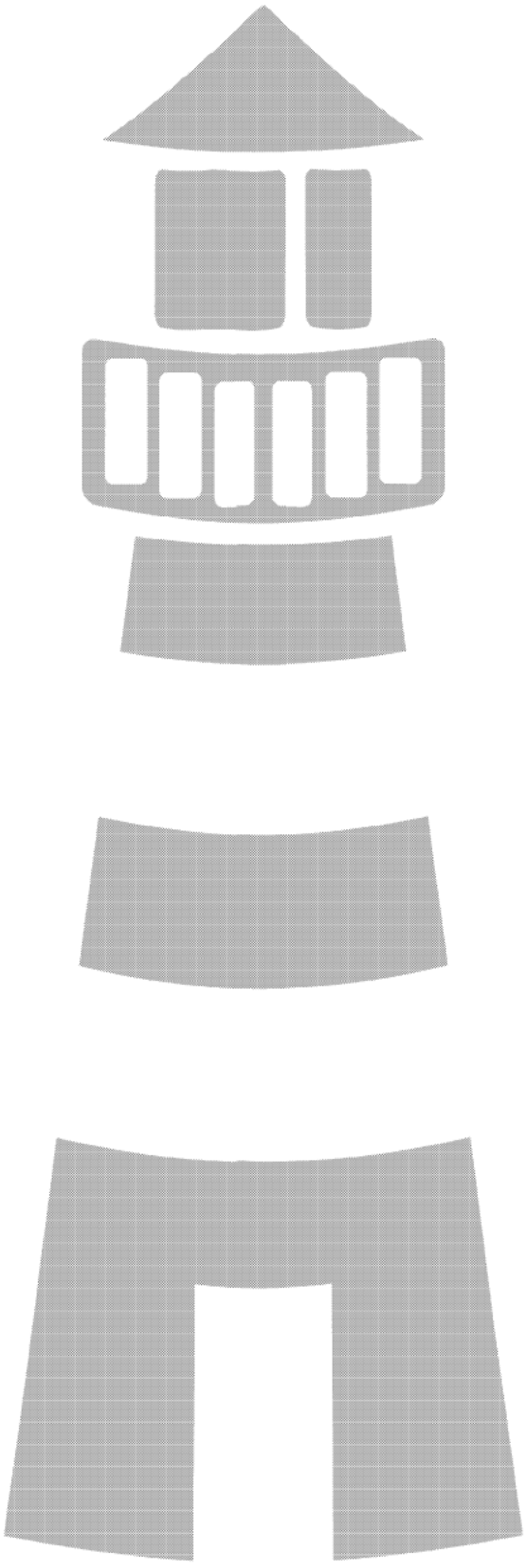


Oceanside Unified School District

Oceanside, California

2012-2013
Unaudited Actuals

For Board Approval
September 10, 2013

Item 8.B

2012-13 Unaudited Actuals
Table of Contents

Section 1	BUDGET OVERVIEW
Section 2	GENERAL FUND
Section 3	OTHER FUNDS
Section 4	CERTIFICATION/OTHER REPORTS

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For: 2012-13 Unaudited Actuals	2013-14 Budget
01	General Fund/County School Service Fund	GS	GS
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund		
11	Adult Education Fund	G	G
12	Child Development Fund	G	G
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund	G	G
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects		
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund	G	G
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund	G	
40	Special Reserve Fund for Capital Outlay Projects		
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	S	
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)	S	S
SIAA	Summary of Interfund Activities - Actuals	G	
TRAN	Annual Report of Pupil Transportation	GS	

SECTION 1

BUDGET OVERVIEW

Oceanside Unified School District
2012-2013 Unaudited Actuals
General Fund Summary

	Unrestricted	Restricted	Total Fund
Revenues			
Revenue Limit	94,950,300	4,726,416	99,676,716
Federal Revenues	10,582,465	12,536,559	23,119,024
State Revenues	16,555,395	7,164,387	23,719,782
Local Revenues	2,457,047	12,413,708	14,870,755
Total Revenue	124,545,207	36,841,070	161,386,277
Expenditures			
Certificated Salaries	61,337,088	19,277,416	80,614,504
Classified Salaries	15,090,287	10,571,508	25,661,795
Employee Benefits	21,349,100	11,013,229	32,362,329
Books & Supplies	2,081,020	4,414,673	6,495,693
Services, Other Operating Exp	8,776,336	6,404,289	15,180,625
Capital Outlay	60,307	80,040	140,347
Other Outgo/Direct/Indirect Costs	(570,557)	2,104,680	1,534,123
Total Expenditures	108,123,581	53,865,835	161,989,416
Other Sources/Uses			
Interfund Transfers In			-
Interfund Transfers Out			-
Other Uses			-
Contributions	(16,120,415)	16,120,415	-
Total Other Sources/Uses	(16,120,415)	16,120,415	-
Net Change in Fund Balance	301,211	(904,350)	(603,139)
Beginning Fund Balance	24,744,979	3,814,343	28,559,322
Ending Fund Balance	25,046,190	2,909,993	27,956,183
Revolving Cash	80,000		80,000
Stores Inventory	36,846		36,846
Restricted		2,909,993	2,909,993
Other Commitments	1,103,996		1,103,996
Other Assignments	2,681,077		2,681,077
Reserve for Economic Uncertainties	21,144,271		21,144,271

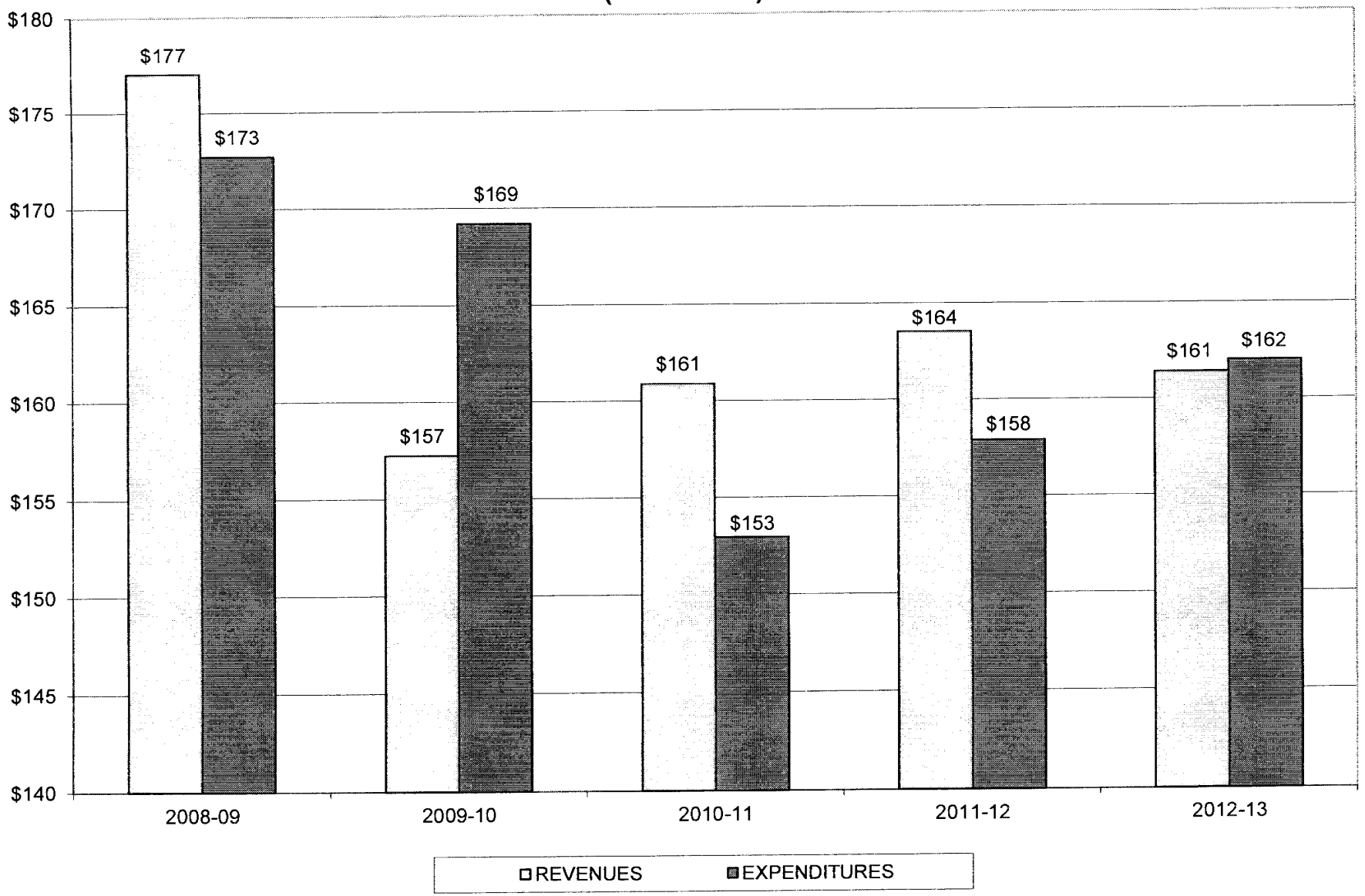
Oceanside Unified School District
2012-2013 Unaudited Actuals
Components of Ending Fund Balance

