

ATTACHMENT A

2012-13 Unaudited Actual Report

Santa Monica-Malibu Unified School District
Meeting of the Board of Education

August 28, 2013

Unaudited Actuals
FINANCIAL REPORTS
2012-13 Unaudited Actuals
Summary of Unaudited Actual Data Submission

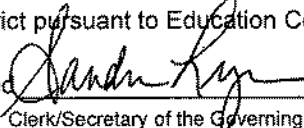
Following is a summary of the critical data elements contained in your unaudited actual data. Since these data may have fiscal implications for your agency, please verify their accuracy before filing your unaudited actual financial reports.

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)	58.12%
	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
CORR	Total Cost for Adults in Correctional Facilities If the amount received for this program exceeds actual costs, the next apportionment is subject to reduction (EC 1909, 41841.5, and the Budget Act).	
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.	\$10,827,761.00
	Adjusted Appropriations Limit	\$77,006,973.59
	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.	\$77,006,973.59
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2014-15, subject to CDE approval.	5.73%
NCMOE	No Child Left Behind (NCLB) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2014-15 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met
TRAN	Approved Transportation Expense - Home-to-School	\$760,546.16
	Approved Transportation Expense - SD/OI For each of these programs, if the amount received exceeds actual costs, the next apportionment is subject to reduction (EC 41851.5[c]).	\$1,181,563.04

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2012-13 UNAUDITED ACTUAL FINANCIAL REPORT. This report was prepared in accordance with Education Code Section 41010 and is hereby approved and filed by the governing board of the school district pursuant to Education Code Section 42100.

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

Date of Meeting: Aug 28, 2013

To the Superintendent of Public Instruction:

2012-13 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 2014-15 budget year:

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

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2012-13 Unaudited Actuals	2013-14 Budget
01	General Fund/County School Service Fund	GS	GS
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund		
11	Adult Education Fund	G	G
12	Child Development Fund	G	G
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund	G	G
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		
21	Building Fund	G	G
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund		
40	Special Reserve Fund for Capital Outlay Projects	G	G
49	Capital Project Fund for Blended Component Units		
51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund	G	G
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
76A	Changes in Assets and Liabilities (Warrant/Pass-Through)		
95A	Changes in Assets and Liabilities (Student Body)		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets	S	
CA	Unaudited Actuals Certification	S	
CAT	Schedule for Categoricals	S	
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	GS	
CHG	Change Order Form		
CORR	Adults in Correctional Facilities		
DEBT	Schedule of Long-Term Liabilities	GS	
GANN	Appropriations Limit Calculations	GS	GS
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2012-13 Unaudited Actuals	2013-14 Budget
NCMOE	No Child Left Behind Maintenance of Effort	GS	
PCRAF	Program Cost Report Schedule of Allocation Factors	GS	
PCR	Program Cost Report	GS	
RL	Revenue Limit Summary	S	S
SEA	Special Education Revenue Allocations	S	S
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)	S	S
SIAA	Summary of Interfund Activities - Actuals	G	
TRAN	Annual Report of Pupil Transportation	GS	

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals			2013-14 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) Revenue Limit Sources		8010-8099	66,357,604.80	1,107,441.00	67,465,045.80	68,294,145.00	1,128,490.00	69,422,635.00	2.9%
2) Federal Revenue		8100-8299	93,460.25	4,555,888.84	4,649,349.09	200,000.00	4,308,458.00	4,508,458.00	-3.0%
3) Other State Revenue		8300-8599	8,499,774.58	2,709,505.49	11,209,280.07	1,869,356.00	1,807,584.00	3,676,940.00	-67.2%
4) Other Local Revenue		8600-8799	30,209,521.27	12,021,457.02	42,230,978.29	29,616,842.00	8,603,381.00	38,220,223.00	-9.5%
5) TOTAL, REVENUES			105,160,360.90	20,394,292.35	125,554,653.25	99,980,343.00	15,847,913.00	115,828,256.00	-7.7%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	41,548,478.26	11,357,057.10	52,905,535.36	42,543,182.00	11,448,595.00	53,991,777.00	2.1%
2) Classified Salaries		2000-2999	12,455,201.02	10,411,871.14	22,867,072.16	12,521,839.00	9,683,300.00	22,205,139.00	-2.9%
3) Employee Benefits		3000-3999	18,419,313.67	7,537,428.31	25,956,741.98	18,583,796.00	7,423,470.00	26,007,266.00	0.2%
4) Books and Supplies		4000-4999	918,787.10	1,972,437.63	2,891,224.73	1,020,606.00	1,567,564.00	2,588,170.00	-10.5%
5) Services and Other Operating Expenditures		5000-5999	6,438,480.84	6,709,492.74	13,147,973.58	6,947,527.00	5,430,938.00	12,378,465.00	-5.9%
6) Capital Outlay		6000-6999	118,876.68	112,967.26	231,843.94	10,000.00	65,500.00	75,500.00	-67.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	710.00	0.00	710.00	7,000.00	24,590.00	31,590.00	4349.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,010,694.89)	524,412.28	(486,282.61)	(777,457.00)	310,376.00	(467,081.00)	-3.9%
9) TOTAL, EXPENDITURES			78,889,152.68	38,625,666.46	117,514,819.14	80,856,493.00	35,954,333.00	116,810,826.00	-0.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			26,271,208.22	(18,231,374.11)	8,039,834.11	19,123,850.00	(20,106,420.00)	(982,570.00)	-112.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	200,000.00	0.00	200,000.00	369,214.00	0.00	369,214.00	84.6%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(18,886,600.17)	18,886,600.17	0.00	(19,866,040.00)	19,866,040.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(19,086,600.17)	18,886,600.17	(200,000.00)	(20,235,254.00)	19,866,040.00	(369,214.00)	84.6%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals			2013-14 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)			7,184,608.05	655,226.06	7,839,834.11	(1,111,404.00)	(240,380.00)	(1,351,784.00)	-117.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	17,566,662.13	2,976,047.79	20,542,709.92	24,751,270.18	3,631,273.85	28,382,544.03	38.2%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,566,662.13	2,976,047.79	20,542,709.92	24,751,270.18	3,631,273.85	28,382,544.03	38.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,566,662.13	2,976,047.79	20,542,709.92	24,751,270.18	3,631,273.85	28,382,544.03	38.2%
2) Ending Balance, June 30 (E + F1e)			24,751,270.18	3,631,273.85	28,382,544.03	23,639,866.18	3,390,893.85	27,030,760.03	-4.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	20,000.00	0.00	20,000.00	20,000.00	0.00	20,000.00	0.0%
Stores		9712	13,646.33	0.00	13,646.33	13,500.00	0.00	13,500.00	-1.1%
Prepaid Expenditures		9713	61,546.00	5,270.00	66,816.00	60,000.00	0.00	60,000.00	-10.2%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	3,626,003.85	3,626,003.85	0.00	3,390,893.85	3,390,893.85	-6.5%
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	10,757,461.00	0.00	10,757,461.00	6,718,736.00	0.00	6,718,736.00	-37.5%
RESERVE BASIC AID FAIR SHARE RI	0000	9780	5,618,736.00		5,618,736.00				
RESERVE 13-14 DEFICIT SPENDING	0000	9780	1,111,404.00		1,111,404.00				
RESERVE EXCESS REV. LIMIT /EPA	0000	9780	2,183,302.00		2,183,302.00				
RESERVE SITE/DEPARTMENT CARR	0000	9780	500,000.00		500,000.00				
RESERVE ADDITIONAL STAFFING	0000	9780	600,000.00		600,000.00				
RESERVE EXCESS BASIC AID	0000	9780	744,019.00		744,019.00				
RESERVE BASIC AID FAIR SHARE R	0000	9780				5,618,736.00		5,618,736.00	
RESERVE FOR SITE/DEPARTMENT C	0000	9780				500,000.00		500,000.00	
RESERVE FOR ADDITIONAL STAFFIN	0000	9780				600,000.00		600,000.00	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	3,525,445.00	0.00	3,525,445.00	3,515,402.00	0.00	3,515,402.00	-0.3%
Unassigned/Unappropriated Amount		9790	10,373,171.85	0.00	10,373,171.85	13,312,228.18	0.00	13,312,228.18	28.3%

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			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	28,616,341.96	1,622,994.31	30,239,336.27				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Fund		9130	20,000.00	0.00	20,000.00				
d) with Fiscal Agent		9135	0.00	0.00	0.00				
e) collections awaiting deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	1,763,852.80	1,138,383.83	2,902,236.63				
4) Due from Grantor Government		9290	2,761,751.36	4,114,572.92	6,876,324.28				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	13,646.33	0.00	13,646.33				
7) Prepaid Expenditures		9330	61,546.00	5,270.00	66,816.00				
8) Other Current Assets		9340	2,387,885.31	0.00	2,387,885.31				
9) TOTAL, ASSETS			35,625,023.76	6,881,221.06	42,506,244.82				
H. LIABILITIES									
1) Accounts Payable		9500	9,476,114.58	2,973,613.95	12,449,728.53				
2) Due to Grantor Governments		9590	587,672.00	0.00	587,672.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Deferred Revenue		9650	809,967.00	276,333.26	1,086,300.26				
6) TOTAL, LIABILITIES			10,873,753.58	3,249,947.21	14,123,700.79				
I. FUND EQUITY									
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			24,751,270.18	3,631,273.85	28,382,544.03				

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals			2013-14 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)	
REVENUE LIMIT SOURCES									
Principal Apportionment State Aid - Current Year		8011	(529.00)	0.00	(529.00)	7,143,913.00	0.00	7,143,913.00	#####
Education Protection Account State Aid - Current Year		8012	2,183,302.00	0.00	2,183,302.00	10,290,054.00	0.00	10,290,054.00	371.3%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	(1,929.00)	0.00	(1,929.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	411,496.58	0.00	411,496.58	411,601.00	0.00	411,601.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	355,870.42	0.00	355,870.42	352,749.00	0.00	352,749.00	-0.9%
County & District Taxes Secured Roll Taxes		8041	46,253,525.94	0.00	46,253,525.94	44,023,413.00	0.00	44,023,413.00	-4.8%
Unsecured Roll Taxes		8042	1,904,713.42	0.00	1,904,713.42	1,904,713.00	0.00	1,904,713.00	0.0%
Prior Years' Taxes		8043	3,530,762.99	0.00	3,530,762.99	2,688,920.00	0.00	2,688,920.00	-23.8%
Supplemental Taxes		8044	(266,198.30)	0.00	(266,198.30)	0.00	0.00	0.00	-100.0%
Education Revenue Augmentation Fund (ERAF)		8045	1,156,901.51	0.00	1,156,901.51	(39,100.00)	0.00	(39,100.00)	-103.4%
Community Redevelopment Funds (SB 617/699/1992)		8047	11,575,022.50	0.00	11,575,022.50	2,224,273.00	0.00	2,224,273.00	-80.8%
Penalties and Interest from Delinquent Taxes		8048	152,630.74	0.00	152,630.74	200,000.00	0.00	200,000.00	31.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, Revenue Limit Sources			67,255,569.80	0.00	67,255,569.80	69,200,536.00	0.00	69,200,536.00	2.9%
Revenue Limit Transfers									
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(1,107,441.00)		(1,107,441.00)	(1,128,490.00)		(1,128,490.00)	1.9%
Continuation Education ADA Transfer	2200	8091		0.00	0.00		0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091		0.00	0.00		0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091		1,107,441.00	1,107,441.00		1,128,490.00	1,128,490.00	1.9%

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All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	209,476.00	0.00	209,476.00	222,099.00	0.00	222,099.00	6.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			66,357,604.80	1,107,441.00	67,465,045.80	68,294,145.00	1,128,490.00	69,422,635.00	2.9%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	2,209,805.00	2,209,805.00	0.00	2,099,312.00	2,099,312.00	-5.0%
Special Education Discretionary Grants		8182	0.00	327,854.05	327,854.05	0.00	198,044.00	198,044.00	-39.6%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290		962,860.19	962,860.19		1,006,626.00	1,006,626.00	4.5%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290		329,650.20	329,650.20		317,789.00	317,789.00	-3.6%
NCLB: Title III, Immigrant Education Program	4201	8290		23,359.75	23,359.75		26,010.00	26,010.00	11.3%

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NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		117,708.52	117,708.52		102,731.00	102,731.00	-12.7%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290		19,927.52	19,927.52		0.00	0.00	-100.0%
Vocational and Applied Technology Education	3500-3699	8290		0.00	0.00		0.00	0.00	0.0%
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	93,460.25	564,723.61	658,183.86	200,000.00	557,946.00	757,946.00	15.2%
TOTAL, FEDERAL REVENUE			93,460.25	4,555,888.84	4,649,349.09	200,000.00	4,308,458.00	4,508,458.00	-3.0%
OTHER STATE REVENUE									
Other State Apportionments									
Community Day School Additional Funding Current Year	2430	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	2430	8319		0.00	0.00		0.00	0.00	0.0%
ROC/P Entitlement Current Year	6355-6360	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6355-6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
Home-to-School Transportation	7230	8311		425,950.00	425,950.00		425,950.00	425,950.00	0.0%
Economic Impact Aid	7090-7091	8311		785,233.00	785,233.00		0.00	0.00	-100.0%
Spec. Ed. Transportation	7240	8311		394,322.00	394,322.00		394,323.00	394,323.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	2,169,846.00	0.00	2,169,846.00	0.00	0.00	0.00	-100.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	343,747.00	0.00	343,747.00	510,655.00	0.00	510,655.00	48.6%
Lottery - Unrestricted and Instructional Materials		8560	1,452,311.66	358,698.21	1,811,009.87	1,358,701.00	330,000.00	1,688,701.00	-6.8%
Tax Relief Subventions									

