

Palm Springs



Unified School District

UNAUDITED

ACTUALS

FY 2012/2013



STATE
SACS
REPORT

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: Sep 10, 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)

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)	59.34%
	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.	\$0.00
	Adjusted Appropriations Limit	\$129,212,859.72
	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.	\$129,212,859.72
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2014-15, subject to CDE approval.	4.70%
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	\$1,559,060.95
	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]).	\$1,765,815.47

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	G	G
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	G	G
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	G	
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	S	
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		
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)		
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	111,799,543.26	3,568,946.00	115,368,489.26	115,700,327.00	3,756,000.00	119,456,327.00	3.5%
2) Federal Revenue		8100-8299	510,534.29	15,998,210.15	16,508,744.44	175,000.00	14,514,661.00	14,689,661.00	-11.0%
3) Other State Revenue		8300-8599	15,662,718.03	12,179,498.19	27,842,216.22	16,235,244.00	11,508,524.00	27,743,768.00	-0.4%
4) Other Local Revenue		8600-8799	2,500,441.81	18,831,655.39	21,332,097.20	1,499,104.00	18,960,276.00	20,459,380.00	-4.1%
5) TOTAL, REVENUES			130,473,237.39	50,578,309.73	181,051,547.12	133,609,675.00	48,739,461.00	182,349,136.00	0.7%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	66,985,938.47	16,736,392.55	83,722,331.02	69,411,837.00	17,540,642.00	86,952,479.00	3.9%
2) Classified Salaries		2000-2999	16,805,035.07	8,903,973.89	25,709,008.96	17,591,479.00	9,640,242.00	27,231,721.00	5.9%
3) Employee Benefits		3000-3999	31,759,760.26	9,920,505.56	41,680,265.82	33,024,748.00	10,783,633.00	43,808,381.00	5.1%
4) Books and Supplies		4000-4999	2,561,978.50	4,125,251.39	6,687,229.89	3,374,745.00	11,308,683.00	14,683,428.00	119.6%
5) Services and Other Operating Expenditures		5000-5999	10,112,834.08	11,186,541.21	21,299,375.29	10,565,107.00	10,335,944.00	20,901,051.00	-1.9%
6) Capital Outlay		6000-6999	38,313.50	683,822.08	722,135.58	130,000.00	5,551,858.00	5,681,858.00	686.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	116,504.51	116,504.51	0.00	116,513.00	116,513.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,616,834.74)	1,745,440.13	(871,394.61)	(3,340,312.00)	2,257,106.00	(1,083,206.00)	24.3%
9) TOTAL, EXPENDITURES			125,647,025.14	53,418,431.32	179,065,456.46	130,757,604.00	67,534,621.00	198,292,225.00	10.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			4,826,212.25	(2,840,121.59)	1,986,090.66	2,852,071.00	(18,795,160.00)	(15,943,089.00)	-902.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	1,800,876.00	151,243.22	1,952,119.22	3,854,500.00	90,000.00	3,944,500.00	102.1%
b) Transfers Out		7600-7629	1,025,170.00	1,762,375.26	2,787,545.26	1,029,345.00	933,145.00	1,962,490.00	-29.6%
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	(8,487,214.87)	8,487,214.87	0.00	(10,144,354.00)	10,144,354.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(7,711,508.87)	6,876,082.83	(835,426.04)	(7,319,199.00)	9,301,209.00	1,982,010.00	-337.2%

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)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,885,296.62)	4,035,961.24	1,150,664.62	(4,467,128.00)	(9,493,951.00)	(13,961,079.00)	-1313.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	26,194,629.58	43,840,088.23	70,034,717.81	23,309,332.96	47,876,049.47	71,185,382.43	1.6%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			26,194,629.58	43,840,088.23	70,034,717.81	23,309,332.96	47,876,049.47	71,185,382.43	1.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			26,194,629.58	43,840,088.23	70,034,717.81	23,309,332.96	47,876,049.47	71,185,382.43	1.6%
2) Ending Balance, June 30 (E + F1e)			23,309,332.96	47,876,049.47	71,185,382.43	18,842,204.96	38,382,098.47	57,224,303.43	-19.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	100,000.00	0.00	100,000.00	100,000.00	0.00	100,000.00	0.0%
Stores		9712	120,218.35	0.00	120,218.35	170,000.00	0.00	170,000.00	41.4%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	47,876,049.47	47,876,049.47	0.00	38,382,098.47	38,382,098.47	-19.8%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	5,504,918.20	0.00	5,504,918.20	1,669,939.00	0.00	1,669,939.00	-69.7%
Carryover - 0000	0000	9780	3,910,589.00		3,910,589.00				
MAA - 0994	0000	9780	1,381,459.20		1,381,459.20				
Carryover - 1100	1100	9780	212,870.00		212,870.00				
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	5,455,590.00	0.00	5,455,590.00	6,007,641.00	0.00	6,007,641.00	10.1%
Unassigned/Unappropriated Amount		9790	12,128,606.41	0.00	12,128,606.41	10,894,624.96	0.00	10,894,624.96	-10.2%

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)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	8,847,720.22	42,285,418.27	51,133,138.49				
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	100,000.00	0.00	100,000.00				
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	20,034,731.08	7,818,828.44	27,853,559.52				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	2,943,817.47	92,775.47	3,036,592.94				
6) Stores		9320	120,218.35	0.00	120,218.35				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			32,046,487.12	50,197,022.18	82,243,509.30				
H. LIABILITIES									
1) Accounts Payable		9500	8,565,024.27	2,041,899.01	10,606,923.28				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	172,129.89	45,828.63	217,958.52				
4) Current Loans		9640	0.00	0.00	0.00				
5) Deferred Revenue		9650	0.00	233,245.07	233,245.07				
6) TOTAL, LIABILITIES			8,737,154.16	2,320,972.71	11,058,126.87				
I. FUND EQUITY									
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			23,309,332.96	47,876,049.47	71,185,382.43				

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	50,195,490.00	0.00	50,195,490.00	65,908,011.00	0.00	65,908,011.00	31.3%
Education Protection Account State Aid - Current Year		8012	25,420,368.00	0.00	25,420,368.00	20,255,366.00	0.00	20,255,366.00	-20.3%
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	487,671.00	0.00	487,671.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	517,729.20	0.00	517,729.20	517,729.00	0.00	517,729.00	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	699.25	0.00	699.25	699.00	0.00	699.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	30,721,350.62	0.00	30,721,350.62	28,769,962.00	0.00	28,769,962.00	-6.4%
Unsecured Roll Taxes		8042	1,673,990.68	0.00	1,673,990.68	1,673,991.00	0.00	1,673,991.00	0.0%
Prior Years' Taxes		8043	2,581,118.00	0.00	2,581,118.00	2,581,118.00	0.00	2,581,118.00	0.0%
Supplemental Taxes		8044	238,584.93	0.00	238,584.93	199,859.00	0.00	199,859.00	-16.2%
Education Revenue Augmentation Fund (ERAF)		8045	(7,018,962.38)	0.00	(7,018,962.38)	(7,815,608.00)	0.00	(7,815,608.00)	11.3%
Community Redevelopment Funds (SB 617/699/1992)		8047	11,367,503.96	0.00	11,367,503.96	7,969,240.00	0.00	7,969,240.00	-29.9%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, Revenue Limit Sources			116,185,543.26	0.00	116,185,543.26	120,060,367.00	0.00	120,060,367.00	3.3%
Revenue Limit Transfers									
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(3,568,946.00)		(3,568,946.00)	(3,756,000.00)		(3,756,000.00)	5.2%
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		3,568,946.00	3,568,946.00		3,756,000.00	3,756,000.00	5.2%
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	243,131.00	0.00	243,131.00	257,023.00	0.00	257,023.00	5.7%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(1,060,185.00)	0.00	(1,060,185.00)	(861,063.00)	0.00	(861,063.00)	-18.8%
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			111,799,543.26	3,568,946.00	115,368,489.26	115,700,327.00	3,756,000.00	119,456,327.00	3.5%
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	3,152,940.74	3,152,940.74	0.00	2,932,989.00	2,932,989.00	-7.0%
Special Education Discretionary Grants		8182	0.00	651,940.22	651,940.22	0.00	535,010.00	535,010.00	-17.9%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	6,555.39	0.00	6,555.39	0.00	0.00	0.00	-100.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	1,681,772.57	1,681,772.57	0.00	1,632,623.00	1,632,623.00	-2.9%
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		7,396,940.07	7,396,940.07		6,354,499.00	6,354,499.00	-14.1%
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		1,170,582.78	1,170,582.78		1,530,888.00	1,530,888.00	30.8%
NCLB: Title III, Immigrant Educator Program	4201	8290		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)	
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		797,998.35	797,998.35		685,061.00	685,061.00	-14.2%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
	3011-3020, 3026-3205, 4036-4126, 5510	8290		76,062.68	76,062.68		0.00	0.00	-100.0%
Other No Child Left Behind		8290		76,062.68	76,062.68		0.00	0.00	-100.0%
Vocational and Applied Technology Education	3500-3699	8290		231,722.49	231,722.49		205,224.00	205,224.00	-11.4%
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	503,978.90	838,250.25	1,342,229.15	175,000.00	638,367.00	813,367.00	-39.4%
TOTAL, FEDERAL REVENUE			510,534.29	15,998,210.15	16,508,744.44	175,000.00	14,514,661.00	14,689,661.00	-11.0%
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		1,150,934.00	1,150,934.00		1,150,934.00	1,150,934.00	0.0%
Economic Impact Aid	7090-7091	8311		5,164,230.00	5,164,230.00		4,648,094.00	4,648,094.00	-10.0%
Spec. Ed. Transportation	7240	8311		851,255.00	851,255.00		851,255.00	851,255.00	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	3,600,898.00	0.00	3,600,898.00	3,600,898.00	0.00	3,600,898.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	647,087.00	0.00	647,087.00	1,008,474.00	0.00	1,008,474.00	55.8%
Lottery - Unrestricted and Instructional Materials		8560	2,873,321.15	708,765.42	3,582,086.57	2,808,352.00	679,440.00	3,487,792.00	-2.6%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources									
School Based Coordination Program	7250	8590	0.00	0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		2,325,572.12	2,325,572.12		2,291,303.00	2,291,303.00	-1.5%
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									
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	8,541,411.88	1,978,741.65	10,520,153.53	8,817,520.00	1,887,498.00	10,705,018.00	1.8%
TOTAL, OTHER STATE REVENUE			15,662,718.03	12,179,498.19	27,842,216.22	16,235,244.00	11,508,524.00	27,743,768.00	-0.4%

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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to RL Deduction		8625	0.00	7,109,783.23	7,109,783.23	0.00	6,785,060.00	6,785,060.00	-4.6%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	718.90	0.00	718.90	0.00	0.00	0.00	-100.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	198,009.06	0.00	198,009.06	166,941.00	0.00	166,941.00	-15.7%
Interest		8660	180,564.25	0.00	180,564.25	175,000.00	0.00	175,000.00	-3.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677		0.00	0.00		0.00	0.00	0.0%
Interagency Services	All Other	8677	557,760.11	109,960.64	667,720.75	603,640.00	110,000.00	713,640.00	6.9%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	10,665.00	2,355.00	13,020.00	0.00	0.00	0.00	-100.0%
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	1,552,724.49	354,510.52	1,907,235.01	553,523.00	262,462.00	815,985.00	-57.2%
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		11,255,046.00	11,255,046.00		11,802,754.00	11,802,754.00	4.9%
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			2,500,441.81	18,831,655.39	21,332,097.20	1,499,104.00	18,960,276.00	20,459,380.00	-4.1%
TOTAL, REVENUES			130,473,237.39	50,578,309.73	181,051,547.12	133,609,675.00	48,739,461.00	182,349,136.00	0.7%