Nonspendable:		
Revolving Cash	80,000	
Stores	36,847	
	116,847	
Restricted:	2,909,992	
Committed:		
Band Uniforms	112,500	
Post Retirement benefit reserve (GASB 43/45)	991,496	
	1,103,996	
Assigned:		
H/W excess premium	564,590	
Facility & Field Maintenance	481,089	
Site Carryover	386,783	
Countywide ERP	1,248,615	
	2,681,077	
Unassigned:		
Reserve for Economic Uncertainties	21,144,271	13.05%
Total Ending Fund Balance	27,956,183	

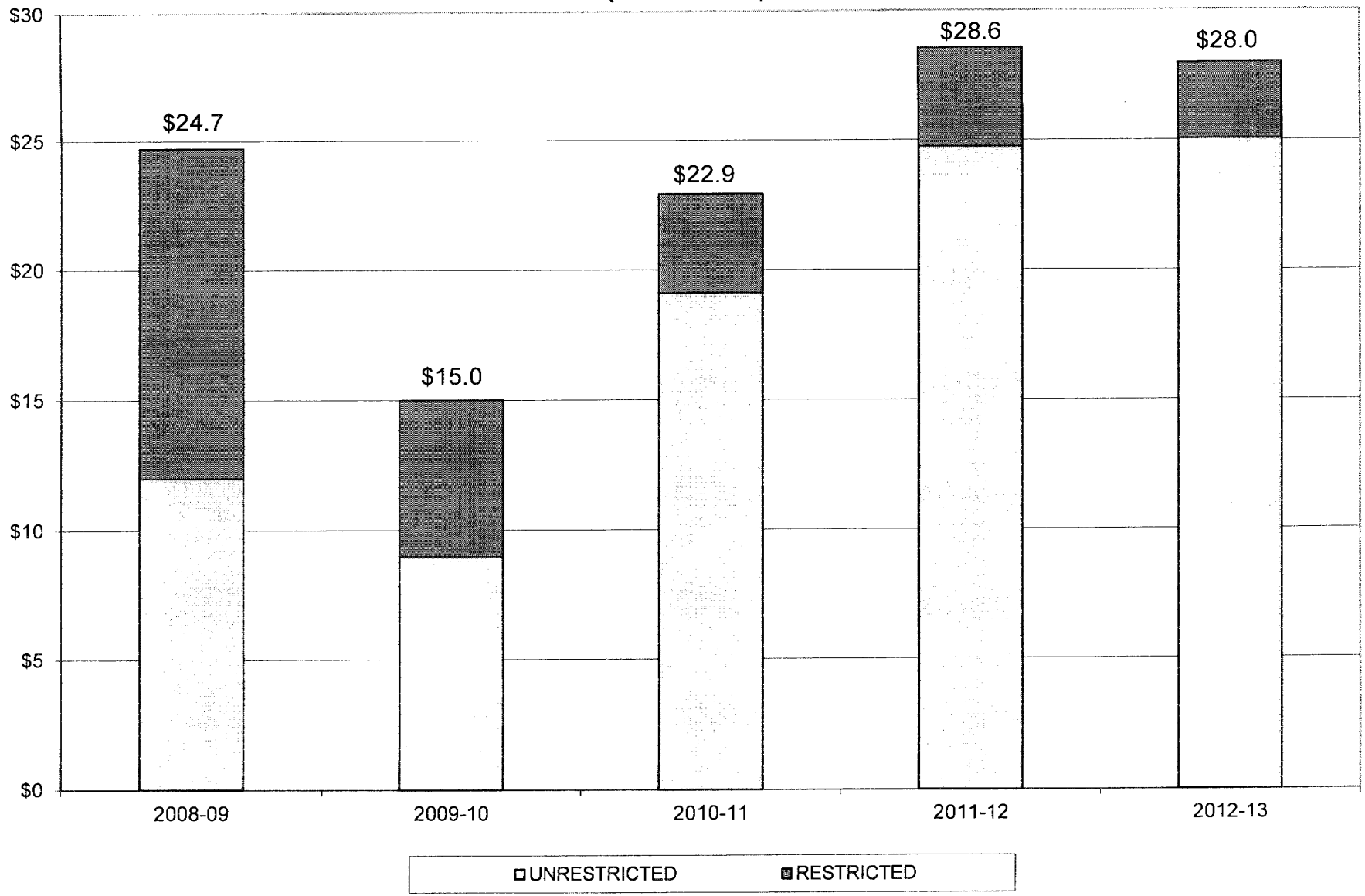
Oceanside Unified School District
2012-2013 Unaudited Actuals
General Fund Comparison

	Unaudited Actuals	Estimated Actuals	Difference
Revenues			
Revenue Limit	99,676,716	99,225,880	450,836
Federal Revenues	23,119,024	23,306,229	(187,205)
State Revenues	23,719,782	23,720,162	(380)
Local Revenues	14,870,755	14,943,162	(72,407)
Total Revenue	161,386,277	161,195,433	190,844
Expenditures			
Certificated Salaries	80,614,504	80,531,230	83,274
Classified Salaries	25,661,795	25,427,530	234,265
Employee Benefits	32,362,329	32,677,196	(314,867)
Books & Supplies	6,495,693	6,520,631	(24,938)
Services, Other Operating Exp	15,180,625	15,489,576	(308,951)
Capital Outlay	140,347	139,923	424
Other Outgo/Direct/Indirect Costs	1,534,123	1,318,260	215,863
Total Expenditures	161,989,416	162,104,346	(114,930)
Other Sources/Uses			
Interfund Transfers In	-	-	-
Interfund Transfers Out	-	-	-
Other Uses	-	-	-
Contributions	-	-	-
Total Other Sources/Uses	-	-	-
Net Change in Fund Balance	(603,139)	(908,913)	305,774
Beginning Fund Balance	28,559,322	28,559,322	-
Ending Fund Balance	27,956,183	27,650,409	305,774
Revolving Cash	80,000	80,000	-
Stores Inventory	36,846	42,843	(5,997)
Restricted	2,909,993	2,811,152	98,841
Other Commitments	1,103,996	1,103,996	-
Other Assignments	2,681,077	2,320,977	360,100
Reserve for Economic Uncertainties	21,144,271	21,291,441	(147,170)

Trend in Revenue and Expenditures
General Fund 2008-09 through 2012-13
(in millions)



Trend in Ending Fund Balance
General Fund 2008-09 through 2012-13
(in millions)



Oceanside Unified School District
2012-2013 Unaudited Actuals
Other Funds

	Adult Education	Child Development	Child Nutrition	Deferred Maintenance	Building
Income					
Revenue Limit					
Federal Revenues	50,092		6,206,299		
State Revenues		935,267	514,937		
Local Revenues	5	108,769	1,680,465	4,619	109,520
Total Income	50,097	1,044,036	8,401,701	4,619	109,520
Expenditures					
Certificated Salaries	41,901	612,884			
Classified Salaries		29,414	2,923,908		51,542
Employee Benefits	5,718	235,042	1,179,585		22,926
Books & Supplies		41,760	3,836,348		38,098
Services, Other Operating Exp	2,478	85,220	160,423	1,361,970	618,347
Capital Outlay			477,501	54,993	19,553,856
Other Outgo/Direct Support/Indirect Costs		39,623	318,940		
Total Expenditures	50,097	1,043,943	8,896,705	1,416,963	20,284,769
Interfund Transfers In					10,816,879
Interfund Transfers Out					
Other Sources					
Contributions					
Total Other Sources/Uses	-	-	-	-	10,816,879
Net Change in Fund Balance	-	93	(495,004)	(1,412,344)	(9,358,370)
Beginning Fund Balance	-	52,497	3,234,515	2,024,278	32,040,356
Audit Adjustment					
Adjusted Beginning Balance					
Ending Fund Balance	-	52,590	2,739,511	611,934	22,681,986

Oceanside Unified School District
2012-2013 Unaudited Actuals
Other Funds

	Capital Facilities	County School Facilities	Bond Interest & Redemption	Self Insurance
Income				
Revenue Limit				
Federal Revenues				
State Revenues		17,246,809	75,051	
Local Revenues	676,763	676	7,556,146	4,233,632
Total Income	676,763	17,247,485	7,631,197	4,233,632
Expenditures				
Certificated Salaries				
Classified Salaries	10,691			
Employee Benefits	2,384			
Books & Supplies				
Services, Other Operating Exp	318,583			4,821,244
Capital Outlay	1,345,079	6,430,606		
Other Outgo/Direct Support/Indirect Costs			6,583,299	
Total Expenditures	1,676,737	6,430,606	6,583,299	4,821,244
Interfund Transfers In				
Interfund Transfers Out		10,816,879		
Other Sources			21,144	
Contributions				
Total Other Sources/Uses	-	(10,816,879)	21,144	-
Net Change in Fund Balance	(999,974)	-	1,069,042	(587,612)
Beginning Fund Balance	4,283,661	-	5,463,561	1,435,897
Audit Adjustment				
Adjusted Beginning Balance				
Ending Fund Balance	3,283,687	-	6,532,603	848,285