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals			2013-14 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)	
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590		0.00	0.00		0.00	0.00	0.0%
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590		0.00	0.00		0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	4,533,869.92	745,302.28	5,279,172.20	0.00	657,311.00	657,311.00	-87.5%
TOTAL, OTHER STATE REVENUE			8,499,774.58	2,709,505.49	11,209,280.07	1,869,356.00	1,807,584.00	3,676,940.00	-67.2%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals			2013-14 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	11,396,678.28	0.00	11,396,678.28	11,164,948.00	0.00	11,164,948.00	-2.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	79,177.54	0.00	79,177.54	60,000.00	0.00	60,000.00	-24.2%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	30,435.45	0.00	30,435.45	25,000.00	0.00	25,000.00	-17.9%
All Other Sales		8639	45,873.45	0.00	45,873.45	55,000.00	0.00	55,000.00	19.9%
Leases and Rentals		8650	2,409,093.50	1,322,033.87	3,731,127.37	2,403,004.00	990,000.00	3,393,004.00	-9.1%
Interest		8660	341,973.03	0.00	341,973.03	200,000.00	0.00	200,000.00	-41.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	138,668.10	138,668.10	0.00	144,796.00	144,796.00	4.4%
Transportation Services	7230, 7240	8677		0.00	0.00		0.00	0.00	0.0%
Interagency Services	All Other	8677	0.00	1,012,133.29	1,012,133.29	0.00	924,181.00	924,181.00	-8.7%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals			2013-14 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									
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	15,906,290.02	3,997,195.11	19,903,485.13	15,708,890.00	1,070,177.00	16,779,067.00	-15.7%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		5,551,426.65	5,551,426.65		5,474,227.00	5,474,227.00	-1.4%
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			30,209,521.27	12,021,457.02	42,230,978.29	29,616,842.00	8,603,381.00	38,220,223.00	-9.5%
TOTAL, REVENUES			105,160,360.90	20,394,292.35	125,554,653.25	99,980,343.00	15,847,913.00	115,828,256.00	-7.7%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals			2013-14 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	34,240,244.37	8,964,259.68	43,204,504.05	35,269,035.00	8,997,629.00	44,266,664.00	2.5%
Certificated Pupil Support Salaries		1200	2,755,727.99	1,544,357.12	4,300,085.11	2,720,311.00	1,609,013.00	4,329,324.00	0.7%
Certificated Supervisors' and Administrators' Salaries		1300	4,417,115.67	848,440.30	5,265,555.97	4,462,970.00	841,953.00	5,304,923.00	0.7%
Other Certificated Salaries		1900	135,390.23	0.00	135,390.23	90,866.00	0.00	90,866.00	-32.9%
TOTAL, CERTIFICATED SALARIES			41,548,478.26	11,357,057.10	52,905,535.36	42,543,182.00	11,448,595.00	53,991,777.00	2.1%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	842,036.97	4,368,965.84	5,211,002.81	924,829.00	3,783,672.00	4,708,501.00	-9.6%
Classified Support Salaries		2200	3,545,784.49	2,509,658.73	6,055,443.22	3,664,328.00	2,475,849.00	6,140,177.00	1.4%
Classified Supervisors' and Administrators' Salaries		2300	1,092,291.57	528,732.36	1,621,023.93	1,156,285.00	454,088.00	1,610,373.00	-0.7%
Clerical, Technical and Office Salaries		2400	5,043,090.79	544,670.04	5,587,760.83	4,904,919.00	566,517.00	5,471,436.00	-2.1%
Other Classified Salaries		2900	1,931,997.20	2,459,844.17	4,391,841.37	1,871,478.00	2,403,174.00	4,274,652.00	-2.7%
TOTAL, CLASSIFIED SALARIES			12,455,201.02	10,411,871.14	22,867,072.16	12,521,839.00	9,683,300.00	22,205,139.00	-2.9%
EMPLOYEE BENEFITS									
STRS		3101-3102	3,367,901.60	928,661.38	4,296,562.98	3,488,346.00	949,813.00	4,438,159.00	3.3%
PERS		3201-3202	1,330,346.65	996,723.80	2,327,070.45	1,373,019.00	989,892.00	2,362,911.00	1.5%
OASDI/Medicare/Alternative		3301-3302	1,540,184.32	923,213.64	2,463,397.96	1,574,074.00	891,691.00	2,465,765.00	0.1%
Health and Welfare Benefits		3401-3402	8,863,284.83	3,407,488.96	12,270,773.79	9,767,510.00	3,594,537.00	13,362,047.00	8.9%
Unemployment Insurance		3501-3502	570,774.56	219,074.41	789,848.97	83,677.00	27,141.00	110,818.00	-86.0%
Workers' Compensation		3601-3602	1,299,412.56	523,100.75	1,822,513.31	1,484,040.00	538,902.00	2,022,942.00	11.0%
OPEB, Allocated		3701-3702	697,457.57	270,766.45	968,224.02	689,441.00	263,623.00	953,064.00	-1.6%
OPEB, Active Employees		3751-3752	586,399.00	123,139.00	709,538.00	0.00	0.00	0.00	-100.0%
PERS Reduction		3801-3802	99,338.27	85,762.14	185,100.41	63,470.00	110,958.00	174,428.00	-5.8%
Other Employee Benefits		3901-3902	64,214.31	59,497.78	123,712.09	60,219.00	56,913.00	117,132.00	-5.3%
TOTAL, EMPLOYEE BENEFITS			18,419,313.67	7,537,428.31	25,956,741.98	18,583,796.00	7,423,470.00	26,007,266.00	0.2%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	208,106.00	109,162.13	317,268.13	214,500.00	113,246.00	327,746.00	3.3%
Books and Other Reference Materials		4200	2,409.22	36,800.07	39,209.29	5,000.00	32,010.00	37,010.00	-5.6%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals			2013-14 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)	
Materials and Supplies		4300	622,702.10	1,410,974.59	2,033,676.69	728,918.00	1,292,428.00	2,021,346.00	-0.6%
Noncapitalized Equipment		4400	85,569.78	415,500.84	501,070.62	72,188.00	129,880.00	202,068.00	-59.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			918,787.10	1,972,437.63	2,891,224.73	1,020,606.00	1,567,564.00	2,588,170.00	-10.5%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	2,414,573.89	2,414,573.89	0.00	2,347,000.00	2,347,000.00	-2.8%
Travel and Conferences		5200	75,153.42	89,857.07	165,010.49	100,479.00	48,123.00	148,602.00	-9.9%
Dues and Memberships		5300	24,838.69	1,125.00	25,963.69	26,348.00	150.00	26,498.00	2.1%
Insurance		5400 - 5450	1,155,611.00	0.00	1,155,611.00	1,213,474.00	0.00	1,213,474.00	5.0%
Operations and Housekeeping Services		5500	2,118,966.42	11,578.91	2,130,545.33	2,254,750.00	12,600.00	2,267,350.00	6.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	909,882.93	599,615.06	1,509,497.99	1,022,555.00	548,550.00	1,571,105.00	4.1%
Transfers of Direct Costs		5710	36,050.25	(36,050.25)	0.00	60,915.00	(60,915.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(34,083.79)	(4,289.97)	(38,373.76)	82,592.00	(1,500.00)	81,092.00	-311.3%
Professional/Consulting Services and Operating Expenditures		5800	1,950,290.34	3,622,683.65	5,572,973.99	1,939,256.00	2,529,810.00	4,469,066.00	-19.8%
Communications		5900	201,771.58	10,399.38	212,170.96	247,158.00	7,120.00	254,278.00	19.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,438,480.84	6,709,492.74	13,147,973.58	6,947,527.00	5,430,938.00	12,378,465.00	-5.9%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals			2013-14 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	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	118,876.68	68,575.04	187,451.72	0.00	65,500.00	65,500.00	-65.1%
Equipment Replacement		6500	0.00	44,392.22	44,392.22	10,000.00	0.00	10,000.00	-77.5%
TOTAL, CAPITAL OUTLAY			118,876.68	112,967.26	231,843.94	10,000.00	65,500.00	75,500.00	-67.4%
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	710.00	0.00	710.00	7,000.00	0.00	7,000.00	885.9%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	2,209.00	2,209.00	New
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	22,381.00	22,381.00	New
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			710.00	0.00	710.00	7,000.00	24,590.00	31,590.00	4349.3%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(524,412.28)	524,412.28	0.00	(310,376.00)	310,376.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(486,282.61)	0.00	(486,282.61)	(467,081.00)	0.00	(467,081.00)	-3.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,010,694.89)	524,412.28	(486,282.61)	(777,457.00)	310,376.00	(467,081.00)	-3.9%
TOTAL, EXPENDITURES			78,889,152.68	38,625,666.46	117,514,819.14	80,856,493.00	35,954,333.00	116,810,826.00	-0.6%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	200,000.00	0.00	200,000.00	106,586.00	0.00	106,586.00	-46.7%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	262,628.00	0.00	262,628.00	New
(b) TOTAL, INTERFUND TRANSFERS OUT			200,000.00	0.00	200,000.00	369,214.00	0.00	369,214.00	84.6%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(18,886,600.17)	18,886,600.17	0.00	(19,866,040.00)	19,866,040.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(18,886,600.17)	18,886,600.17	0.00	(19,866,040.00)	19,866,040.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(19,086,600.17)	18,886,600.17	(200,000.00)	(20,235,254.00)	19,866,040.00	(369,214.00)	84.6%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals			2013-14 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) Revenue Limit Sources		8010-8099	66,357,604.80	1,107,441.00	67,465,045.80	68,294,145.00	1,128,490.00	69,422,635.00	-9.4%
2) Federal Revenue		8100-8299	93,460.25	4,555,888.84	4,649,349.09	200,000.00	4,308,458.00	4,508,458.00	-3.0%
3) Other State Revenue		8300-8599	8,499,774.58	2,709,505.49	11,209,280.07	1,869,356.00	1,807,584.00	3,676,940.00	-67.2%
4) Other Local Revenue		8600-8799	30,209,521.27	12,021,457.02	42,230,978.29	29,616,842.00	8,603,381.00	38,220,223.00	-9.5%
5) TOTAL, REVENUES			105,160,360.90	20,394,292.35	125,554,653.25	99,980,343.00	15,847,913.00	115,828,256.00	-14.5%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		46,528,637.55	24,708,311.99	71,236,949.54	47,838,901.00	22,401,401.00	70,240,302.00	-1.4%
2) Instruction - Related Services	2000-2999		12,175,626.78	1,946,401.83	14,122,028.61	12,091,130.00	1,898,236.00	13,989,366.00	-0.9%
3) Pupil Services	3000-3999		4,088,312.50	6,189,175.95	10,277,488.45	4,015,077.00	6,638,840.00	10,653,917.00	3.7%
4) Ancillary Services	4000-4999		517,989.81	271,363.84	789,353.65	524,715.00	283,858.00	808,573.00	2.4%
5) Community Services	5000-5999		404,236.36	908,032.42	1,312,268.78	505,493.00	870,000.00	1,375,493.00	4.8%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		6,601,072.07	577,233.78	7,178,305.85	6,882,651.00	320,376.00	7,203,027.00	0.3%
8) Plant Services	8000-8999		8,352,797.66	4,025,146.65	12,377,944.31	8,791,526.00	3,517,032.00	12,308,558.00	-0.6%
9) Other Outgo	9000-9999	Except 7600-7699	220,479.95	0.00	220,479.95	207,000.00	24,590.00	231,590.00	5.0%
10) TOTAL, EXPENDITURES			78,889,152.68	38,625,666.46	117,514,819.14	80,856,493.00	35,954,333.00	116,810,826.00	-0.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			26,271,208.22	(18,231,374.11)	8,039,834.11	19,123,850.00	(20,106,420.00)	(982,570.00)	-112.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	200,000.00	0.00	200,000.00	369,214.00	0.00	369,214.00	84.6%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(18,886,600.17)	18,886,600.17	0.00	(19,866,040.00)	19,866,040.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(19,086,600.17)	18,886,600.17	(200,000.00)	(20,235,254.00)	19,866,040.00	(369,214.00)	84.6%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals			2013-14 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)			7,184,608.05	655,226.06	7,839,834.11	(1,111,404.00)	(240,380.00)	(1,351,784.00)	-117.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	17,566,662.13	2,976,047.79	20,542,709.92	24,751,270.18	3,631,273.85	28,382,544.03	38.2%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,566,662.13	2,976,047.79	20,542,709.92	24,751,270.18	3,631,273.85	28,382,544.03	38.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,566,662.13	2,976,047.79	20,542,709.92	24,751,270.18	3,631,273.85	28,382,544.03	38.2%
2) Ending Balance, June 30 (E + F1e)			24,751,270.18	3,631,273.85	28,382,544.03	23,639,866.18	3,390,893.85	27,030,760.03	-4.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	20,000.00	0.00	20,000.00	20,000.00	0.00	20,000.00	0.0%
Stores		9712	13,646.33	0.00	13,646.33	13,500.00	0.00	13,500.00	-1.1%
Prepaid Expenditures		9713	61,546.00	5,270.00	66,816.00	60,000.00	0.00	60,000.00	-10.2%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	3,626,003.85	3,626,003.85	0.00	3,390,893.85	3,390,893.85	-6.5%
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)									
RESERVE BASIC AID FAIR SHARE RI	0000	9780	5,618,736.00	0.00	5,618,736.00				
RESERVE 13-14 DEFICIT SPENDING	0000	9780	1,111,404.00	0.00	1,111,404.00				
RESERVE EXCESS REV. LIMIT /EPA	0000	9780	2,183,302.00	0.00	2,183,302.00				
RESERVE SITE/DEPARTMENT CARR	0000	9780	500,000.00	0.00	500,000.00				
RESERVE ADDITIONAL STAFFING	0000	9780	600,000.00	0.00	600,000.00				
RESERVE EXCESS BASIC AID	0000	9780	744,019.00	0.00	744,019.00				
RESERVE BASIC AID FAIR SHARE R	0000	9780		0.00		5,618,736.00		5,618,736.00	
RESERVE FOR SITE/DEPARTMENT C	0000	9780		0.00		500,000.00		500,000.00	
RESERVE FOR ADDITIONAL STAFFIN	0000	9780		0.00		600,000.00		600,000.00	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	3,525,445.00	0.00	3,525,445.00	3,515,402.00	0.00	3,515,402.00	-0.3%
Unassigned/Unappropriated Amount			10,373,171.85	0.00	10,373,171.85	13,312,228.18	0.00	13,312,228.18	28.3%

Resource	Description	2012-13 Unaudited Actuals	2013-14 Budget
5640	Medi-Cal Billing Option	636,860.99	610,440.99
6300	Lottery: Instructional Materials	493,621.13	618,863.13
7090	Economic Impact Aid (EIA): State Compensatory Education (SCE)	43,547.61	43,547.61
7091	Economic Impact Aid (EIA): Limited English Proficiency (LEP)	80,278.71	80,278.71
9010	Other Restricted Local	2,371,695.41	2,037,763.41
Total, Restricted Balance		<u>3,626,003.85</u>	<u>3,390,893.85</u>

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	66,980.00	62,961.00	-6.0%
3) Other State Revenue		8300-8599	267,988.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	81,232.66	62,300.00	-23.3%
5) TOTAL, REVENUES			416,200.66	125,261.00	-69.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	180,649.88	192,648.00	6.6%
2) Classified Salaries		2000-2999	102,243.20	92,387.00	-9.6%
3) Employee Benefits		3000-3999	75,850.77	71,532.00	-5.7%
4) Books and Supplies		4000-4999	16,713.99	22,052.00	31.9%
5) Services and Other Operating Expenditures		5000-5999	21,952.42	18,172.00	-17.2%
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			397,410.26	396,791.00	-0.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			18,790.40	(271,530.00)	-1545.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	262,628.00	New
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	262,628.00	New

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			18,790.40	(8,902.00)	-147.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	315,807.88	334,598.28	5.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			315,807.88	334,598.28	5.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			315,807.88	334,598.28	5.9%
2) Ending Balance, June 30 (E + F1e)			334,598.28	325,696.28	-2.7%
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			10,256.42	10,256.42	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	324,341.86	315,439.86	-2.7%
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	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	320,271.55		
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	344.57		
4) Due from Grantor Government		9290	33,364.00		
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			353,980.12		
H. LIABILITIES					
1) Accounts Payable		9500	19,381.84		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			19,381.84		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			334,598.28		

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
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	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	66,980.00	62,961.00	-6.0%
TOTAL, FEDERAL REVENUE			66,980.00	62,961.00	-6.0%
OTHER STATE REVENUE					
Other State Apportionments					
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%
All Other State Revenue		8590	267,988.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			267,988.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	17,991.50	13,000.00	-27.7%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,388.07	1,000.00	-28.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	61,018.09	48,000.00	-21.3%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	835.00	300.00	-64.1%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			81,232.66	62,300.00	-23.3%
TOTAL, REVENUES			416,200.66	125,261.00	-69.9%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	102,407.78	114,200.00	11.5%
Certificated Pupil Support Salaries		1200	16,979.83	17,186.00	1.2%
Certificated Supervisors' and Administrators' Salaries		1300	61,262.27	61,262.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			180,649.88	192,648.00	6.6%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	28,043.00	18,187.00	-35.1%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	74,200.20	74,200.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			102,243.20	92,387.00	-9.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	11,154.91	15,384.00	37.9%
PERS		3201-3202	11,677.45	10,547.00	-9.7%
OASDI/Medicare/Alternative		3301-3302	12,808.10	11,473.00	-10.4%
Health and Welfare Benefits		3401-3402	23,123.81	19,264.00	-16.7%
Unemployment Insurance		3501-3502	3,018.49	145.00	-95.2%
Workers' Compensation		3601-3602	6,789.42	7,513.00	10.7%
OPEB, Allocated		3701-3702	3,479.59	3,565.00	2.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	1,639.00	1,481.00	-9.6%
Other Employee Benefits		3901-3902	2,160.00	2,160.00	0.0%
TOTAL, EMPLOYEE BENEFITS			75,850.77	71,532.00	-5.7%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	5,177.66	5,260.00	1.6%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	11,536.33	16,792.00	45.6%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			16,713.99	22,052.00	31.9%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	777.01	750.00	-3.5%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	6,409.00	7,860.00	22.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,622.77	2,762.00	70.2%
Professional/Consulting Services and Operating Expenditures		5800	11,970.00	5,800.00	-51.5%
Communications		5900	1,173.64	1,000.00	-14.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			21,952.42	18,172.00	-17.2%
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	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			397,410.26	396,791.00	-0.2%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	262,628.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	262,628.00	New
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	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	262,628.00	New

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	66,980.00	62,961.00	-6.0%
3) Other State Revenue		8300-8599	267,988.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	81,232.66	62,300.00	-23.3%
5) TOTAL, REVENUES			416,200.66	125,261.00	-69.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		151,613.84	165,349.00	9.1%
2) Instruction - Related Services	2000-2999		177,574.46	180,394.00	1.6%
3) Pupil Services	3000-3999		19,429.08	19,541.00	0.6%
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		48,792.88	31,507.00	-35.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			397,410.26	396,791.00	-0.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			18,790.40	(271,530.00)	-1545.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	262,628.00	New
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	262,628.00	New

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			18,790.40	(8,902.00)	-147.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	315,807.88	334,598.28	5.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			315,807.88	334,598.28	5.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			315,807.88	334,598.28	5.9%
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 (by Resource/Object)		9760	324,341.86	315,439.86	-2.7%
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	2012-13 Unaudited Actuals	2013-14 Budget
9010	Other Restricted Local	10,256.42	10,256.42
Total, Restricted Balance		10,256.42	10,256.42