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	57,049,298.46	12,051,125.72	69,100,424.18	59,187,434.00	12,188,035.00	71,375,469.00	3.3%
Certificated Pupil Support Salaries		1200	3,258,265.11	1,753,109.95	5,011,375.06	3,370,554.00	1,807,213.00	5,177,767.00	3.3%
Certificated Supervisors' and Administrators' Salaries		1300	6,456,798.81	1,056,301.45	7,513,100.26	6,592,444.00	1,217,078.00	7,809,522.00	3.9%
Other Certificated Salaries		1900	221,576.09	1,875,855.43	2,097,431.52	261,405.00	2,328,316.00	2,589,721.00	23.5%
TOTAL, CERTIFICATED SALARIES			66,985,938.47	16,736,392.55	83,722,331.02	69,411,837.00	17,540,642.00	86,952,479.00	3.9%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	299,472.84	4,527,485.85	4,826,958.69	342,621.00	4,816,309.00	5,158,930.00	6.9%
Classified Support Salaries		2200	6,157,476.66	2,583,460.53	8,740,937.19	6,493,100.00	3,005,098.00	9,498,198.00	8.7%
Classified Supervisors' and Administrators' Salaries		2300	1,945,171.18	445,076.07	2,390,247.25	2,134,838.00	458,410.00	2,593,248.00	8.5%
Clerical, Technical and Office Salaries		2400	7,425,665.56	1,145,704.78	8,571,370.34	7,661,575.00	1,169,328.00	8,830,903.00	3.0%
Other Classified Salaries		2900	977,248.83	202,246.66	1,179,495.49	959,345.00	191,097.00	1,150,442.00	-2.5%
TOTAL, CLASSIFIED SALARIES			16,805,035.07	8,903,973.89	25,709,008.96	17,591,479.00	9,640,242.00	27,231,721.00	5.9%
EMPLOYEE BENEFITS									
STRS		3101-3102	5,448,900.04	1,323,846.31	6,772,746.35	5,744,997.00	1,411,561.00	7,156,558.00	5.7%
PERS		3201-3202	2,343,746.40	1,302,490.49	3,646,236.89	2,449,806.00	1,408,616.00	3,858,422.00	5.8%
OASDI/Medicare/Alternative		3301-3302	2,190,745.74	920,759.76	3,111,505.50	2,317,208.00	1,013,344.00	3,330,552.00	7.0%
Health and Welfare Benefits		3401-3402	16,270,337.60	4,900,560.92	21,170,898.52	17,352,097.00	5,337,829.00	22,689,926.00	7.2%
Unemployment Insurance		3501-3502	972,220.53	278,088.94	1,250,309.47	98,745.00	13,592.00	112,337.00	-91.0%
Workers' Compensation		3601-3602	2,517,890.53	775,026.01	3,292,916.54	3,718,901.00	1,155,191.00	4,874,092.00	48.0%
OPEB, Allocated		3701-3702	1,079,654.93	331,916.07	1,411,571.00	1,125,293.00	349,555.00	1,474,848.00	4.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	101,377.86	85,645.29	187,023.15	96,199.00	93,945.00	190,144.00	1.7%
Other Employee Benefits		3901-3902	834,886.63	2,171.77	837,058.40	121,502.00	0.00	121,502.00	-85.5%
TOTAL, EMPLOYEE BENEFITS			31,759,760.26	9,920,505.56	41,680,265.82	33,024,748.00	10,783,633.00	43,808,381.00	5.1%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	507,088.65	507,088.65	1,348,369.00	679,440.00	2,027,809.00	299.9%
Books and Other Reference Materials		4200	52,696.69	33,305.72	86,002.41	60,056.00	14,200.00	74,256.00	-13.7%
Materials and Supplies		4300	1,842,093.07	2,182,644.04	4,024,737.11	1,786,511.00	9,219,815.00	11,006,326.00	173.5%
Noncapitalized Equipment		4400	667,188.74	1,370,177.87	2,037,366.61	179,809.00	1,381,728.00	1,561,537.00	-23.4%
Food		4700	0.00	32,035.11	32,035.11	0.00	13,500.00	13,500.00	-57.9%
TOTAL, BOOKS AND SUPPLIES			2,561,978.50	4,125,251.39	6,687,229.89	3,374,745.00	11,308,683.00	14,683,428.00	119.6%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	19,830.00	6,755,671.44	6,775,501.44	0.00	6,647,207.00	6,647,207.00	-1.9%
Travel and Conferences		5200	187,586.08	641,701.34	829,287.42	222,984.00	442,667.00	665,651.00	-19.7%
Dues and Memberships		5300	53,394.67	16,808.48	70,203.15	55,319.00	10,335.00	65,654.00	-6.5%
Insurance		5400 - 5450	65,871.59	243,050.45	308,922.04	33,706.00	56,751.00	90,457.00	-70.7%
Operations and Housekeeping Services		5500	5,536,958.52	7,124.61	5,544,083.13	5,843,320.00	3,535.00	5,846,855.00	5.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,294,050.33	272,635.70	1,566,686.03	1,426,792.00	306,725.00	1,733,517.00	10.6%
Transfers of Direct Costs		5710	(448,681.48)	448,681.48	0.00	(233,097.00)	233,097.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(41,396.30)	15.60	(41,380.70)	(15,460.00)	0.00	(15,460.00)	-62.6%
Professional/Consulting Services and Operating Expenditures		5800	2,918,628.93	2,799,945.47	5,718,574.40	2,612,639.00	2,633,052.00	5,245,691.00	-8.3%
Communications		5900	526,591.74	906.64	527,498.38	618,904.00	2,575.00	621,479.00	17.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,112,834.08	11,186,541.21	21,299,375.29	10,565,107.00	10,335,944.00	20,901,051.00	-1.9%

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	9,935.00	9,935.00	0.00	0.00	0.00	-100.0%
Land Improvements		6170	0.00	19,539.00	19,539.00	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	0.00	564,269.03	564,269.03	0.00	5,451,858.00	5,451,858.00	866.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	59,100.79	59,100.79	130,000.00	100,000.00	230,000.00	289.2%
Equipment Replacement		6500	38,313.50	30,978.26	69,291.76	0.00	0.00	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			38,313.50	683,822.08	722,135.58	130,000.00	5,551,858.00	5,681,858.00	686.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	6,942.00	6,942.00	0.00	6,950.00	6,950.00	0.1%
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%
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	5,575.49	5,575.49	0.00	2,872.00	2,872.00	-48.5%
Other Debt Service - Principal		7439	0.00	103,987.02	103,987.02	0.00	106,691.00	106,691.00	2.6%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	116,504.51	116,504.51	0.00	116,513.00	116,513.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(1,745,440.13)	1,745,440.13	0.00	(2,257,106.00)	2,257,106.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(871,394.61)	0.00	(871,394.61)	(1,083,206.00)	0.00	(1,083,206.00)	24.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,616,834.74)	1,745,440.13	(871,394.61)	(3,340,312.00)	2,257,106.00	(1,083,206.00)	24.3%
TOTAL, EXPENDITURES			125,647,025.14	53,418,431.32	179,065,456.46	130,757,604.00	67,534,621.00	198,292,225.00	10.7%

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)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	1,549,531.00	0.00	1,549,531.00	3,800,000.00	0.00	3,800,000.00	145.2%
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	251,345.00	151,243.22	402,588.22	54,500.00	90,000.00	144,500.00	-64.1%
(a) TOTAL, INTERFUND TRANSFERS IN			1,800,876.00	151,243.22	1,952,119.22	3,854,500.00	90,000.00	3,944,500.00	102.1%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: 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	1,025,170.00	1,762,375.26	2,787,545.26	1,029,345.00	933,145.00	1,962,490.00	-29.6%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,025,170.00	1,762,375.26	2,787,545.26	1,029,345.00	933,145.00	1,962,490.00	-29.6%
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%
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	(9,755,343.68)	9,755,343.68	0.00	(11,446,716.00)	11,446,716.00	0.00	0.0%
Contributions from Restricted Revenues		8990	1,268,128.81	(1,268,128.81)	0.00	1,302,362.00	(1,302,362.00)	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			(8,487,214.87)	8,487,214.87	0.00	(10,144,354.00)	10,144,354.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			(7,711,508.87)	6,876,082.83	(835,426.04)	(7,319,199.00)	9,301,209.00	1,982,010.00	-337.2%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	4,009,529.00	3,820,539.00	-4.7%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,017,091.29	796,466.00	-21.7%
4) Other Local Revenue		8600-8799	49,593.19	1,000.00	-98.0%
5) TOTAL, REVENUES			5,076,213.48	4,618,005.00	-9.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	2,333,107.76	2,372,963.00	1.7%
2) Classified Salaries		2000-2999	239,596.09	267,807.00	11.8%
3) Employee Benefits		3000-3999	907,684.92	942,565.00	3.8%
4) Books and Supplies		4000-4999	133,710.96	299,293.00	123.8%
5) Services and Other Operating Expenditures		5000-5999	318,265.22	304,819.00	-4.2%
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	328,466.07	318,415.00	-3.1%
9) TOTAL, EXPENDITURES			4,260,831.02	4,505,862.00	5.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			815,382.46	112,143.00	-86.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	119,620.26	116,550.00	-2.6%
b) Transfers Out		7600-7629	151,243.22	90,000.00	-40.5%
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			(31,622.96)	26,550.00	-184.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			783,759.50	138,693.00	-82.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,972,265.42	2,756,024.92	39.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,972,265.42	2,756,024.92	39.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,972,265.42	2,756,024.92	39.7%
2) Ending Balance, June 30 (E + F1e)			2,756,024.92	2,894,717.92	5.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	50,000.00	50,000.00	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			49,283.57	66,379.57	34.7%
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	2,656,741.35	2,289,059.00	-13.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	489,279.35	New

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,621,682.09		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	50,000.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,285,266.46		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	163,637.61		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			3,120,586.16		
H. LIABILITIES					
1) Accounts Payable		9500	103,953.84		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	260,607.40		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			364,561.24		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			2,756,024.92		

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
REVENUE LIMIT SOURCES					
Principal Apportionment					
Education Protection Account State Aid - Current Year		8012	836,020.00	597,088.00	-28.6%
Charter Schools General Purpose Entitlement - State Aid		8015	2,129,229.00	2,362,388.00	11.0%
State Aid - Prior Years		8019	66,524.00	0.00	-100.0%
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%
Transfers to Charter Schools in Lieu of Property Taxes		8096	977,756.00	861,063.00	-11.9%
Property Taxes Transfers		8097	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			4,009,529.00	3,820,539.00	-4.7%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	0.00	0.00	0.0%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	0.00	0.00	0.0%
NCLB: Title III, Immigrant Education Program	4201	8290	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	0.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	0.00	0.00	0.0%
Special Education Transportation	7240	8311	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	10,505.00	0.00	-100.0%
Lottery - Unrestricted and Instructional Materials		8560	126,561.29	120,406.00	-4.9%
School Based Coordination Program	7250	8590	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	880,025.00	676,060.00	-23.2%
TOTAL, OTHER STATE REVENUE			1,017,091.29	796,466.00	-21.7%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	5,121.32	1,000.00	-80.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	44,471.87	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			49,593.19	1,000.00	-98.0%
TOTAL, REVENUES			5,076,213.48	4,618,005.00	-9.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	2,118,714.79	2,158,528.00	1.9%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	121,641.96	214,435.00	76.3%
Other Certificated Salaries		1900	92,751.01	0.00	-100.0%
TOTAL, CERTIFICATED SALARIES			2,333,107.76	2,372,963.00	1.7%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	54,013.75	85,233.00	57.8%
Classified Support Salaries		2200	67,632.73	68,913.00	1.9%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	100,875.01	100,661.00	-0.2%
Other Classified Salaries		2900	17,074.60	13,000.00	-23.9%
TOTAL, CLASSIFIED SALARIES			239,596.09	267,807.00	11.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	191,326.05	195,770.00	2.3%
PERS		3201-3202	34,453.08	35,035.00	1.7%
OASDI/Medicare/Alternative		3301-3302	46,496.52	52,128.00	12.1%
Health and Welfare Benefits		3401-3402	496,839.87	512,121.00	3.1%
Unemployment Insurance		3501-3502	28,280.85	1,320.00	-95.3%
Workers' Compensation		3601-3602	77,203.81	112,232.00	45.4%
OPEB, Allocated		3701-3702	33,084.74	33,959.00	2.6%
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			907,684.92	942,565.00	3.8%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	7,699.34	15,000.00	94.8%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	115,319.74	224,293.00	94.5%
Noncapitalized Equipment		4400	10,691.88	60,000.00	461.2%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			133,710.96	299,293.00	123.8%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	5,830.00	15,000.00	157.3%
Travel and Conferences		5200	12,262.56	12,192.00	-0.6%
Dues and Memberships		5300	4,077.50	4,500.00	10.4%
Insurance		5400-5450	17,296.52	4,000.00	-76.9%
Operations and Housekeeping Services		5500	123,476.44	123,433.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	19,000.60	17,698.00	-6.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	28,063.14	3,000.00	-89.3%
Professional/Consulting Services and Operating Expenditures		5800	103,563.48	119,996.00	15.9%
Communications		5900	4,694.98	5,000.00	6.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			318,265.22	304,819.00	-4.2%
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%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	328,466.07	318,415.00	-3.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			328,466.07	318,415.00	-3.1%
TOTAL, EXPENDITURES			4,260,831.02	4,505,862.00	5.8%

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	119,620.26	116,550.00	-2.6%
(a) TOTAL, INTERFUND TRANSFERS IN			119,620.26	116,550.00	-2.6%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	151,243.22	90,000.00	-40.5%
(b) TOTAL, INTERFUND TRANSFERS OUT			151,243.22	90,000.00	-40.5%
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)					
			(31,622.96)	26,550.00	-184.0%

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	63,422.00	56,525.00	-10.9%
3) Other State Revenue		8300-8599	976.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	17,616.69	14,430.00	-18.1%
5) TOTAL, REVENUES			82,014.69	70,955.00	-13.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	52,485.55	46,601.00	-11.2%
2) Classified Salaries		2000-2999	8,514.68	8,981.00	5.5%
3) Employee Benefits		3000-3999	10,507.15	9,873.00	-6.0%
4) Books and Supplies		4000-4999	3,378.70	5,500.00	62.8%
5) Services and Other Operating Expenditures		5000-5999	3,940.00	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			78,826.08	70,955.00	-10.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			3,188.61	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,188.61	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	38,239.68	41,428.29	8.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			38,239.68	41,428.29	8.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			38,239.68	41,428.29	8.3%
2) Ending Balance, June 30 (E + F1e)			41,428.29	41,428.29	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	41,428.29	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	41,428.29	New

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	116,918.64		
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	24,603.69		
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			141,522.33		
H. LIABILITIES					
1) Accounts Payable		9500	2.35		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	100,091.69		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			100,094.04		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			41,428.29		

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	63,422.00	56,525.00	-10.9%
TOTAL, FEDERAL REVENUE			63,422.00	56,525.00	-10.9%
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	976.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			976.00	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	2,430.00	2,430.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	32.90	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	15,050.00	12,000.00	-20.3%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	103.79	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			17,616.69	14,430.00	-18.1%
TOTAL, REVENUES			82,014.69	70,955.00	-13.5%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	52,485.55	46,601.00	-11.2%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
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			52,485.55	46,601.00	-11.2%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
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	8,514.68	8,981.00	5.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			8,514.68	8,981.00	5.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	4,330.08	3,844.00	-11.2%
PERS		3201-3202	1,333.52	1,407.00	5.5%
OASDI/Medicare/Alternative		3301-3302	1,413.02	1,363.00	-3.5%
Health and Welfare Benefits		3401-3402	45.60	46.00	0.9%
Unemployment Insurance		3501-3502	671.15	27.00	-96.0%
Workers' Compensation		3601-3602	1,830.26	2,362.00	29.1%
OPEB, Allocated		3701-3702	784.48	715.00	-8.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	99.04	109.00	10.1%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			10,507.15	9,873.00	-6.0%
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	3,378.70	5,500.00	62.8%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,378.70	5,500.00	62.8%

