264,529.13	158,446.00	-40.1%

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	7,490.36	87,192.00	1064.1%
Dues and Memberships		5300	1,211.52	1,750.00	44.4%
Insurance		5400-5450	2,905,579.26	5,640,727.00	94.1%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	3,200.00	New
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,096,632,466.76	1,096,028,132.00	-0.1%
Communications		5900	10,603.87	40,990.00	286.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			1,099,557,351.77	1,101,801,991.00	0.2%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			1,107,824,603.43	1,111,280,802.00	0.3%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	10,786,522.73	9,200,000.00	-14.7%
(a) TOTAL, INTERFUND TRANSFERS IN			10,786,522.73	9,200,000.00	-14.7%
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)			10,786,522.73	9,200,000.00	-14.7%

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	1,100,923,766.98	1,060,399,593.00	-3.7%
5) TOTAL, REVENUES			1,100,923,766.98	1,060,399,593.00	-3.7%
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		1,107,824,603.43	1,111,280,802.00	0.3%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			1,107,824,603.43	1,111,280,802.00	0.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(6,900,836.45)	(50,881,209.00)	637.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	10,786,522.73	9,200,000.00	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			10,786,522.73	9,200,000.00	0.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			3,885,686.28	(41,681,209.00)	-1172.7%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	333,375,589.04	337,261,275.32	1.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			333,375,589.04	337,261,275.32	1.2%
d) Other Restatements		9795	0.00	(1,600,181.67)	New
e) Adjusted Beginning Net Position (F1c + F1d)			333,375,589.04	335,661,093.65	0.7%
2) Ending Net Position, June 30 (E + F1e)			337,261,275.32	293,979,884.65	-12.8%
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	337,261,275.32	293,979,884.65	-12.8%

Resource	Description	2013-14 Unaudited Actuals	2014-15 Budget
	Total, Restricted Net Position	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	60,000,000.00	88,500,000.00	47.5%
5) TOTAL, REVENUES			60,000,000.00	88,500,000.00	47.5%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.0%
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			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			60,000,000.00	88,500,000.00	47.5%
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 NET POSITION (C + D4)			60,000,000.00	88,500,000.00	47.5%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	0.00	60,000,000.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	60,000,000.00	New
d) Other Restatements		9795	0.00	(60,000,000.00)	New
e) Adjusted Beginning Net Position (F1c + F1d)			0.00	0.00	0.0%
2) Ending Net Position, June 30 (E + F1e)			60,000,000.00	88,500,000.00	47.5%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	60,000,000.00	0.00	-100.0%
c) Unrestricted Net Position		9790	0.00	88,500,000.00	New

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	60,000,000.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			60,000,000.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net OPEB Obligation		9664	0.00		
b) Compensated Absences		9665	0.00		
c) COPs Payable		9666	0.00		
d) Capital Leases Payable		9667	0.00		
e) Lease Revenue Bonds Payable		9668	0.00		
f) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30					
(must agree with line F2) (G10 + H2) - (I7 + J2)			60,000,000.00		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	60,000,000.00	88,500,000.00	47.5%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			60,000,000.00	88,500,000.00	47.5%
TOTAL, REVENUES			60,000,000.00	88,500,000.00	47.5%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	0.00	0.0%
TOTAL, EXPENSES			0.00	0.00	0.0%

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

Description	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	60,000,000.00	88,500,000.00	47.5%
5) TOTAL, REVENUES			60,000,000.00	88,500,000.00	47.5%
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		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, EXPENSES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			60,000,000.00	88,500,000.00	47.5%
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 NET POSITION (C + D4)			60,000,000.00	88,500,000.00	47.5%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	0.00	60,000,000.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	60,000,000.00	New
d) Other Restatements		9795	0.00	(60,000,000.00)	New
e) Adjusted Beginning Net Position (F1c + F1d)			0.00	0.00	0.0%
2) Ending Net Position, June 30 (E + F1e)			60,000,000.00	88,500,000.00	47.5%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	60,000,000.00	0.00	-100.0%
c) Unrestricted Net Position		9790	0.00	88,500,000.00	New