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,309,181.39	1,524,086.00	-34.0%
3) Other State Revenue		8300-8599	2,523,509.55	2,682,539.00	6.3%
4) Other Local Revenue		8600-8799	2,969,763.73	2,959,418.00	-0.3%
5) TOTAL, REVENUES			7,802,454.67	7,166,043.00	-8.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	2,559,290.61	2,287,164.00	-10.6%
2) Classified Salaries		2000-2999	2,337,485.55	2,108,990.00	-9.8%
3) Employee Benefits		3000-3999	1,768,153.67	1,709,466.00	-3.3%
4) Books and Supplies		4000-4999	126,191.27	116,568.00	-7.6%
5) Services and Other Operating Expenditures		5000-5999	869,437.79	677,234.00	-22.1%
6) Capital Outlay		6000-6999	0.00	63,425.00	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	357,937.75	309,782.00	-13.5%
9) TOTAL, EXPENDITURES			8,018,496.64	7,272,629.00	-9.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			(216,041.97)	(106,586.00)	-50.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	200,000.00	106,586.00	-46.7%
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			200,000.00	106,586.00	-46.7%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(16,041.97)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	41,297.80	25,255.83	-38.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			41,297.80	25,255.83	-38.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			41,297.80	25,255.83	-38.8%
2) Ending Balance, June 30 (E + F1e)			25,255.83	25,255.83	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	2,400.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			21,742.63	21,742.63	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,113.20	3,513.20	215.6%
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	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	149,401.14		
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	188,105.22		
4) Due from Grantor Government		9290	207,053.42		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	2,400.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			546,959.78		
H. LIABILITIES					
1) Accounts Payable		9500	462,750.95		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	58,953.00		
6) TOTAL, LIABILITIES			521,703.95		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			25,255.83		

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	245,554.58	277,446.00	13.0%
Interagency Contracts Between LEAs		8285	2,063,626.81	1,246,640.00	-39.6%
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	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			2,309,181.39	1,524,086.00	-34.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	13,498.02	15,800.00	17.1%
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	6055, 6056, 6105	8590	2,353,902.04	2,577,481.00	9.5%
All Other State Revenue	All Other	8590	156,109.49	89,258.00	-42.8%
TOTAL, OTHER STATE REVENUE			2,523,509.55	2,682,539.00	6.3%
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	4,517.70	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	2,310,271.02	2,306,795.00	-0.2%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	654,975.01	652,623.00	-0.4%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,969,763.73	2,959,418.00	-0.3%
TOTAL, REVENUES			7,802,454.67	7,166,043.00	-8.2%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	2,109,840.27	1,933,414.00	-8.4%
Certificated Pupil Support Salaries		1200	56,596.02	52,578.00	-7.1%
Certificated Supervisors' and Administrators' Salaries		1300	392,854.32	301,172.00	-23.3%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,559,290.61	2,287,164.00	-10.6%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	1,626,392.09	1,585,622.00	-2.5%
Classified Support Salaries		2200	48,524.89	41,496.00	-14.5%
Classified Supervisors' and Administrators' Salaries		2300	48,935.06	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	413,627.47	459,552.00	11.1%
Other Classified Salaries		2900	200,006.04	22,320.00	-88.8%
TOTAL, CLASSIFIED SALARIES			2,337,485.55	2,108,990.00	-9.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	187,320.42	179,823.00	-4.0%
PERS		3201-3202	213,712.15	248,227.00	16.2%
OASDI/Medicare/Alternative		3301-3302	229,193.96	199,782.00	-12.8%
Health and Welfare Benefits		3401-3402	886,281.65	875,417.00	-1.2%
Unemployment Insurance		3501-3502	50,296.96	2,197.00	-95.6%
Workers' Compensation		3601-3602	117,521.95	118,683.00	1.0%
OPEB, Allocated		3701-3702	60,283.49	54,778.00	-9.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	12,916.89	25,474.00	97.2%
Other Employee Benefits		3901-3902	10,626.20	5,085.00	-52.1%
TOTAL, EMPLOYEE BENEFITS			1,768,153.67	1,709,466.00	-3.3%
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	117,201.82	116,568.00	-0.5%
Noncapitalized Equipment		4400	8,989.45	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			126,191.27	116,568.00	-7.6%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	10,194.02	13,300.00	30.5%
Dues and Memberships		5300	0.00	350.00	New
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	57,428.74	70,500.00	22.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	159,301.64	51,016.00	-68.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	462,759.58	416,146.00	-10.1%
Professional/Consulting Services and Operating Expenditures		5800	170,903.87	116,672.00	-31.7%
Communications		5900	8,849.94	9,250.00	4.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			869,437.79	677,234.00	-22.1%
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	0.00	0.00	0.0%
Equipment		6400	0.00	63,425.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	63,425.00	New
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	357,937.75	309,782.00	-13.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			357,937.75	309,782.00	-13.5%
TOTAL, EXPENDITURES			8,018,496.64	7,272,629.00	-9.3%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	200,000.00	106,586.00	-46.7%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			200,000.00	106,586.00	-46.7%
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)			200,000.00	106,586.00	-46.7%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,309,181.39	1,524,086.00	-34.0%
3) Other State Revenue		8300-8599	2,523,509.55	2,682,539.00	6.3%
4) Other Local Revenue		8600-8799	2,969,763.73	2,959,418.00	-0.3%
5) TOTAL, REVENUES			7,802,454.67	7,166,043.00	-8.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		5,617,534.97	5,097,403.00	-9.3%
2) Instruction - Related Services	2000-2999		1,166,335.68	1,087,977.00	-6.7%
3) Pupil Services	3000-3999		552,472.60	504,761.00	-8.6%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		81.45	0.00	-100.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		357,937.75	309,782.00	-13.5%
8) Plant Services	8000-8999		324,134.19	272,706.00	-15.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			8,018,496.64	7,272,629.00	-9.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(216,041.97)	(106,586.00)	-50.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	200,000.00	106,586.00	-46.7%
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			200,000.00	106,586.00	-46.7%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(16,041.97)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	41,297.80	25,255.83	-38.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			41,297.80	25,255.83	-38.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			41,297.80	25,255.83	-38.8%
2) Ending Balance, June 30 (E + F1e)			25,255.83	25,255.83	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	2,400.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			21,742.63	21,742.63	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,113.20	3,513.20	215.6%
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	2012-13 Unaudited Actuals	2013-14 Budget
6130	Child Development: Center-Based Reserve Account	20,875.65	20,875.65
9010	Other Restricted Local	866.98	866.98
Total, Restricted Balance		<u>21,742.63</u>	<u>21,742.63</u>

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,228,857.50	1,380,000.00	12.3%
3) Other State Revenue		8300-8599	95,799.03	100,000.00	4.4%
4) Other Local Revenue		8600-8799	1,648,093.99	1,633,000.00	-0.9%
5) TOTAL, REVENUES			2,972,750.52	3,113,000.00	4.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,358,693.81	1,412,937.00	4.0%
3) Employee Benefits		3000-3999	517,807.16	540,620.00	4.4%
4) Books and Supplies		4000-4999	1,390,224.39	1,443,000.00	3.8%
5) Services and Other Operating Expenditures		5000-5999	(385,107.48)	(434,250.00)	12.8%
6) Capital Outlay		6000-6999	14,979.74	15,769.00	5.3%
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	128,344.86	157,299.00	22.6%
9) TOTAL, EXPENDITURES			3,024,942.48	3,135,375.00	3.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(52,191.96)	(22,375.00)	-57.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(52,191.96)	(22,375.00)	-57.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	296,317.11	244,125.15	-17.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			296,317.11	244,125.15	-17.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			296,317.11	244,125.15	-17.6%
2) Ending Balance, June 30 (E + F1e)			244,125.15	221,750.15	-9.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	35,000.00	New
Stores		9712	37,283.13	0.00	-100.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			206,842.02	186,750.15	-9.7%
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	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	289,230.54		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	6,618.65		
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	53,596.37		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	37,283.13		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			386,728.69		
H. LIABILITIES					
1) Accounts Payable		9500	142,603.54		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			142,603.54		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			244,125.15		

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
REVENUE LIMIT SOURCES					
Revenue Limit Transfers					
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Child Nutrition Programs		8220	1,228,857.50	1,380,000.00	12.3%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,228,857.50	1,380,000.00	12.3%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	95,799.03	100,000.00	4.4%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			95,799.03	100,000.00	4.4%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	1,600,843.72	1,562,000.00	-2.4%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,415.31	1,000.00	-29.3%
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	45,834.96	70,000.00	52.7%
TOTAL, OTHER LOCAL REVENUE			1,648,093.99	1,633,000.00	-0.9%
TOTAL, REVENUES			2,972,750.52	3,113,000.00	4.7%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 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	1,063,876.72	1,138,432.00	7.0%
Classified Supervisors' and Administrators' Salaries		2300	177,583.06	160,381.00	-9.7%
Clerical, Technical and Office Salaries		2400	101,124.00	101,124.00	0.0%
Other Classified Salaries		2900	16,110.03	13,000.00	-19.3%
TOTAL, CLASSIFIED SALARIES			1,358,693.81	1,412,937.00	4.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	111,266.92	113,292.00	1.8%
OASDI/Medicare/Alternative		3301-3302	104,082.18	108,090.00	3.9%
Health and Welfare Benefits		3401-3402	222,159.35	237,814.00	7.0%
Unemployment Insurance		3501-3502	14,037.94	706.00	-95.0%
Workers' Compensation		3601-3602	32,787.31	38,149.00	16.4%
OPEB, Allocated		3701-3702	17,038.80	17,662.00	3.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	7,434.66	15,907.00	114.0%
Other Employee Benefits		3901-3902	9,000.00	9,000.00	0.0%
TOTAL, EMPLOYEE BENEFITS			517,807.16	540,620.00	4.4%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	38,160.41	57,000.00	49.4%
Noncapitalized Equipment		4400	2,774.03	6,000.00	116.3%
Food		4700	1,349,289.95	1,380,000.00	2.3%
TOTAL, BOOKS AND SUPPLIES			1,390,224.39	1,443,000.00	3.8%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,623.93	2,550.00	57.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	20,485.78	23,000.00	12.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(444,093.30)	(500,000.00)	12.6%
Professional/Consulting Services and Operating Expenditures		5800	36,728.47	40,000.00	8.9%
Communications		5900	147.64	200.00	35.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			(385,107.48)	(434,250.00)	12.8%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	14,979.74	15,769.00	5.3%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			14,979.74	15,769.00	5.3%
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	128,344.86	157,299.00	22.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			128,344.86	157,299.00	22.6%
TOTAL, EXPENDITURES			3,024,942.48	3,135,375.00	3.7%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	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					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	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	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,228,857.50	1,380,000.00	12.3%
3) Other State Revenue		8300-8599	95,799.03	100,000.00	4.4%
4) Other Local Revenue		8600-8799	1,648,093.99	1,633,000.00	-0.9%
5) TOTAL, REVENUES			2,972,750.52	3,113,000.00	4.7%
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		2,896,597.62	2,978,076.00	2.8%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		128,344.86	157,299.00	22.6%
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			3,024,942.48	3,135,375.00	3.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(52,191.96)	(22,375.00)	-57.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(52,191.96)	(22,375.00)	-57.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	296,317.11	244,125.15	-17.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			296,317.11	244,125.15	-17.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			296,317.11	244,125.15	-17.6%
2) Ending Balance, June 30 (E + F1e)			244,125.15	221,750.15	-9.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	35,000.00	New
Stores		9712	37,283.13	0.00	-100.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			206,842.02	186,750.15	-9.7%
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	2012-13 Unaudited Actuals	2013-14 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School I	206,842.02	186,750.15
Total, Restricted Balance		<u>206,842.02</u>	<u>186,750.15</u>

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit 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	2,473.99	2,000.00	-19.2%
5) TOTAL, REVENUES			2,473.99	2,000.00	-19.2%
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	165,007.68	100,000.00	-39.4%
6) Capital Outlay		6000-6999	91,312.91	50,000.00	-45.2%
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			256,320.59	150,000.00	-41.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(253,846.60)	(148,000.00)	-41.7%
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	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(253,846.60)	(148,000.00)	-41.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	482,842.51	228,995.91	-52.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			482,842.51	228,995.91	-52.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			482,842.51	228,995.91	-52.6%
2) Ending Balance, June 30 (E + F1e)			228,995.91	80,995.91	-64.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	228,995.91	80,995.91	-64.6%
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	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	273,729.20		
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	717.15		
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			274,446.35		
H. LIABILITIES					
1) Accounts Payable		9500	45,450.44		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			45,450.44		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			228,995.91		

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
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					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	2,473.99	2,000.00	-19.2%
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			2,473.99	2,000.00	-19.2%
TOTAL, REVENUES			2,473.99	2,000.00	-19.2%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	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%
PERS Reduction		3801-3802	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	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	77,425.74	50,000.00	-35.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	87,581.94	50,000.00	-42.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			165,007.68	100,000.00	-39.4%
CAPITAL OUTLAY					
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	91,312.91	50,000.00	-45.2%
TOTAL, CAPITAL OUTLAY			91,312.91	50,000.00	-45.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			256,320.59	150,000.00	-41.5%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General, Special Reserve, & Building Funds		8915	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					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	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	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit 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	2,473.99	2,000.00	-19.2%
5) TOTAL, REVENUES			2,473.99	2,000.00	-19.2%
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		256,320.59	150,000.00	-41.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			256,320.59	150,000.00	-41.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(253,846.60)	(148,000.00)	-41.7%
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	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(253,846.60)	(148,000.00)	-41.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	482,842.51	228,995.91	-52.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			482,842.51	228,995.91	-52.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			482,842.51	228,995.91	-52.6%
2) Ending Balance, June 30 (E + F1e)			228,995.91	80,995.91	-64.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	228,995.91	80,995.91	-64.6%
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	2012-13 Unaudited Actuals	2013-14 Budget
<hr/>		<hr/>	
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit 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	582,005.38	673,000.00	15.6%
5) TOTAL, REVENUES			582,005.38	673,000.00	15.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	259,491.93	299,968.00	15.6%
3) Employee Benefits		3000-3999	110,750.96	128,978.00	16.5%
4) Books and Supplies		4000-4999	38,633.44	6,300.00	-83.7%
5) Services and Other Operating Expenditures		5000-5999	10,405,013.92	4,294,450.00	-58.7%
6) Capital Outlay		6000-6999	48,804,635.86	68,250,100.00	39.8%
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			59,618,526.11	72,979,796.00	22.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(59,036,520.73)	(72,306,796.00)	22.5%
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	82,995,327.10	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			82,995,327.10	0.00	-100.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			23,958,806.37	(72,306,796.00)	-401.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	89,004,340.21	112,963,146.58	26.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			89,004,340.21	112,963,146.58	26.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			89,004,340.21	112,963,146.58	26.9%
2) Ending Balance, June 30 (E + F1e)			112,963,146.58	40,656,350.58	-64.0%
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			112,963,146.58	40,656,350.58	-64.0%
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	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	123,446,665.97		
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	245,846.24		
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			123,692,512.21		
H. LIABILITIES					
1) Accounts Payable		9500	10,729,365.63		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			10,729,365.63		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			112,963,146.58		

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 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%
		8616	0.00	0.00	0.0%
		8617	0.00	0.00	0.0%
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Leases and Rentals					
		8650	0.00	0.00	0.0%
Interest					
		8660	582,005.38	673,000.00	15.6%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			582,005.38	673,000.00	15.6%
TOTAL, REVENUES			582,005.38	673,000.00	15.6%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	122,755.24	120,944.00	-1.5%
Clerical, Technical and Office Salaries		2400	125,177.05	124,024.00	-0.9%
Other Classified Salaries		2900	11,559.64	55,000.00	375.8%
TOTAL, CLASSIFIED SALARIES			259,491.93	299,968.00	15.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	27,675.23	34,248.00	23.7%
OASDI/Medicare/Alternative		3301-3302	17,998.28	22,948.00	27.5%
Health and Welfare Benefits		3401-3402	50,671.09	54,974.00	8.5%
Unemployment Insurance		3501-3502	2,549.99	150.00	-94.1%
Workers' Compensation		3601-3602	6,227.85	8,099.00	30.0%
OPEB, Allocated		3701-3702	3,243.48	3,750.00	15.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	2,385.04	4,809.00	101.6%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			110,750.96	128,978.00	16.5%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	27,060.41	5,200.00	-80.8%
Noncapitalized Equipment		4400	11,573.03	1,100.00	-90.5%
TOTAL, BOOKS AND SUPPLIES			38,633.44	6,300.00	-83.7%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,330.15	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	275,604.98	10,300.00	-96.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	9,029.19	0.00	-100.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	10,118,025.45	4,284,150.00	-57.7%
Communications		5900	24.15	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,405,013.92	4,294,450.00	-58.7%
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	48,804,635.86	68,250,100.00	39.8%
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			48,804,635.86	68,250,100.00	39.8%
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			59,618,526.11	72,979,796.00	22.4%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 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%
To: Deferred Maintenance Fund		7615	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	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	82,995,327.10	0.00	-100.0%
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			82,995,327.10	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			82,995,327.10	0.00	-100.0%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit 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	582,005.38	673,000.00	15.6%
5) TOTAL, REVENUES			582,005.38	673,000.00	15.6%
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		59,488,526.11	72,907,546.00	22.6%
9) Other Outgo	9000-9999	Except 7600-7699	130,000.00	72,250.00	-44.4%
10) TOTAL, EXPENDITURES			59,618,526.11	72,979,796.00	22.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(59,036,520.73)	(72,306,796.00)	22.5%
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	82,995,327.10	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			82,995,327.10	0.00	-100.0%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			23,958,806.37	(72,306,796.00)	-401.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	89,004,340.21	112,963,146.58	26.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			89,004,340.21	112,963,146.58	26.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			89,004,340.21	112,963,146.58	26.9%
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 (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	2012-13 Unaudited Actuals	2013-14 Budget
9010	Other Restricted Local	112,963,146.58	40,656,350.58
Total, Restricted Balance		<u>112,963,146.58</u>	<u>40,656,350.58</u>