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	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		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	3,940.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,940.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	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			78,826.08	70,955.00	-10.0%

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					
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	0.00	0.0%

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	2,000,910.81	2,114,115.00	5.7%
4) Other Local Revenue		8600-8799	42,434.35	49,000.00	15.5%
5) TOTAL, REVENUES			2,043,345.16	2,163,115.00	5.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	705,116.78	703,853.00	-0.2%
2) Classified Salaries		2000-2999	633,995.31	653,808.00	3.1%
3) Employee Benefits		3000-3999	574,531.24	630,732.00	9.8%
4) Books and Supplies		4000-4999	64,878.01	81,669.00	25.9%
5) Services and Other Operating Expenditures		5000-5999	30,165.05	58,230.00	93.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	24,965.66	34,823.00	39.5%
9) TOTAL, EXPENDITURES			2,033,652.05	2,163,115.00	6.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			9,693.11	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	175.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			175.00	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)			9,868.11	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	9,868.11	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	9,868.11	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	9,868.11	New
2) Ending Balance, June 30 (E + F1e)			9,868.11	9,868.11	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			9,868.11	9,868.11	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	624,303.41		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	242,603.66		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	10,522.63		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			877,429.70		
H. LIABILITIES					
1) Accounts Payable		9500	77,433.82		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	762,068.92		
4) Current Loans		9640			
5) Deferred Revenue		9650	28,058.85		
6) TOTAL, LIABILITIES			867,561.59		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			9,868.11		

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low- Income and Neglected	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6055, 6056, 6105	8590	1,753,562.95	1,870,644.00	6.7%
All Other State Revenue	All Other	8590	247,347.86	243,471.00	-1.6%
TOTAL, OTHER STATE REVENUE			2,000,910.81	2,114,115.00	5.7%
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	72.48	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	42,314.40	49,000.00	15.8%
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	47.47	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			42,434.35	49,000.00	15.5%
TOTAL, REVENUES			2,043,345.16	2,163,115.00	5.9%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	614,451.23	613,786.00	-0.1%
Certificated Pupil Support Salaries		1200	6,335.16	0.00	-100.0%
Certificated Supervisors' and Administrators' Salaries		1300	78,552.37	90,067.00	14.7%
Other Certificated Salaries		1900	5,778.02	0.00	-100.0%
TOTAL, CERTIFICATED SALARIES			705,116.78	703,853.00	-0.2%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	524,064.18	539,217.00	2.9%
Classified Support Salaries		2200	6,229.63	5,384.00	-13.6%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	101,971.22	107,900.00	5.8%
Other Classified Salaries		2900	1,730.28	1,307.00	-24.5%
TOTAL, CLASSIFIED SALARIES			633,995.31	653,808.00	3.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	50,107.87	50,021.00	-0.2%
PERS		3201-3202	72,449.61	77,057.00	6.4%
OASDI/Medicare/Alternative		3301-3302	66,074.47	68,565.00	3.8%
Health and Welfare Benefits		3401-3402	305,163.44	350,903.00	15.0%
Unemployment Insurance		3501-3502	14,489.06	678.00	-95.3%
Workers' Compensation		3601-3602	40,992.42	57,701.00	40.8%
OPEB, Allocated		3701-3702	17,388.82	17,460.00	0.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	7,865.55	8,347.00	6.1%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			574,531.24	630,732.00	9.8%
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	48,738.81	81,669.00	67.6%
Noncapitalized Equipment		4400	15,256.38	0.00	-100.0%
Food		4700	882.82	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			64,878.01	81,669.00	25.9%

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	2,817.03	11,100.00	294.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	1,488.00	0.00	-100.0%
Operations and Housekeeping Services		5500	9,642.73	18,700.00	93.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	4,752.82	9,550.00	100.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,395.80	960.00	-31.2%
Professional/Consulting Services and Operating Expenditures		5800	9,685.23	16,820.00	73.7%
Communications		5900	383.44	1,100.00	186.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			30,165.05	58,230.00	93.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	24,965.66	34,823.00	39.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			24,965.66	34,823.00	39.5%
TOTAL, EXPENDITURES			2,033,652.05	2,163,115.00	6.4%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	175.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			175.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from 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)			175.00	0.00	-100.0%

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	10,876,431.80	12,500,131.00	14.9%
3) Other State Revenue		8300-8599	841,296.59	835,000.00	-0.7%
4) Other Local Revenue		8600-8799	991,186.31	1,023,000.00	3.2%
5) TOTAL, REVENUES			12,708,914.70	14,358,131.00	13.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,405,118.87	4,189,997.00	23.0%
3) Employee Benefits		3000-3999	2,153,090.06	2,712,875.00	26.0%
4) Books and Supplies		4000-4999	5,821,834.59	6,459,978.00	11.0%
5) Services and Other Operating Expenditures		5000-5999	262,032.81	419,189.00	60.0%
6) Capital Outlay		6000-6999	268,994.53	175,000.00	-34.9%
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	517,962.88	729,968.00	40.9%
9) TOTAL, EXPENDITURES			12,429,033.74	14,687,007.00	18.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			279,880.96	(328,876.00)	-217.5%
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)			279,880.96	(328,876.00)	-217.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,843,698.45	6,123,579.41	4.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,843,698.45	6,123,579.41	4.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,843,698.45	6,123,579.41	4.8%
2) Ending Balance, June 30 (E + F1e)			6,123,579.41	5,794,703.41	-5.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	183,331.99	150,000.00	-18.2%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			5,532,580.29	5,237,036.28	-5.3%
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	407,667.13	395,541.00	-3.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	12,126.13	New

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,789,660.05		
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	2,324,274.86		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	15,560.98		
6) Stores		9320	183,331.99		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			6,312,827.88		
H. LIABILITIES					
1) Accounts Payable		9500	109,962.59		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	79,285.88		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			189,248.47		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			6,123,579.41		

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	10,876,431.80	12,500,131.00	14.9%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			10,876,431.80	12,500,131.00	14.9%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	841,296.59	835,000.00	-0.7%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			841,296.59	835,000.00	-0.7%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	2,941.25	0.00	-100.0%
Food Service Sales		8634	798,011.26	750,000.00	-6.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	12,059.68	10,000.00	-17.1%
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	178,174.12	263,000.00	47.6%
TOTAL, OTHER LOCAL REVENUE			991,186.31	1,023,000.00	3.2%
TOTAL, REVENUES			12,708,914.70	14,358,131.00	13.0%

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	2,857,697.08	3,607,884.00	26.3%
Classified Supervisors' and Administrators' Salaries		2300	395,537.33	429,866.00	8.7%
Clerical, Technical and Office Salaries		2400	151,488.59	152,247.00	0.5%
Other Classified Salaries		2900	395.87	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			3,405,118.87	4,189,997.00	23.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	475,648.44	586,656.00	23.3%
OASDI/Medicare/Alternative		3301-3302	261,262.27	324,996.00	24.4%
Health and Welfare Benefits		3401-3402	1,184,312.57	1,509,676.00	27.5%
Unemployment Insurance		3501-3502	37,798.96	2,096.00	-94.5%
Workers' Compensation		3601-3602	103,490.40	178,078.00	72.1%
OPEB, Allocated		3701-3702	44,342.09	53,885.00	21.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	46,235.33	57,488.00	24.3%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,153,090.06	2,712,875.00	26.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	845,479.35	785,663.00	-7.1%
Noncapitalized Equipment		4400	215,676.27	220,500.00	2.2%
Food		4700	4,760,678.97	5,453,815.00	14.6%
TOTAL, BOOKS AND SUPPLIES			5,821,834.59	6,459,978.00	11.0%

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	28,028.98	33,750.00	20.4%
Dues and Memberships		5300	70.00	100.00	42.9%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	8,358.00	9,980.00	19.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	104,386.97	201,500.00	93.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	11,921.76	11,500.00	-3.5%
Professional/Consulting Services and Operating Expenditures		5800	107,098.27	159,309.00	48.8%
Communications		5900	2,168.83	3,050.00	40.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			262,032.81	419,189.00	60.0%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	268,994.53	150,000.00	-44.2%
Equipment Replacement		6500	0.00	25,000.00	New
TOTAL, CAPITAL OUTLAY			268,994.53	175,000.00	-34.9%
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	517,962.88	729,968.00	40.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			517,962.88	729,968.00	40.9%
TOTAL, EXPENDITURES			12,429,033.74	14,687,007.00	18.2%

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	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	2,791.31	1,500.00	-46.3%
5) TOTAL, REVENUES			2,791.31	1,500.00	-46.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	179,998.90	996,000.00	453.3%
6) Capital Outlay		6000-6999	290,361.76	925,000.00	218.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			470,360.66	1,921,000.00	308.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(467,569.35)	(1,919,500.00)	310.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	875,457.00	816,595.00	-6.7%
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			875,457.00	816,595.00	-6.7%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			407,887.65	(1,102,905.00)	-370.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,596,055.10	2,003,942.75	25.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,596,055.10	2,003,942.75	25.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,596,055.10	2,003,942.75	25.6%
2) Ending Balance, June 30 (E + F1e)			2,003,942.75	901,037.75	-55.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	2,003,942.75	814,288.00	-59.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	86,749.75	New

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,021,704.28		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,057.64		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,022,761.92		
H. LIABILITIES					
1) Accounts Payable		9500	18,819.17		
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			18,819.17		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			2,003,942.75		

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	2,791.31	1,500.00	-46.3%
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			2,791.31	1,500.00	-46.3%
TOTAL, REVENUES			2,791.31	1,500.00	-46.3%

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	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	179,998.90	996,000.00	453.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			179,998.90	996,000.00	453.3%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	193,077.76	925,000.00	379.1%
Equipment		6400	97,284.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			290,361.76	925,000.00	218.6%
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			470,360.66	1,921,000.00	308.4%

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	875,457.00	816,595.00	-6.7%
(a) TOTAL, INTERFUND TRANSFERS IN			875,457.00	816,595.00	-6.7%
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 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)			875,457.00	816,595.00	-6.7%

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	50,663.38	47,000.00	-7.2%
5) TOTAL, REVENUES			50,663.38	47,000.00	-7.2%
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	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			50,663.38	47,000.00	-7.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,549,531.00	3,800,000.00	145.2%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,549,531.00)	(3,800,000.00)	145.2%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,498,867.62)	(3,753,000.00)	150.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	14,102,109.81	12,603,242.19	-10.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,102,109.81	12,603,242.19	-10.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,102,109.81	12,603,242.19	-10.6%
2) Ending Balance, June 30 (E + F1e)			12,603,242.19	8,850,242.19	-29.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	12,603,242.19	8,796,110.00	-30.2%
Unassigned/Unappropriated Amount		9790	0.00	54,132.19	New

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	14,141,852.33		
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	10,920.86		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			14,152,773.19		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,549,531.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,549,531.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			12,603,242.19		

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	50,663.38	47,000.00	-7.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			50,663.38	47,000.00	-7.2%
TOTAL, REVENUES			50,663.38	47,000.00	-7.2%

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	1,549,531.00	3,800,000.00	145.2%
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			1,549,531.00	3,800,000.00	145.2%
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 Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,549,531.00)	(3,800,000.00)	145.2%

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	244,219.48	50,000.00	-79.5%
5) TOTAL, REVENUES			244,219.48	50,000.00	-79.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	89,239.60	0.00	-100.0%
3) Employee Benefits		3000-3999	23,030.31	0.00	-100.0%
4) Books and Supplies		4000-4999	1,067,189.05	6,157,114.00	476.9%
5) Services and Other Operating Expenditures		5000-5999	145,970.36	210,420.00	44.2%
6) Capital Outlay		6000-6999	48,222,060.93	31,632,753.00	-34.4%
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			49,547,490.25	38,000,287.00	-23.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(49,303,270.77)	(37,950,287.00)	-23.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	70,396,182.98	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			70,396,182.98	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)			21,092,912.21	(37,950,287.00)	-279.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	33,975,799.52	55,068,711.73	62.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			33,975,799.52	55,068,711.73	62.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			33,975,799.52	55,068,711.73	62.1%
2) Ending Balance, June 30 (E + F1e)			55,068,711.73	17,118,424.73	-68.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			55,068,711.73	17,118,424.73	-68.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	60,326,481.53		
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	715,757.61		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	334.44		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			61,042,573.58		
H. LIABILITIES					
1) Accounts Payable		9500	5,940,870.66		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	32,991.19		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			5,973,861.85		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			55,068,711.73		

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%
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%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	244,219.48	50,000.00	-79.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue All Other Local Revenue					
		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			244,219.48	50,000.00	-79.5%
TOTAL, REVENUES			244,219.48	50,000.00	-79.5%

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	89,239.60	0.00	-100.0%
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			89,239.60	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	9,956.38	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	6,826.25	0.00	-100.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	1,005.59	0.00	-100.0%
Workers' Compensation		3601-3602	2,677.21	0.00	-100.0%
OPEB, Allocated		3701-3702	1,141.11	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	1,423.77	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			23,030.31	0.00	-100.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	174,508.76	5,135,614.00	2842.9%
Noncapitalized Equipment		4400	892,680.29	1,021,500.00	14.4%
TOTAL, BOOKS AND SUPPLIES			1,067,189.05	6,157,114.00	476.9%
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	2,757.00	0.00	-100.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	143,213.36	210,420.00	46.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			145,970.36	210,420.00	44.2%
CAPITAL OUTLAY					
Land		6100	172,184.05	26,050.00	-84.9%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	47,866,805.90	29,856,703.00	-37.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	183,070.98	1,750,000.00	855.9%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			48,222,060.93	31,632,753.00	-34.4%
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					
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			49,547,490.25	38,000,287.00	-23.3%