Resource	Description	2013-14 Unaudited Actuals	2014-15 Budget
9010	Other Restricted Local	60,000,000.00	0.00
Total, Restricted Net Position		60,000,000.00	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)	488,185.48	487,250.10	492,424.03	473,562.34	471,742.39	482,641.18
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA per EC 42238.05(b) Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA per EC 42238.05(b) Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	488,185.48	487,250.10	492,424.03	473,562.34	471,742.39	482,641.18
5. District Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)	342.79	350.14	342.79			
b. Special Education-Special Day Class	1.83	0.36	1.83			
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	329.60	328.63	329.60			
f. Total, District Funded County Program ADA (Sum of Lines A5a through A5e)	674.22	679.13	674.22	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5f)	488,859.70	487,929.23	493,098.25	473,562.34	471,742.39	482,641.18
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2013-14 Unaudited Actuals			2014-15 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program ADA						
a. County School Tuition Fund						
b. County Group Home and Institution Pupils						
c. Juvenile Halls, Homes, and Camps						
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)	131,178.63	130,717.40	131,178.51	137,685.67	137,611.50	137,685.67
2. Charter School County Program ADA						
a. County School Tuition Fund						
b. County Group Home and Institution Pupils						
c. Juvenile Halls, Homes, and Camps						
d. Probation Referred, on Probation or Parole, or Mandatory Expelled per EC 2574(c)(4)(A)						
e. Total, Charter School County Program ADA (Sum of Lines C2a through C2d)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year-NPS/LCI						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2e, and C3f)	131,178.63	130,717.40	131,178.51	137,685.67	137,611.50	137,685.67

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	2,585,366,844.77	301	5,482,648.66	303	2,579,884,196.11	305	79,672,173.73		307	2,500,212,022.38	309
2000 - Classified Salaries	800,322,500.46	311	16,150,776.21	313	784,171,724.25	315	107,020,176.61		317	677,151,547.64	319
3000 - Employee Benefits (Excluding 3800)	1,385,731,679.42	321	65,560,952.81	323	1,320,170,726.61	325	67,728,113.92		327	1,252,442,612.69	329
4000 - Books, Supplies Equip Replace. (6500)	182,227,598.42	331	5,076,529.39	333	177,151,069.03	335	42,072,144.95		337	135,078,924.08	339
5000 - Services... & 7300 - Indirect Costs	650,079,069.45	341	9,838,314.70	343	640,240,754.75	345	268,725,225.26		347	371,515,529.49	349
TOTAL					5,501,618,470.75	365			TOTAL	4,936,400,636.28	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011		1100	375
2. Salaries of Instructional Aides Per EC 41011		2100	380
3. STRS		3101 & 3102	382
4. PERS		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)		3401 & 3402	385
7. Unemployment Insurance		3501 & 3502	390
8. Workers' Compensation Insurance		3601 & 3602	392
9. OPEB, Active Employees (EC 41372)		3751 & 3752	396
10. Other Benefits (EC 22310)		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2			
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)			396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14. TOTAL SALARIES AND BENEFITS			397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372			61.63%
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)	61.63%
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)	4,936,400,636.28
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	10,956,555,000.00		10,956,555,000.00	1,622,200,000.00	2,033,620,000.00	10,545,135,000.00	332,225,000.00
State School Building Loans Payable			0.00	0.00	0.00	0.00	0.00
Certificates of Participation Payable	396,366,433.90		396,366,433.90	0.00	30,507,776.53	365,858,657.37	34,795,486.96
Capital Leases Payable	1,307,962.97		1,307,962.97	1,741,079.67	887,333.95	2,161,708.69	655,807.88
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	84,310,238.46		84,310,238.46	4,970,580.98	20,785,937.13	68,494,882.31	6,570,040.10
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable	59,763,459.00		59,763,459.00	62,476,422.90	62,360,443.58	59,879,438.32	59,879,438.32
Governmental activities long-term liabilities	11,498,303,094.33	0.00	11,498,303,094.33	1,691,388,083.55	2,148,161,491.19	11,041,529,686.69	434,125,773.26
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)	4,140,880,147.65		4,140,880,147.65			4,336,787,506.33
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	622,360.12		622,360.12			620,038.33
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)	488,859.70		488,859.70	473,562.34		473,562.34
2. Total Charter Schools ADA (Form A, Line C4)	131,178.63		131,178.63	137,685.67		137,685.67
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			620,038.33			611,248.01
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)	6,706,661.25		6,706,661.25	7,173,822.00		7,173,822.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	5,401,011.50		5,401,011.50	5,996,526.00		5,996,526.00
4. Secured Roll Taxes (Object 8041)	869,718,408.53		869,718,408.53	854,053,809.00		854,053,809.00
5. Unsecured Roll Taxes (Object 8042)	33,891,636.54		33,891,636.54	32,808,909.00		32,808,909.00
6. Prior Years' Taxes (Object 8043)	6,095,086.81		6,095,086.81	65,420,741.00		65,420,741.00
7. Supplemental Taxes (Object 8044)	17,785,873.60		17,785,873.60	14,742,932.00		14,742,932.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	26,846,345.82		26,846,345.82	(5,434,080.00)		(5,434,080.00)
9. Penalties and Int. from Delinquent Taxes (Object 8048)	(3,653,345.81)		(3,653,345.81)	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (Obj. 8047 & 8625)	54,278,962.91		54,278,962.91	30,723,523.00		30,723,523.00
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)	12,309,567.84		12,309,567.84	(10,455,776.00)		(10,455,776.00)
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	1,029,380,208.99	0.00	1,029,380,208.99	995,030,406.00	0.00	995,030,406.00
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)	1,029,380,208.99	0.00	1,029,380,208.99	995,030,406.00	0.00	995,030,406.00