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit 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	1,182,096.58	910,000.00	-23.0%
5) TOTAL, REVENUES			1,182,096.58	910,000.00	-23.0%
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	629.94	300.00	-52.4%
5) Services and Other Operating Expenditures		5000-5999	305,229.69	330,200.00	8.2%
6) Capital Outlay		6000-6999	750,191.58	27,000.00	-96.4%
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	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,056,051.21	357,500.00	-66.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			126,045.37	552,500.00	338.3%
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	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	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			126,045.37	552,500.00	338.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,529,531.41	9,655,576.78	1.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,529,531.41	9,655,576.78	1.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,529,531.41	9,655,576.78	1.3%
2) Ending Balance, June 30 (E + F1e)			9,655,576.78	10,208,076.78	5.7%
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			9,655,576.78	10,208,076.78	5.7%
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	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	9,513,965.20		
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	197,069.85		
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			9,711,035.05		
H. LIABILITIES					
1) Accounts Payable		9500	55,458.27		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			55,458.27		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			9,655,576.78		

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 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 RL Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Interest					
		8660	60,922.53	60,000.00	-1.5%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees					
		8681	1,071,174.05	800,000.00	-25.3%
Other Local Revenue All Other Local Revenue					
		8699	50,000.00	50,000.00	0.0%
All Other Transfers In from All Others					
		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,182,096.58	910,000.00	-23.0%
TOTAL, REVENUES			1,182,096.58	910,000.00	-23.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	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%
PERS Reduction		3801-3802	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					
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	629.94	300.00	-52.4%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			629.94	300.00	-52.4%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 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	9,055.52	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	296,174.17	330,200.00	11.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			305,229.69	330,200.00	8.2%
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	743,182.48	27,000.00	-96.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	7,009.10	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			750,191.58	27,000.00	-96.4%
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			1,056,051.21	357,500.00	-66.1%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 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	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	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)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit 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	1,182,096.58	910,000.00	-23.0%
5) TOTAL, REVENUES			1,182,096.58	910,000.00	-23.0%
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		4,055.52	0.00	-100.0%
8) Plant Services	8000-8999		1,051,995.69	357,500.00	-66.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,056,051.21	357,500.00	-66.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			126,045.37	552,500.00	338.3%
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	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	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			126,045.37	552,500.00	338.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,529,531.41	9,655,576.78	1.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,529,531.41	9,655,576.78	1.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,529,531.41	9,655,576.78	1.3%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance)			9,655,576.78	10,208,076.78	5.7%
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			9,655,576.78	10,208,076.78	5.7%
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	2012-13 Unaudited Actuals	2013-14 Budget
9010	Other Restricted Local	9,655,576.78	10,208,076.78
Total, Restricted Balance		<u>9,655,576.78</u>	<u>10,208,076.78</u>

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,703,441.93	1,831,000.00	-50.6%
5) TOTAL, REVENUES			3,703,441.93	1,831,000.00	-50.6%
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	14,965.95	100.00	-99.3%
5) Services and Other Operating Expenditures		5000-5999	393,529.52	375,200.00	-4.7%
6) Capital Outlay		6000-6999	39,143.79	50,000.00	27.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,464,395.02	1,464,102.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,912,034.28	1,889,402.00	-1.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,791,407.65	(58,402.00)	-103.3%
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	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	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,791,407.65	(58,402.00)	-103.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,462,840.89	8,254,248.54	27.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,462,840.89	8,254,248.54	27.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,462,840.89	8,254,248.54	27.7%
2) Ending Balance, June 30 (E + F1e)			8,254,248.54	8,195,846.54	-0.7%
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			8,254,248.54	8,195,846.54	-0.7%
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	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	6,551,612.58		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	1,691,942.93		
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	10,693.03		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			8,254,248.54		
H. 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) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			8,254,248.54		

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
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					
Community Redevelopment Funds Not Subject to RL Deduction		8625	3,512,975.04	1,800,000.00	-48.8%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	32,069.00	30,000.00	-6.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	158,397.89	1,000.00	-99.4%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,703,441.93	1,831,000.00	-50.6%
TOTAL, REVENUES			3,703,441.93	1,831,000.00	-50.6%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 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%
PERS Reduction		3801-3802	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	100.00	New
Noncapitalized Equipment		4400	14,965.95	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			14,965.95	100.00	-99.3%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 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	258,722.83	275,000.00	6.3%
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	134,806.69	100,200.00	-25.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			393,529.52	375,200.00	-4.7%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	39,143.79	50,000.00	27.7%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			39,143.79	50,000.00	27.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	399,395.02	374,102.00	-6.3%
Other Debt Service - Principal		7439	1,065,000.00	1,090,000.00	2.3%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,464,395.02	1,464,102.00	0.0%
TOTAL, EXPENDITURES			1,912,034.28	1,889,402.00	-1.2%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	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	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,703,441.93	1,831,000.00	-50.6%
5) TOTAL, REVENUES			3,703,441.93	1,831,000.00	-50.6%
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		447,639.26	425,300.00	-5.0%
9) Other Outgo	9000-9999	Except 7600-7699	1,464,395.02	1,464,102.00	0.0%
10) TOTAL, EXPENDITURES			1,912,034.28	1,889,402.00	-1.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,791,407.65	(58,402.00)	-103.3%
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	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	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,791,407.65	(58,402.00)	-103.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,462,840.89	8,254,248.54	27.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,462,840.89	8,254,248.54	27.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,462,840.89	8,254,248.54	27.7%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance)			8,254,248.54	8,195,846.54	-0.7%
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			8,254,248.54	8,195,846.54	-0.7%
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	2012-13 Unaudited Actuals	2013-14 Budget
9010	Other Restricted Local	8,254,248.54	8,195,846.54
Total, Restricted Balance		<u>8,254,248.54</u>	<u>8,195,846.54</u>

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,832,155.00	0.00	-100.0%
3) Other State Revenue		8300-8599	53,735.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	27,483,990.00	28,667,243.00	4.3%
5) TOTAL, REVENUES			29,369,880.00	28,667,243.00	-2.4%
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	19,950,143.00	25,985,528.00	30.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			19,950,143.00	25,985,528.00	30.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			9,419,737.00	2,681,715.00	-71.5%
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	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			9,419,737.00	2,681,715.00	-71.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	16,500,478.00	25,920,215.00	57.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,500,478.00	25,920,215.00	57.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,500,478.00	25,920,215.00	57.1%
2) Ending Balance, June 30 (E + F1e)			25,920,215.00	28,601,930.00	10.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			25,920,215.00	28,601,930.00	10.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	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	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	25,920,215.00		
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	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			25,920,215.00		
H. 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) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			25,920,215.00		

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	1,832,155.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			1,832,155.00	0.00	-100.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	53,735.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			53,735.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	20,702,722.00	27,345,805.00	32.1%
Unsecured Roll		8612	423,227.00	351,256.00	-17.0%
Prior Years' Taxes		8613	1,385,181.00	692,591.00	-50.0%
Supplemental Taxes		8614	521,553.00	260,777.00	-50.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	95,290.00	0.00	-100.0%
Interest		8660	56,045.00	16,814.00	-70.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	4,299,972.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			27,483,990.00	28,667,243.00	4.3%
TOTAL, REVENUES			29,369,880.00	28,667,243.00	-2.4%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	6,827,188.00	11,044,386.00	61.8%
Bond Interest and Other Service Charges		7434	13,122,955.00	14,941,142.00	13.9%
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)			19,950,143.00	25,985,528.00	30.3%
TOTAL, EXPENDITURES			19,950,143.00	25,985,528.00	30.3%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 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	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	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,832,155.00	0.00	-100.0%
3) Other State Revenue		8300-8599	53,735.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	27,483,990.00	28,667,243.00	4.3%
5) TOTAL, REVENUES			29,369,880.00	28,667,243.00	-2.4%
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	19,950,143.00	25,985,528.00	30.3%
10) TOTAL, EXPENDITURES			19,950,143.00	25,985,528.00	30.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			9,419,737.00	2,681,715.00	-71.5%
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	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			9,419,737.00	2,681,715.00	-71.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	16,500,478.00	25,920,215.00	57.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,500,478.00	25,920,215.00	57.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,500,478.00	25,920,215.00	57.1%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance)			25,920,215.00	28,601,930.00	10.3%
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			25,920,215.00	28,601,930.00	10.3%
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	2012-13 Unaudited Actuals	2013-14 Budget
9010	Other Restricted Local	25,920,215.00	28,601,930.00
Total, Restricted Balance		<u>25,920,215.00</u>	<u>28,601,930.00</u>

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit 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	1,769,697.35	1,075,753.00	-39.2%
5) TOTAL, REVENUES			1,769,697.35	1,075,753.00	-39.2%
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	2,463,196.83	1,068,753.00	-56.6%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			2,463,196.83	1,068,753.00	-56.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(693,499.48)	7,000.00	-101.0%
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	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(693,499.48)	7,000.00	-101.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	(4,002,032.98)	(4,695,532.46)	17.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(4,002,032.98)	(4,695,532.46)	17.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			(4,002,032.98)	(4,695,532.46)	17.3%
2) Ending Net Position, June 30 (E + F1e)			(4,695,532.46)	(4,688,532.46)	-0.1%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	(4,695,532.46)	(4,688,532.46)	-0.1%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,496,171.71		
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	2,106.83		
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					
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			2,498,278.54		

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
H. 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) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net OPEB Obligation		9664	7,193,811.00		
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			7,193,811.00		
I. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 - H7)			(4,695,532.46)		

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	7,960.52	7,000.00	-12.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	1,761,736.83	1,068,753.00	-39.3%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,769,697.35	1,075,753.00	-39.2%
TOTAL, REVENUES			1,769,697.35	1,075,753.00	-39.2%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	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%
PERS Reduction		3801-3802	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	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,463,196.83	1,068,753.00	-56.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			2,463,196.83	1,068,753.00	-56.6%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			2,463,196.83	1,068,753.00	-56.6%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit 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	1,769,697.35	1,075,753.00	-39.2%
5) TOTAL, REVENUES			1,769,697.35	1,075,753.00	-39.2%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		2,463,196.83	1,068,753.00	-56.6%
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			2,463,196.83	1,068,753.00	-56.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(693,499.48)	7,000.00	-101.0%
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	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(693,499.48)	7,000.00	-101.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	(4,002,032.98)	(4,695,532.46)	17.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(4,002,032.98)	(4,695,532.46)	17.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			(4,002,032.98)	(4,695,532.46)	17.3%
2) Ending Net Position, June 30 (E + F1e)			(4,695,532.46)	(4,688,532.46)	-0.1%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	(4,695,532.46)	(4,688,532.46)	-0.1%

Resource	Description	2012-13 Unaudited Actuals	2013-14 Budget
	Total, Restricted Net Position	0.00	0.00

Description	2012-13 Unaudited Actuals			2013-14 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
ELEMENTARY						
1. General Education			7,147.88	7,115.79	7,115.79	7,115.79
a. Kindergarten	818.62	820.57				
b. Grades One through Three	2,292.58	2,298.74				
c. Grades Four through Six	2,381.60	2,384.80				
d. Grades Seven and Eight	1,619.91	1,621.96				
e. Opportunity Schools and Full-Day Opportunity Classes	0.51	0.62				
f. Home and Hospital	2.57	2.81				
g. Community Day School		0.00				
2. Special Education						
a. Special Day Class	128.27	129.96	103.89	126.00	125.28	125.28
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	9.44	10.06	10.06	9.44	9.44	9.44
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions						
3. TOTAL, ELEMENTARY	7,253.50	7,269.52	7,261.83	7,251.23	7,250.51	7,250.51
HIGH SCHOOL						
4. General Education			3,537.85	3,535.92	3,535.92	3,535.92
a. Grades Nine through Twelve	3,456.15	3,425.52				
b. Continuation Education	64.53	65.71				
c. Opportunity Schools and Full-Day Opportunity Classes	13.46	13.33				
d. Home and Hospital	1.78	2.16				
e. Community Day School		0.00				
5. Special Education						
a. Special Day Class	50.53	49.49	88.36	50.53	50.53	50.53
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	28.99	30.07	30.07	32.00	32.00	32.00
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions						
6. TOTAL, HIGH SCHOOL	3,615.44	3,586.28	3,656.28	3,618.45	3,618.45	3,618.45
COUNTY SUPPLEMENT						
7. County Community Schools (EC 1982[a])						
a. Elementary						
b. High School						
8. Special Education						
a. Special Day Class - Elementary						
b. Special Day Class - High School						
c. Nonpublic, Nonsectarian Schools - Elementary						
d. Nonpublic, Nonsectarian Schools - High School						
e. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - Elementary						
f. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - High School						
9. TOTAL, ADA REPORTED BY COUNTY OFFICES	0.00	0.00	0.00	0.00	0.00	0.00
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	10,868.94	10,855.80	10,918.11	10,869.68	10,868.96	10,868.96
11. ADA for Necessary Small Schools also included in lines 3 and 6.						
12. REGIONAL OCCUPATIONAL CENTERS & PROGRAMS*						

Description	2012-13 Unaudited Actuals			2013-14 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
CLASSES FOR ADULTS						
13. Concurrently Enrolled Secondary Students*						
14. Adults Enrolled, State Apportioned*						
15. Students 21 Years or Older and Students 19 or Older Not Continuously Enrolled Since Their 18th Birthday, Participating in Full-Time Independent Study*						
16. TOTAL, CLASSES FOR ADULTS (sum lines 13 through 15)						
17. Adults in Correctional Facilities						
18. TOTAL, ADA (sum lines 10, 12, 16, and 17)	10,868.94	10,855.80	10,918.11	10,869.68	10,868.96	10,868.96
SUPPLEMENTAL INSTRUCTIONAL HOURS						
19. ELEMENTARY*						
20. HIGH SCHOOL*						
21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS (sum lines 19 and 20)						
COMMUNITY DAY SCHOOLS - Additional Funds						
22. ELEMENTARY						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only						
b. 7th & 8th Hour Pupil Hours (Hours)*						
23. HIGH SCHOOL						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only						
b. 7th & 8th Hour Pupil Hours (Hours)*						
CHARTER SCHOOLS						
24. Charter ADA Funded Through the Block Grant						
a. Charters Sponsored by Unified Districts - Resident (EC 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RL)						
b. All Other Block Grant Funded Charters						
25. Charter ADA Funded Through the Revenue Limit						
26. TOTAL, CHARTER SCHOOLS ADA (sum lines 24a, 24b, and 25)	0.00	0.00	0.00	0.00	0.00	0.00
27. SUPPLEMENTAL INSTRUCTIONAL HOURS*						
BASIC AID "CHOICE"/COURT ORDERED VOLUNTARY PUPIL TRANSFER						
28. Regular Elementary and High School ADA (SB 937)						
BASIC AID OPEN ENROLLMENT						
29. Regular Elementary and High School ADA						

*ADA is no longer collected as a result of flexibility provisions of SBX3 4 (Chapter 12, Statutes of 2009), as amended by SB 70 (Chapter 7, Statutes of 2011), currently in effect from 2008-09 through 2014-15.