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	70,396,182.98	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			70,396,182.98	0.00	-100.0%
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	0.00	0.00	0.0%
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			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)			70,396,182.98	0.00	-100.0%

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	3,125,775.98	1,575,000.00	-49.6%
5) TOTAL, REVENUES			3,125,775.98	1,575,000.00	-49.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	28,278.50	58,353.00	106.4%
3) Employee Benefits		3000-3999	13,337.42	28,829.00	116.2%
4) Books and Supplies		4000-4999	33,589.93	309,906.00	822.6%
5) Services and Other Operating Expenditures		5000-5999	1,106,660.35	1,331,824.00	20.3%
6) Capital Outlay		6000-6999	5,497.43	5,041,740.00	91610.9%
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			1,187,363.63	6,770,652.00	470.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,938,412.35	(5,195,652.00)	-368.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	92,010.00	45,000.00	-51.1%
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			(92,010.00)	(45,000.00)	-51.1%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,846,402.35	(5,240,652.00)	-383.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	16,410,426.03	18,256,828.38	11.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,410,426.03	18,256,828.38	11.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,410,426.03	18,256,828.38	11.3%
2) Ending Balance, June 30 (E + F1e)			18,256,828.38	13,016,176.38	-28.7%
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			18,256,828.38	13,016,176.38	-28.7%
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	18,284,804.98		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	114,405.97		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			18,399,210.95		
H. LIABILITIES					
1) Accounts Payable		9500	50,372.57		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	92,010.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			142,382.57		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			18,256,828.38		

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	58,743.94	75,000.00	27.7%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees					
		8681	3,066,997.04	1,500,000.00	-51.1%
Other Local Revenue All Other Local Revenue					
		8699	35.00	0.00	-100.0%
All Other Transfers In from All Others					
		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,125,775.98	1,575,000.00	-49.6%
TOTAL, REVENUES			3,125,775.98	1,575,000.00	-49.6%

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	28,278.50	58,353.00	106.4%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			28,278.50	58,353.00	106.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	3,257.31	6,662.00	104.5%
OASDI/Medicare/Alternative		3301-3302	2,163.30	4,464.00	106.4%
Health and Welfare Benefits		3401-3402	5,959.50	13,509.00	126.7%
Unemployment Insurance		3501-3502	311.07	29.00	-90.7%
Workers' Compensation		3601-3602	829.27	2,480.00	199.1%
OPEB, Allocated		3701-3702	363.66	750.00	106.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	453.31	935.00	106.3%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			13,337.42	28,829.00	116.2%
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	31,535.16	272,464.00	764.0%
Noncapitalized Equipment		4400	2,054.77	37,442.00	1722.2%
TOTAL, BOOKS AND SUPPLIES			33,589.93	309,906.00	822.6%

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	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	318,821.77	305,476.00	-4.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	787,838.58	1,026,348.00	30.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,106,660.35	1,331,824.00	20.3%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	5,497.43	5,041,740.00	91610.9%
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			5,497.43	5,041,740.00	91610.9%
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			1,187,363.63	6,770,652.00	470.2%

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	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	92,010.00	45,000.00	-51.1%
(b) TOTAL, INTERFUND TRANSFERS OUT			92,010.00	45,000.00	-51.1%
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)			(92,010.00)	(45,000.00)	-51.1%

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	66,318,571.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	18,796.13	0.00	-100.0%
5) TOTAL, REVENUES			66,337,367.13	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			66,337,367.13	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	69,628,884.98	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(69,628,884.98)	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)			(3,291,517.85)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	3,291,517.85	0.00	-100.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			3,291,517.85	0.00	-100.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			3,291,517.85	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	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	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	334.44		
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			334.44		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	334.44		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			334.44		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			0.00		

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	66,318,571.00	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			66,318,571.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	18,796.13	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			18,796.13	0.00	-100.0%
TOTAL, REVENUES			66,337,367.13	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	69,628,884.98	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			69,628,884.98	0.00	-100.0%

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%
(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)			(69,628,884.98)	0.00	-100.0%

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	318,509.51	10,000.00	-96.9%
5) TOTAL, REVENUES			318,509.51	10,000.00	-96.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,923.54	0.00	-100.0%
3) Employee Benefits		3000-3999	587.28	0.00	-100.0%
4) Books and Supplies		4000-4999	0.00	35,000.00	New
5) Services and Other Operating Expenditures		5000-5999	19,360.11	4,375.00	-77.4%
6) Capital Outlay		6000-6999	63,810.25	360,777.00	465.4%
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			85,681.18	400,152.00	367.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			232,828.33	(390,152.00)	-267.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	159,335.00	9,500.00	-94.0%
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			(159,335.00)	(9,500.00)	-94.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			73,493.33	(399,652.00)	-643.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,227,346.24	3,300,839.57	2.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,227,346.24	3,300,839.57	2.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,227,346.24	3,300,839.57	2.3%
2) Ending Balance, June 30 (E + F1e)			3,300,839.57	2,901,187.57	-12.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	3,300,839.57	2,309,069.00	-30.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	592,118.57	New

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,437,841.88		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	60,429.95		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			3,498,271.83		
H. LIABILITIES					
1) Accounts Payable		9500	35,586.44		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	161,845.82		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			197,432.26		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			3,300,839.57		

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	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	11,157.26	10,000.00	-10.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	307,352.25	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			318,509.51	10,000.00	-96.9%
TOTAL, REVENUES			318,509.51	10,000.00	-96.9%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	1,923.54	0.00	-100.0%
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			1,923.54	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	301.84	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	147.15	0.00	-100.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.97	0.00	-100.0%
Workers' Compensation		3601-3602	81.75	0.00	-100.0%
OPEB, Allocated		3701-3702	24.74	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	30.83	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			587.28	0.00	-100.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	35,000.00	New
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	35,000.00	New

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	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	19,360.11	4,375.00	-77.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			19,360.11	4,375.00	-77.4%
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	63,810.25	360,777.00	465.4%
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			63,810.25	360,777.00	465.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			85,681.18	400,152.00	367.0%

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	159,335.00	9,500.00	-94.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			159,335.00	9,500.00	-94.0%

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)			(159,335.00)	(9,500.00)	-94.0%

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	171,150.26	190,358.00	11.2%
4) Other Local Revenue		8600-8799	20,580,997.25	23,708,320.00	15.2%
5) TOTAL, REVENUES			20,752,147.51	23,898,678.00	15.2%
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	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	25,893,853.79	25,571,167.00	-1.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			25,893,853.79	25,571,167.00	-1.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(5,141,706.28)	(1,672,489.00)	-67.5%
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)			(5,141,706.28)	(1,672,489.00)	-67.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	29,254,761.12	24,113,054.84	-17.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			29,254,761.12	24,113,054.84	-17.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			29,254,761.12	24,113,054.84	-17.6%
2) Ending Balance, June 30 (E + F1e)			24,113,054.84	22,440,565.84	-6.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			24,113,054.84	22,440,565.84	-6.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	24,113,054.84		
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			24,113,054.84		
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)			24,113,054.84		

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	171,150.26	190,358.00	11.2%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			171,150.26	190,358.00	11.2%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	18,080,925.18	22,901,173.00	26.7%
Unsecured Roll		8612	830,871.46	807,147.00	-2.9%
Prior Years' Taxes		8613	1,423,133.65	0.00	-100.0%
Supplemental Taxes		8614	174,748.74	0.00	-100.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Interest		8660	71,318.22	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			20,580,997.25	23,708,320.00	15.2%
TOTAL, REVENUES			20,752,147.51	23,898,678.00	15.2%

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	11,488,971.85	11,575,584.00	0.8%
Bond Interest and Other Service Charges		7434	14,404,881.94	13,995,583.00	-2.8%
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)			25,893,853.79	25,571,167.00	-1.2%
TOTAL, EXPENDITURES			25,893,853.79	25,571,167.00	-1.2%

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	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	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	5,446,875.47	7,119,439.00	30.7%
5) TOTAL, REVENUES			5,446,875.47	7,119,439.00	30.7%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	83,340.60	83,341.00	0.0%
3) Employee Benefits		3000-3999	23,331.72	23,529.00	0.8%
4) Books and Supplies		4000-4999	98,036.67	118,100.00	20.5%
5) Services and Other Operating Expenses		5000-5999	4,857,504.73	5,286,588.00	8.8%
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			5,062,213.72	5,511,558.00	8.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			384,661.75	1,607,881.00	318.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,024,995.00	1,029,345.00	0.4%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,024,995.00	1,029,345.00	0.4%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			1,409,656.75	2,637,226.00	87.1%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	2,784,936.16	4,194,592.91	50.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,784,936.16	4,194,592.91	50.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			2,784,936.16	4,194,592.91	50.6%
2) Ending Net Position, June 30 (E + F1e)			4,194,592.91	6,831,818.91	62.9%
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	4,194,592.91	6,831,818.91	62.9%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	15,936,775.22		
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	19,967.66		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	31,079.64		
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			15,987,822.52		

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
H. LIABILITIES					
1) Accounts Payable		9500	11,792,229.61		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,000.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net OPEB Obligation		9664	0.00		
b) Compensated Absences		9665	0.00		
c) COPs Payable		9666	0.00		
d) Capital Leases Payable		9667	0.00		
e) Lease Revenue Bonds Payable		9668	0.00		
f) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			11,793,229.61		
I. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 - H7)			4,194,592.91		

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	50,091.09	45,500.00	-9.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	5,030,710.70	6,813,191.00	35.4%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	366,073.68	260,748.00	-28.8%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,446,875.47	7,119,439.00	30.7%
TOTAL, REVENUES			5,446,875.47	7,119,439.00	30.7%

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	83,340.60	83,341.00	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			83,340.60	83,341.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	6,875.64	6,798.00	-1.1%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	1,162.29	1,274.00	9.6%
Health and Welfare Benefits		3401-3402	10,805.17	10,786.00	-0.2%
Unemployment Insurance		3501-3502	916.68	42.00	-95.4%
Workers' Compensation		3601-3602	2,500.20	3,556.00	42.2%
OPEB, Allocated		3701-3702	1,071.72	1,073.00	0.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.02	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			23,331.72	23,529.00	0.8%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	12,967.02	18,100.00	39.6%
Noncapitalized Equipment		4400	85,069.65	100,000.00	17.6%
TOTAL, BOOKS AND SUPPLIES			98,036.67	118,100.00	20.5%

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	1,000.00	New
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	896,446.49	976,150.00	8.9%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	66,687.77	100,000.00	50.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,894,370.47	4,209,438.00	8.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			4,857,504.73	5,286,588.00	8.8%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			5,062,213.72	5,511,558.00	8.9%

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	1,024,995.00	1,029,345.00	0.4%
(a) TOTAL, INTERFUND TRANSFERS IN			1,024,995.00	1,029,345.00	0.4%
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)			1,024,995.00	1,029,345.00	0.4%

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			14,365.30	14,243.00	14,538.00	14,288.00
a. Kindergarten	1,551.22	1,553.20				
b. Grades One through Three	4,778.08	4,784.14				
c. Grades Four through Six	4,667.79	4,667.13				
d. Grades Seven and Eight	3,255.03	3,238.48				
e. Opportunity Schools and Full-Day Opportunity Classes	7.85	11.31				
f. Home and Hospital	2.75	3.39				
g. Community Day School						
2. Special Education						
a. Special Day Class	417.65	425.02	417.65	417.00	416.00	417.00
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	1.62	2.19	2.19	1.00	1.00	1.00
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions						
3. TOTAL, ELEMENTARY	14,681.99	14,684.86	14,785.14	14,661.00	14,955.00	14,706.00
HIGH SCHOOL						
4. General Education			6,422.73	6,409.00	6,397.00	6,345.00
a. Grades Nine through Twelve	5,950.95	5,837.49				
b. Continuation Education	370.93	349.75				
c. Opportunity Schools and Full-Day Opportunity Classes	47.87	52.34				
d. Home and Hospital	7.11	7.87				
e. Community Day School						
5. Special Education						
a. Special Day Class	261.22	256.84	261.22	261.00	260.00	261.00
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	2.01	2.37	2.37	1.00	1.00	1.00
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions						
6. TOTAL, HIGH SCHOOL	6,640.09	6,506.66	6,686.32	6,671.00	6,658.00	6,607.00
COUNTY SUPPLEMENT						
7. County Community Schools (EC 1982[a])						
a. Elementary	1.99	1.81	1.99	2.00	2.00	2.00
b. High School	41.78	42.74	41.78	41.00	41.00	41.00
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	43.77	44.55	43.77	43.00	43.00	43.00
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	21,365.85	21,236.07	21,515.23	21,375.00	21,656.00	21,356.00
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)	21,365.85	21,236.07	21,515.23	21,375.00	21,656.00	21,356.00
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)	751.93	748.22	751.93	727.00	727.00	727.00
b. All Other Block Grant Funded Charters	72.90	64.21	72.90			
25. Charter ADA Funded Through the Revenue Limit						
26. TOTAL, CHARTER SCHOOLS ADA (sum lines 24a, 24b, and 25)	824.83	812.43	824.83	727.00	727.00	727.00
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	86,530,607.00	(20,168.00)	86,510,439.00			86,510,439.00
Work in Progress	106,363,516.00		106,363,516.00	49,155,504.00	53,107,363.00	102,411,657.00
Total capital assets not being depreciated	192,894,123.00	(20,168.00)	192,873,955.00	49,155,504.00	53,107,363.00	188,922,096.00
Capital assets being depreciated:						
Land Improvements	1,362,658.00		1,362,658.00			1,362,658.00
Buildings	423,987,350.00		423,987,350.00	53,107,363.00		477,094,713.00
Equipment	16,393,420.00	(53,800.00)	16,339,620.00	672,269.00		17,011,889.00
Total capital assets being depreciated	441,743,428.00	(53,800.00)	441,689,628.00	53,779,632.00	0.00	495,469,260.00
Accumulated Depreciation for:						
Land Improvements	(128,881.00)	(27,133.00)	(156,014.00)			(156,014.00)
Buildings	(130,477,397.00)	(8,401,286.00)	(138,878,683.00)			(138,878,683.00)
Equipment	(11,660,377.00)	(1,444,342.00)	(13,104,719.00)			(13,104,719.00)
Total accumulated depreciation	(142,266,655.00)	(9,872,761.00)	(152,139,416.00)	0.00	0.00	(152,139,416.00)
Total capital assets being depreciated, net	299,476,773.00	(9,926,561.00)	289,550,212.00	53,779,632.00	0.00	343,329,844.00
Governmental activity capital assets, net	492,370,896.00	(9,946,729.00)	482,424,167.00	102,935,136.00	53,107,363.00	532,251,940.00
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