	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)			47,334,468.99			57,405,333.00
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)			47,334,468.99			57,405,333.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	4,038,472,424.33		4,038,472,424.33	4,511,174,334.00		4,511,174,334.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	(17,766,771.54)		(17,766,771.54)	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)	4,020,705,652.79	0.00	4,020,705,652.79	4,511,174,334.00	0.00	4,511,174,334.00
DATA FOR INTEREST CALCULATION						
28. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	6,815,415,366.70		6,815,415,366.70	7,258,674,363.00		7,258,674,363.00
29. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	19,843,627.64		19,843,627.64	4,986,508.00		4,986,508.00
APPROPRIATIONS LIMIT CALCULATIONS						
D. PRELIMINARY APPROPRIATIONS LIMIT			2013-14 Actual			2014-15 Budget
1. Revised Prior Year Program Limit (Lines A1 plus A6)			4,140,880,147.65			4,336,787,506.33
2. Inflation Adjustment			1.0512			0.9977
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9963			0.9858
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			4,336,787,506.33			4,265,372,151.96
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			1,029,380,208.99			995,030,406.00
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)			74,404,599.60			73,349,761.20
b. Maximum State Aid in Local Limit (Lesser of Line C27 or Lines D4 minus D5 plus C23; but not less than zero)			3,354,741,766.33			3,327,747,078.96
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			3,354,741,766.33			3,327,747,078.96
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])			12,801,996.26			2,971,669.71
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			1,042,182,205.25			998,002,075.71
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)			3,341,939,770.07			3,324,775,409.25
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			1,042,182,205.25			
b. State Subventions (Line D8)			3,341,939,770.07			
c. Less: Excluded Appropriations (Line C23)			47,334,468.99			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			4,336,787,506.33			

	2013-14 Calculations			2014-15 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4; if negative, then zero) If not zero report amount to: Michael Cohen, Director State Department of Finance Attention: School Gann Limits State Capitol, Room 1145 Sacramento, CA 95814			0.00			
Summary	2013-14 Actual			2014-15 Budget		
11. Adjusted Appropriations Limit (Lines D4 plus D10)			4,336,787,506.33			4,265,372,151.96
12. Appropriations Subject to the Limit (Line D9d)			4,336,787,506.33			

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

Sally Hoy
Gann Contact Person

(213) 241-1828
Contact Phone Number

Part I - General Administrative Share of Plant Services Costs

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 7200-7700, goals 0000 and 9000) 130,729,338.94
- 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. 3,934,056.00
 - 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.

See attached

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) 5,095,573,489.27

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) 2.64%

Part II - Adjustments for Employment Separation Costs

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. Retain supporting documentation. 2,765,596.57