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	10,002,583.00		10,002,583.00	126,219.00		10,128,802.00
Work in Progress	101,435,066.00	(2,822,688.00)	98,612,378.00	60,627,328.00	5,449,526.00	153,790,180.00
Total capital assets not being depreciated	111,437,649.00	(2,822,688.00)	108,614,961.00	60,753,547.00	5,449,526.00	163,918,982.00
Capital assets being depreciated:						
Land Improvements	11,665,890.00	1,334,258.00	13,000,148.00	1,589,932.00		14,590,080.00
Buildings	196,646,662.00	1,508,590.00	198,155,252.00	3,194,289.00		201,349,541.00
Equipment	12,191,253.00		12,191,253.00	492,737.00		12,683,990.00
Total capital assets being depreciated	220,503,805.00	2,842,848.00	223,346,653.00	5,276,958.00	0.00	228,623,611.00
Accumulated Depreciation for:						
Land Improvements	(10,754,455.00)		(10,754,455.00)	(190,012.00)	0.00	(10,944,467.00)
Buildings	(68,254,581.00)		(68,254,581.00)	(4,245,658.00)	0.00	(72,500,239.00)
Equipment	(10,227,440.00)		(10,227,440.00)	(430,379.00)	0.00	(10,657,819.00)
Total accumulated depreciation	(89,236,476.00)	0.00	(89,236,476.00)	(4,866,049.00)	0.00	(94,102,525.00)
Total capital assets being depreciated, net	131,267,329.00	2,842,848.00	134,110,177.00	410,909.00	0.00	134,521,086.00
Governmental activity capital assets, net	242,704,978.00	20,160.00	242,725,138.00	61,164,456.00	5,449,526.00	298,440,068.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

2012-13 Unaudited Actuals
FEDERAL GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES

FEDERAL PROGRAM NAME	ABE,ESL CITIZENSHIP	SECTION 231: ABE,GED	ENGLISH LITERACY CIVICS	SP ED IDEA LOCAL ASST	SPEC ED IDEA PRESCHOOL	SPEC ED IDEA MENTAL HEALTH	DEP REHAB TRANSIT PARTNRSHIP
FEDERAL CATALOG NUMBER	84.002	84.002	84.002	84.027A	84.173	84.027A	84.158
RESOURCE CODE	3905	3913	3926	3310	3315	3327	3410
REVENUE OBJECT	8290	8290	8290	8181	8182	8182	8290
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover				2.00	0.00		
2. a. Current Year Award	22,491.00	24,559.00	19,930.00	2,209,803.00	73,492.00	131,442.05	137,946.00
b. Transferability (NCLB)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	22,491.00	24,559.00	19,930.00	2,209,803.00	73,492.00	131,442.05	137,946.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	22,491.00	24,559.00	19,930.00	2,209,805.00	73,492.00	131,442.05	137,946.00
REVENUES							
5. Revenue Deferred from Prior Year							
6. Cash Received in Current Year	9,642.00	14,174.00	9,800.00	953,845.00	18,373.00	131,442.05	65,657.02
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	9,642.00	14,174.00	9,800.00	953,845.00	18,373.00	131,442.05	65,657.02
EXPENDITURES							
9. Donor-Authorized Expenditures	22,491.00	24,559.00	19,930.00	2,209,805.00	73,492.00	131,442.05	92,092.46
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	22,491.00	24,559.00	19,930.00	2,209,805.00	73,492.00	131,442.05	92,092.46
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(12,849.00)	(10,385.00)	(10,130.00)	(1,255,960.00)	(55,119.00)	0.00	(26,435.44)
a. Deferred Revenue							
b. Accounts Payable							
c. Accounts Receivable	12,849.00	10,385.00	10,130.00	1,255,960.00	55,119.00		26,435.44
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	0.00	0.00	0.00	45,853.54
15. If Carryover is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	22,491.00	24,559.00	19,930.00	2,209,805.00	73,492.00	131,442.05	92,092.46

2012-13 Unaudited Actuals
FEDERAL GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES

FEDERAL PROGRAM NAME	SPEC ED IDEA PRESCHOOL	HEAD START BASIC	HEAD START PROGRAM IMPROVEMENT	HEAD START TECHNICAL ASSISTANCE	EARLY HEAD START	TITLE I	TITLE II TEACHERS QUALITY
FEDERAL CATALOG NUMBER	84.027A	10016	10016	10016	10016	84.01	84.367
RESOURCE CODE	3320	52101	52102	52105	52108	3010	4035
REVENUE OBJECT	8182	8285	8285	8285	8285	8290	8290
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover						131,827.97	15,340.60
2. a. Current Year Award	131,108.00	1,896,861.00	61,422.75	11,448.00	93,895.06	1,071,451.00	354,041.00
b. Transferability (NCLB)	(8,188.00)						
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	122,920.00	1,896,861.00	61,422.75	11,448.00	93,895.06	1,071,451.00	354,041.00
3. Required Matching Funds/Other	8,188.00						
4. Total Available Award (sum lines 1, 2d, & 3)	131,108.00	1,896,861.00	61,422.75	11,448.00	93,895.06	1,203,278.97	369,381.60
REVENUES							
5. Revenue Deferred from Prior Year							
6. Cash Received in Current Year	83,784.00	1,730,388.61			93,895.06	899,773.97	266,937.88
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	83,784.00	1,730,388.61	0.00	0.00	93,895.06	899,773.97	266,937.88
EXPENDITURES							
9. Donor-Authorized Expenditures	131,108.00	1,896,861.00	61,422.75	11,448.00	93,895.06	962,860.19	329,650.20
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	131,108.00	1,896,861.00	61,422.75	11,448.00	93,895.06	962,860.19	329,650.20
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(47,324.00)	(166,472.39)	(61,422.75)	(11,448.00)	0.00	(63,086.22)	(62,712.32)
a. Deferred Revenue							
b. Accounts Payable							
c. Accounts Receivable	47,324.00	166,472.39	61,422.75	11,448.00		63,086.22	62,712.32
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	0.00	0.00	240,418.78	39,731.40
15. If Carryover is allowed, enter line 14 amount here						240,418.78	39,731.40
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	131,108.00	1,896,861.00	61,422.75	11,448.00	93,895.06	962,860.19	329,650.20

2012-13 Unaudited Actuals
FEDERAL GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES

FEDERAL PROGRAM NAME	TITLE II PART D - EETT COMPETITIVE	TITLE II PART D EETT FORMULA	TITLE III - IMMIGRANT	TITLE III - LEP	TOTAL
FEDERAL CATALOG NUMBER	84.318	84.318	84.365	84.365A	
RESOURCE CODE	4046	4045	4201	4203	
REVENUE OBJECT	8290	8290	8290	8290	
LOCAL DESCRIPTION (if any)					
AWARD					
1. Prior Year Carryover	15,729.52		2,966.01	5,314.11	171,180.21
2. a. Current Year Award		4,198.00	28,900.00	114,145.00	6,387,132.86
b. Transferability (NCLB)					(8,188.00)
c. Other Adjustments					0.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	0.00	4,198.00	28,900.00	114,145.00	6,378,944.86
3. Required Matching Funds/Other					8,188.00
4. Total Available Award (sum lines 1, 2d, & 3)	15,729.52	4,198.00	31,866.01	119,459.11	6,558,313.07
REVENUES					
5. Revenue Deferred from Prior Year					0.00
6. Cash Received in Current Year		4,198.00	22,331.01	104,909.11	4,409,150.71
7. Contributed Matching Funds					0.00
8. Total Available (sum lines 5, 6, & 7)	0.00	4,198.00	22,331.01	104,909.11	4,409,150.71
EXPENDITURES					
9. Donor-Authorized Expenditures	15,729.52	4,198.00	23,359.75	117,708.52	6,222,052.50
10. Non Donor-Authorized Expenditures					0.00
11. Total Expenditures (lines 9 & 10)	15,729.52	4,198.00	23,359.75	117,708.52	6,222,052.50
12. Amounts Included in Line 6 above for Prior Year Adjustments					0.00
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(15,729.52)	0.00	(1,028.74)	(12,799.41)	(1,812,901.79)
a. Deferred Revenue					0.00
b. Accounts Payable					0.00
c. Accounts Receivable	15,729.52		1,028.74	12,799.41	1,812,901.79
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	8,506.26	1,750.59	336,260.57
15. If Carryover is allowed, enter line 14 amount here			8,506.26	1,750.59	290,407.03
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	15,729.52	4,198.00	23,359.75	117,708.52	6,222,052.50

2012-13 Unaudited Actuals
STATE GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES

STATE PROGRAM NAME	SPEC ED WORKABILITY I LEA	SPEC ED IDEA LOW INCIDENCE	CHILD DEVELOPMENT CSPP	TOTAL
RESOURCE CODE	6520	6530	6105	
REVENUE OBJECT	8590	8590	8590	
LOCAL DESCRIPTION (if any)				
AWARD				
1. a. Prior Year Carryover				0.00
b. Restr Bal Transfers (Obj 8997)				0.00
c. Adjusted Prior Year Carryover (sum lines 1a & 1b)	0.00	0.00	0.00	0.00
2. a. Current Year Award	61,596.00	7,767.00	2,353,902.04	2,423,265.04
b. Other Adjustments				0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	61,596.00	7,767.00	2,353,902.04	2,423,265.04
3. Required Matching Funds/Other				0.00
4. Total Available Award (sum lines 1c, 2c, & 3)	61,596.00	7,767.00	2,353,902.04	2,423,265.04
REVENUES				
5. Revenue Deferred from Prior Year				0.00
6. Cash Received in Current Year	36,957.00	1,942.00	2,297,902.04	2,336,801.04
7. Contributed Matching Funds			1,216,321.42	1,216,321.42
8. Total Available (sum lines 5, 6, & 7)	36,957.00	1,942.00	3,514,223.46	3,553,122.46
EXPENDITURES				
9. Donor-Authorized Expenditures	53,780.21	7,767.00	3,570,223.46	3,631,770.67
10. Non Donor-Authorized Expenditures				0.00
11. Total Expenditures (lines 9 & 10)	53,780.21	7,767.00	3,570,223.46	3,631,770.67
12. Amounts Included in Line 6 above for Prior Year Adjustments				0.00
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(16,823.21)	(5,825.00)	(56,000.00)	(78,648.21)
a. Deferred Revenue				0.00
b. Accounts Payable				0.00
c. Accounts Receivable	16,823.21	5,825.00	56,000.00	78,648.21
14. Unused Grant Award Calculation (line 4 minus line 9)	7,815.79	0.00	(1,216,321.42)	(1,208,505.63)
15. If Carryover is allowed, enter line 14 amount here				0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	53,780.21	7,767.00	2,353,902.04	2,415,449.25

2012-13 Unaudited Actuals
LOCAL GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES

LOCAL PROGRAM NAME		TOTAL
RESOURCE CODE		
REVENUE OBJECT		
LOCAL DESCRIPTION (if any)		
AWARD		
1. a. Prior Year Carryover		0.00
b. Restr Bal Transfers (Obj 8997)		0.00
c. Adj Prior Year Carryover (sum lines 1a & 1b)	0.00	0.00
2. a. Current Year Award		0.00
b. Other Adjustments		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1c, 2c, & 3)	0.00	0.00
REVENUES		
5. Revenue Deferred from Prior Year		0.00
6. Cash Received in Current Year		0.00
7. Contributed Matching Funds		0.00
8. Total Available (sum lines 5, 6, & 7)	0.00	0.00
EXPENDITURES		
9. Donor-Authorized Expenditures		0.00
10. Non Donor-Authorized Expenditures		0.00
11. Total Expenditures (lines 9 & 10)	0.00	0.00
12. Amounts Included in Line 6 above for Prior Year Adjustments		0.00
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	0.00
a. Deferred Revenue		0.00
b. Accounts Payable		0.00
c. Accounts Receivable		0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here		0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	0.00

2012-13 Unaudited Actuals
FEDERAL AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

FEDERAL PROGRAM NAME	CHILD NUTRITION FOOD PROGRAM	MEDI-CAL BILLING	TOTAL
FEDERAL CATALOG NUMBER	13393		
RESOURCE CODE	53200	5640	
REVENUE OBJECT	8220/8520	8290	
LOCAL DESCRIPTION (if any)			
AWARD			
1. Prior Year Restricted Ending Balance	4,579.47	368,906.87	373,486.34
2. a. Current Year Award	259,052.66	472,631.15	731,683.81
b. Other Adjustments			0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	259,052.66	472,631.15	731,683.81
3. Required Matching Funds/Other	3,478.60		3,478.60
4. Total Available Award (sum lines 1, 2c, & 3)	267,110.73	841,538.02	1,108,648.75
REVENUES			
5. Cash Received in Current Year	229,919.63	472,631.15	702,550.78
6. Amounts Included in Line 5 for Prior Year Adjustments			0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	29,133.03	0.00	29,133.03
b. Noncurrent Accounts Receivable			0.00
c. Current Accounts Receivable (line 7a minus line 7b)	29,133.03	0.00	29,133.03
8. Contributed Matching Funds	3,478.60		3,478.60
9. Total Available (sum lines 5, 7c, & 8)	262,531.26	472,631.15	735,162.41
EXPENDITURES			
10. Donor-Authorized Expenditures	267,110.73	204,677.03	471,787.76
11. Non Donor-Authorized Expenditures			0.00
12. Total Expenditures (line 10 plus line 11)	267,110.73	204,677.03	471,787.76
RESTRICTED ENDING BALANCE			
13. Current Year (line 4 minus line 10)	0.00	636,860.99	636,860.99

2012-13 Unaudited Actuals
STATE AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME	LOTTERY INSTRUCTIONAL MATERIALS	EIA - SCE	EIA - LEP	TRANSPORT REGULAR	TRANSPORT SPECIAL ED	SPECIAL EDUCATION	SPEC ED MENTAL HEALTH SVCS
RESOURCE CODE	6300	7090	7091	7230	7240	6500	6512
REVENUE OBJECT	8560	8311	8311	8311/8675/8699/89	8311/8699/8980	8091/8791/8980	8590
LOCAL DESCRIPTION (if any)							
AWARD							
1. a. Prior Year Restricted Ending Balance	379,504.20	52,580.82	21,214.03				
b. Restr Bal Transfers (Obj 8997)							
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	379,504.20	52,580.82	21,214.03	0.00	0.00	0.00	0.00
2. a. Current Year Award	332,085.24	261,712.00	523,521.00	600,566.20	395,363.20	5,538,991.65	683,755.07
b. Other Adjustments						12,435.00	
c. Adj Curr Yr Award (sum lines 2a & 2b)	332,085.24	261,712.00	523,521.00	600,566.20	395,363.20	5,551,426.65	683,755.07
3. Required Matching Funds/Other				145,354.63	712,151.54	15,493,003.66	178,474.18
4. Total Available Award (sum lines 1c, 2c, & 3)	711,589.44	314,292.82	544,735.03	745,920.83	1,107,514.74	21,044,430.31	862,229.25
REVENUES							
5. Cash Received in Current Year	44,266.53	261,712.00	523,521.00	600,566.20	395,363.20	3,735,070.00	275,677.20
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	287,818.71	0.00	0.00	0.00	0.00	1,816,356.65	408,077.87
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	287,818.71	0.00	0.00	0.00	0.00	1,816,356.65	408,077.87
8. Contributed Matching Funds				145,354.63	712,151.54	15,493,003.66	178,474.18
9. Total Available (sum lines 5, 7c, & 8)	332,085.24	261,712.00	523,521.00	745,920.83	1,107,514.74	21,044,430.31	862,229.25
EXPENDITURES							
10. Donor-Authorized Expenditures	217,968.31	270,745.21	464,456.32	745,920.83	1,107,514.74	21,044,430.31	862,229.25
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	217,968.31	270,745.21	464,456.32	745,920.83	1,107,514.74	21,044,430.31	862,229.25
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	493,621.13	43,547.61	80,278.71	0.00	0.00	0.00	0.00

2012-13 Unaudited Actuals
STATE AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME	CENTER BASED RESERVE ACCT	FACILITY RENOVATION & REPAIR	TOTAL
RESOURCE CODE	6130	6145	
REVENUE OBJECT	8990	8590	
LOCAL DESCRIPTION (if any)			
AWARD			
1. a. Prior Year Restricted Ending Balance	20,465.00		473,764.05
b. Restr Bal Transfers (Obj 8997)			0.00
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	20,465.00	0.00	473,764.05
2. a. Current Year Award		49,523.49	8,385,517.85
b. Other Adjustments			12,435.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	49,523.49	8,397,952.85
3. Required Matching Funds/Other	410.65		16,529,394.66
4. Total Available Award (sum lines 1c, 2c, & 3)	20,875.65	49,523.49	25,401,111.56
REVENUES			
5. Cash Received in Current Year		36,088.68	5,872,264.81
6. Amounts Included in Line 5 for Prior Year Adjustments			0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	13,434.81	2,525,688.04
b. Noncurrent Accounts Receivable			0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	13,434.81	2,525,688.04
8. Contributed Matching Funds			16,528,984.01
9. Total Available (sum lines 5, 7c, & 8)	0.00	49,523.49	24,926,936.86
EXPENDITURES			
10. Donor-Authorized Expenditures		49,523.49	24,762,788.46
11. Non Donor-Authorized Expenditures			0.00
12. Total Expenditures (line 10 plus line 11)	0.00	49,523.49	24,762,788.46
RESTRICTED ENDING BALANCE			
13. Current Year (line 4 minus line 10)	20,875.65	0.00	638,323.10