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	83,722,331.02	301	907,614.92	303	82,814,716.10	305	1,265,070.20		307	81,549,645.90	309
2000 - Classified Salaries	25,709,008.96	311	445,978.08	313	25,263,030.88	315	592,960.33		317	24,670,070.55	319
3000 - Employee Benefits (Excluding 3800)	41,493,242.67	321	2,057,316.59	323	39,435,926.08	325	600,859.93		327	38,835,066.15	329
4000 - Books, Supplies Equip Replace. (6500)	6,756,521.65	331	99,149.71	333	6,657,371.94	335	958,822.56		337	5,698,549.38	339
5000 - Services. . . & 7300 - Indirect Costs	20,427,980.68	341	74,743.93	343	20,353,236.75	345	6,434,934.50		347	13,918,302.25	349
TOTAL					174,524,281.75	365			TOTAL	164,671,634.23	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.		59.34%
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)
2.	Percentage spent by this district (Part II, Line 15)
3.	Percentage below the minimum (Part III, Line 1 minus Line 2)
4.	District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).
5.	Deficiency Amount (Part III, Line 3 times Line 4)

	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	325,482,451.00	5,082,735.00	330,565,186.00		11,731,007.00	318,834,179.00	12,525,583.92
State School Building Loans Payable	5,082,735.00	(5,082,735.00)	0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable	210,678.04		210,678.04		109,563.00	101,115.04	101,115.04
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	7,567,005.00	2,063,366.00	9,630,371.00		2,984,467.00	6,645,904.00	
Net OPEB Obligation	1,491,285.00	267,785.00	1,759,070.00	2,920,072.00	1,516,214.00	3,162,928.00	
Compensated Absences Payable	1,321,038.68		1,321,038.68		10,193.00	1,310,845.68	
Governmental activities long-term liabilities	341,155,192.72	2,331,151.00	343,486,343.72	2,920,072.00	16,351,444.00	330,054,971.72	12,626,698.96
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)	125,307,951.92		125,307,951.92			129,212,859.72
2. PRIOR YEAR GANN ADA (Preload/Line B9, PY column)	22,332.33		22,332.33			22,190.68
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)	21,365.85		21,365.85	21,375.00		21,375.00
2. ROC/P ADA**						
3. Total Charter Schools ADA (Form A, Line 26)	824.83		824.83	727.00		727.00
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)			22,190.68			22,102.00
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)			22,190.68			22,102.00
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)	517,729.20		517,729.20	517,729.00		517,729.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	699.25		699.25	699.00		699.00
4. Secured Roll Taxes (Object 8041)	30,721,350.62		30,721,350.62	28,769,962.00		28,769,962.00
5. Unsecured Roll Taxes (Object 8042)	1,673,990.68		1,673,990.68	1,673,991.00		1,673,991.00
6. Prior Years' Taxes (Object 8043)	2,581,118.00		2,581,118.00	2,581,118.00		2,581,118.00
7. Supplemental Taxes (Object 8044)	238,584.93		238,584.93	199,859.00		199,859.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(7,018,962.38)		(7,018,962.38)	(7,815,608.00)		(7,815,608.00)
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (Obj. 8047 & 8625)	18,477,287.19		18,477,287.19	14,754,300.00		14,754,300.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-Revenue Limit Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)	(82,429.00)		(82,429.00)	0.00		0.00
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	47,109,368.49	0.00	47,109,368.49	40,682,050.00	0.00	40,682,050.00
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)	47,109,368.49	0.00	47,109,368.49	40,682,050.00	0.00	40,682,050.00

	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)			1,557,595.98			1,663,297.00
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)			1,557,595.98			1,663,297.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. Revenue Limit State Aid - CY (objects 8011 and 8012)	76,451,878.00		76,451,878.00	86,760,465.00		86,760,465.00
25. Revenue Limit State Aid - Prior Years (Object 8019)	554,195.00		554,195.00	0.00		0.00
26. Supplemental Instruction - CY (Res. 0000, Object 8590)**		966,172.00	966,172.00		632,140.00	632,140.00
27. Supplemental Instruction - PY (Res. 0000, Object 8590)**		19,111.00	19,111.00		0.00	0.00
28. Comm Day Sch Addl Funding - CY (Res. 2430, Obj. 8311 and Res. 0000, Obj. 8590)**		0.00	0.00		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)	2,129,229.00		2,129,229.00	2,362,388.00		2,362,388.00
33. Charter Schs. Categorical Block Grant (Object 8590)**		880,025.00	880,025.00		676,060.00	676,060.00
34. Class Size Reduction, Grades K-3 (Object 8434)	3,600,898.00		3,600,898.00	3,600,898.00		3,600,898.00
35. Class Size Reduction, Grade 9 (Object 8590)**		0.00	0.00		0.00	0.00
36. SUBTOTAL STATE AID RECEIVED (Lines C24 through C35)	82,736,200.00	1,865,308.00	84,601,508.00	92,723,751.00	1,308,200.00	94,031,951.00
ADD BACK TRANSFERS TO COUNTY						
37. County Office Funds Transfer (Form RL, Line 32)	228,571.71		228,571.71	237,704.05		237,704.05
38. TOTAL STATE AID (Lines C36 plus C37)	82,964,771.71	1,865,308.00	84,830,079.71	92,961,455.05	1,308,200.00	94,269,655.05
DATA FOR INTEREST CALCULATION						
39. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	186,127,760.60		186,127,760.60	186,967,141.00		186,967,141.00
40. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	185,685.57		185,685.57	176,000.00		176,000.00
APPROPRIATIONS LIMIT CALCULATIONS						
D. PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			125,307,951.92			129,212,859.72
2. Inflation Adjustment			1.0377			1.0512
3. Program Population Adjustment (Lines B9 divided by [A2 plus A7]) (Round to four decimal places)			0.9937			0.9960
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			129,212,859.72			135,285,243.91
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			47,109,368.49			40,682,050.00
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)			2,662,881.60			2,652,240.00
b. Maximum State Aid in Local Limit (Lesser of Line C38 or Lines D4 minus D5 plus C23; but not less than zero)			83,661,087.21			94,269,655.05
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			83,661,087.21			94,269,655.05
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])			130,590.06			127,155.39
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			47,239,958.55			40,809,205.39
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)			83,530,497.15			94,269,655.05
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			47,239,958.55			
b. State Subventions (Line D8)			83,530,497.15			
c. Less: Excluded Appropriations (Line C23)			1,557,595.98			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			129,212,859.72			

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) 6,536,538.71
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 146,610,800.12

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) 4.46%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	5,490,116.12
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	2,536,735.16
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	37,580.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	16,644.00
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)	936,985.50
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)	446.00
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)	9,018,506.78
9. Carry-Forward Adjustment (Part IV, Line F)	(514,028.24)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	8,504,478.54

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	112,571,127.34
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	21,526,716.30
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	10,255,206.69
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,468,117.24
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
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)	1,142,983.19
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)	99,779.18
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)	71,641.70
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)	20,071,658.07
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)	17,056.00
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)	78,826.08
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	2,008,686.39
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	11,642,076.33
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)	180,953,874.51

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)

4.98%

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)

4.70%

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>9,018,506.78</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(1,389,610.67)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (4.5%) times Part III, Line B18); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.5%) times Part III, Line B18) or (the highest rate used to recover costs from any program (4.5%) times Part III, Line B18); zero if positive	<u>(514,028.24)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(514,028.24)</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>4.70%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-257,014.12) is applied to the current year calculation and the remainder (\$-257,014.12) is deferred to one or more future years:	<u>4.84%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-171,342.75) is applied to the current year calculation and the remainder (\$-342,685.49) is deferred to one or more future years:	<u>4.89%</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>(514,028.24)</u>

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	2,769,263.55		538,861.30	3,308,124.85
2. State Lottery Revenue	8560	2,974,906.81		733,741.05	3,708,647.86
3. Other Local Revenue	8600-8799	31,200.00		0.00	31,200.00
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	(1,322,687.42)	1,322,687.42		0.00
6. Total Available (Sum Lines A1 through A5)		4,452,682.94	1,322,687.42	1,272,602.35	7,047,972.71
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries:	1000-1999	1,033,079.71			1,033,079.71
2. Classified Salaries:	2000-2999	2,462.37			2,462.37
3. Employee Benefits:	3000-3999	354,133.67			354,133.67
4. Books and Supplies	4000-4999	220,221.38		514,787.99	735,009.37
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	364,761.60	1,322,687.42		1,687,449.02
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)		1,974,658.73	1,322,687.42	514,787.99	3,812,134.14
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	2,478,024.21	0.00	757,814.36	3,235,838.57
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	186,265,075.96
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3355 and 3385)	All	All	1000-7999	16,175,392.14
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	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	666,145.43
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	48,980.49
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	2,819,168.22
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	422,385.66
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	187,023.15
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)				4,143,702.95
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures before adjustments (Line A minus lines B and C11, plus lines D1 and D2)				165,945,980.87
F. Charter school expenditure adjustments (From Section V)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				165,945,980.87

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)		22,003.95
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)		22,003.95
D. Charter school ADA adjustments (From Section V)		0.00
E. Adjusted total ADA (Lines C plus D)		22,003.95
F. Expenditures per ADA (Line I.G divided by Line II.E)		7,541.65
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.)	161,927,376.31	7,318.26
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)	161,927,376.31	7,318.26
B. Required effort (Line A.2 times 90%)	145,734,638.68	6,586.43
C. Current year expenditures (Line I.G and Line II.F)	165,945,980.87	7,541.65
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	4,130.52
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	2,065.26
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)				2,065.26
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)				2,065.26

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)	165,945,980.87	
E. Total expenditures per ADA, with adjustments, Col 2 (Col 1 Line IV.D divided by Line II.E)		7,541.65
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)	4,881,636.60	2,164,783.67	12,946,332.74	6,109,214.71	20,990,707.87	0.00	1,549,296.28
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	787.50	787.50	787.50	787.50	974.00		1,517.00
3100 Alternative Schools							
3200 Continuation Schools	14.75	14.75	14.75	14.75	22.00		
3300 Independent Study Centers	4.25	4.25	4.25	4.25	6.00		
3400 Opportunity Schools	6.50	6.50	6.50	6.50	10.00		
3550 Community Day Schools							
3700 Specialized Secondary Programs							
3800 Vocational Education							
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Vocational Education							
4760 Bilingual							
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)							
6000 ROC/P							
Other Goals Description							
7110 Nonagency - Educational	14.00	14.00	14.00	14.00	14.00		
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
Other Funds Description							
-- Adult Education (Fund 11)					2.00		
-- Child Development (Fund 12)					14.00		
-- Cafeteria (Funds 13 & 61)					128.00		
C. Total Allocation Factors	827.00	827.00	827.00	827.00	1,170.00	0.00	1,517.00

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	93,111.80	0.00	93,111.80	4,668.30	97,780.10	
1110	Regular Education, K-12	93,660,873.43	43,878,871.53	137,539,744.96	6,895,758.29	144,435,503.25	
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	
3200	Continuation Schools	1,606,514.09	860,240.03	2,466,754.12	123,674.36	2,590,428.48	
3300	Independent Study Centers	665,554.29	241,784.16	907,338.45	45,490.75	952,829.20	
3400	Opportunity Schools	558,074.33	384,562.28	942,636.61	47,260.48	989,897.09	
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	671,456.03	0.00	671,456.03	33,664.44	705,120.47	
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	
4630	Adult Vocational Education	0.00	0.00	0.00	0.00	0.00	
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	
5000-5999	Special Education	25,674,741.10	0.00	25,674,741.10	1,287,241.07	26,961,982.17	
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00	0.00	
Other Goals							
7110	Nonagency - Educational	2,069,592.55	693,042.15	2,762,634.70	138,508.77	2,901,143.47	
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	
8100	Community Services	26,597.45	0.00	26,597.45	1,333.50	27,930.95	
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	
Other Costs							
----	Food Services					88,550.19	
----	Enterprise					0.00	
----	Facilities Acquisition & Construction					600,195.03	
----	Other Outgo					3,055,292.99	
Other Funds							
----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		2,583,471.73	2,583,471.73	817,879.39	3,401,351.12	
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(542,928.54)	(542,928.54)	
----	Total General Fund and Charter Schools Funds Expenditures	125,026,515.07	48,641,971.88	173,668,486.95	8,852,550.81	3,744,038.21	