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. 3,029,491.78

2013-14 Unaudited Actuals
Indirect Cost Rate Worksheet

Contracted General Administrative Positions Not Paid Through Payroll

TITLE	FTE	DUTIES
Total		
16,050.00 SAP Functional Consultant Level II	4.0	MSA Staff Augmentation-SAP Implementation Project for Finance & Procurement
104,624.00 SAP Systems & Programming Manager Level III	1.0	Time Enhancements
10,500.00 Consultant	1.0	TWS Activities and LRP Training
166,815.00 Oracle App. Programmer Level III; Java Programmer II; Java Programmer III	3.0	ISIS Oracle Programmer Level 3-Interfaces/CALPADS
30,600.00 Oracle Application Programmer Level III	1.0	ISIS Oracle Programmer Level 3-Interfaces/CALPADS
27,000.00 Analyst	2.0	ISIS Interfaces Business Analysts
182,970.00 Microsoft App. Programmer Level II	1.0	.NET Developer
73,680.00 Microsoft App. Programmer Level I	1.0	SQL Server Reporting Services Developer
78,260.00 Analyst Level II	1.0	ATLAS Technical Business Analyst
30,140.00 SAP FI/CO Functional Level I	3.0	MSA Staff Augmentation-SAP Implementation Project for Finance & Procurement
110,390.00 SAP ABAP Development Level III	1.0	Time Enhancements
45,140.00 Functional Resource Level II; SAP Training Level III	4.0	MSA Staff Augmentation-LRP Content Development
65,280.00 Microsoft App. Programmer Level III	1.0	MISIS Project
59,168.00 MS Application Programmer Level II	1.0	.NET Developer
8,848.00 Analyst Level II	1.0	MS SQL Server SSIS Development
49,920.00 Java Application Programmer Level III	1.0	.NET Developer
40,896.00 MS Application Programmer Level II	1.0	SQL Server Reporting Services (SSRS) Developer
7,200.00 MS App. Programmer	1.0	MS Unified Access Gateway
29,232.00 MS App. Programmer Level III	1.0	SQL Server Integrated Services
54,000.00 MS Application Programmer Level II	2.0	SQL Server Integration Services
55,680.00 ASAP Project Manager	1.0	ASAP Project Mgmt
206,120.00 SQL Architect	2.0	Staff Augmentation - MS Resource
145,161.00 Testing Manager; HP Mercury Consultant	3.0	COFE Related services and P-Card Solution
2,655.00 Consultant	1.0	Development and implementation of communication strategies for ITD
13,984.00 Analyst Level II	1.0	SQL Server Integrated Services
56,320.00 Analyst Level II	2.0	MS SQL Server SSIS Development
57,792.00 Microsoft App. Programmer Level II	1.0	MS SQL Server SSIS Development
70,746.00 SAP Systems Programmer Level II	1.0	SAP Test Automation
8,400.00 .NET Developer	3.0	.NET Development Services (Grade Book)
39,900.00 MS Engagement Manager; MS Principle Consultant; Partner Developer, Sr. SQL/SSRS GD Consultant	4.0	MS ELA-Enterprise Strategy Program (ATLAS & CRM)
6,750.00 Consultant	1.0	Development and implementation of communication strategies for ITD
73,080.00 Project Manager	1.0	Project Mgmt of ISIS Project
11,840.00 Other App. Programmer Level III	1.0	HP Load Runner Performance Test Developer
7,360.00 Open Source Application Programmer Level III	1.0	Modification of Parent Suspension Letter Report (Pentaho)
15,168.00 Business Analyst Level II	1.0	MISIS/Technical Analyst
43,904.00 MS Application Programmer Level II	2.0	SQL Server Reporting Services (SSRS) Developer
118.00 Other App. Programmer Level III	1.0	HP Load Runner Performance Test Developer
4,000.00 Oracle Application Programmer Level III	1.0	Human Capital Data Warehouse

2013-14 Unaudited Actuals
Indirect Cost Rate Worksheet

Contracted General Administrative Positions Not Paid Through Payroll

	TITLE	FTE	DUTIES
Total			
24,400.00	Consultant	1.0	Change Mgmt services
62,374.00	SAP Systems Programmer Level II	1.0	SAP Test Automation
442,745.00	MS SSRS Developer	5.0	MISIS/SQL Server Reporting Services (SSRS) Developer
1,050.00	Consultant	1.0	MPS P740 Installation service
1,057,314.00	BW/BI Consultant; Functional Configurator (SRM); Functional Configurator (FM/GM); ABAP Developer; BW/BI Consultant; Security Consultant; SRM Functional Configurator; Functional Configurator (FI/CO); Functional Resource Level; Technical Lead	11.0	Post-Go-Live Project Stabilization Services
22,500.00	Oracle App. Programmer Level III	1.0	Oracle ETL Developer - HCDW
1,968.00	Project Director	1.0	2013 IT SEP Program Implementation
39,168.00	Business Analyst Level II	1.0	Business Analyst Level II (Technical Analyst)
5,856.00	Project Manager; Analyst	3.0	Disaster Recovery Business Continuity Project Mgmt
88,179.00	Oracle ETL Developer	1.0	Oracle ETL Developer- HCDW-SS
63,984.00	Oracle App. Programmer Level III	1.0	Oracle OBIEE Developer - HCDW-SS
76,336.00	SAP Systems & Programming Manager Level III	1.0	BASE System Production Support and New Change Requests
21,032.00	Network Engineer	5.0	Configuration and Infrastructure
6,160.00	Business Analyst Level II	1.0	Business Analyst (Transportation - Bus Operation)
2,750.00	Consultant	1.0	IT Finance & Admin Team Retreat
2,610.00	Oracle App. Programmer Level III	1.0	MS .NET Developer (Transportation-Bus Operations)
2,818.00	Microsoft .NET Developer Level II	1.0	MS .NET Developer (Transportation-Bus Operations)
3,121.00	SAP Basis Admin. Level III	1.0	Database Migration of SAP Components
3,934,056.00			