2012-13 Unaudited Actuals
LOCAL AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

LOCAL PROGRAM NAME	ROP	OTHER LOCAL	TOTAL
RESOURCE CODE	9635	9010-9599	
REVENUE OBJECT	8677	8699/8650	
LOCAL DESCRIPTION (if any)		PERMIT/GIFTS/PTA	
AWARD			
1. a. Prior Year Restricted Ending Balance	13,246.44	2,167,208.40	2,180,454.84
b. Restr Bal Transfers (Obj 8997)			0.00
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	13,246.44	2,167,208.40	2,180,454.84
2. a. Current Year Award	1,012,133.29	5,282,239.68	6,294,372.97
b. Other Adjustments			0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	1,012,133.29	5,282,239.68	6,294,372.97
3. Required Matching Funds/Other			0.00
4. Total Available Award (sum lines 1c, 2c, & 3)	1,025,379.73	7,449,448.08	8,474,827.81
REVENUES			
5. Cash Received in Current Year	783,404.29	4,382,018.19	5,165,422.48
6. Amounts Included in Line 5 for Prior Year Adjustments			0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	228,729.00	900,221.49	1,128,950.49
b. Noncurrent Accounts Receivable			0.00
c. Current Accounts Receivable (line 7a minus line 7b)	228,729.00	900,221.49	1,128,950.49
8. Contributed Matching Funds			0.00
9. Total Available (sum lines 5, 7c, & 8)	1,012,133.29	5,282,239.68	6,294,372.97
EXPENDITURES			
10. Donor-Authorized Expenditures	934,254.00	5,163,608.40	6,097,862.40
11. Non Donor-Authorized Expenditures			0.00
12. Total Expenditures (line 10 plus line 11)	934,254.00	5,163,608.40	6,097,862.40
RESTRICTED ENDING BALANCE			
13. Current Year (line 4 minus line 10)	91,125.73	2,285,839.68	2,376,965.41

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	52,905,535.36	301	509,299.26	303	52,396,236.10	305	995,304.07		307	51,400,932.03	309
2000 - Classified Salaries	22,867,072.16	311	1,026,685.32	313	21,840,386.84	315	1,085,065.59		317	20,755,321.25	319
3000 - Employee Benefits (Excluding 3800)	25,771,641.57	321	1,455,259.88	323	24,316,381.69	325	874,205.39		327	23,442,176.30	329
4000 - Books, Supplies Equip Replace. (6500)	2,935,616.95	331	83,134.66	333	2,852,482.29	335	421,387.88		337	2,431,094.41	339
5000 - Services. . . & 7300 - Indirect Costs	12,661,690.97	341	108,903.68	343	12,552,787.29	345	3,377,061.90		347	9,175,725.39	349
TOTAL					113,958,274.21	365			TOTAL	107,205,249.38	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	375
2. Salaries of Instructional Aides Per EC 41011.		2100	380
3. STRS.		3101 & 3102	382
4. PERS.		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	385
7. Unemployment Insurance.		3501 & 3502	390
8. Workers' Compensation Insurance.		3601 & 3602	392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	393
10. Other Benefits (EC 22310).		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			
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.			58.12%
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)	58.12%
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).	107,205,249.38
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	241,814,488.00	6,358,413.00	248,172,901.00	82,995,327.10	6,827,188.00	324,341,040.10	1,083,438.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	17,343,167.45	907,383.55	18,250,551.00		1,065,000.00	17,185,551.00	1,090,000.00
Capital Leases Payable			0.00	117,155.00	0.00	117,155.00	24,736.10
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	2,897,553.00	(2,897,553.00)	0.00			0.00	
Net OPEB Obligation	5,782,812.84		5,782,812.84	2,469,937.00	1,058,938.77	7,193,811.07	106,875.00
Compensated Absences Payable	1,044,795.15	(30.00)	1,044,765.15		157,263.15	887,502.00	
Governmental activities long-term liabilities	268,882,816.44	4,368,213.55	273,251,029.99	85,582,419.10	9,108,389.92	349,725,059.17	2,305,049.10
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

	2012-13 Calculations			2013-14 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
A. PRIOR YEAR DATA (2011-12 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2011-12 Actual			2012-13 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	64,243,879.22	0.00	64,243,879.22			77,006,973.59
2. PRIOR YEAR GANN ADA (Preload/Line B9, PY column)	10,948.82	0.00	10,948.82			10,868.94
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2011-12			Adjustments to 2012-13		
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 (2012-13 data should tie to Principal Apportionment Attendance Software reports)	2012-13 P2 Report			2013-14 P2 Estimate		
1. Total K-12 ADA (Form A, Lines 10, 28, & 29)	10,868.94	0.00	10,868.94	10,869.68	0.00	10,869.68
2. ROC/P ADA**						
3. Total Charter Schools ADA (Form A, Line 26)	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Supplemental Instructional Hours**						
5. Divide Line B4 by 700 (Round to 2 decimal places)						
6. TOTAL P2 ADA (Lines B1 through B3 plus B5)			10,868.94			10,869.68
OTHER ADA (From Principal Apportionment Attendance Software)						
7. Apprentice Hours - High School						
8. Divide Line B7 by 525 (Round to 2 decimal places)			0.00			0.00
9. TOTAL CURRENT YEAR GANN ADA (Sum Lines B6 plus B8)			10,868.94			10,869.68
C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2012-13 Actual			2013-14 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	411,496.58		411,496.58	411,601.00		411,601.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	355,870.42		355,870.42	352,749.00		352,749.00
4. Secured Roll Taxes (Object 8041)	46,253,525.94		46,253,525.94	44,023,413.00		44,023,413.00
5. Unsecured Roll Taxes (Object 8042)	1,904,713.42		1,904,713.42	1,904,713.00		1,904,713.00
6. Prior Years' Taxes (Object 8043)	3,530,762.99		3,530,762.99	2,688,920.00		2,688,920.00
7. Supplemental Taxes (Object 8044)	(266,198.30)		(266,198.30)	0.00		0.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	1,156,901.51		1,156,901.51	(39,100.00)		(39,100.00)
9. Penalties and Int. from Delinquent Taxes (Object 8048)	152,630.74		152,630.74	200,000.00		200,000.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (Obj. 8047 & 8625)	11,575,022.50		11,575,022.50	2,224,273.00		2,224,273.00
12. Parcel Taxes (Object 8621)	11,396,678.28		11,396,678.28	11,164,948.00		11,164,948.00
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)	79,177.54		79,177.54	60,000.00		60,000.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)	0.00		0.00	0.00		0.00
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	76,550,581.62	0.00	76,550,581.62	62,991,517.00	0.00	62,991,517.00
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)	76,550,581.62	0.00	76,550,581.62	62,991,517.00	0.00	62,991,517.00

	2012-13 Calculations			2013-14 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)			1,060,513.13			1,084,535.00
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)			1,060,513.13			1,084,535.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. Revenue Limit State Aid - CY (objects 8011 and 8012)	2,182,773.00		2,182,773.00	17,433,967.00		17,433,967.00
25. Revenue Limit State Aid - Prior Years (Object 8019)	(1,929.00)		(1,929.00)	0.00		0.00
26. Supplemental Instruction - CY (Res. 0000, Object 8590)**		615,284.00	615,284.00		0.00	0.00
27. Supplemental Instruction - PY (Res. 0000, Object 8590)**		0.00	0.00		0.00	0.00
28. Comm Day Sch Addl Funding - CY (Res. 2430, Obj. 8311 and Res. 0000, Obj. 8590)**		36,192.00	36,192.00		0.00	0.00
29. Comm Day Sch Addl Funding - PY (Res. 2430, Obj. 8319 and Res. 0000, Obj. 8590)**		0.00	0.00		0.00	0.00
30. ROC/P Apportionment - CY (Res. 0000, Object 8590)**		0.00	0.00		0.00	0.00
31. ROC/P Apportionment - PY (Res. 0000, Object 8590)**		0.00	0.00		0.00	0.00
32. Charter Schs. Gen. Purpose Entitlement (Object 8015)	0.00	0.00	0.00	0.00	0.00	0.00
33. Charter Schs. Categorical Block Grant (Object 8590)**		0.00	0.00		0.00	0.00
34. Class Size Reduction, Grades K-3 (Object 8434)	2,169,846.00	0.00	2,169,846.00	0.00	0.00	0.00
35. Class Size Reduction, Grade 9 (Object 8590)**		0.00	0.00			0.00
36. SUBTOTAL STATE AID RECEIVED (Lines C24 through C35)	4,350,690.00	651,476.00	5,002,166.00	17,433,967.00	0.00	17,433,967.00
ADD BACK TRANSFERS TO COUNTY						
37. County Office Funds Transfer (Form RL, Line 32)	529.00		529.00	1,057.00		1,057.00
38. TOTAL STATE AID (Lines C36 plus C37)	4,351,219.00	651,476.00	5,002,695.00	17,435,024.00	0.00	17,435,024.00
DATA FOR INTEREST CALCULATION						
39. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	125,554,653.25		125,554,653.25	115,828,256.00		115,828,256.00
40. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	341,973.03		341,973.03	200,000.00		200,000.00
APPROPRIATIONS LIMIT CALCULATIONS						
D. PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			64,243,879.22			77,006,973.59
2. Inflation Adjustment			1.0377			1.0512
3. Program Population Adjustment (Lines B9 divided by [A2 plus A7]) (Round to four decimal places)			0.9927			1.0001
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			66,179,212.59			80,957,825.61
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			76,550,581.62			62,991,517.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B9 or \$2,400; but not greater than Line C38 or less than zero)			1,304,272.80			1,304,361.60
b. Maximum State Aid in Local Limit (Lesser of Line C38 or Lines D4 minus D5 plus C23; but not less than zero)			0.00			17,435,024.00
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			1,304,272.80			17,435,024.00
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C40 divided by [Lines C39 minus C40] times [Lines D5 plus D6c])			212,632.30			139,112.26
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			76,763,213.92			63,130,629.26
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C38 or less than zero)			1,304,272.80			17,435,024.00
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			76,763,213.92			
b. State Subventions (Line D8)			1,304,272.80			
c. Less: Excluded Appropriations (Line C23)			1,060,513.13			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			77,006,973.59			

	2012-13 Calculations			2013-14 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: Ana J. Matosantos, Director State Department of Finance Attention: School Gann Limits State Capitol, Room 1145 Sacramento, CA 95814			10,827,761.00			
Summary	2012-13 Actual			2013-14 Budget		
11. Adjusted Appropriations Limit (Lines D4 plus D10)			77,006,973.59			80,957,825.61
12. Appropriations Subject to the Limit (Line D9d)			77,006,973.59			

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

** Impacted by the flexibility provisions of SBX3 4 (Chapter 12, Statutes of 2009), as amended by SB 70 (Chapter 7, Statutes of 2011). Amounts in Section C, State Aid Received, can no longer be extracted and must be manually input into the Adjustments column.

MANUALLY ENTER SUPPLEMENTAL HOURLY AND COMMUNITY DAY SCHOOLS REVENUES IN ADJUSTMENT CLOUMN.

PAT HO
Gann Contact Person

310-4508338 X 70255
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) 4,128,918.76
- 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. 13,325.00
 - 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.

Consultant for the Vancated Payroll Supervisor position = .15 FTE

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) 96,632,206.72

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) 4.29%

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. 0.00
Retain supporting documentation.

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	5,685,641.15
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	850,473.65
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	54,468.57
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)	511,272.51
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)	17,882.11
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	7,119,737.99
9. Carry-Forward Adjustment (Part IV, Line F)	(304,238.76)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	6,815,499.23

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	68,777,872.76
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	14,010,428.61
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	10,277,488.45
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	789,353.65
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	1,298,956.40
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,021,183.59
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)	33,730.50
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	11,406,501.65
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)	398,950.37
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	397,410.26
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	7,660,558.89
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	2,881,617.88
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)	118,954,053.01

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs)

(Line A8 divided by Line B18)

5.99%

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2014-15 see www.cde.ca.gov/fg/ac/ic/)

(Line A10 divided by Line B18)

5.73%

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>7,119,737.99</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>641,108.04</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 (6.78%) times Part III, Line B18); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.78%) times Part III, Line B18) or (the highest rate used to recover costs from any program (6.78%) times Part III, Line B18); zero if positive	<u>(304,238.76)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(304,238.76)</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>5.73%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-152,119.38) is applied to the current year calculation and the remainder (\$-152,119.38) is deferred to one or more future years:	<u>5.86%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-101,412.92) is applied to the current year calculation and the remainder (\$-202,825.84) is deferred to one or more future years:	<u>5.90%</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>(304,238.76)</u>

Approved indirect cost rate: 6.78%
Highest rate used in any program: 6.78%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	901,723.34	61,136.85	6.78%
01	3310	2,069,493.35	140,311.65	6.78%
01	3315	68,825.62	4,666.38	6.78%
01	3320	122,783.29	8,324.71	6.78%
01	3410	86,245.05	5,847.41	6.78%
01	4035	308,719.05	20,931.15	6.78%
01	4045	3,931.45	266.55	6.78%
01	4046	14,730.77	998.75	6.78%
01	4201	21,876.52	1,483.23	6.78%
01	4203	115,400.51	2,308.01	2.00%
01	6520	50,365.21	3,415.00	6.78%
01	7090	262,859.43	7,885.78	3.00%
01	7091	450,928.47	13,527.85	3.00%
01	8150	3,205,003.20	217,299.22	6.78%
01	9010	5,989,229.91	36,009.74	0.60%
12	6105	3,343,531.99	226,691.47	6.78%
12	9010	462,429.97	31,279.03	6.76%
13	5310	2,877,687.63	128,344.86	4.46%

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	554,535.41		352,891.23	907,426.64
2. State Lottery Revenue	8560	1,452,311.66		358,698.21	1,811,009.87
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)		2,006,847.07	0.00	711,589.44	2,718,436.51
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries:	1000-1999	987,085.78			987,085.78
2. Classified Salaries:	2000-2999	0.00			0.00
3. Employee Benefits:	3000-3999	303,734.90			303,734.90
4. Books and Supplies	4000-4999	0.00		217,968.31	217,968.31
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
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)		1,290,820.68	0.00	217,968.31	1,508,788.99
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	716,026.39	0.00	493,621.13	1,209,647.52
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 .