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	93,111.80	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	93,111.80
1110	Regular Education, K-12	92,182,869.29	5,000.49	0.00	0.00	0.00	0.00	1,465,605.14			7,398.51	0.00	93,660,873.43
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	1,605,101.99	0.00	0.00	0.00	0.00	0.00	1,412.10			0.00	0.00	1,606,514.09
3300	Independent Study Centers	665,554.29	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	665,554.29
3400	Opportunity Schools	558,074.33	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	558,074.33
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	608,964.42	16,546.10	2,791.78	6,178.11	35,830.00	0.00	1,100.00			45.62	0.00	671,456.03
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	18,715,289.77	1,313,139.64	0.00	0.00	3,851,228.56	1,791,644.45	0.00			3,438.68	0.00	25,674,741.10
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	1,573,670.27	320,223.40	1,639.01	0.00	106,810.62	0.00	0.00	0.00	0.00	49,747.25	17,502.00	2,069,592.55
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	26,597.45	0.00	26,597.45
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		116,002,636.16	1,654,909.63	4,430.79	6,178.11	3,993,869.18	1,791,644.45	1,468,117.24	0.00	0.00	87,227.51	17,502.00	125,026,515.07

* 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	24,855,259.47	17,474,315.78	1,549,296.28	43,878,871.53
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	465,542.96	394,697.07	0.00	860,240.03
3300	Independent Study Centers	134,139.50	107,644.66	0.00	241,784.16
3400	Opportunity Schools	205,154.52	179,407.76	0.00	384,562.28
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Vocational Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	0.00	0.00	0.00	0.00
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	441,871.29	251,170.86	0.00	693,042.15
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
--	Adult Education (Fund 11)		35,881.55		35,881.55
--	Child Development (Fund 12)	0.00	251,170.86	0.00	251,170.86
--	Cafeteria (Funds 13 and 61)		2,296,419.32		2,296,419.32
Total Allocated Support Costs		26,101,967.74	20,990,707.86	1,549,296.28	48,641,971.88

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)	1,159,627.19
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	37,580.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	5,589,895.30
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	2,608,376.86
5	Total Central Administration Costs in General Fund and Charter Schools Funds	9,395,479.35
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	125,026,515.07
2	Total Allocated Costs (from Form PCR, Column 2, Total)	48,641,971.88
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	173,668,486.95
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	78,826.08
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	2,008,686.39
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	11,642,076.33
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	13,729,588.80
D. Total Direct Charged and Allocated Costs (B3 + C5)		187,398,075.75
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		5.01%

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)	88,550.19				88,550.19
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			600,195.03		600,195.03
Other Outgo (Objects 1000-7999)				3,055,292.99	3,055,292.99
Total Other Costs	88,550.19	0.00	600,195.03	3,055,292.99	3,744,038.21

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	6,506.44	6,718.44
2. Inflation Increase	0041	212.00	106.00
3. All Other Adjustments	0042, 0525	87.73	89.10
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,806.17	6,913.54
REVENUE LIMIT SUBJECT TO DEFICIT			
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	6,806.17	6,913.54
b. AB 851 Add-on (Meals, BTS, Special Adjustments)	0719		
c. Revenue Limit ADA	0033	22,267.16	22,082.93
d. Total Base Revenue Limit (Lines 5a plus 5b, times 5c)	0034, 0724	151,554,076.38	152,671,219.87
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	151,554,076.38	152,671,219.87
DEFICIT CALCULATION			
16. Deficit Factor	0281	0.77728	0.81003
17. TOTAL DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	117,799,952.49	123,668,268.23
OTHER REVENUE LIMIT ITEMS			
18. Unemployment Insurance Revenue	0060	1,287,380.00	97,086.00
19. Less: Longer Day/Year Penalty	0287		
20. Less: Excess ROC/P Reserves Adjustment	0288		
21. Less: PERS Reduction	0195	243,131.00	257,023.00
22. PERS Safety Adjustment/SFUSD PERS Adjustment	0205, 0654		
23. TOTAL, OTHER REVENUE LIMIT ITEMS (Sum Lines 18 and 22, minus Lines 19 through 21)	- - -	1,044,249.00	(159,937.00)
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	118,844,201.49	123,508,331.23

Description	Principal Appt. Software Data ID	2012-13 Unaudited Actuals	2013-14 Budget
REVENUE LIMIT - LOCAL SOURCES			
25. Property Taxes	0587	28,714,510.30	25,927,750.00
26. Miscellaneous Funds	0588		
27. Community Redevelopment Funds	0589, 0721	11,367,503.96	7,969,240.00
28. Less: Charter Schools In-lieu Taxes	0595	1,060,185.00	861,063.27
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	39,021,829.26	33,035,926.73
30. Charter School General Purpose Block Grant Offset (Unified Districts Only)	0293	3,977,942.80	4,071,323.59
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	75,844,429.43	86,401,080.91
b. Less: Education Protection Account (EPA) (Obj. 8012)	---	25,420,368.00	20,255,366.32
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	50,424,061.43	66,145,714.59
OTHER ITEMS			
32. Less: County Office Funds Transfer	0458	228,571.71	237,704.05
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		
40. All Other Adjustments	---		
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(228,571.71)	(237,704.05)
42. TOTAL, NET STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31d and 41) (This amount should agree with Object 8011)	---	50,195,489.72	65,908,010.54
43. Less: Revenue Limit State Apportionment Receipts	---		
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43)	---	50,195,489.72	

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

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	(41,380.70)	0.00	(871,394.61)				
Other Sources/Uses Detail					1,952,119.22	2,787,545.26		
Fund Reconciliation							3,036,592.94	217,958.52
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	28,063.14	0.00	328,466.07	0.00				
Other Sources/Uses Detail					119,620.26	151,243.22		
Fund Reconciliation							163,637.61	260,607.40
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	100,091.69
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	1,395.80	0.00	24,965.66	0.00				
Other Sources/Uses Detail					175.00	0.00		
Fund Reconciliation							10,522.63	762,068.92
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	11,921.76	0.00	517,962.88	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							15,560.98	79,285.88
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					875,457.00	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	1,549,531.00		
Fund Reconciliation							0.00	1,549,531.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					70,396,182.98	0.00		
Fund Reconciliation							334.44	32,991.19
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	92,010.00		
Fund Reconciliation							0.00	92,010.00
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	69,628,884.98		
Fund Reconciliation							0.00	334.44
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	159,335.00		
Fund Reconciliation							0.00	161,845.82
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					1,024,995.00	0.00		
Fund Reconciliation							31,079.64	1,000.00
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	41,380.70	(41,380.70)	871,394.61	(871,394.61)	74,368,549.46	74,368,549.46	3,257,728.24	3,257,724.86

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	15.0	30.0
B. 1. ENTER average number of pupils transported daily one way to/from school (excluding extended year)	020/019	1,517.0	446.0
2. ENTER number of pupils included on Line B1 with transportation in IEP	023/024	59.0	446.0
C. ENTER total number of miles driven to/from school	021/022	262,544.0	526,375.0
D. ENTER 1 for traditional school year, 2 for year-round, or 3 for a combinator of both, for days pupils transported	030/033	3	3
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)		189,489.65	0.00
B. Books & Supplies (Objects 4200, 4300, and 4400)		860.66	4,147.69
C. 1. Subagreements for Services (Object 5100)		1,320,692.51	1,737,844.28
a. ENTER amount included on Line C1 paid to a private contractor to transport pupils	003/004	1,320,692.51	1,737,844.28
2. Travel/Conferences & Dues/Memberships (Objects 5200 and 5300)		2,083.96	0.00
3. Insurance (Objects 5400 and 5450)		10,440.00	20,880.00
4. Rentals, Leases, Repairs, and Noncapitalized Improvements (Object 5600)		0.00	0.00
5. Interprogram/Interfund Transfers (Objects 5710 and 5750)		0.00	0.00
6. Other Services and Operating Expenditures (Object 5800) (Contracts for repairs should be charged to Object 5600)		25,229.50	1,739.00
7. Communications (Object 5900)		0.00	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)		0.00	0.00
F. Direct and Direct Support Costs (Lines A through E1 except Line C1a)	096/095	1,548,796.28	1,764,610.97
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	1,548,796.28	1,764,610.97
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)		0.00	0.00
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	1,548,796.28	1,764,610.97
K. Indirect Costs (Approved indirect cost rate of 4.50% times the sum of Line H minus lines C1, D, and D1. If negative, then zero.)		10,264.67	1,204.50
L. Net Pupil Transportation Expense (Lines J and K)	100/101	1,559,060.95	1,765,815.47

Description	EDP No.	Home-to-School	SD/OI
SCHEDULE III - ALLOWABLE TRANSPORTATION EXPENSE			
A. Net Pupil Transportation Expense (Schedule II, Line L)		1,559,060.95	1,765,815.47
B. ENTER deduction for increased cost of court ordered transportation (Los Angeles Unified, San Bernardino Unified and San Diego Unified only)			
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			
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)			
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	1,559,060.95	1,765,815.47
H. 1. Cost Per Mile (Line G divided by Schedule I, Line C)	120/121	5.938	3.355
2. Cost Per Pupil (Line G divided by Schedule I, Line B1)	122/123	1,027.726	3,959.228
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	1,559,060.95	1,765,815.47
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	60,635.86	
2. ENTER LEA's computed expense if different than amount calculated in Line L1 (maintain documentation locally)	132a		

Contact: Evelyn Hernandez

Title: Director of Fiscal Services

Agency: Palm Springs Unified School District

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

FEDERAL PROGRAM NAME	Title I	Reading First	Title I Migrant Education	Sp. Ed. Local Assistance	Sp. Ed. Local Assistance Private Schools	Sp. Ed. Local Assistance Private Schools	Sp. Ed. Federal Preschool
FEDERAL CATALOG NUMBER							
RESOURCE CODE	3010	3030	3060	3310	3311	3311	3315
REVENUE OBJECT	8290	8290	8285	8181	8181	8181	8182
LOCAL DESCRIPTION (if any)					FY 11/12	FY 12/13	FY 11/12
AWARD							
1. Prior Year Carryover	1,498,507.37	0.00	0.00	0.00	11,923.09	0.00	27,783.64
2. a. Current Year Award	7,060,554.00	0.00	32,500.00	3,146,053.00	0.00	13,521.00	0.00
b. Transferability (NCLB)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	7,060,554.00	0.00	32,500.00	3,146,053.00	0.00	13,521.00	0.00
3. Required Matching Funds/Other	1,631.25	1,823.94	0.00	137,085.50	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2d, & 3)	8,560,692.62	1,823.94	32,500.00	3,283,138.50	11,923.09	13,521.00	27,783.64
REVENUES							
5. Revenue Deferred from Prior Year	0.00	0.00	0.00	0.00	11,923.09	0.00	27,783.64
6. Cash Received in Current Year	7,413,687.37	1,823.94	222.74	1,372,416.00	0.00	13,521.00	0.00
7. Contributed Matching Funds	1,631.25	0.00	0.00	137,085.50	0.00	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	7,415,318.62	1,823.94	222.74	1,509,501.50	11,923.09	13,521.00	27,783.64
EXPENDITURES							
9. Donor-Authorized Expenditures	7,398,571.32	0.00	757.34	3,283,138.50	6,887.74	0.00	27,783.64
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	7,398,571.32	0.00	757.34	3,283,138.50	6,887.74	0.00	27,783.64
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	16,747.30	1,823.94	(534.60)	(1,773,637.00)	5,035.35	13,521.00	0.00
a. Deferred Revenue	16,747.30	0.00	0.00	0.00	5,035.35	13,521.00	0.00
b. Accounts Payable	0.00	1,823.94	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	0.00	0.00	534.60	1,773,637.00	0.00	0.00	0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	1,162,121.30	1,823.94	31,742.66	0.00	5,035.35	13,521.00	0.00
15. If Carryover is allowed, enter line 14 amount here	1,162,121.30	0.00	0.00	0.00	5,035.35	13,521.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	7,396,940.07	0.00	757.34	3,146,053.00	6,887.74	0.00	27,783.64

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

FEDERAL PROGRAM NAME	Sp. Ed. Federal Preschool	Sp. Ed. Preschool Local Entitlement	Sp. Ed. Preschool Local Entitlement	Sp. Ed. IDEA Mental Health Allocation	Sp. Ed. IDEA Kindergarten Staff Development	Carl Perkins	Carl Perkins
FEDERAL CATALOG NUMBER							
RESOURCE CODE	3315	3320	3320	3327	3345	3550	3550
REVENUE OBJECT	8182	8182	8182	8182	8182	8290	8290
LOCAL DESCRIPTION (if any)	FY 12/13	FY 11/12	FY 12/13			FY 11/12	FY 12/13
AWARD							
1. Prior Year Carryover	0.00	48,702.49	0.00	0.00	0.00	25,393.44	0.00
2. a. Current Year Award	64,052.00	0.00	147,601.00	406,382.40	644.00	0.00	228,027.00
b. Transferability (NCLB)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	64,052.00	0.00	147,601.00	406,382.40	644.00	0.00	228,027.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2d, & 3)	64,052.00	48,702.49	147,601.00	406,382.40	644.00	25,393.44	228,027.00
REVENUES							
5. Revenue Deferred from Prior Year	0.00	48,702.49	0.00	0.00	0.00	0.00	0.00
6. Cash Received in Current Year	17,128.00	0.00	41,645.00	315,229.53	161.00	25,393.44	182,568.72
7. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	17,128.00	48,702.49	41,645.00	315,229.53	161.00	25,393.44	182,568.72
EXPENDITURES							
9. Donor-Authorized Expenditures	47,382.58	48,702.49	121,045.11	406,382.40	644.00	25,393.44	206,329.05
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	47,382.58	48,702.49	121,045.11	406,382.40	644.00	25,393.44	206,329.05
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(30,254.58)	0.00	(79,400.11)	(91,152.87)	(483.00)	0.00	(23,760.33)
a. Deferred Revenue	16,669.42	0.00	26,555.89	0.00	0.00	0.00	0.00
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	46,924.00	0.00	105,956.00	91,152.87	483.00	0.00	23,760.33
14. Unused Grant Award Calculation (line 4 minus line 9)	16,669.42	0.00	26,555.89	0.00	0.00	0.00	21,697.95
15. If Carryover is allowed, enter line 14 amount here	16,669.42	0.00	26,555.89	0.00	0.00	0.00	21,697.95
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	47,382.58	48,702.49	121,045.11	406,382.40	644.00	25,393.44	206,329.05