SECTION 2

GENERAL FUND

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2013-14 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) Revenue Limit Sources		8010-8099	94,950,300.41	4,726,416.00	99,676,716.41	99,687,892.00	4,589,052.00	104,276,944.00	4.6%
2) Federal Revenue		8100-8299	10,582,464.89	12,536,558.87	23,119,023.76	6,262,838.00	9,539,484.00	15,802,322.00	-31.6%
3) Other State Revenue		8300-8599	16,555,394.53	7,164,386.82	23,719,781.35	15,153,879.00	6,862,293.00	22,016,172.00	-7.2%
4) Other Local Revenue		8600-8799	2,457,046.91	12,413,708.24	14,870,755.15	1,291,007.00	12,143,781.00	13,434,788.00	-9.7%
5) TOTAL, REVENUES			124,545,206.74	36,841,069.93	161,386,276.67	122,395,616.00	33,134,610.00	155,530,226.00	-3.6%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	61,337,088.49	19,277,416.01	80,614,504.50	63,391,509.00	19,168,373.00	82,559,882.00	2.4%
2) Classified Salaries		2000-2999	15,090,287.22	10,571,507.72	25,661,794.94	16,114,712.00	10,843,522.00	26,958,234.00	5.1%
3) Employee Benefits		3000-3999	21,349,100.39	11,013,229.11	32,362,329.50	24,244,095.00	11,701,887.00	35,945,982.00	11.1%
4) Books and Supplies		4000-4999	2,081,019.56	4,414,673.45	6,495,693.01	2,753,788.00	3,276,520.00	6,030,308.00	-7.2%
5) Services and Other Operating Expenditures		5000-5999	8,776,336.46	6,404,288.73	15,180,625.19	9,179,740.00	5,548,727.00	14,728,467.00	-3.0%
6) Capital Outlay		6000-6999	60,306.71	80,039.82	140,346.53	155,100.00	451,752.00	606,852.00	332.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	210,577.83	1,682,107.51	1,892,685.34	10,000.00	1,998,532.00	2,008,532.00	6.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(781,135.72)	422,572.38	(358,563.34)	(733,354.00)	369,356.00	(363,998.00)	1.5%
9) TOTAL, EXPENDITURES			108,123,580.94	53,865,834.73	161,989,415.67	115,115,590.00	53,358,669.00	168,474,259.00	4.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			16,421,625.80	(17,024,764.80)	(603,139.00)	7,280,026.00	(20,224,059.00)	(12,944,033.00)	2046.1%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	694,249.00	0.00	694,249.00	New
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	(16,120,414.97)	16,120,414.97	0.00	(19,476,559.00)	19,476,559.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(16,120,414.97)	16,120,414.97	0.00	(20,170,808.00)	19,476,559.00	(694,249.00)	New

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals Unrestricted (A)	2012-13 Unaudited Actuals Restricted (B)	2012-13 Unaudited Actuals Total Fund col. A + B (C)	2013-14 Budget Unrestricted (D)	2013-14 Budget Restricted (E)	2013-14 Budget Total Fund col. D + E (F)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			301,210.83	(904,349.83)	(603,139.00)	(12,890,782.00)	(747,500.00)	(13,638,282.00)	2161.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	24,744,979.29	3,814,342.42	28,559,321.71	25,046,190.12	2,909,992.59	27,956,182.71	-2.1%
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)			24,744,979.29	3,814,342.42	28,559,321.71	25,046,190.12	2,909,992.59	27,956,182.71	-2.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			24,744,979.29	3,814,342.42	28,559,321.71	25,046,190.12	2,909,992.59	27,956,182.71	-2.1%
2) Ending Balance, June 30 (E + F1e)			25,046,190.12	2,909,992.59	27,956,182.71	12,155,408.12	2,162,492.59	14,317,900.71	-48.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	80,000.00	0.00	80,000.00	80,000.00	0.00	80,000.00	0.0%
Stores		9712	36,846.51	0.00	36,846.51	42,843.00	0.00	42,843.00	16.3%
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	2,909,992.59	2,909,992.59	0.00	2,162,492.59	2,162,492.59	-25.7%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	1,103,996.00	0.00	1,103,996.00	1,116,496.00	0.00	1,116,496.00	1.1%
d) Assigned									
Other Assignments		9780	2,681,077.00	0.00	2,681,077.00	1,756,387.00	0.00	1,756,387.00	-34.5%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	21,144,270.61	0.00	21,144,270.61	8,952,748.00	0.00	8,952,748.00	-57.7%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	206,934.12	0.00	206,934.12	New

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2013-14 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
G. ASSETS									
1) Cash									
a) in County Treasury		9110	25,687,691.59	(1,540,755.03)	24,146,936.56				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	519,613.60	0.00	519,613.60				
c) in Revolving Fund		9130	80,000.00	0.00	80,000.00				
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	12,815,211.24	7,569,360.42	20,384,571.66				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	185,229.54	5,208.00	190,437.54				
6) Stores		9320	36,846.51	0.00	36,846.51				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			39,324,592.48	6,033,813.39	45,358,405.87				
H. LIABILITIES									
1) Accounts Payable		9500	5,505,515.23	2,134,377.21	7,639,892.44				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	2,511.13	3,359.34	5,870.47				
4) Current Loans		9640	8,770,376.00	0.00	8,770,376.00				
5) Deferred Revenue		9650	0.00	986,084.25	986,084.25				
6) TOTAL, LIABILITIES			14,278,402.36	3,123,820.80	17,402,223.16				
I. FUND EQUITY									
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			25,046,190.12	2,909,992.59	27,956,182.71				