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)	184,471,149.70
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	40,111,957.62
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	1,081,436.78
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)	20,106,425.42
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)	238,092.48
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	2,765,596.57
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	3,029,491.78
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	245,745,166.79
9. Carry-Forward Adjustment (Part IV, Line F)	2,681,757.09
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	248,426,923.88

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	3,673,364,687.67
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	865,381,657.33
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	450,262,050.86
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	74,335,397.93
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	13,769,922.54
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	71,977.50
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	39,498,207.91
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)	270,347.94
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)	1,943,597.43
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)	741,500,597.98
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)	8,906,198.10
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	2,765,596.57
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	3,029,491.78
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	74,444,573.15
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	123,591,340.46
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	361,078,292.52
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)	6,428,682,744.53

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment
(For information only - not for use when claiming/recovering indirect costs)
(Line A8 divided by Line B18)

3.82%

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)

3.86%

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>245,745,166.79</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(28,345,406.03)</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 (3.34%) times Part III, Line B18); zero if negative	<u>2,681,757.09</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (3.34%) times Part III, Line B18) or (the highest rate used to recover costs from any program (3.34%) times Part III, Line B18); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>2,681,757.09</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>2,681,757.09</u>

Approved indirect cost rate: 3.34%
Highest rate used in any program: 3.34%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	223,290,733.03	7,457,750.05	3.34%
01	3025	1,077,359.71	35,984.18	3.34%
01	3060	1,209,587.10	40,399.94	3.34%
01	3061	649,952.00	21,708.49	3.34%
01	3180	16,966,536.24	566,684.15	3.34%
01	3181	5,680,148.26	189,717.76	3.34%
01	3310	91,370,622.79	3,051,778.80	3.34%
01	3311	1,697,752.37	56,704.93	3.34%
01	3312	7,428,498.99	248,111.87	3.34%
01	3315	4,619,794.13	154,301.39	3.34%
01	3316	191,499.04	6,395.96	3.34%
01	3318	295,701.30	9,876.44	3.34%
01	3320	10,685,493.95	356,895.82	3.34%
01	3327	110,057.69	3,675.93	3.34%
01	3332	13,944.62	465.74	3.34%
01	3345	43,015.85	1,436.74	3.34%
01	3385	1,140,033.36	38,077.66	3.34%
01	3410	1,279,628.45	29,850.59	2.33%
01	3550	5,109,812.14	163,136.72	3.19%
01	4035	45,111,394.45	1,506,725.12	3.34%
01	4050	41,839.32	1,397.42	3.34%
01	4124	3,646,663.09	100,091.32	2.74%
01	4203	14,768,093.28	295,355.98	2.00%
01	4510	177,031.16	5,912.84	3.34%
01	4810	666,695.80	22,267.59	3.34%
01	5610	959,952.92	5,530.35	0.58%
01	5630	178,702.05	5,968.61	3.34%
01	5650	7,042.29	195.77	2.78%
01	5810	26,263,459.47	763,069.92	2.91%
01	6010	54,206,120.33	1,635,242.36	3.02%
01	6230	171,312.29	5,721.83	3.34%
01	6240	175,314.51	5,854.79	3.34%
01	6360	1,316,779.12	43,980.42	3.34%
01	6378	50,649.84	1,691.75	3.34%
01	6381	44,206.92	1,476.51	3.34%
01	6385	840,990.63	28,089.24	3.34%
01	6386	226,222.66	7,555.85	3.34%
01	6500	868,489,558.93	29,007,551.27	3.34%
01	6510	2,598,200.76	86,779.91	3.34%
01	6512	26,289,739.07	878,077.18	3.34%
01	6513	207,975.71	6,946.38	3.34%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	6515	98,498.71	3,289.86	3.34%
01	6520	746,932.34	24,947.65	3.34%
01	6530	16,931.35	560.22	3.31%
01	6690	318,522.07	10,638.94	3.34%
01	7090	1,311,390.37	39,341.71	3.00%
01	7091	49,068,420.65	1,472,069.93	3.00%
01	7220	1,924,620.44	64,272.03	3.34%
01	7400	68,047,313.79	2,041,419.41	3.00%
01	7405	22,148,722.36	739,767.33	3.34%
01	7810	782,458.40	18,975.82	2.43%
01	8150	106,241,127.30	3,080,992.69	2.90%
01	9010	20,997,821.81	192,717.47	0.92%
11	3555	1,574,035.69	10,290.74	0.65%
11	5610	40,787.65	948.87	2.33%
11	5810	26,265.55	877.33	3.34%
11	9010	76,034.87	2,539.46	3.34%
12	5025	19,910,034.53	664,995.00	3.34%
12	6052	36,287.98	1,212.02	3.34%
12	6105	100,887,992.93	3,371,822.00	3.34%
12	9010	2,510,452.78	82,346.74	3.28%
13	5310	311,159,498.27	9,677,939.00	3.11%
13	5320	43,681,811.37	1,458,973.00	3.34%
13	5330	2,701,512.79	90,231.00	3.34%
13	5335	282,653.01	9,441.00	3.34%
13	5340	3,225,256.76	107,724.00	3.34%