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

FEDERAL PROGRAM NAME	Safe & Drug Free Schools	Adult Ed. Section 231 ABE,ESL Family Literacy	Adult Ed. Section 231 ASE,GED	Adult Ed. EL Civics	Title II, Part A Teacher Quality	Title II, Part A Administrator Training	EETT Formula
FEDERAL CATALOG NUMBER							
RESOURCE CODE	3710	3905	3913	3926	4035	4035	4045
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	0.00	0.00	0.00	0.00	1,028,193.66	6,061.52	2,464.39
2. a. Current Year Award	0.00	31,539.00	10,340.00	27,986.00	1,002,853.00	0.00	0.00
b. Transferability (NCLB)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	0.00	31,539.00	10,340.00	27,986.00	1,002,853.00	0.00	0.00
3. Required Matching Funds/Other	8,622.33	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2d, & 3)	8,622.33	31,539.00	10,340.00	27,986.00	2,031,046.66	6,061.52	2,464.39
REVENUES							
5. Revenue Deferred from Prior Year	0.00	0.00	0.00	0.00	157,253.66	3,061.52	0.00
6. Cash Received in Current Year	0.00	31,143.00	6,658.00	1,109.00	1,082,903.00	3,000.00	2,464.39
7. Contributed Matching Funds	8,622.33	0.00	0.00	0.00	0.00	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	8,622.33	31,143.00	6,658.00	1,109.00	1,240,156.66	6,061.52	2,464.39
EXPENDITURES							
9. Donor-Authorized Expenditures	0.00	31,282.00	7,133.00	25,007.00	1,170,582.78	6,061.52	2,464.39
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	0.00	31,282.00	7,133.00	25,007.00	1,170,582.78	6,061.52	2,464.39
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	8,622.33	(139.00)	(475.00)	(23,898.00)	69,573.88	0.00	0.00
a. Deferred Revenue	0.00	0.00	0.00	0.00	69,573.88	0.00	0.00
b. Accounts Payable	8,622.33	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	0.00	139.00	475.00	23,898.00	0.00	0.00	0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	8,622.33	257.00	3,207.00	2,979.00	860,463.88	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	0.00	0.00	860,463.88	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	(8,622.33)	31,282.00	7,133.00	25,007.00	1,170,582.78	6,061.52	2,464.39

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

FEDERAL PROGRAM NAME	Title V - Innovative Strategies	Title III - LEP	Charter School	Head Start	Head Start	Homeless	Network Grant Nutrition Services
FEDERAL CATALOG NUMBER							
RESOURCE CODE	4110	4203	4610	5210	5210	5630	5810
REVENUE OBJECT	8290	8290	8290	8285	8285	8285	8290
LOCAL DESCRIPTION (if any)				FY 11/12	FY 12/13		
AWARD							
1. Prior Year Carryover	65,471.51	144,881.88	0.00	208,173.06	0.00	0.00	84,503.93
2. a. Current Year Award	0.00	761,179.00	0.00	0.00	1,723,449.00	1,754.00	217,820.00
b. Transferability (NCLB)	0.00	0.00	5,959.51	0.00	0.00	0.00	0.00
c. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	0.00	761,179.00	5,959.51	0.00	1,723,449.00	1,754.00	217,820.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	77.47	0.00	0.00
4. Total Available Award (sum lines 1, 2d, & 3)	65,471.51	906,060.88	5,959.51	208,173.06	1,723,526.47	1,754.00	302,323.93
REVENUES							
5. Revenue Deferred from Prior Year	65,471.51	36,603.88	0.00	0.00	0.00	0.00	0.00
6. Cash Received in Current Year	0.00	710,444.00	5,959.51	208,173.06	1,158,847.56	0.00	126,304.50
7. Contributed Matching Funds	0.00	0.00	0.00	0.00	77.47	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	65,471.51	747,047.88	5,959.51	208,173.06	1,158,925.03	0.00	126,304.50
EXPENDITURES							
9. Donor-Authorized Expenditures	65,471.51	797,998.35	0.00	208,173.06	1,472,919.64	0.00	221,580.50
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	65,471.51	797,998.35	0.00	208,173.06	1,472,919.64	0.00	221,580.50
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	(50,950.47)	5,959.51	0.00	(313,994.61)	0.00	(95,276.00)
a. Deferred Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Accounts Payable	0.00	0.00	5,959.51	0.00	0.00	0.00	0.00
c. Accounts Receivable	0.00	50,950.47	0.00	0.00	313,994.61	0.00	95,276.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	108,062.53	5,959.51	0.00	250,606.83	1,754.00	80,743.43
15. If Carryover is allowed, enter line 14 amount here	0.00	108,062.53	0.00	0.00	250,606.83	0.00	80,743.43
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	65,471.51	797,998.35	0.00	208,173.06	1,472,842.17	0.00	221,580.50

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

FEDERAL PROGRAM NAME	Healthy Families	TOTAL
FEDERAL CATALOG NUMBER		
RESOURCE CODE	5810	
REVENUE OBJECT	8290	
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Carryover	1,096.25	3,153,156.23
2. a. Current Year Award	0.00	14,876,254.40
b. Transferability (NCLB)	0.00	5,959.51
c. Other Adjustments	0.00	0.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	0.00	14,882,213.91
3. Required Matching Funds/Other	0.00	149,240.49
4. Total Available Award (sum lines 1, 2d, & 3)	1,096.25	18,184,610.63
REVENUES		
5. Revenue Deferred from Prior Year	1,096.25	351,896.04
6. Cash Received in Current Year	0.00	12,720,802.76
7. Contributed Matching Funds	0.00	147,416.55
8. Total Available (sum lines 5, 6, & 7)	1,096.25	13,220,115.35
EXPENDITURES		
9. Donor-Authorized Expenditures	0.00	15,581,691.36
10. Non Donor-Authorized Expenditures	0.00	0.00
11. Total Expenditures (lines 9 & 10)	0.00	15,581,691.36
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	1,096.25	(2,361,576.01)
a. Deferred Revenue	1,096.25	149,199.09
b. Accounts Payable	0.00	16,405.78
c. Accounts Receivable	0.00	2,527,180.88
14. Unused Grant Award Calculation (line 4 minus line 9)	1,096.25	2,602,919.27
15. If Carryover is allowed, enter line 14 amount here	1,096.25	2,546,573.83
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	15,434,274.81

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

STATE PROGRAM NAME	ASES	State Preschool - Direct	State Preschool - Renu Hope	State Preschool - RCOE	CA Health Science Capacity Building Grant	CA Health Science Capacity Building Grant	CA Partnership Academy (SB70)
RESOURCE CODE	6010	6105	6105	6105	6378	6378	6385
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)					FY 11/12 PSHS	FY 11/12 CCHS	FY 11/12 PSHS
AWARD							
1. a. Prior Year Carryover	0.00	0.00	0.00	0.00	50,000.00	42,748.56	324.92
b. Restr Bal Transfers (Obj 8997)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Adjusted Prior Year Carryover (sum lines 1a & 1b)	0.00	0.00	0.00	0.00	50,000.00	42,748.56	324.92
2. a. Current Year Award	2,345,400.00	644,685.00	1,103,282.00	161,700.00	0.00	0.00	0.00
b. Other Adjustments	0.00	0.00	0.00	0.00	5,000.00	5,000.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	2,345,400.00	644,685.00	1,103,282.00	161,700.00	5,000.00	5,000.00	0.00
3. Required Matching Funds/Other	0.00	13,796.47	57,470.06	2,863.05	0.00	0.00	0.00
4. Total Available Award (sum lines 1c, 2c, & 3)	2,345,400.00	658,481.47	1,160,752.06	164,563.05	55,000.00	47,748.56	324.92
REVENUES							
5. Revenue Deferred from Prior Year	0.00	0.00	0.00	0.00	25,000.00	17,748.56	0.00
6. Cash Received in Current Year	2,110,860.00	571,096.00	837,916.40	111,417.08	25,000.00	25,000.00	324.92
7. Contributed Matching Funds	0.00	13,604.28	57,373.61	2,628.80	0.00	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	2,110,860.00	584,700.28	895,290.01	114,045.88	50,000.00	42,748.56	324.92
EXPENDITURES							
9. Donor-Authorized Expenditures	2,325,572.12	579,345.02	1,084,104.27	138,477.80	40,979.14	39,400.38	324.92
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	2,325,572.12	579,345.02	1,084,104.27	138,477.80	40,979.14	39,400.38	324.92
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(214,712.12)	5,355.26	(188,814.26)	(24,431.92)	9,020.86	3,348.18	0.00
a. Deferred Revenue	0.00	0.00	0.00	0.00	10,000.00	10,000.00	0.00
b. Accounts Payable	0.00	5,547.11	22,471.25	0.00	0.00	0.00	0.00
c. Accounts Receivable	214,712.12	191.85	211,285.51	24,431.92	979.14	6,651.82	0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	19,827.88	79,136.45	76,647.79	26,085.25	14,020.86	8,348.18	0.00
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	2,325,572.12	565,740.74	1,026,730.66	135,849.00	40,979.14	39,400.38	324.92

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

STATE PROGRAM NAME	CA Partnership Academy (SB70)	CA Partnership Academy (SB70)	CA Partnership Academy	CA Partnership Academy (SB70)	CA Partnership Academy (SB70)	CA Partnership Green	CA Partnership Green
RESOURCE CODE	6385	6385	6385	6385	6385	6386	6386
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	FY 11/12 CCHS	FY 11/12 DHSHS	FY 12/13 PSHS	FY 12/13 CCHS	FY 12/13 DHSHS	FY 11/12 DHSHS	FY 11/12 DHSHS
AWARD							
1. a. Prior Year Carryover	63,714.60	12,995.22	0.00	0.00	0.00	23,472.84	15,000.00
b. Restr Bal Transfers (Obj 8997)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Adjusted Prior Year Carryover (sum lines 1a & 1b)	63,714.60	12,995.22	0.00	0.00	0.00	23,472.84	15,000.00
2. a. Current Year Award	0.00	0.00	58,725.00	58,725.00	52,200.00	0.00	0.00
b. Other Adjustments	0.00	0.00	0.00	0.00	0.00	(16,800.00)	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	58,725.00	58,725.00	52,200.00	(16,800.00)	0.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1c, 2c, & 3)	63,714.60	12,995.22	58,725.00	58,725.00	52,200.00	6,672.84	15,000.00
REVENUES							
5. Revenue Deferred from Prior Year	31,857.30	0.00	0.00	0.00	0.00	0.00	11,250.00
6. Cash Received in Current Year	31,857.30	12,995.22	29,362.50	29,362.50	26,100.00	6,672.84	3,750.00
7. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	63,714.60	12,995.22	29,362.50	29,362.50	26,100.00	6,672.84	15,000.00
EXPENDITURES							
9. Donor-Authorized Expenditures	63,714.60	12,995.22	40,604.45	1,484.12	21,224.79	6,672.84	15,000.00
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	63,714.60	12,995.22	40,604.45	1,484.12	21,224.79	6,672.84	15,000.00
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	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	(11,241.95)	27,878.38	4,875.21	0.00	0.00
a. Deferred Revenue	0.00	0.00	0.00	27,878.38	4,875.21	0.00	0.00
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	0.00	0.00	11,241.95	0.00	0.00	0.00	0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	18,120.55	57,240.88	30,975.21	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	0.00		18,120.55	57,240.88	30,975.21	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	63,714.60	12,995.22	40,604.45	1,484.12	21,224.79	6,672.84	15,000.00

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

STATE PROGRAM NAME	CA Partnership Green	Workability	Sp Ed Staff Development	CA Partnership Academies	CA Partnership Academies	CA Partnership Academies	CA Partnership Academies
RESOURCE CODE	6386	6520	6535	7220	7220	7220	7220
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	FY 12/13 DHSHS				FY 11/12 PSHS	FY 11/12 CCHS	FY 12/13 PSHS
AWARD							
1. a. Prior Year Carryover	0.00	0.00	0.00	0.00	40,559.32	48,325.96	0.00
b. Restr Bal Transfers (Obj 8997)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Adjusted Prior Year Carryover (sum lines 1a & 1b)	0.00	0.00	0.00	0.00	40,559.32	48,325.96	0.00
2. a. Current Year Award	135,831.00	228,396.00	6,350.00	0.00	0.00	0.00	72,900.00
b. Other Adjustments	0.00	0.00	0.00	11,611.14	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	135,831.00	228,396.00	6,350.00	11,611.14	0.00	0.00	72,900.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1c, 2c, & 3)	135,831.00	228,396.00	6,350.00	11,611.14	40,559.32	48,325.96	72,900.00
REVENUES							
5. Revenue Deferred from Prior Year	67,916.00	0.00	0.00	0.00	8,037.32	12,190.96	0.00
6. Cash Received in Current Year	0.00	150,251.00	4,763.00	0.00	32,522.00	36,135.00	36,450.00
7. Contributed Matching Funds	0.00	0.00	0.00	11,611.14	0.00	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	67,916.00	150,251.00	4,763.00	11,611.14	40,559.32	48,325.96	36,450.00
EXPENDITURES							
9. Donor-Authorized Expenditures	91,996.36	228,252.87	6,350.00	0.00	40,559.32	47,890.42	15,614.12
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	91,996.36	228,252.87	6,350.00	0.00	40,559.32	47,890.42	15,614.12
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(24,080.36)	(78,001.87)	(1,587.00)	11,611.14	0.00	435.54	20,835.88
a. Deferred Revenue	0.00	0.00	0.00	0.00	0.00	0.00	20,835.88
b. Accounts Payable	0.00	0.00	0.00	11,611.14	0.00	435.54	0.00
c. Accounts Receivable	24,420.36	78,001.87	1,587.00	0.00	0.00	0.00	0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	43,834.64	143.13	0.00	11,611.14	0.00	435.54	57,285.88
15. If Carryover is allowed, enter line 14 amount here	43,834.64	0.00	0.00	0.00	0.00	0.00	57,285.88
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	92,336.36	228,252.87	6,350.00	(11,611.14)	40,559.32	47,890.42	15,614.12