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals Unrestricted (A)	2012-13 Unaudited Actuals Restricted (B)	2012-13 Unaudited Actuals Total Fund col. A + B (C)	2013-14 Budget Unrestricted (D)	2013-14 Budget Restricted (E)	2013-14 Budget Total Fund col. D + E (F)	% Diff Column C & F
REVENUE LIMIT SOURCES									
Principal Apportionment State Aid - Current Year		8011	35,602,255.00	0.00	35,602,255.00	48,618,806.00	0.00	48,618,806.00	36.6%
Education Protection Account State Aid - Current Year		8012	21,167,836.00	0.00	21,167,836.00	16,551,697.00	0.00	16,551,697.00	-21.8%
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	421.95	0.00	421.95	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	404,287.20	0.00	404,287.20	404,290.00	0.00	404,290.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	41,701,978.64	0.00	41,701,978.64	36,551,120.00	0.00	36,551,120.00	-12.4%
Unsecured Roll Taxes		8042	1,447,279.43	0.00	1,447,279.43	1,434,790.00	0.00	1,434,790.00	-0.9%
Prior Years' Taxes		8043	244.13	0.00	244.13	8,786.00	0.00	8,786.00	3498.9%
Supplemental Taxes		8044	908,978.10	0.00	908,978.10	822,894.00	0.00	822,894.00	-9.5%
Education Revenue Augmentation Fund (ERAF)		8045	(4,739,583.00)	0.00	(4,739,583.00)	0.00	0.00	0.00	-100.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	5,021,415.12	0.00	5,021,415.12	1,700,662.00	0.00	1,700,662.00	-66.1%
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			101,515,112.57	0.00	101,515,112.57	106,093,045.00	0.00	106,093,045.00	4.5%
Revenue Limit Transfers									
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(4,048,840.00)		(4,048,840.00)	(3,968,156.00)		(3,968,156.00)	-2.0%
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		4,048,840.00	4,048,840.00		3,968,156.00	3,968,156.00	-2.0%
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	254,116.00	0.00	254,116.00	268,495.00	0.00	268,495.00	5.7%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(2,770,088.16)	0.00	(2,770,088.16)	(2,705,492.00)	0.00	(2,705,492.00)	-2.3%
Property Taxes Transfers		8097	0.00	677,576.00	677,576.00	0.00	620,896.00	620,896.00	-8.4%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			94,950,300.41	4,726,416.00	99,676,716.41	99,687,892.00	4,589,052.00	104,276,944.00	4.6%
FEDERAL REVENUE									
Maintenance and Operations		8110	9,493,934.95	0.00	9,493,934.95	4,933,345.00	0.00	4,933,345.00	-48.0%
Special Education Entitlement		8181	0.00	3,249,220.00	3,249,220.00	0.00	3,057,518.00	3,057,518.00	-5.9%
Special Education Discretionary Grants		8182	0.00	509,591.04	509,591.04	0.00	536,382.00	536,382.00	5.3%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	503,848.87	503,848.87	0.00	543,464.00	543,464.00	7.9%
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		4,848,051.43	4,848,051.43		4,137,607.00	4,137,607.00	-14.7%
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		808,974.00	808,974.00		762,887.00	762,887.00	-5.7%
NCLB: Title III, Immigrant Education Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals Unrestricted (A)	2012-13 Unaudited Actuals Restricted (B)	2012-13 Unaudited Actuals Total Fund col. A + B (C)	2013-14 Budget Unrestricted (D)	2013-14 Budget Restricted (E)	2013-14 Budget Total Fund col. D + E (F)	% Diff Column C & F
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		468,862.07	468,862.07		365,675.00	365,675.00	-22.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290		9,864.78	9,864.78		0.00	0.00	-100.0%
Vocational and Applied Technology Education	3500-3699	8290		147,326.45	147,326.45		135,951.00	135,951.00	-7.7%
Safe and Drug Free Schools	3700-3799	8290		1,924.93	1,924.93		0.00	0.00	-100.0%
All Other Federal Revenue	All Other	8290	1,088,529.94	1,988,895.30	3,077,425.24	1,329,493.00	0.00	1,329,493.00	-56.8%
TOTAL, FEDERAL REVENUE			10,582,464.89	12,536,558.87	23,119,023.76	6,262,838.00	9,539,484.00	15,802,322.00	-31.6%
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		1,695,832.00	1,695,832.00		1,693,661.00	1,693,661.00	-0.1%
Economic Impact Aid	7090-7091	8311		2,539,487.00	2,539,487.00		2,285,677.00	2,285,677.00	-10.0%
Spec. Ed. Transportation	7240	8311		938,342.00	938,342.00		938,481.00	938,481.00	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	3,657,891.00	0.00	3,657,891.00	3,500,000.00	0.00	3,500,000.00	-4.3%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	543,984.00	0.00	543,984.00	0.00	0.00	0.00	-100.0%
Lottery - Unrestricted and Instructional Materials		8560	2,454,671.28	560,609.17	3,015,280.45	2,318,676.00	560,970.00	2,879,646.00	-4.5%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590		0.00	0.00		0.00	0.00	0.0%
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590		0.00	0.00		0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	9,898,848.25	1,430,116.65	11,328,964.90	9,335,203.00	1,383,504.00	10,718,707.00	-5.4%
TOTAL, OTHER STATE REVENUE			16,555,394.53	7,164,386.82	23,719,781.35	15,153,879.00	6,862,293.00	22,016,172.00	-7.2%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals Unrestricted (A)	2012-13 Unaudited Actuals Restricted (B)	2012-13 Unaudited Actuals Total Fund col. A + B (C)	2013-14 Budget Unrestricted (D)	2013-14 Budget Restricted (E)	2013-14 Budget Total Fund col. D + E (F)	% Diff Column C & 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	0.00	0.00	0.00	0.00	0.00	0.0%
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	4,117.71	0.00	4,117.71	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	277,997.51	0.00	277,997.51	22,600.00	0.00	22,600.00	-91.9%
Interest		8660	246,334.44	0.00	246,334.44	400,000.00	0.00	400,000.00	62.4%
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	79,788.40	79,788.40	0.00	50,000.00	50,000.00	-37.3%
Transportation Services	7230, 7240	8677		0.00	0.00		0.00	0.00	0.0%
Interagency Services	All Other	8677	0.00	1,988,066.10	1,988,066.10	0.00	1,854,630.00	1,854,630.00	-6.7%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	81,721.27	0.00	81,721.27	83,657.00	0.00	83,657.00	2.4%
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	1,787,830.98	840,354.02	2,628,185.00	784,750.00	396,183.00	1,180,933.00	-55.1%
Tuition		8710	0.00	91,568.58	91,568.58	0.00	70,000.00	70,000.00	-23.6%
All Other Transfers In		8781-8783	59,045.00	1,208,839.08	1,267,884.08	0.00	1,381,824.00	1,381,824.00	9.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		8,205,092.06	8,205,092.06		8,391,144.00	8,391,144.00	2.3%
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			2,457,046.91	12,413,708.24	14,870,755.15	1,291,007.00	12,143,781.00	13,434,788.00	-9.7%
TOTAL, REVENUES			124,545,206.74	36,841,069.93	161,386,276.67	122,395,616.00	33,134,610.00	155,530,226.00	-3.6%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2013-14 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	51,493,928.97	14,845,110.57	66,339,039.54	53,255,085.00	15,324,261.00	68,579,346.00	3.4%
Certificated Pupil Support Salaries		1200	3,911,793.94	1,222,086.14	5,133,880.08	4,054,339.00	1,165,822.00	5,220,161.00	1.7%
Certificated Supervisors' and Administrators' Salaries		1300	5,254,652.01	842,266.74	6,096,918.75	5,315,046.00	813,464.00	6,128,510.00	0.5%
Other Certificated Salaries		1900	676,713.57	2,367,952.56	3,044,666.13	767,039.00	1,864,826.00	2,631,865.00	-13.6%
TOTAL, CERTIFICATED SALARIES			61,337,088.49	19,277,416.01	80,614,504.50	63,391,509.00	19,168,373.00	82,559,882.00	2.4%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	172,153.72	4,752,668.47	4,924,822.19	188,496.00	5,264,724.00	5,453,220.00	10.7%
Classified Support Salaries		2200	5,135,421.40	4,140,465.64	9,275,887.04	5,404,883.00	4,158,107.00	9,562,990.00	3.1%
Classified Supervisors' and Administrators' Salaries		2300	923,222.91	221,183.01	1,144,405.92	949,785.00	210,746.00	1,160,531.00	1.4%
Clerical, Technical and Office Salaries		2400	6,838,651.12	1,241,058.69	8,079,709.81	7,316,807.00	1,040,819.00	8,357,626.00	3.4%
Other Classified Salaries		2900	2,020,838.07	216,131.91	2,236,969.98	2,254,741.00	169,126.00	2,423,867.00	8.4%
TOTAL, CLASSIFIED SALARIES			15,090,287.22	10,571,507.72	25,661,794.94	16,114,712.00	10,843,522.00	26,958,234.00	5.1%
EMPLOYEE BENEFITS									
STRS		3101-3102	5,105,570.71	1,508,283.92	6,613,854.63	5,182,633.00	1,492,434.00	6,675,067.00	0.9%
PERS		3201-3202	1,605,651.55	1,212,690.61	2,818,342.16	1,795,947.00	1,294,681.00	3,090,628.00	9.7%
OASDI/Medicare/Alternative		3301-3302	1,988,669.58	1,092,660.89	3,081,330.47	2,149,024.00	1,134,784.00	3,283,808.00	6.6%
Health and Welfare Benefits		3401-3402	9,144,774.20	5,878,060.55	15,022,834.75	11,861,103.00	6,633,394.00	18,494,497.00	23.1%
Unemployment Insurance		3501-3502	900,089.65	322,290.27	1,222,379.92	146,834.00	44,314.00	191,148.00	-84.4%
Workers' Compensation		3601-3602	2,193,156.46	854,489.84	3,047,646.30	2,569,167.00	945,542.00	3,514,709.00	15.3%
OPEB, Allocated		3701-3702	259,521.02	0.00	259,521.02	438,780.00	0.00	438,780.00	69.1%
OPEB, Active Employees		3751-3752	77,566.65	0.00	77,566.65	0.00	0.00	0.00	-100.0%
PERS Reduction		3801-3802	74,100.57	144,753.03	218,853.60	100,607.00	156,738.00	257,345.00	17.6%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			21,349,100.39	11,013,229.11	32,362,329.50	24,244,095.00	11,701,887.00	35,945,982.00	11.1%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	1,549.50	403,839.09	405,388.59	0.00	810,075.00	810,075.00	99.8%
Books and Other Reference Materials		4200	24,949.21	32,037.69	56,986.90	21,561.00	54,100.00	75,661.00	32.8%
Materials and Supplies		4300	1,625,692.91	2,522,633.75	4,148,326.66	2,241,220.00	2,224,931.00	4,466,151.00	7.7%
Noncapitalized Equipment		4400	428,827.94	1,456,162.92	1,884,990.86	491,007.00	187,414.00	678,421.00	-64.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,081,019.56	4,414,673.45	6,495,693.01	2,753,788.00	3,276,520.00	6,030,308.00	-7.2%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	1,573,367.20	1,573,367.20	0.00	1,006,085.00	1,006,085.00	-36.1%
Travel and Conferences		5200	181,044.86	271,865.08	452,909.94	220,685.00	135,778.00	356,463.00	-21.3%
Dues and Memberships		5300	59,850.26	6,969.18	66,819.44	78,479.00	6,937.00	85,416.00	27.8%
Insurance		5400 - 5450	598,630.00	0.00	598,630.00	630,000.00	0.00	630,000.00	5.2%
Operations and Housekeeping Services		5500	4,100,109.16	39,312.16	4,139,421.32	4,040,000.00	41,000.00	4,081,000.00	-1.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	670,264.54	466,836.77	1,137,101.31	817,256.00	290,672.00	1,107,928.00	-2.6%
Transfers of Direct Costs		5710	145,716.68	(145,716.68)	0.00	122,345.00	(122,345.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(57,216.79)	(115,196.25)	(172,413.04)	(53,360.00)	0.00	(53,360.00)	-69.1%
Professional/Consulting Services and Operating Expenditures		5800	2,459,932.16	4,254,600.01	6,714,532.17	2,690,580.00	4,124,600.00	6,815,180.00	1.5%
Communications		5900	618,005.59	52,251.26	670,256.85	633,755.00	66,000.00	699,755.00	4.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			8,776,336.46	6,404,288.73	15,180,625.19	9,179,740.00	5,548,727.00	14,728,467.00	-3.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals Unrestricted (A)	2012-13 Unaudited Actuals Restricted (B)	2012-13 Unaudited Actuals Total Fund col. A + B (C)	2013-14 Budget Unrestricted (D)	2013-14 Budget Restricted (E)	2013-14 Budget Total Fund col. D + E (F)	% Diff Column C & F
CAPITAL OUTLAY									
Land		6100	0.00	18,620.00	18,620.00	0.00	274,650.00	274,650.00	1375.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	60,306.71	61,419.82	121,726.53	155,100.00	177,102.00	332,202.00	172.9%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			60,306.71	80,039.82	140,346.53	155,100.00	451,752.00	606,852.00	332.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	9,328.00	0.00	9,328.00	10,000.00	0.00	10,000.00	7.2%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	278,509.25	278,509.25	0.00	255,000.00	255,000.00	-8.4%
Payments to County Offices		7142	0.00	1,403,598.26	1,403,598.26	0.00	1,743,532.00	1,743,532.00	24.2%
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	201,249.83	0.00	201,249.83	0.00	0.00	0.00	-100.0%
Debt Service Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			210,577.83	1,682,107.51	1,892,685.34	10,000.00	1,998,532.00	2,008,532.00	6.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(422,572.38)	422,572.38	0.00	(369,356.00)	369,356.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(358,563.34)	0.00	(358,563.34)	(363,998.00)	0.00	(363,998.00)	1.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(781,135.72)	422,572.38	(358,563.34)	(733,354.00)	369,356.00	(363,998.00)	1.5%
TOTAL, EXPENDITURES			108,123,580.94	53,865,834.73	161,989,415.67	115,115,590.00	53,358,669.00	168,474,259.00	4.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals Unrestricted (A)	2012-13 Unaudited Actuals Restricted (B)	2012-13 Unaudited Actuals Total Fund col. A + B (C)	2013-14 Budget Unrestricted (D)	2013-14 Budget Restricted (E)	2013-14 Budget Total Fund col. D + E (F)	% Diff Column C & F
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	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	694,249.00	0.00	694,249.00	New
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	694,249.00	0.00	694,249.00	New
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	(16,120,414.97)	16,120,414.97	0.00	(19,476,559.00)	19,476,559.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(16,120,414.97)	16,120,414.97	0.00	(19,476,559.00)	19,476,559.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(16,120,414.97)	16,120,414.97	0.00	(20,170,808.00)	19,476,559.00	(694,249.00)	New