*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 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			2012-13 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	117,714,819.14
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3355 and 3385)	All	All	1000-7999	4,296,122.72
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999 except 3801-3802	1,302,432.89
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	218,531.56
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	219,769.95
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	200,000.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	931,405.83
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. PERS Reduction	All	All	3801-3802	185,100.41
10. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C9, D1, or D2.			
11. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C10)				3,057,240.64
D. Plus additional MOE expenditures:			1000-7143, 7300-7439 minus 8000-8699	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All		52,191.96
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 C11, plus lines D1 and D2)				110,413,647.74
F. Charter school expenditure adjustments (From Section V)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				110,413,647.74

Section II - Expenditures Per ADA		2012-13 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, lines 3, 6, 26, 28, and 29)		10,855.80
B. Supplemental Instructional Hours converted to ADA (Form A, Annual ADA column, lines 21 and 27 - Currently not collected due to flexibility provisions of SBX3 4 as amended by SB 70)		
C. Total ADA before adjustments (Lines A plus B)		10,855.80
D. Charter school ADA adjustments (From Section V)		0.00
E. Adjusted total ADA (Lines C plus D)		10,855.80
F. Expenditures per ADA (Line I.G divided by Line II.E)		10,170.94
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.)	110,344,317.97	10,174.09
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section VI)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	110,344,317.97	10,174.09
B. Required effort (Line A.2 times 90%)	99,309,886.17	9,156.68
C. Current year expenditures (Line I.G and Line II.F)	110,413,647.74	10,170.94
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 2014-15 may be reduced by the lower of the two percentages)	0.00%	0.00%

Section IV - Education Jobs Fund Expenditures to Meet MOE Requirement (If both amounts in Line D of Section III are positive)

Education Jobs Fund Expenditures (Resource 3205)	Funds 01, 09, and 62			2012-13 Expenditures
	Goals	Functions	Objects	
A. Expenditures available to apply to deficiency:				
1. All Resource 3205 Expenditures	All	All	1000-7999	0.00
2. Less state and local expenditures not allowed for MOE:				
a. Community Services	All	5000-5999	1000-7999 except 3801-3802	0.00
b. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	0.00
c. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
d. Other Transfers Out	All	9200	7200-7299	0.00
e. Interfund Transfers Out	All	9300	7600-7629	0.00
f. All Other Financing Uses	All	9100 9200	7699 7651	0.00
g. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	0.00
h. PERS Reduction	All	All	3801-3802	0.00
i. Supplemental expenditures made as a result of a Presidentially declared disaster.	Manually entered. Must not include expenditures previously included.			
j. Total state and local expenditures not allowed for MOE calculation (Sum lines A2a through A2i)				0.00
3. Plus additional MOE expenditures:	Manually entered. Must not include expenditures previously included.			
a. Expenditures to cover deficits for student body activities				
4. Total Education Jobs Fund expenditures available to apply to deficiency (Line IV.A1 minus Line IV.A2j plus Line IV.A3a)				0.00

Section IV - Education Jobs Fund Expenditures to Meet MOE Requirement (If both amounts in Line D of Section III are positive) (continued)		
Aggregate Expenditures/Per ADA Expenditures	Total	Per ADA
B. MOE deficiency amount if MOE not met Col 1 (Line III.D) and Col 2 (Line III.D x Line II.E)	0.00	0.00
C. Education Jobs Fund expenditures applied (Using lowest amount needed) (Lowest amount in Line IV.B, up to amount available in Line IV.A4)	0.00	0.00
D. Total expenditures, with adjustments, Col 1 (Line I.G plus Line IV.C)	110,413,647.74	
E. Total expenditures per ADA, with adjustments, Col 2 (Col 1 Line IV.D divided by Line II.E)		10,170.94
F. Adjusted MOE expenditures deficiency amount, Col 1 (Line IV.B minus Line IV.C)	0.00	
G. Adjusted MOE per pupil expenditure deficiency amount, Col 2 (Line III.B minus IV.E) (If negative, then zero)		0.00
H. MOE determination with Education Jobs Fund expenditure adjustment. (If both amounts in lines F and G are positive, MOE not met. If either column in Line IV.F or IV.G equals zero, MOE requirement has been met)	MOE Met	
I. MOE adjusted deficiency percentage, if MOE not met; otherwise zero. Col 1 (Line IV.F divided by Line III.B) and Col 2 (Line IV.G divided by Line III.B) (Funding under NCLB covered programs in FY 2014-15 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

Unaudited Actuals
2012-13
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Allocation Factors (AF) for Support Costs

	----- Teacher Full-Time Equivalents -----				----- Classroom Units -----		Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	0.00	0.00	0.00	180,516.79	11,924,040.07	416,832.48	4,590.00
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	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							
1110 Regular Education, K-12				448.49	512.00	512.00	183.00
3100 Alternative Schools				9.50	9.00	9.00	
3200 Continuation Schools				5.60	12.00	12.00	
3300 Independent Study Centers				2.00	2.00	2.00	
3400 Opportunity Schools				1.00	1.00	1.00	
3550 Community Day Schools				0.00			
3700 Specialized Secondary Programs				0.00			
3800 Vocational Education				0.00			
4110 Regular Education, Adult				2.20			
4610 Adult Independent Study Centers				0.00			
4620 Adult Correctional Education				0.00			
4630 Adult Vocational Education				0.00			
4760 Bilingual				6.31			
4850 Migrant Education				1.20			
5000-5999 Special Education (allocated to 5001)				223.70	113.00	113.00	96.00
6000 ROC/P				0.00			
Other Goals Description							
7110 Nonagency - Educational				7.40	5.40	5.40	
7150 Nonagency - Other				0.00			
8100 Community Services				0.00			
8500 Child Care and Development Services				0.20			
Other Funds Description							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)				89.52			
-- Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors	0.00	0.00	0.00	797.12	654.40	654.40	279.00

Unaudited Actuals
2012-13
General Fund and Charter Schools Funds
Program Cost Report

Goal	Program/Activity	----- Direct Costs -----			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	
1110	Regular Education, K-12	66,967,186.32	9,760,026.66	76,727,212.98	4,858,499.03	81,585,712.01	
3100	Alternative Schools	1,207,178.63	171,876.09	1,379,054.72	87,324.12	1,466,378.84	
3200	Continuation Schools	715,695.53	227,567.80	943,263.33	59,729.06	1,002,992.39	
3300	Independent Study Centers	180,697.06	38,169.53	218,866.59	13,859.01	232,725.60	
3400	Opportunity Schools	77,063.60	19,084.76	96,148.36	6,088.28	102,236.64	
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	
3800	Vocational Education	0.00	0.00	0.00	0.00	0.00	
4110	Regular Education, Adult	0.00	498.21	498.21	31.55	529.76	
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	623,638.75	1,428.97	625,067.72	39,580.36	664,648.08	
4850	Migrant Education	0.00	271.75	271.75	17.21	288.96	
5000-5999	Special Education	25,566,084.15	2,183,226.81	27,749,310.96	1,757,134.07	29,506,445.03	
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00	0.00	
Other Goals							
7110	Nonagency - Educational	897,729.26	103,510.64	1,001,239.90	63,400.23	1,064,640.13	
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	
8100	Community Services	1,312,268.78	0.00	1,312,268.78	83,095.12	1,395,363.90	
8500	Child Care and Development Services	28,906.41	45.29	28,951.70	1,833.27	30,784.97	
Other Costs							
----	Food Services					13,605.51	
----	Enterprise					0.00	
----	Facilities Acquisition & Construction					0.00	
----	Other Outgo					420,479.95	
Other Funds							
----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		20,272.81	20,272.81	693,997.17	714,269.98	
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(486,282.61)	(486,282.61)	
----	Total General Fund and Charter Schools Funds Expenditures	97,576,448.49	12,525,979.32	110,102,427.81	7,178,305.87	434,085.46	

Unaudited Actuals
2012-13
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Direct Charged Costs (DCC)

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
1110	Regular Education, K-12	48,999,212.89	2,611,749.02	1,709,740.75	7,972,371.44	4,115,232.83	738,362.40	789,353.65			31,163.34	0.00	66,967,186.32
3100	Alternative Schools	994,644.01	0.00	0.00	212,534.62	0.00	0.00	0.00			0.00	0.00	1,207,178.63
3200	Continuation Schools	469,786.87	0.00	347.84	157,989.12	87,571.70	0.00	0.00			0.00	0.00	715,695.53
3300	Independent Study Centers	180,697.06	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	180,697.06
3400	Opportunity Schools	77,063.60	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	77,063.60
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Vocational Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	503,832.67	119,806.08	0.00	0.00	0.00	0.00	0.00			0.00	0.00	623,638.75
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	19,341,798.43	1,080,768.08	0.00	0.00	4,027,625.95	1,109,983.27	0.00			5,908.42	0.00	25,566,084.15
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	654,207.60	0.00	0.00	243,521.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00	897,729.26
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00		1,312,268.78	0.00	0.00	0.00	1,312,268.78
8500	Child Care and Development Services	15,706.41	0.00	0.00	13,200.00	0.00	0.00		0.00	0.00	0.00	0.00	28,906.41
Total Direct Charged Costs		71,236,949.54	3,812,323.18	1,710,088.59	8,599,616.84	8,230,430.48	1,848,345.67	789,353.65	1,312,268.78	0.00	37,071.76	0.00	97,576,448.49

* Functions 7100-7199 for goals 8100 and 8500

Unaudited Actuals
2012-13
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Allocated Support Costs (AC)

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	101,565.61	9,655,450.40	3,010.65	9,760,026.66
3100	Alternative Schools	2,151.38	169,724.71	0.00	171,876.09
3200	Continuation Schools	1,268.18	226,299.62	0.00	227,567.80
3300	Independent Study Centers	452.92	37,716.61	0.00	38,169.53
3400	Opportunity Schools	226.46	18,858.30	0.00	19,084.76
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Vocational Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	498.21	0.00	0.00	498.21
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	1,428.97	0.00	0.00	1,428.97
4850	Migrant Education	271.75	0.00	0.00	271.75
5000-5999	Special Education (allocated to 5001)	50,659.38	2,130,988.08	1,579.35	2,183,226.81
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	1,675.81	101,834.83	0.00	103,510.64
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs	45.29	0.00	0.00	45.29
Other Funds					
--	Adult Education (Fund 11)		0.00		0.00
--	Child Development (Fund 12)	20,272.81	0.00	0.00	20,272.81
--	Cafeteria (Funds 13 and 61)		0.00		0.00
Total Allocated Support Costs		180,516.77	12,340,872.55	4,590.00	12,525,979.32

Unaudited Actuals
2012-13
Program Cost Report
Schedule of Central Administration Costs (CAC)

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)	1,021,183.59
2 External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	54,468.57
3 Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	5,738,462.65
4 Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	850,473.65
5 Total Central Administration Costs in General Fund and Charter Schools Fund:	7,664,588.46
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	
1 Total Direct Charged Costs (from Form PCR, Column 1, Total)	97,576,448.49
2 Total Allocated Costs (from Form PCR, Column 2, Total)	12,525,979.32
3 Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	110,102,427.81
C. Direct Charged Costs in Other Funds	
1 Adult Education (Fund 11, Objects 1000-5999, except 5100)	397,410.26
2 Child Development (Fund 12, Objects 1000-5999, except 5100)	7,660,558.89
3 Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	2,881,617.88
4 Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5 Total Direct Charged Costs in Other Funds	10,939,587.03
D. Total Direct Charged and Allocated Costs (B3 + C5)	121,042,014.84
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)	6.33%

Unaudited Actuals
2012-13
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Other Costs (OC)

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400, and 6500)	13,605.51				13,605.51
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			0.00		0.00
Other Outgo (Objects 1000-7999)				420,479.95	420,479.95
Total Other Costs	13,605.51	0.00	0.00	420,479.95	434,085.46

Description	Principal Appt. Software Data ID	2012-13 Unaudited Actuals	2013-14 Budget
BASE REVENUE LIMIT PER ADA			
1. Base Revenue Limit per ADA (prior year)	0025	6,800.84	6,464.00
2. Inflation Increase	0041		
3. All Other Adjustments	0042, 0525	44.15	
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,844.99	6,464.00
REVENUE LIMIT SUBJECT TO DEFICIT			
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	6,844.99	6,464.00
b. AB 851 Add-on (Meals, BTS, Special Adjustments)	0719		
c. Revenue Limit ADA	0033	10,918.11	10,868.96
d. Total Base Revenue Limit (Lines 5a plus 5b, times 5c)	0034, 0724	74,734,353.77	70,256,957.44
6. Allowance for Necessary Small School	0489		
7. Gain or Loss from Interdistrict Attendance Agreements	0272		
8. Meals for Needy Pupils	0090		
9. Special Revenue Limit Adjustments	0274		
10. One-time Equalization Adjustments	0275		
11. Miscellaneous Revenue Limit Adjustments	0276, 0659		
12. Less: All Charter District Revenue Limit Adjustment	0217		
13. Beginning Teacher Salary Incentive Funding	0552		
14. Less: Class Size Penalties Adjustment	0173		
15. REVENUE LIMIT SUBJECT TO DEFICIT (Sum Lines 5d through 11, plus Line 13, minus Lines 12 and 14)	0082	74,734,353.77	70,256,957.44
DEFICIT CALCULATION			
16. Deficit Factor	0281	0.77728	1.00000
17. TOTAL DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	58,089,518.50	70,256,957.44
OTHER REVENUE LIMIT ITEMS			
18. Unemployment Insurance Revenue	0060	831,396.00	
19. Less: Longer Day/Year Penalty	0287		
20. Less: Excess ROC/P Reserves Adjustment	0288		
21. Less: PERS Reduction	0195	208,393.00	222,099.00
22. PERS Safety Adjustment/SFUSD PERS Adjustment	0205, 0654		0.00
23. TOTAL, OTHER REVENUE LIMIT ITEMS (Sum Lines 18 and 22, minus Lines 19 through 21)	- - -	623,003.00	(222,099.00)
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	58,712,521.50	70,034,858.44

Description	Principal Appt. Software Data ID	2012-13 Unaudited Actuals	2013-14 Budget
REVENUE LIMIT - LOCAL SOURCES			
25. Property Taxes	0587	53,499,703.30	49,542,296.00
26. Miscellaneous Funds	0588		
27. Community Redevelopment Funds	0589, 0721	11,575,022.50	2,224,273.00
28. Less: Charter Schools In-lieu Taxes	0595		
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	65,074,725.80	51,766,569.00
30. Charter School General Purpose Block Grant Offset (Unified Districts Only)	0293		
31. STATE AID PORTION OF REVENUE LIMIT			
a. Gross State Aid Portion of Revenue Limit (Sum Line 24 minus Lines 29 and 30; if negative, then zero)	0111	0.00	18,268,289.44
b. Less: Education Protection Account (EPA) (Obj. 8012)	---	2,183,302.00	10,290,054.00
c. Plus: Charter School Portion of EPA included in 31b	---		
d. NET STATE AID (Line 31a minus 31b, plus 31c; if negative, then zero)	0737	0.00	7,978,235.44
OTHER ITEMS			
32. Less: County Office Funds Transfer	0458	529.00	1,057.00
33. Core Academic Program	9001		
34. California High School Exit Exam	9002		
35. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017		
36. Apprenticeship Funding	0570		
37. Community Day School Additional Funding	3103, 9007		
38. Basic Aid "Choice"/Court Ordered Voluntary Pupil Transfer/Basic Aid Open Enrollment	0634, 0629, 9037		
39. Basic Aid Supplement Charter School Adjustment	9018		(833,265.44)
40. All Other Adjustments	---		
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(529.00)	(834,322.44)
42. TOTAL, NET STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31d and 41) (This amount should agree with Object 8011)	---	(529.00)	7,143,913.00
43. Less: Revenue Limit State Apportionment Receipts	---		
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43)	---	(529.00)	

OTHER NON-REVENUE LIMIT ITEMS			
45. Core Academic Program	9001	179,943.00	
46. California High School Exit Exam	9002	350,970.00	
47. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017	83,289.00	
48. Apprenticeship Funding	0570		
49. Community Day School Additional Funding	3103, 9007	36,192.00	

Description	2012-13 Actual	2013-14 Budget	% Diff.
SELPA Name: Tri-City (BX)			
Date allocation plan approved by SELPA governance:			
I. TOTAL SELPA REVENUES			
A. Base Plus Taxes, IDEA, and Excess ERAF			
1. Base Apportionment	10,899,953.00	11,032,517.00	1.22%
2. Local Special Education Property Taxes	0.00	0.00	0.00%
3. Federal IDEA, Part B, Local Assistance Grants	4,312,138.00	4,312,138.00	0.00%
4. Applicable Excess ERAF	0.00	0.00	0.00%
5. Total Base Apportionment, Taxes, IDEA, and Excess ERAF	15,212,091.00	15,344,655.00	0.87%
B. COLA Apportionment	0.00	0.00	0.00%
C. Growth Apportionment or Declining ADA Adjustment	(373,335.53)	(373,335.37)	0.00%
D. Subtotal (Sum lines A.5, B, and C)	14,838,755.47	14,971,319.63	0.89%
E. Program Specialist/Regionalized Services Apportionment	324,968.26	324,968.26	0.00%
F. Low Incidence Materials and Equipment Apportionment	39,251.11	39,251.11	0.00%
G. Out of Home Care Apportionment	9,116.00	9,116.00	0.00%
H. NPS/LCI Extraordinary Cost Pool Apportionment	0.00	0.00	0.00%
I. Adjustment for NSS with Declining Enrollment	0.00	0.00	0.00%
J. Grand Total Apportionment, Taxes, IDEA, and Excess ERAF (Sum lines D through I)	15,212,090.84	15,344,655.00	0.87%
K. Mental Health Apportionment	2,067,423.00	1,540,771.00	-25.47%
L. NSS Extraordinary Cost Pool for Mental Health Services Apportionment	0.00	0.00	0.00%
M. Federal IDEA Local Assistance Grants - Preschool	217,332.00	217,332.00	0.00%
N. Federal IDEA - Section 619 Preschool	121,824.00	121,824.00	0.00%
O. Other Federal Discretionary Grants	60,176.00	60,176.00	0.00%
P. Other Adjustments	19,922.16	19,922.00	0.00%
Q. Total SELPA Revenues (Sum lines J through P)	17,698,768.00	17,304,680.00	-2.23%
II. ALLOCATION TO SELPA MEMBERS			
Culver City Unified (BX00)	5,630,746.18	5,800,829.44	3.02%
Beverly Hills Unified (BX01)	3,423,104.76	3,285,368.37	-4.02%
Santa Monica-Malibu Unified (BX03)	8,644,917.06	8,218,482.19	-4.93%
Total Allocations (Sum all lines in Section II) (Amount must equal Line I.Q)	17,698,768.00	17,304,680.00	-2.23%
Preparer Name: <u>Alva Diaz</u> Title: <u>Accounting Technician</u> Phone: <u>310-842-4220 ext. 4219</u>			