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

STATE PROGRAM NAME	CA Partnership Academies	CA Partnership Academies Lighthouse Project	First Five	First Five	TOTAL
RESOURCE CODE	7220	7220	9018	9018	
REVENUE OBJECT	8590	8590	8590	8590	
LOCAL DESCRIPTION (if any)	FY 12/13 CCHS	FY 12/13 CCHS	7014 LS-12	13316 AQ	
AWARD					
1. a. Prior Year Carryover	0.00	0.00	0.00	0.00	297,141.42
b. Restr Bal Transfers (Obj 8997)	0.00	0.00	0.00	0.00	0.00
c. Adjusted Prior Year Carryover (sum lines 1a & 1b)	0.00	0.00	0.00	0.00	297,141.42
2. a. Current Year Award	72,900.00	5,000.00	217,292.00	64,756.00	5,228,142.00
b. Other Adjustments	0.00	0.00	0.00	0.00	4,811.14
c. Adj Curr Yr Award (sum lines 2a & 2b)	72,900.00	5,000.00	217,292.00	64,756.00	5,232,953.14
3. Required Matching Funds/Other	0.00	0.00	45.37	329.00	74,503.95
4. Total Available Award (sum lines 1c, 2c, & 3)	72,900.00	5,000.00	217,337.37	65,085.00	5,604,598.51
REVENUES					
5. Revenue Deferred from Prior Year	0.00	0.00	0.00	0.00	174,000.14
6. Cash Received in Current Year	36,450.00	3,750.00	182,528.90	64,756.00	4,369,320.66
7. Contributed Matching Funds	0.00	0.00	45.37	329.00	85,592.20
8. Total Available (sum lines 5, 6, & 7)	36,450.00	3,750.00	182,574.27	65,085.00	4,628,913.00
EXPENDITURES					
9. Donor-Authorized Expenditures	26,242.10	5,000.00	187,293.49	38,122.40	5,057,220.75
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	26,242.10	5,000.00	187,293.49	38,122.40	5,057,220.75
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	10,207.90	(1,250.00)	(4,719.22)	26,962.60	(428,307.75)
a. Deferred Revenue	10,207.90	0.00	0.00	26,962.60	110,759.97
b. Accounts Payable	0.00	0.00	176.42	0.00	40,241.46
c. Accounts Receivable	0.00	1,250.00	4,895.64	0.00	579,649.18
14. Unused Grant Award Calculation (line 4 minus line 9)	46,657.90	0.00	30,043.88	26,962.60	547,377.76
15. If Carryover is allowed, enter line 14 amount here	46,657.90	0.00	0.00	26,962.60	281,077.66
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	26,242.10	5,000.00	187,248.12	37,793.40	4,971,968.55

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

LOCAL PROGRAM NAME	CVP Health Exploration	DHDG-Nutrition Education Project	SCR Matching Grant	Charter School Desert Health Care District	K-12 Regional Mental Health Initiative-RCMS	Microsoft Voucher	TOTAL
RESOURCE CODE	9011	9017	9020	9025	9028	9030	
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	
LOCAL DESCRIPTION (if any)							
AWARD							
1. a. Prior Year Carryover	41.26	64,373.04	0.00	0.00	0.00	0.00	64,414.30
b. Restr Bal Transfers (Obj 8997)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Adj Prior Year Carryover (sum lines 1a & 1b)	41.26	64,373.04	0.00	0.00	0.00	0.00	64,414.30
2. a. Current Year Award	0.00	190,996.00	20,000.00	0.00	28,000.00	81,499.40	320,495.40
b. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	190,996.00	20,000.00	0.00	28,000.00	81,499.40	320,495.40
3. Required Matching Funds/Other	0.00	0.00	18,685.00	0.00	0.00	0.00	18,685.00
4. Total Available Award (sum lines 1c, 2c, & 3)	41.26	255,369.04	38,685.00	0.00	28,000.00	81,499.40	403,594.70
REVENUES							
5. Revenue Deferred from Prior Year	41.26	22,175.06	0.00	0.00	0.00	0.00	22,216.32
6. Cash Received in Current Year	0.00	206,646.68	0.00	(9,353.99)	0.00	70,000.00	267,292.69
7. Contributed Matching Funds	0.00	0.00	18,685.00	0.00	0.00	0.00	18,685.00
8. Total Available (sum lines 5, 6, & 7)	41.26	228,821.74	18,685.00	(9,353.99)	0.00	70,000.00	308,194.01
EXPENDITURES							
9. Donor-Authorized Expenditures	41.26	241,180.58	37,370.00	0.00	2,651.45	70,000.00	351,243.29
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	41.26	241,180.58	37,370.00	0.00	2,651.45	70,000.00	351,243.29
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	(12,358.84)	(18,685.00)	(9,353.99)	(2,651.45)	0.00	(43,049.28)
a. Deferred Revenue	0.00	1,344.86	0.00	0.00	0.00	0.00	1,344.86
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	0.00	13,703.70	18,685.00	9,353.99	2,651.45	0.00	44,394.14
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	14,188.46	1,315.00	0.00	25,348.55	11,499.40	52,351.41
15. If Carryover is allowed, enter line 14 amount here	0.00	14,188.46	0.00	0.00	25,348.55	0.00	39,537.01
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	41.26	241,180.58	18,685.00	0.00	2,651.45	70,000.00	332,558.29

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

FEDERAL PROGRAM NAME	Medical Billing Option	TOTAL
FEDERAL CATALOG NUMBER		
RESOURCE CODE	5640	
REVENUE OBJECT	8290	
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Restricted Ending Balance	606,761.96	606,761.96
2. a. Current Year Award	633,020.75	633,020.75
b. Other Adjustments	(16,351.00)	(16,351.00)
c. Adj Curr Yr Award (sum lines 2a & 2b)	616,669.75	616,669.75
3. Required Matching Funds/Other	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	1,223,431.71	1,223,431.71
REVENUES		
5. Cash Received in Current Year	495,116.03	495,116.03
6. Amounts Included in Line 5 for Prior Year Adjustments	(16,351.00)	(16,351.00)
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	137,904.72	137,904.72
b. Noncurrent Accounts Receivable	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	137,904.72	137,904.72
8. Contributed Matching Funds	0.00	0.00
9. Total Available (sum lines 5, 7c, & 8)	633,020.75	633,020.75
EXPENDITURES		
10. Donor-Authorized Expenditures	535,437.26	535,437.26
11. Non Donor-Authorized Expenditures	0.00	0.00
12. Total Expenditures (line 10 plus line 11)	535,437.26	535,437.26
RESTRICTED ENDING BALANCE		
13. Current Year (line 4 minus line 10)	687,994.45	687,994.45

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

STATE PROGRAM NAME	State Preschool Reserve	ELAP	Lottery	Lottery	Special Education	Sp. Ed. Low Incidence Equipment	Sp. Ed. Mental Health
RESOURCE CODE	6130	6286	6300	6300	6500	6501	6512
REVENUE OBJECT	8590	8590	8560	8560	8791	8791	8590 / 8689
LOCAL DESCRIPTION (if any)			Fund 06	Fund 09			
AWARD							
1. a. Prior Year Restricted Ending Balance	0.00	8,279.31	506,854.02	32,007.28	82,337.00	76,377.95	830,278.02
b. Restr Bal Transfers (Obj 8997)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	0.00	8,279.31	506,854.02	32,007.28	82,337.00	76,377.95	830,278.02
2. a. Current Year Award	0.00	0.00	583,253.75	20,786.12	14,775,302.00	48,690.00	1,291,236.00
b. Other Adjustments	0.00	0.00	125,511.67	4,189.51	113,375.15	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	708,765.42	24,975.63	14,888,677.15	48,690.00	1,291,236.00
3. Required Matching Funds/Other	9,868.11	0.00	0.00	0.00	4,151,638.29	0.00	2,355.00
4. Total Available Award (sum lines 1c, 2c, & 3)	9,868.11	8,279.31	1,215,619.44	56,982.91	19,122,652.44	125,067.95	2,123,869.02
REVENUES							
5. Cash Received in Current Year	0.00	0.00	13,295.16	1,181.54	11,039,683.98	23,345.00	972,718.00
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00	125,511.67	4,189.81	0.00	0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	569,958.59	19,604.28	3,848,993.17	25,345.00	318,518.00
b. Noncurrent Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	569,958.59	19,604.28	3,848,993.17	25,345.00	318,518.00
8. Contributed Matching Funds	6,868.11	0.00	0.00	0.00	4,151,539.29	0.00	2,355.00
9. Total Available (sum lines 5, 7c, & 8)	6,868.11	0.00	583,253.75	20,785.82	19,040,216.44	48,690.00	1,293,591.00
EXPENDITURES							
10. Donor-Authorized Expenditures	0.00	8,279.31	507,088.65	7,699.34	19,106,483.44	55,021.16	906,694.27
11. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12. Total Expenditures (line 10 plus line 11)	0.00	8,279.31	507,088.65	7,699.34	19,106,483.44	55,021.16	906,694.27
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	9,868.11	0.00	708,530.79	49,283.57	16,169.00	70,046.79	1,217,174.75

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

STATE PROGRAM NAME	EIA - SCE	EIA - LEP	Home to School Transportation	Home to School Special Education Transportation	Routine Maintenance & Repair	TOTAL
RESOURCE CODE	7090	7091	7230	7240	8150	
REVENUE OBJECT	8311	8311	8311	8311	8984	
LOCAL DESCRIPTION (if any)						
AWARD						
1. a. Prior Year Restricted Ending Balance	733,926.74	1,044,008.12	0.00	0.00	0.00	3,314,068.44
b. Restr Bal Transfers (Obj 8997)	0.00	0.00	0.00	0.00	0.00	0.00
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	733,926.74	1,044,008.12	0.00	0.00	0.00	3,314,068.44
2. a. Current Year Award	2,582,274.00	2,582,275.00	1,150,934.00	851,255.00	0.00	23,886,005.87
b. Other Adjustments	(159.00)	(160.00)	0.00	0.00	1,036.28	243,793.61
c. Adj Curr Yr Award (sum lines 2a & 2b)	2,582,115.00	2,582,115.00	1,150,934.00	851,255.00	1,036.28	24,129,799.48
3. Required Matching Funds/Other	1,922.59	151.83	408,126.95	914,560.47	4,259,690.69	9,748,313.93
4. Total Available Award (sum lines 1c, 2c, & 3)	3,317,964.33	3,626,274.95	1,559,060.95	1,765,815.47	4,260,726.97	37,192,181.85
REVENUES						
5. Cash Received in Current Year	2,582,115.00	2,582,115.00	1,150,934.00	851,255.00	1,036.28	19,217,678.96
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	129,701.48
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	4,782,419.04
b. Noncurrent Accounts Receivable		0.00	0.00	0.00	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	4,782,419.04
8. Contributed Matching Funds	1,922.59	151.83	408,126.95	914,560.47	4,259,690.69	9,745,214.93
9. Total Available (sum lines 5, 7c, & 8)	2,584,037.59	2,582,266.83	1,559,060.95	1,765,815.47	4,260,726.97	33,745,312.93
EXPENDITURES						
10. Donor-Authorized Expenditures	2,524,262.33	2,606,639.06	1,559,060.95	1,765,815.47	4,260,726.97	33,307,770.95
11. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00
12. Total Expenditures (line 10 plus line 11)	2,524,262.33	2,606,639.06	1,559,060.95	1,765,815.47	4,260,726.97	33,307,770.95
RESTRICTED ENDING BALANCE						
13. Current Year (line 4 minus line 10)	793,702.00	1,019,635.89	0.00	0.00	0.00	3,884,410.90

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

LOCAL PROGRAM NAME	Redevelopment	TOTAL
RESOURCE CODE	9986	
REVENUE OBJECT	8625	
LOCAL DESCRIPTION (if any)		
AWARD		
1. a. Prior Year Restricted Ending Balance	39,951,265.11	39,951,265.11
b. Restr Bal Transfers (Obj 8997)	0.00	0.00
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	39,951,265.11	39,951,265.11
2. a. Current Year Award	7,112,002.13	7,112,002.13
b. Other Adjustments	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	7,112,002.13	7,112,002.13
3. Required Matching Funds/Other	(2,899,384.41)	(2,899,384.41)
4. Total Available Award (sum lines 1c, 2c, & 3)	44,163,882.83	44,163,882.83
REVENUES		
5. Cash Received in Current Year	7,112,002.13	7,112,002.13
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00
b. Noncurrent Accounts Receivable	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00
8. Contributed Matching Funds	(2,899,384.41)	(2,899,384.41)
9. Total Available (sum lines 5, 7c, & 8)	4,212,617.72	4,212,617.72
EXPENDITURES		
10. Donor-Authorized Expenditures	801,087.03	801,087.03
11. Non Donor-Authorized Expenditures	0.00	0.00
12. Total Expenditures (line 10 plus line 11)	801,087.03	801,087.03
RESTRICTED ENDING BALANCE		
13. Current Year (line 4 minus line 10)	43,362,795.80	43,362,795.80