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals Unrestricted (A)	2012-13 Unaudited Actuals Restricted (B)	2012-13 Unaudited Actuals Total Fund col. A + B (C)	2013-14 Budget Unrestricted (D)	2013-14 Budget Restricted (E)	2013-14 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) Revenue Limit Sources		8010-8099	94,950,300.41	4,726,416.00	99,676,716.41	99,687,892.00	4,589,052.00	104,276,944.00	11.3%
2) Federal Revenue		8100-8299	10,582,464.89	12,536,558.87	23,119,023.76	6,262,838.00	9,539,484.00	15,802,322.00	-31.6%
3) Other State Revenue		8300-8599	16,555,394.53	7,164,386.82	23,719,781.35	15,153,879.00	6,862,293.00	22,016,172.00	-7.2%
4) Other Local Revenue		8600-8799	2,457,046.91	12,413,708.24	14,870,755.15	1,291,007.00	12,143,781.00	13,434,788.00	-9.7%
5) TOTAL, REVENUES			124,545,206.74	36,841,069.93	161,386,276.67	122,395,616.00	33,134,610.00	155,530,226.00	-0.9%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		66,452,091.33	35,034,030.76	101,486,122.09	70,383,093.00	35,510,271.00	105,893,364.00	4.3%
2) Instruction - Related Services	2000-2999		11,888,549.94	5,955,322.83	17,843,872.77	12,693,277.00	4,950,426.00	17,643,703.00	-1.1%
3) Pupil Services	3000-3999		8,374,792.37	7,399,430.69	15,774,223.06	8,723,777.00	6,912,906.00	15,636,683.00	-0.9%
4) Ancillary Services	4000-4999		190,639.12	0.00	190,639.12	79,656.00	0.00	79,656.00	-58.2%
5) Community Services	5000-5999		27,482.07	103,874.19	131,356.26	55,595.00	99,729.00	155,324.00	18.2%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		6,959,900.94	423,670.49	7,383,571.43	8,835,731.00	369,776.00	9,205,507.00	24.7%
8) Plant Services	8000-8999		13,792,865.70	3,267,398.26	17,060,263.96	14,324,461.00	3,517,029.00	17,841,490.00	4.6%
9) Other Outgo	9000-9999	Except 7600-7699	437,259.47	1,682,107.51	2,119,366.98	20,000.00	1,998,532.00	2,018,532.00	-4.8%
10) TOTAL, EXPENDITURES			108,123,580.94	53,865,834.73	161,989,415.67	115,115,590.00	53,358,669.00	168,474,259.00	4.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			16,421,625.80	(17,024,764.80)	(603,139.00)	7,280,026.00	(20,224,059.00)	(12,944,033.00)	2046.1%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	694,249.00	0.00	694,249.00	New
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	(16,120,414.97)	16,120,414.97	0.00	(19,476,559.00)	19,476,559.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(16,120,414.97)	16,120,414.97	0.00	(20,170,808.00)	19,476,559.00	(694,249.00)	New

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2013-14 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			301,210.83	(904,349.83)	(603,139.00)	(12,890,782.00)	(747,500.00)	(13,638,282.00)	2161.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	24,744,979.29	3,814,342.42	28,559,321.71	25,046,190.12	2,909,992.59	27,956,182.71	-2.1%
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)			24,744,979.29	3,814,342.42	28,559,321.71	25,046,190.12	2,909,992.59	27,956,182.71	-2.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			24,744,979.29	3,814,342.42	28,559,321.71	25,046,190.12	2,909,992.59	27,956,182.71	-2.1%
2) Ending Balance, June 30 (E + F1e)			25,046,190.12	2,909,992.59	27,956,182.71	12,155,408.12	2,162,492.59	14,317,900.71	-48.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	80,000.00	0.00	80,000.00	80,000.00	0.00	80,000.00	0.0%
Stores		9712	36,846.51	0.00	36,846.51	42,843.00	0.00	42,843.00	16.3%
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	2,909,992.59	2,909,992.59	0.00	2,162,492.59	2,162,492.59	-25.7%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	1,103,996.00	0.00	1,103,996.00	1,116,496.00	0.00	1,116,496.00	1.1%
d) Assigned									
Other Assignments (by Resource/Object)		9780	2,681,077.00	0.00	2,681,077.00	1,756,387.00	0.00	1,756,387.00	-34.5%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	21,144,270.61	0.00	21,144,270.61	8,952,748.00	0.00	8,952,748.00	-57.7%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	206,934.12	0.00	206,934.12	New

Resource	Description	2012-13 Unaudited Actuals	2013-14 Budget
5640	Medi-Cal Billing Option	1,262,837.87	1,242,212.87
6300	Lottery: Instructional Materials	720,306.45	86,884.45
6500	Special Education	200,753.00	200,753.00
6512	Special Ed: Mental Health Services	344,532.29	243,845.29
7090	Economic Impact Aid (EIA): State Compensatory Education (SCE)	169,295.09	174,553.09
7091	Economic Impact Aid (EIA): Limited English Proficiency (LEP)	212,267.89	214,243.89
Total, Restricted Balance		2,909,992.59	2,162,492.59

SECTION 3

OTHER FUNDS

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	50,092.40	50,068.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4.60	0.00	-100.0%
5) TOTAL, REVENUES			50,097.00	50,068.00	-0.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	41,900.58	39,581.00	-5.5%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	5,717.84	5,277.00	-7.7%
4) Books and Supplies		4000-4999	0.00	290.00	New
5) Services and Other Operating Expenditures		5000-5999	2,478.58	4,920.00	98.5%
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			50,097.00	50,068.00	-0.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
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)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	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		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	578.32		
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	46,207.85		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	3,359.34		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			50,145.51		
H. LIABILITIES					
1) Accounts Payable		9500	80.89		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	50,064.62		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			50,145.51		
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					
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	50,092.40	50,068.00	0.0%
TOTAL, FEDERAL REVENUE			50,092.40	50,068.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%