Current LEA: 19-64980-0000000 Santa Monica-Malibu Unified		
Selected SELPA: BX		(Enter a SELPA ID from the list below then save and close)
POTENTIAL SELPAS FOR THIS LEA		DATE APPROVED
ID	SELPA-TITLE	(from Form SEA)
BX	Tri-City	

Unaudited Actuals
2012-13 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	(38,373.76)	0.00	(486,282.61)				
Other Sources/Uses Detail					0.00	200,000.00		
Fund Reconciliation							0.00	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	1,622.77	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	462,759.58	0.00	357,937.75	0.00				
Other Sources/Uses Detail					200,000.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(444,093.30)	128,344.86	0.00				
Other Sources/Uses Detail					0.00	0.00		
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	9,029.19	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	9,055.52	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

Unaudited Actuals
2012-13 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	482,467.06	(482,467.06)	486,282.61	(486,282.61)	200,000.00	200,000.00	0.00	0.00

Description	EDP No.	Home-to-School	SD/OI
SCHEDULE I - PUPIL TRANSPORTATION DATA			
A. ENTER average number of buses used to transport pupils daily to/from school	008/006	11.0	14.0
B. 1. ENTER average number of pupils transported daily one way to/from school (excluding extended year)	020/019	183.0	95.7
2. ENTER number of pupils included on Line B1 with transportation in IEP	023/024	1.0	150.0
C. ENTER total number of miles driven to/from school	021/022	103,793.0	113,927.0
D. ENTER 1 for traditional school year, 2 for year-round, or 3 for a combinator of both, for days pupils transported	030/033	1	2
SCHEDULE II - COST DATA			
(Home-to-School: Unless otherwise specified, Fund 01, Resources 1100, 7230 and 7235, Function 3600)			
(SD/OI: Unless otherwise specified, Fund 01, Resource 7240, Function 3600)			
A. Classified Salaries & Benefits (Objects 2100-2999, 3102, 3202, 3302, 3402, 3502, 3602, 3702, 3752, 3802, and 3902)		693,112.37	987,263.42
B. Books & Supplies (Objects 4200, 4300, and 4400)		118,234.53	80,806.64
C. 1. Subagreements for Services (Object 5100)		0.00	0.00
a. ENTER amount included on Line C1 paid to a private contractor to transport pupils	003/004		
2. Travel/Conferences & Dues/Memberships (Objects 5200 and 5300)		500.00	0.00
3. Insurance (Objects 5400 and 5450)		0.00	0.00
4. Rentals, Leases, Repairs, and Noncapitalized Improvements (Object 5600)		61,418.34	35,287.21
5. Interprogram/Interfund Transfers (Objects 5710 and 5750)		(138,111.92)	0.00
6. Other Services and Operating Expenditures (Object 5800) (Contracts for repairs should be charged to Object 5600)		2,124.38	365.00
7. Communications (Object 5900)		1,084.70	0.00
D. Capital Outlay, Lease Purchase & Debt Service (Home-to-School: Funds 01, 15, & 18, all applicable Resources except 7240, Function 3600, Objects 6400 & 6500, plus Fund 01, Resources 7230, 7235, and 7236, Function 9100, Objects 7438 and 7439, plus Funds 15 & 18, Function 9100, Objects 7438 and 7439, minus Fund 01, Resources 7230 and 7235, Object 8972, minus Funds 15 & 18, Object 8972) (SD/OI: Fund 01, Resource 7240, Function 3600, Objects 6400 & 6500 plus Fund 01, Resource 7240, Function 9100, Objects 7438 and 7439, minus Fund 01, Resource 7240, Object 8972)		0.00	0.00
1. ENTER amount of capital outlay, lease purchase & debt service included on Line D in Home-to-School that belongs in SD/OI as a decrease to Home-to-School and an increase to SD/OI. (Line D1 must net to zero)			
E. Direct Support Costs			
1. Plant Maintenance & Operations and Facilities (Fund 01, Resource 7230 (HtoS) or 7240 (SD/OI), Functions 8100-8400 and 8700, Objects 2000-5999, 6400, and 6500)	096/095	7,558.43	3,792.47
F. Direct and Direct Support Costs (Lines A through E1 except Line C1a)		745,920.83	1,107,514.74
G. Reconciliation Amounts (For CDE's use; LEAs, refer to instructions)			
1. Additions			
2. Deductions			
H. Gross Transportation Expense (Line F plus Line G1 minus Line G2)	094/093	745,920.83	1,107,514.74
I. Reimbursement from other districts/county offices/charter or private schools/agencies for transportation expenses included in Line H (Fund 01, Resource 7230 (HtoS) or 7240 (SD/OI), Objects 8677 and 8699)		35,948.10	1,041.20
1. ENTER amount of Line I that represents reimbursements other than for transportation services (i.e., fuel tax reimbursement, insurance recovery, bus trade-in or sale, prior year refunds, etc.)			
J. Subtotal, Pupil Transportation Expense (Line H minus Line I plus Line I1)	097/098	709,972.73	1,106,473.54
K. Indirect Costs (Approved indirect cost rate of 6.78% times the sum of Line H minus lines C1, D, and D1. If negative, then zero.)		50,573.43	75,089.50
L. Net Pupil Transportation Expense (Lines J and K)	100/101	760,546.16	1,181,563.04

Description	EDP No.	Home-to-School	SD/OI
SCHEDULE III - ALLOWABLE TRANSPORTATION EXPENSE			
A. Net Pupil Transportation Expense (Schedule II, Line L)		760,546.16	1,181,563.04
B. ENTER deduction for increased cost of court ordered transportation (Los Angeles Unified, San Bernardino Unified and San Diego Unified only)		0.00	
C. Deduction for payments to common carriers and parents in lieu of transportation provided to your pupils			
1. ENTER payments by your LEA, included in Schedule II			
Line C1		0.00	0.00
2. ENTER payments by another LEA, included in Schedule II,			
Line C1		0.00	0.00
3. Less: ENTER payments to common carriers and parents, deducted on Line B		0.00	
D. Deduction for bus acquisition and/or replacement			
1. ENTER portion of bus payments included in Schedule II, Line D plus Line D1 that was for your pupils (exclude portion other LEAs paid to you as part of their costs)		0.00	0.00
2. ENTER portion of payments included in Schedule II, lines C1 and C6 paid to another LEA providing services to your LEA		0.00	0.00
3. Less: ENTER bus acquisition and/or replacement included in deduction taken on Line B			
E. Deduction for unallowable costs			
1. ENTER amount of unallowable costs included in Schedule II, lines C1 and C6 paid by you to another LEA			
2. Less: ENTER unallowable costs amount included in deduction taken on Line B			
F. Total Deductions (Lines B, C1, C2, D1, D2, and E1 minus lines C3, D3, and E2)		0.00	0.00
G. Bus Operating Expense (Line A minus Line F)	110/111	760,546.16	1,181,563.04
H. 1. Cost Per Mile (Line G divided by Schedule I, Line C)	120/121	7,328	10.371
2. Cost Per Pupil (Line G divided by Schedule I, Line B1)	122/123	4,155.990	12,346.531
I. Payments to common carriers and to parents in lieu of transportation (Lines C1 and C2 minus Line C3)	080/081	0.00	0.00
J. 1. ENTER prior year unallowable costs paid to another LEA used in the current year for bus purchases			
2. Bus acquisition and replacement (Lines J1, D1, and D2 minus D3)	085/086	0.00	0.00
K. Approved Transportation Expense (Lines G, I, and J2)	130/133	760,546.16	1,181,563.04
L. Approved Non-SD/OI Home-to-School Transportation Expense			
1. Calculated Expense (Line K divided by Schedule I, Line B1 times Schedule I, Line B2)	132c	4,155.99	
2. ENTER LEA's computed expense if different than amount calculated in Line L1 (maintain documentation locally)	132a		

Contact: Pat Ho

Title: Director Of Fiscal Services

Agency: Santa Monica-Malibu USD

Phone Number/Ext: 310-450-8338 Ext. 70255

E-mail Address: pho@smmusd.org

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Unaudited Actuals
2012-13 Unaudited Actuals
Technical Review Checks

Santa Monica-Malibu Unified

Los Angeles County

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

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

IMPORT CHECKS

CHK-RESOURCExOBJECTA - (W) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. EXCEPTION

ACCOUNT	RESOURCE	OBJECT	VALUE
FD - RS - PY - GO - FN - OB			
01-7230-0-0000-0000-9650	7230	9650	43,871.00
Explanation:2013-14 BUS PASSES FEES COLLECTED IN 2012-13.			

GENERAL LEDGER CHECKS

EFB-POSITIVE - (W) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them. EXCEPTION

FUND	RESOURCE	NEG. EFB
67	0000	-4,695,532.46
Explanation:THE DISTRICT BOOKED THE opeb LONG TERM LIABILITY IN FUND 67 BUT IS UNABLE TO FULLY FUND IT.		

Total of negative resource balances for Fund 67 -4,695,532.46

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

FUND	RESOURCE	OBJECT	VALUE
01	0000	8011	-529.00
Explanation:THE NEGATIVE BALANCE REFLECTS THE COUNTY OFFICE FUNDS TRANSFER.			
01	0000	8044	-266,198.30
Explanation:THE DISTRICT HAS NO KNOWLEDGE ABOUT THE COUNTY'S POSTING OF SUPPLEMENTAL TAXES			

67	0000	9790	-4,695,532.46
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Explanation:PER EXTERNAL AUDITOR RECOMMENDATION, THE DISTRICT BOOKED THE OPEB
LONG TERM LIABILITY IN FUND 67.

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

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Unaudited Actuals
2013-14 Budget
Technical Review Checks

Santa Monica-Malibu Unified

Los Angeles County

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

EFB-POSITIVE - (W) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them. EXCEPTION

<u>FUND</u>	<u>RESOURCE</u>	<u>NEG. EFB</u>
67	0000	-4,688,532.46

Explanation: Per the external auditor's recommendation, the District booked the OPEB long term liability in Fund 67 but is unable to fund it.

Total of negative resource balances for Fund 67	-4,688,532.46
---	---------------

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

<u>FUND</u>	<u>RESOURCE</u>	<u>OBJECT</u>	<u>VALUE</u>
67	0000	9790	-4,688,532.46

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

TO: BOARD OF EDUCATION

ACTION/MAJOR

06/06/13

FROM: SANDRA LYON / JANECE L. MAEZ

RE: APPROVAL OF THE 2012-13 SPENDING PLAN FOR FUNDS RECEIVED FROM THE EDUCATION PROTECTION ACCOUNT (EPA)

RECOMMENDATION NO. A.23

It is recommended that the Board of Education receive information and approve the 2012-13 spending plan for funds received from the Education Protection Account (EPA) as required by the passage of Proposition 30 in November 2012.

COMMENT: The voters of California approved Proposition 30 on November 6, 2012 adding Article XIII, Section 36 to the California Constitution effective November 7, 2012. The provision of Article XIII, Section 36 created in the state General Fund an Education Protection Account (EPA) to receive and disburse the revenues derived from the incremental increases in taxes imposed the proposition. Prior to June 30th each year, the state Director of Finance is to estimate the total amount of additional revenue, less refunds that will be derived from the incremental increase in tax rates during the next fiscal year. The State Controller then transfers the amounts calculated into the EPA. All monies in the EPA are appropriated for the support of school district, county offices of education, charter schools and community college district. EPA monies cannot be used to pay costs incurred by the Legislature, the Governor or any agency of state government. School districts receiving EPA funds have the sole authority to determine how the monies from the EPA are spent within their jurisdiction. It is required that governing boards of a district make spending determination with respect to monies received from the EPA in open session of a public meeting of the governing board. The only restriction placed on local governing boards is that these funds shall not be used for salaries or benefits for administrators or any other administrative cost. Each agency must publish on its Internet website an accounting of how much money was received and how it was spent. There is a requirement for an annual independent audit to determine and verify whether the funds provided from the EPA have been properly disbursed and expended as required. This review and determination will become part of the districts regular independent audit performed each year.

The amount that a school district receives for EPA funding is determined in 2012-13 fiscal year by using the Revenue Limit calculation as a base. The maximum amount a district could receive is 20% of their revenue limit. A minimum level is also calculated. That number is \$200 per district ADA. For Santa Monica-Malibu Unified (SMMUSD), those two numbers are \$11,771,643 and \$2,173,776 respectively. To determine an individual district EPA amount, the Revenue Limit must first be calculated, subtract all local tax sources to determine the balance remaining to be funded by State Aid and/or EPA. For SMMUSD, the balance remaining is less than the minimum amount in 2012-13; therefore, the district should receive the minimum calculation of \$2,173,776 as EPA funding. Unlike the calculation for Basic Aid districts where excess local taxes reduce district funds by the Fair Share calculation; in the case of EPA, districts are allowed to retain the excess as unrestricted revenue. For SMMUSD, that excess is \$1,641,655 in 2012-13. This excess was caused by the significant amount of one time redevelopment funding received in the current year. We do not expect to continue receiving these funds in the future and should fall somewhere between the minimum and maximum EPA funding levels. Therefore, staff does

expect the excess funds to continue into future years. The chart that follows details how the EPA affects SMMUSD revenue in the 2012-13 year.

		SMMUSD 2012-13	
Revenue Limit Entitlement		58,858,213	
Local Property Taxes		49,542,296	
Redevelopment Funds		8,783,796	
Total Local Funds		58,326,092	A
Difference between Entitlement and Local Funds - to be funded by either EPA or State Aid		532,121	B
EPA Maximum (20% Entitlement)	11,771,643		
EPA Minimum (\$200 per ADA)	2,173,776	2,173,776	C
State Aid (B - C) If < 0, then 0	(1,641,655)	0	
SMMUSD Revenue Limit Totals	Total Local Funds – A	58,326,092	
	EPA Funds - C	<u>2,173,776</u>	
		60,499,868	

EPA funds in the amount of \$2,173,776 have been used in 2012-13 to pay a portion of Certificated Teacher Salaries and the appropriate line item transfers will be made at year end.

For 2013-14 through 2017-18 (the rest of the years that Proposition 30 will be effective), the EPA spending plan will be presented and approved by the Board at the time the budget for each year is adopted.

MOTION MADE BY: Dr. Escarce
 SECONDED BY: Ms. Leon-Vazquez
 STUDENT ADVISORY VOTE: N/A
 AYES: All (6) (Mr. Allen was absent)
 NOES: None (0)

SMMUSD 2012-13 Education Protection Account

SMMUSD 2012-13			
Revenue Limit Entitlement		58,858,213	
Local Property Taxes		49,542,296	
Redevelopment Funds		8,783,796	
Total Local Funds		58,326,092	A
Difference between Entitlement and Local Funds - balance to be funded by either EPA or State Aid		532,121	B
EPA Maximum (20% Entitlement)	11,771,643		
EPA Mimum (\$200 per ADA)	2,173,776	2,173,776	C
State Aid (B - C)	(1,641,655)		
If < 0, then 0		0	
SMMUSD Revenue Limit Totals	Total Local Funds - A	58,326,092	
	EPA - C	2,173,776	
		60,499,868	
	Excess Funding	1,641,655	

Expenditures through:

Jun 30, 2013

For Fund(s), Resource(s), and Project Year(s):

01 1400 0 Education Protection Account

Description	Object Codes	Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR		
Adjusted Beginning Fund Balance	9791-9795	0.00
Revenue Limit Sources	8010-8099	2,183,302.00
Federal Revenue	8100-8299	0.00
Other State Revenue	8300-8599	0.00
Other Local Revenue	8600-8799	0.00
All Other Financing Sources and Contributions	8900-8999	0.00
Deferred Revenue	9650	0.00
TOTAL AVAILABLE		2,183,302.00
EXPENDITURES AND OTHER FINANCING USES		
Certificated Salaries	1000-1999	2,183,302.00
Classified Salaries	2000-2999	0.00
Employee Benefits	3000-3999	0.00
Books and Supplies	4000-4999	0.00
Services and Other Operating Expenditures	5000-5999, except 5100-5199	0.00
Subagreements for Services	5100-5199	0.00
Capital Outlay	6000-6999	0.00
Other Outgo (Excluding Indirect Costs)	7000-7299, 7400-7499	0.00
Indirect Costs	7310,7350	0.00
Other Financing Uses	7600-7999	0.00
TOTAL EXPENDITURES AND OTHER FINANCING USES		2,183,302.00
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		0.00
INDIRECT COSTS AS A PERCENTAGE OF ELIGIBLE EXPENDITURES		
Eligible Expenditures (Objects 1000-5999 except objects 5100-5199)		2,183,302.00
Indirect Costs (Objects 7310 and 7350)		0.00
Indirect Costs divided by Eligible Expenditures		0.00%