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	1,120,847.01	0.19	0.00	1,120,847.20
2. State Lottery Revenue	8560	95,741,498.56		25,528,518.78	121,270,017.34
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)		96,862,345.57	0.19	25,528,518.78	122,390,864.54
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	68,417,457.11			68,417,457.11
2. Classified Salaries	2000-2999	211,142.96			211,142.96
3. Employee Benefits	3000-3999	22,143,565.81			22,143,565.81
4. Books and Supplies	4000-4999	2,113,562.23		25,523,736.33	27,637,298.56
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	715,705.68			715,705.68
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		93,601,433.79	0.00	25,523,736.33	119,125,170.12
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	3,260,911.78	0.19	4,782.45	3,265,694.42
D. COMMENTS:					

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

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

Section I - Expenditures	Funds 01, 09, and 62			2013-14 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	6,665,185,777.11
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	616,471,670.99
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	13,777,014.29
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	46,271,964.60
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	11,974,711.82
4. Other Transfers Out	All	9200	7200-7299	35,948,114.87
5. Interfund Transfers Out	All	9300	7600-7629	128,111,673.01
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	5,259,042.48
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	21,614.00
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)				241,364,135.07
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	49,875,198.00
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)				5,857,225,169.05
F. Charter school expenditure adjustments (From Section IV)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				5,857,225,169.05

		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)		617,967.50
B. Charter school ADA adjustments (From Section IV)		0.00
C. Adjusted total ADA (Lines A plus B)		617,967.50
D. Expenditures per ADA (Line I.G divided by Line II.C)		9,478.21
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.)	5,698,321,967.72	9,209.95
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)	5,698,321,967.72	9,209.95
B. Required effort (Line A.2 times 90%)	5,128,489,770.95	8,288.96
C. Current year expenditures (Line I.G and Line II.D)	5,857,225,169.05	9,478.21
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

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 0900 and 9000 (will be allocated based on factors input)	51,721,204.34	2,932,598.39	300,357,202.96	116,828,401.72	761,788,585.43	6,351,962.79	15,632,592.27		
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	573.54	573.54	573.54	573.54	573.54	573.54			
1110 Regular Education, K-12	26,512.11	26,512.11	26,512.11	26,512.11	26,512.11	26,512.11	28,968.00		
3100 Alternative Schools	46.53	46.53	46.53	46.53	46.53	46.53			
3200 Continuation Schools	190.00	190.00	190.00	190.00	190.00	190.00			
3300 Independent Study Centers	75.00	75.00	75.00	75.00	75.00	75.00			
3400 Opportunity Schools	39.00	39.00	39.00	39.00	39.00	39.00			
3550 Community Day Schools	73.00	73.00	73.00	73.00	73.00	73.00			
3700 Specialized Secondary Programs									
3800 Vocational Education									
4110 Regular Education, Adult									
4610 Adult Independent Study Centers									
4620 Adult Correctional Education									
4630 Adult Vocational Education									
4760 Bilingual	100.29	100.29	100.29	100.29	100.29	100.29			
4850 Migrant Education									
5000-5999 Special Education (allocated to 5001)	4,903.38	4,903.38	4,903.38	4,903.38	4,301.25	4,301.25	13,151.00		
6000 ROC/P	311.51	311.51	311.51	311.51	311.51	311.51			
Other Goals Description									
7110 Nonagency - Educational									
7150 Nonagency - Other	1.48	1.48	1.48	1.48	1.48	1.48			
8100 Community Services									
8500 Child Care and Development Services									
Other Funds Description									
-- Adult Education (Fund 11)									
-- Child Development (Fund 12)									
-- Cafeteria (Funds 13 & 61)									
C. Total Allocation Factors	32,825.84	32,825.84	32,825.84	32,825.84	32,223.71	32,223.71	42,119.00		