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	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	4.60	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	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4.60	0.00	-100.0%
TOTAL, REVENUES			50,097.00	50,068.00	-0.1%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	38,516.94	37,447.00	-2.8%
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	3,383.64	2,134.00	-36.9%
TOTAL, CERTIFICATED SALARIES			41,900.58	39,581.00	-5.5%
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	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	3,456.83	3,265.00	-5.5%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	607.55	574.00	-5.5%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	460.92	198.00	-57.0%
Workers' Compensation		3601-3602	1,192.54	1,240.00	4.0%
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			5,717.84	5,277.00	-7.7%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	290.00	New
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	290.00	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	38.17	0.00	-100.0%
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	846.00	850.00	0.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	1,060.00	New
Professional/Consulting Services and Operating Expenditures		5800	1,594.41	3,010.00	88.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,478.58	4,920.00	98.5%
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			50,097.00	50,068.00	-0.1%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
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	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	50,092.40	50,068.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4.60	0.00	-100.0%
5) TOTAL, REVENUES			50,097.00	50,068.00	-0.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		46,251.56	47,649.00	3.0%
2) Instruction - Related Services	2000-2999		3,845.44	2,419.00	-37.1%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			50,097.00	50,068.00	-0.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	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		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	935,267.00	926,354.00	-1.0%
4) Other Local Revenue		8600-8799	108,769.48	110,300.00	1.4%
5) TOTAL, REVENUES			1,044,036.48	1,036,654.00	-0.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	612,884.21	632,713.00	3.2%
2) Classified Salaries		2000-2999	29,414.05	13,140.00	-55.3%
3) Employee Benefits		3000-3999	235,042.28	252,919.00	7.6%
4) Books and Supplies		4000-4999	41,760.13	16,672.00	-60.1%
5) Services and Other Operating Expenditures		5000-5999	85,219.76	81,780.00	-4.0%
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	39,623.40	39,380.00	-0.6%
9) TOTAL, EXPENDITURES			1,043,943.83	1,036,604.00	-0.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			92.65	50.00	-46.0%
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)			92.65	50.00	-46.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	52,497.52	52,590.17	0.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			52,497.52	52,590.17	0.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			52,497.52	52,590.17	0.2%
2) Ending Balance, June 30 (E + F1e)			52,590.17	52,640.17	0.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	52,590.17	52,640.17	0.1%
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	37,608.93		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	16,133.64		
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	24,692.23		
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			78,434.80		
H. LIABILITIES					
1) Accounts Payable		9500	9,040.82		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	16,803.81		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			25,844.63		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			52,590.17		

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	935,267.00	926,354.00	-1.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			935,267.00	926,354.00	-1.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	286.20	300.00	4.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	108,483.28	110,000.00	1.4%
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	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			108,769.48	110,300.00	1.4%
TOTAL, REVENUES			1,044,036.48	1,036,654.00	-0.7%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	557,946.89	595,798.00	6.8%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	41,627.40	22,763.00	-45.3%
Other Certificated Salaries		1900	13,309.92	14,152.00	6.3%
TOTAL, CERTIFICATED SALARIES			612,884.21	632,713.00	3.2%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	4,117.23	0.00	-100.0%
Classified Support Salaries		2200	983.36	674.00	-31.5%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	24,313.46	12,466.00	-48.7%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			29,414.05	13,140.00	-55.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	46,923.99	44,588.00	-5.0%
PERS		3201-3202	7,724.23	11,698.00	51.4%
OASDI/Medicare/Alternative		3301-3302	13,274.41	12,950.00	-2.4%
Health and Welfare Benefits		3401-3402	137,510.35	161,342.00	17.3%
Unemployment Insurance		3501-3502	7,098.55	547.00	-92.3%
Workers' Compensation		3601-3602	18,494.49	20,151.00	9.0%
OPEB, Allocated		3701-3702	2,134.00	0.00	-100.0%
OPEB, Active Employees		3751-3752	798.00	0.00	-100.0%
PERS Reduction		3801-3802	1,084.26	1,643.00	51.5%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			235,042.28	252,919.00	7.6%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	351.00	0.00	-100.0%
Materials and Supplies		4300	37,539.26	16,672.00	-55.6%
Noncapitalized Equipment		4400	3,869.87	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			41,760.13	16,672.00	-60.1%

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	273.66	0.00	-100.0%
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	77,405.00	77,280.00	-0.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	3,611.10	2,500.00	-30.8%
Professional/Consulting Services and Operating Expenditures		5800	3,930.00	2,000.00	-49.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			85,219.76	81,780.00	-4.0%
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	39,623.40	39,380.00	-0.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			39,623.40	39,380.00	-0.6%
TOTAL, EXPENDITURES			1,043,943.83	1,036,604.00	-0.7%

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	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 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)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	935,267.00	926,354.00	-1.0%
4) Other Local Revenue		8600-8799	108,769.48	110,300.00	1.4%
5) TOTAL, REVENUES			1,044,036.48	1,036,654.00	-0.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		824,939.87	855,531.00	3.7%
2) Instruction - Related Services	2000-2999		100,788.47	63,663.00	-36.8%
3) Pupil Services	3000-3999		1,187.09	750.00	-36.8%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		39,623.40	39,380.00	-0.6%
8) Plant Services	8000-8999		77,405.00	77,280.00	-0.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,043,943.83	1,036,604.00	-0.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			92.65	50.00	-46.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			92.65	50.00	-46.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	52,497.52	52,590.17	0.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			52,497.52	52,590.17	0.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			52,497.52	52,590.17	0.2%
2) Ending Balance, June 30 (E + F1e)			52,590.17	52,640.17	0.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	52,590.17	52,640.17	0.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2012-13 Unaudited Actuals	2013-14 Budget
6130	Child Development: Center-Based Reserve Account	52,590.17	52,640.17
Total, Restricted Balance		52,590.17	52,640.17

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	6,206,298.89	6,213,400.00	0.1%
3) Other State Revenue		8300-8599	514,936.81	506,700.00	-1.6%
4) Other Local Revenue		8600-8799	1,680,465.20	1,772,500.00	5.5%
5) TOTAL, REVENUES			8,401,700.90	8,492,600.00	1.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,923,908.28	3,083,768.00	5.5%
3) Employee Benefits		3000-3999	1,179,584.66	1,236,113.00	4.8%
4) Books and Supplies		4000-4999	3,836,347.95	3,759,711.00	-2.0%
5) Services and Other Operating Expenditures		5000-5999	160,423.05	138,578.00	-13.6%
6) Capital Outlay		6000-6999	477,500.96	447,050.00	-6.4%
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	318,939.94	324,618.00	1.8%
9) TOTAL, EXPENDITURES			8,896,704.84	8,989,838.00	1.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(495,003.94)	(497,238.00)	0.5%
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)			(495,003.94)	(497,238.00)	0.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,234,514.71	2,739,510.77	-15.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,234,514.71	2,739,510.77	-15.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,234,514.71	2,739,510.77	-15.3%
2) Ending Balance, June 30 (E + F1e)			2,739,510.77	2,242,272.77	-18.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	10,000.00	10,000.00	0.0%
Stores		9712	323,266.57	278,009.00	-14.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,406,244.20	1,954,263.77	-18.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	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	873,995.43		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	93,941.40		
c) in Revolving Fund		9130	10,000.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,789,971.43		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	2,511.13		
6) Stores		9320	323,266.57		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			3,093,685.96		
H. LIABILITIES					
1) Accounts Payable		9500	253,626.21		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	100,548.98		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			354,175.19		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			2,739,510.77		

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	6,206,298.89	6,213,400.00	0.1%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			6,206,298.89	6,213,400.00	0.1%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	514,936.81	506,700.00	-1.6%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			514,936.81	506,700.00	-1.6%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	1,620,135.01	1,730,000.00	6.8%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	4,800.10	5,000.00	4.2%
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	55,530.09	37,500.00	-32.5%
TOTAL, OTHER LOCAL REVENUE			1,680,465.20	1,772,500.00	5.5%
TOTAL, REVENUES			8,401,700.90	8,492,600.00	1.1%

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	2,489,600.92	2,641,793.00	6.1%
Classified Supervisors' and Administrators' Salaries		2300	171,908.52	180,628.00	5.1%
Clerical, Technical and Office Salaries		2400	262,398.84	261,347.00	-0.4%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,923,908.28	3,083,768.00	5.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	236,574.12	238,445.00	0.8%
OASDI/Medicare/Alternative		3301-3302	219,683.50	230,967.00	5.1%
Health and Welfare Benefits		3401-3402	565,625.84	660,127.00	16.7%
Unemployment Insurance		3501-3502	31,380.85	1,544.00	-95.1%
Workers' Compensation		3601-3602	83,682.22	96,552.00	15.4%
OPEB, Allocated		3701-3702	6,170.00	0.00	-100.0%
OPEB, Active Employees		3751-3752	3,256.00	0.00	-100.0%
PERS Reduction		3801-3802	33,212.13	8,478.00	-74.5%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,179,584.66	1,236,113.00	4.8%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	338,531.59	349,711.00	3.3%
Noncapitalized Equipment		4400	196,428.25	60,000.00	-69.5%
Food		4700	3,301,388.11	3,350,000.00	1.5%
TOTAL, BOOKS AND SUPPLIES			3,836,347.95	3,759,711.00	-2.0%

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	6,478.28	7,500.00	15.8%
Dues and Memberships		5300	165.00	165.00	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	4,618.03	5,638.00	22.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	51,661.94	49,800.00	-3.6%
Professional/Consulting Services and Operating Expenditures		5800	96,926.73	75,000.00	-22.6%
Communications		5900	573.07	475.00	-17.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			160,423.05	138,578.00	-13.6%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	477,500.96	447,050.00	-6.4%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			477,500.96	447,050.00	-6.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	318,939.94	324,618.00	1.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			318,939.94	324,618.00	1.8%
TOTAL, EXPENDITURES			8,896,704.84	8,989,838.00	1.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	6,206,298.89	6,213,400.00	0.1%
3) Other State Revenue		8300-8599	514,936.81	506,700.00	-1.6%
4) Other Local Revenue		8600-8799	1,680,465.20	1,772,500.00	5.5%
5) TOTAL, REVENUES			8,401,700.90	8,492,600.00	1.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		8,577,764.90	8,665,220.00	1.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		318,939.94	324,618.00	1.8%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			8,896,704.84	8,989,838.00	1.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(495,003.94)	(497,238.00)	0.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(495,003.94)	(497,238.00)	0.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,234,514.71	2,739,510.77	-15.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,234,514.71	2,739,510.77	-15.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,234,514.71	2,739,510.77	-15.3%
2) Ending Balance, June 30 (E + F1e)			2,739,510.77	2,242,272.77	-18.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	10,000.00	10,000.00	0.0%
Stores		9712	323,266.57	278,009.00	-14.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,406,244.20	1,954,263.77	-18.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2012-13 Unaudited Actuals	2013-14 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	2,406,244.20	1,954,263.77
Total, Restricted Balance		2,406,244.20	1,954,263.77

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	4,618.57	2,500.00	-45.9%
5) TOTAL, REVENUES			4,618.57	2,500.00	-45.9%
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	1,361,969.81	995,000.00	-26.9%
6) Capital Outlay		6000-6999	54,992.83	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,416,962.64	995,000.00	-29.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,412,344.07)	(992,500.00)	-29.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	694,249.00	New
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	694,249.00	New

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,412,344.07)	(298,251.00)	-78.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,024,277.72	611,933.65	-69.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,024,277.72	611,933.65	-69.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,024,277.72	611,933.65	-69.8%
2) Ending Balance, June 30 (E + F1e)			611,933.65	313,682.65	-48.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	611,933.65	313,682.65	-48.7%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	621,425.57		
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	531.55		
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			621,957.12		
H. LIABILITIES					
1) Accounts Payable		9500	10,023.47		
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			10,023.47		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			611,933.65		

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	4,618.57	2,500.00	-45.9%
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			4,618.57	2,500.00	-45.9%
TOTAL, REVENUES			4,618.57	2,500.00	-45.9%

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	64,412.90	155,000.00	140.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,297,556.91	840,000.00	-35.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,361,969.81	995,000.00	-26.9%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	45,485.93	0.00	-100.0%
Equipment		6400	9,506.90	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			54,992.83	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,416,962.64	995,000.00	-29.8%

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	694,249.00	New
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	694,249.00	New
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	694,249.00	New

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,618.57	2,500.00	-45.9%
5) TOTAL, REVENUES			4,618.57	2,500.00	-45.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,416,962.64	995,000.00	-29.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,416,962.64	995,000.00	-29.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,412,344.07)	(992,500.00)	-29.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	694,249.00	New
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	694,249.00	New

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,412,344.07)	(298,251.00)	-78.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,024,277.72	611,933.65	-69.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,024,277.72	611,933.65	-69.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,024,277.72	611,933.65	-69.8%
2) Ending Balance, June 30 (E + F1e)			611,933.65	313,682.65	-48.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	611,933.65	313,682.65	-48.7%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	109,519.87	100,000.00	-8.7%
5) TOTAL, REVENUES			109,519.87	100,000.00	-8.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	51,542.32	55,699.00	8.1%
3) Employee Benefits		3000-3999	22,925.52	24,500.00	6.9%
4) Books and Supplies		4000-4999	38,098.03	2,000.00	-94.8%
5) Services and Other Operating Expenditures		5000-5999	618,346.76	455,000.00	-26.4%
6) Capital Outlay		6000-6999	19,553,856.51	4,488,819.00	-77.0%
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			20,284,769.14	5,026,018.00	-75.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(20,175,249.27)	(4,926,018.00)	-75.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	10,816,878.78	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			10,816,878.78	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)			(9,358,370.49)	(4,926,018.00)	-47.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	32,040,356.17	22,681,985.68	-29.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			32,040,356.17	22,681,985.68	-29.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			32,040,356.17	22,681,985.68	-29.2%
2) Ending Balance, June 30 (E + F1e)			22,681,985.68	17,755,967.68	-21.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	22,681,985.68	17,755,967.68	-21.7%
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	22,894,838.70		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	391.25		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	528,125.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	16,981.30		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	75.24		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			23,440,411.49		
H. LIABILITIES					
1) Accounts Payable		9500	751,863.54		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	6,562.27		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			758,425.81		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			22,681,985.68		

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	109,519.87	100,000.00	-8.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			109,519.87	100,000.00	-8.7%
TOTAL, REVENUES			109,519.87	100,000.00	-8.7%

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	51,542.32	55,699.00	8.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			51,542.32	55,699.00	8.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	5,877.31	6,359.00	8.2%
OASDI/Medicare/Alternative		3301-3302	3,911.25	4,261.00	8.9%
Health and Welfare Benefits		3401-3402	10,107.01	11,215.00	11.0%
Unemployment Insurance		3501-3502	566.96	28.00	-95.1%
Workers' Compensation		3601-3602	1,466.89	1,744.00	18.9%
OPEB, Allocated		3701-3702	127.00	0.00	-100.0%
OPEB, Active Employees		3751-3752	44.00	0.00	-100.0%
PERS Reduction		3801-3802	825.10	893.00	8.2%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			22,925.52	24,500.00	6.9%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	688.83	2,000.00	190.3%
Noncapitalized Equipment		4400	37,409.20	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			38,098.03	2,000.00	-94.8%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	233.76	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	117,140.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	500,973.00	455,000.00	-9.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			618,346.76	455,000.00	-26.4%
CAPITAL OUTLAY					
Land		6100	1,203.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	19,552,653.51	4,488,819.00	-77.0%
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			19,553,856.51	4,488,819.00	-77.0%
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					
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			20,284,769.14	5,026,018.00	-75.2%

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	10,816,878.78	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			10,816,878.78	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)			10,816,878.78	0.00	-100.0%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	109,519.87	100,000.00	-8.7%
5) TOTAL, REVENUES			109,519.87	100,000.00	-8.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		20,284,769.14	5,026,018.00	-75.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			20,284,769.14	5,026,018.00	-75.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(20,175,249.27)	(4,926,018.00)	-75.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	10,816,878.78	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			10,816,878.78	0.00	-100.0%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(9,358,370.49)	(4,926,018.00)	-47.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	32,040,356.17	22,681,985.68	-29.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			32,040,356.17	22,681,985.68	-29.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			32,040,356.17	22,681,985.68	-29.2%
2) Ending Balance, June 30 (E + F1e)			22,681,985.68	17,755,967.68	-21.7%
Components of Ending Fund Balance)					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	22,681,985.68	17,755,967.68	-21.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2012-13 Unaudited Actuals	2013-14 Budget
9010	Other Restricted Local	22,681,985.68	17,755,967.68
Total, Restricted Balance		22,681,985.68	17,755,967.68

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	676,762.89	462,000.00	-31.7%
5) TOTAL, REVENUES			676,762.89	462,000.00	-31.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	10,690.98	8,478.00	-20.7%
3) Employee Benefits		3000-3999	2,383.88	2,022.00	-15.2%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	318,582.97	202,000.00	-36.6%
6) Capital Outlay		6000-6999	1,345,079.17	2,493,119.00	85.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,676,737.00	2,705,619.00	61.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(999,974.11)	(2,243,619.00)	124.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	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)			(999,974.11)	(2,243,619.00)	124.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,283,661.29	3,283,687.18	-23.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,283,661.29	3,283,687.18	-23.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,283,661.29	3,283,687.18	-23.3%
2) Ending Balance, June 30 (E + F1e)			3,283,687.18	1,040,068.18	-68.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,283,687.18	1,040,068.18	-68.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,525,683.81		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	54,088.07		
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	2,918.78		
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			3,582,690.66		
H. LIABILITIES					
1) Accounts Payable		9500	285,928.62		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	13,074.86		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			299,003.48		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			3,283,687.18		

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	226,106.00	100,000.00	-55.8%
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	14,828.26	12,000.00	-19.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	435,828.63	350,000.00	-19.7%
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			676,762.89	462,000.00	-31.7%
TOTAL, REVENUES			676,762.89	462,000.00	-31.7%