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	37,100.46	21,915,977.32	21,953,077.78	920,431.07	22,873,508.85	
1110	Regular Education, K-12	3,322,377,527.23	1,023,826,151.05	4,346,203,678.28	182,224,148.83	4,528,427,827.11	
3100	Alternative Schools	83,247,835.97	1,777,993.56	85,025,829.53	3,564,894.92	88,590,724.45	
3200	Continuation Schools	29,245,085.44	7,260,235.88	36,505,321.32	1,530,565.89	38,035,887.21	
3300	Independent Study Centers	9,047,524.05	2,865,882.59	11,913,406.64	499,495.78	12,412,902.42	
3400	Opportunity Schools	7,057,746.14	1,490,258.94	8,548,005.08	358,393.91	8,906,398.99	
3550	Community Day Schools	12,482,392.20	2,789,459.05	15,271,851.25	640,305.95	15,912,157.20	
3700	Specialized Secondary Programs	484,188.59	0.00	484,188.59	20,300.67	504,489.26	
3800	Vocational Education	5,428,001.10	0.00	5,428,001.10	227,580.89	5,655,581.99	
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	
4630	Adult Vocational Education	0.00	0.00	0.00	0.00	0.00	
4760	Bilingual	49,068,420.65	3,832,258.19	52,900,678.84	2,217,977.32	55,118,656.16	
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	
5000-5999	Special Education	1,318,025,535.56	177,894,430.11	1,495,919,965.67	62,719,734.89	1,558,639,700.56	
6000	Regional Occupational Ctr/Prg (ROC/P)	35,211,700.39	11,903,347.79	47,115,048.18	1,975,402.03	49,090,450.21	
Other Goals							
7110	Nonagency - Educational	2,192,926.37	0.00	2,192,926.37	91,943.26	2,284,869.63	
7150	Nonagency - Other	10,111,209.69	56,553.41	10,167,763.10	426,305.83	10,594,068.93	
8100	Community Services	12,749,114.84	0.00	12,749,114.84	534,534.68	13,283,649.52	
8500	Child Care and Development Services	919,595.13	0.00	919,595.13	38,556.05	958,151.18	
Other Costs							
----	Food Services						
----	Enterprise						
----	Facilities Acquisition & Construction						
----	Other Outgo						
Other Funds							
----	Adult Education, Child Development, Cafeteria, Foundation (Column 3 + CAC, line C51 times CAC, line E)						
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)		0.00	0.00	23,524,181.25	23,524,181.25	
----	Total General Fund and Charter Schools Funds Expenditures	4,897,685,903.81	1,255,612,547.89	6,153,298,451.70	264,078,984.27	6,665,185,777.09	
					(17,435,768.95)	(17,435,768.95)	

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
0001	Pre-Kindergarten	0.00	37,100.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	37,100.46
1110	Regular Education, K-12	2,729,986,555.55	262,830,681.21	15,748,250.35	88,940,484.98	85,133,391.98	18,200,751.44	105,431,242.98			13,642,364.31	2,463,804.43	3,322,377,527.23
3100	Alternative Schools	7,081,552.27	13,132,267.81	0.00	519,526.77	2,170,407.76	56,893,587.99	2,160,023.93			1,236,467.44	54,000.00	83,247,835.97
3200	Continuation Schools	17,601,796.03	154,592.59	0.00	9,824,789.16	259,045.98	204,269.72	0.00			1,142,200.42	58,391.54	29,245,085.44
3300	Independent Study Centers	7,661,417.58	234,168.09	390.12	868,131.46	226,100.25	0.00	0.00			51,262.55	6,054.00	9,047,524.05
3400	Opportunity Schools	3,986,021.35	0.00	0.00	1,880,444.13	314,686.76	26,300.00	0.00			850,293.90	0.00	7,057,746.14
3550	Community Day Schools	7,941,319.54	138,738.15	0.00	2,293,645.73	1,855,824.11	246,700.00	0.00			6,164.67	0.00	12,482,392.20
3700	Specialized Secondary Programs	378,901.18	79,022.28	0.00	18,615.98	7,649.15	0.00	0.00			0.00	0.00	484,188.59
3800	Vocational Education	3,409,791.87	805,802.13	0.00	76,869.92	1,134,836.43	0.00	0.00			700.75	0.00	5,428,001.10
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	35,525,242.91	10,201,553.21	4,831.21	719,718.74	2,591,568.75	0.00	0.00			25,505.83	0.00	49,068,420.65
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	1,066,335,501.76	33,658,490.94	26,701,280.48	31,746,764.72	86,564,855.91	72,438,800.94	0.00			523,328.97	56,511.84	1,318,025,535.56
6000	ROCP	30,235,145.30	3,399,334.35	152,931.62	1,004,483.71	7.41	133,267.17	0.00			132,964.85	153,565.98	35,211,700.39
Other Goals													
7110	Nonagency - Educational	1,440,415.49	552,436.21	0.00	36,346.49	130,709.61	0.00	0.00	0.00	0.00	33,018.57	0.00	2,192,926.37
7150	Nonagency - Other	825,190.54	4,540,783.42	0.00	837.93	3,738,343.61	0.00	453,319.72	471,945.19	68,433.37	12,355.91	0.00	10,111,209.69
8100	Community Services		0.00	0.00	0.00	75,618.87	0.00		12,673,494.66	0.00	1.31	0.00	12,749,114.84
8500	Child Care and Development Services	0.00	235,196.07	0.00	0.00	49,056.15	0.00		635,342.91	0.00	0.00	0.00	919,595.13
Total Direct Charged Costs		3,912,408,851.37	330,000,166.92	42,607,683.78	137,930,659.72	184,252,102.73	148,143,677.26	108,044,588.63	13,780,782.76	68,433.37	17,656,629.48	2,792,327.79	4,897,685,903.81

* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)				Total
		Full-Time Equivalents	Classroom Units	Pupils Transported		
Instructional Goals						
0001	Pre-Kindergarten	8,244,077.65	13,671,899.67	0.00		21,915,977.32
1110	Regular Education, K-12	381,085,701.74	631,988,889.85	10,751,559.46		1,023,826,151.05
3100	Alternative Schools	668,823.33	1,109,170.23	0.00		1,777,993.56
3200	Continuation Schools	2,731,064.53	4,529,171.35	0.00		7,260,235.88
3300	Independent Study Centers	1,078,051.79	1,787,830.80	0.00		2,865,882.59
3400	Opportunity Schools	560,586.93	929,672.01	0.00		1,490,258.94
3550	Community Day Schools	1,049,303.74	1,740,155.31	0.00		2,789,459.05
3700	Specialized Secondary Programs	0.00	0.00	0.00		0.00
3800	Vocational Education	0.00	0.00	0.00		0.00
4110	Regular Education, Adult	0.00	0.00	0.00		0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00		0.00
4630	Adult Vocational Education	0.00	0.00	0.00		0.00
4760	Bilingual	1,441,570.85	2,390,687.34	0.00		3,832,258.19
4850	Migrant Education	0.00	0.00	0.00		0.00
5000-5999	Special Education (allocated to 5001)	70,481,301.12	102,532,096.18	4,881,032.81		177,894,430.11
6000	ROC/P	4,477,652.17	7,425,695.62	0.00		11,903,347.79
Other Goals						
7110	Nonagency - Educational	0.00	0.00	0.00		0.00
7150	Nonagency - Other	21,273.55	35,279.86	0.00		56,553.41
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)		0.00			0.00
--	Child Development (Fund 12)	0.00	0.00	0.00		0.00
--	Cafeteria (Funds 13 and 61)		0.00			0.00
Total Allocated Support Costs		471,839,407.40	768,140,548.22	15,632,592.27		1,255,612,547.89

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)	39,498,207.91
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	1,081,436.78
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	184,800,634.63
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	56,134,473.91
5	Total Central Administration Costs in General Fund and Charter Schools Funds	281,514,753.23
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	4,897,685,903.81
2	Total Allocated Costs (from Form PCR, Column 2, Total)	1,255,612,547.89
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	6,153,298,451.70
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	75,786,777.31
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	124,207,015.02
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	361,078,292.52
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	561,072,084.85
D. Total Direct Charged and Allocated Costs (B3 + C5)		6,714,370,536.55
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		4.19%

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)	33,422,012.36				33,422,012.36
Enterprise (Objects 1000-5999, 6400, and 6500)		71,977.50			71,977.50
Facilities Acquisition & Construction (Objects 1000-6500)			29,738,535.65		29,738,535.65
Other Outgo (Objects 1000-7999)				184,575,815.61	184,575,815.61
Total Other Costs	33,422,012.36	71,977.50	29,738,535.65	184,575,815.61	247,808,341.12

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(3,979,146.23)	0.00	(17,435,768.95)				
Other Sources/Uses Detail					22,681,167.03	128,111,673.01		
Fund Reconciliation							1,000,000.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	1,971,085.19	0.00				
Other Sources/Uses Detail					0.00	35,373.73		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	4,120,375.76	0.00				
Other Sources/Uses Detail					30,198,185.83	0.00		
Fund Reconciliation							0.00	1,000,000.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	11,344,308.00	0.00				
Other Sources/Uses Detail					51,860,760.55	786,790.24		
Fund Reconciliation							0.00	0.00
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	3,979,146.23	0.00						
Other Sources/Uses Detail					147,676.60	11,217,641.52		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	9,575,829.63		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	147,676.60		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					4,622,883.44	16,900,822.73		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					46,478,611.28	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					10,786,522.73	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	3,979,146.23	(3,979,146.23)	17,435,768.95	(17,435,768.95)	166,775,807.46	166,775,807.46	1,000,000.00	1,000,000.00