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	10,690.98	8,478.00	-20.7%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			10,690.98	8,478.00	-20.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	1,003.24	968.00	-3.5%
OASDI/Medicare/Alternative		3301-3302	817.86	649.00	-20.6%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	117.60	4.00	-96.6%
Workers' Compensation		3601-3602	304.27	265.00	-12.9%
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	140.91	136.00	-3.5%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,383.88	2,022.00	-15.2%
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	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	263,924.81	190,000.00	-28.0%
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	54,658.16	12,000.00	-78.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			318,582.97	202,000.00	-36.6%
CAPITAL OUTLAY					
Land		6100	0.00	50,000.00	New
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,345,079.17	2,443,119.00	81.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,345,079.17	2,493,119.00	85.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,676,737.00	2,705,619.00	61.4%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	676,762.89	462,000.00	-31.7%
5) TOTAL, REVENUES			676,762.89	462,000.00	-31.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		34,030.92	10,500.00	-69.1%
8) Plant Services	8000-8999		1,642,706.08	2,695,119.00	64.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,676,737.00	2,705,619.00	61.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(999,974.11)	(2,243,619.00)	124.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(999,974.11)	(2,243,619.00)	124.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,283,661.29	3,283,687.18	-23.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,283,661.29	3,283,687.18	-23.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,283,661.29	3,283,687.18	-23.3%
2) Ending Balance, June 30 (E + F1e)			3,283,687.18	1,040,068.18	-68.3%
Components of Ending Fund Balance)					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,283,687.18	1,040,068.18	-68.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2012-13 Unaudited Actuals	2013-14 Budget
9010	Other Restricted Local	3,283,687.18	1,040,068.18
Total, Restricted Balance		3,283,687.18	1,040,068.18

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	17,246,808.75	0.00	-100.0%
4) Other Local Revenue		8600-8799	676.22	0.00	-100.0%
5) TOTAL, REVENUES			17,247,484.97	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	6,430,606.19	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			6,430,606.19	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			10,816,878.78	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	10,816,878.78	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			(10,816,878.78)	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)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	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		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	75.24		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			75.24		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	75.24		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			75.24		
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	17,246,808.75	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			17,246,808.75	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	676.22	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			676.22	0.00	-100.0%
TOTAL, REVENUES			17,247,484.97	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	6,430,606.19	0.00	-100.0%
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			6,430,606.19	0.00	-100.0%
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			6,430,606.19	0.00	-100.0%

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	10,816,878.78	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			10,816,878.78	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)			(10,816,878.78)	0.00	-100.0%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	17,246,808.75	0.00	-100.0%
4) Other Local Revenue		8600-8799	676.22	0.00	-100.0%
5) TOTAL, REVENUES			17,247,484.97	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		6,430,606.19	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			6,430,606.19	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			10,816,878.78	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	10,816,878.78	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			(10,816,878.78)	0.00	-100.0%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	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		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	75,051.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	7,556,146.00	7,014,583.00	-7.2%
5) TOTAL, REVENUES			7,631,197.00	7,014,583.00	-8.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	6,583,299.00	7,975,180.00	21.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			6,583,299.00	7,975,180.00	21.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,047,898.00	(960,597.00)	-191.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	21,144.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			21,144.00	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)			1,069,042.00	(960,597.00)	-189.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,463,561.00	6,532,603.00	19.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,463,561.00	6,532,603.00	19.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,463,561.00	6,532,603.00	19.6%
2) Ending Balance, June 30 (E + F1e)			6,532,603.00	5,572,006.00	-14.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	6,532,603.00	5,572,006.00	-14.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	6,532,603.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			6,532,603.00		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			6,532,603.00		

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					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	75,051.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			75,051.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	7,240,820.00	6,807,058.00	-6.0%
Unsecured Roll		8612	180,946.00	207,524.00	14.7%
Prior Years' Taxes		8613	106,083.00	0.00	-100.0%
Supplemental Taxes		8614	15,153.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	(2,584.00)	0.00	-100.0%
Interest		8660	15,228.00	1.00	-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	500.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,556,146.00	7,014,583.00	-7.2%
TOTAL, REVENUES			7,631,197.00	7,014,583.00	-8.1%

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	675,000.00	1,855,000.00	174.8%
Bond Interest and Other Service Charges		7434	5,908,299.00	6,120,180.00	3.6%
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)			6,583,299.00	7,975,180.00	21.1%
TOTAL, EXPENDITURES			6,583,299.00	7,975,180.00	21.1%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: 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	21,144.00	0.00	-100.0%
(c) TOTAL, SOURCES			21,144.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			21,144.00	0.00	-100.0%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	75,051.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	7,556,146.00	7,014,583.00	-7.2%
5) TOTAL, REVENUES			7,631,197.00	7,014,583.00	-8.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	6,583,299.00	7,975,180.00	21.1%
10) TOTAL, EXPENDITURES			6,583,299.00	7,975,180.00	21.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,047,898.00	(960,597.00)	-191.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources		8930-8979	21,144.00	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			21,144.00	0.00	0.0%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,069,042.00	(960,597.00)	-189.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,463,561.00	6,532,603.00	19.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,463,561.00	6,532,603.00	19.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,463,561.00	6,532,603.00	19.6%
2) Ending Balance, June 30 (E + F1e)			6,532,603.00	5,572,006.00	-14.7%
Components of Ending Fund Balance)					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	6,532,603.00	5,572,006.00	-14.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,233,632.33	5,024,853.00	18.7%
5) TOTAL, REVENUES			4,233,632.33	5,024,853.00	18.7%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	4,821,244.00	4,887,853.00	1.4%
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			4,821,244.00	4,887,853.00	1.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(587,611.67)	137,000.00	-123.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(587,611.67)	137,000.00	-123.3%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,435,897.06	848,285.39	-40.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,435,897.06	848,285.39	-40.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,435,897.06	848,285.39	-40.9%
2) Ending Net Position, June 30 (E + F1e)			848,285.39	985,285.39	16.2%
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	848,285.39	985,285.39	16.2%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	633,550.55		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	58,397.67		
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	396,348.17		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			1,088,296.39		

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
H. LIABILITIES					
1) Accounts Payable		9500	236,628.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	3,383.00		
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			240,011.00		
I. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 - H7)			848,285.39		

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	2,956.86	3,000.00	1.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	4,067,462.00	4,887,853.00	20.2%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	163,213.47	134,000.00	-17.9%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,233,632.33	5,024,853.00	18.7%
TOTAL, REVENUES			4,233,632.33	5,024,853.00	18.7%

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	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	4,817,861.00	4,887,853.00	1.5%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,383.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			4,821,244.00	4,887,853.00	1.4%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			4,821,244.00	4,887,853.00	1.4%

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

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,233,632.33	5,024,853.00	18.7%
5) TOTAL, REVENUES			4,233,632.33	5,024,853.00	18.7%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		4,821,244.00	4,887,853.00	1.4%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			4,821,244.00	4,887,853.00	1.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(587,611.67)	137,000.00	-123.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(587,611.67)	137,000.00	-123.3%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,435,897.06	848,285.39	-40.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,435,897.06	848,285.39	-40.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,435,897.06	848,285.39	-40.9%
2) Ending Net Position, June 30 (E + F1e)			848,285.39	985,285.39	16.2%
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	848,285.39	985,285.39	16.2%

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

SECTION 4

CERTIFICATION/OTHER REPORTS

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)	62.04%
	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).	$0.00
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your appropriations limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	$0.00
	Adjusted Appropriations Limit	$107,080,096.17
	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.	$107,080,096.17
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2014-15, subject to CDE approval.	4.28%
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	$2,635,274.19
	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]).	$2,704,828.47

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 _____ Date of Meeting: Sep 10, 2013
Clerk/Secretary of the Governing Board
(Original signature required)

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 _____ Date: _____
County Superintendent/Designee
(Original signature required)

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

For County Office of Education:	For School District:
William Pickering II	Karen Huddleston
Name	Name
Financial Accounting & Data Support Manager	Controller
Title	Title
858-292-3668	760-966-4075
Telephone	Telephone
wpickering@sdcoe.net	khuddleston@oside.us
E-mail Address	E-mail Address

SELECTION OF BUDGET ADOPTION CYCLE:

Pursuant to Education Code Section 42127(i), this school district elects to use the following budget adoption cycle for the 2014-15 budget year:

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

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			13,055.27	13,052.84	13,052.84	13,050.08
a. Kindergarten	1,772.22	1,764.45				
b. Grades One through Three	4,727.21	4,705.48				
c. Grades Four through Six	4,151.03	4,133.64				
d. Grades Seven and Eight	2,398.95	2,385.13				
e. Opportunity Schools and Full-Day Opportunity Classes						
f. Home and Hospital	3.43	4.03				
g. Community Day School						
2. Special Education						
a. Special Day Class	505.23	519.66	505.32	505.23	505.23	505.13
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	7.16	7.59	7.16	7.16	7.16	7.16
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions						
3. TOTAL, ELEMENTARY	13,565.23	13,519.98	13,567.75	13,565.23	13,565.23	13,562.37
HIGH SCHOOL						
4. General Education			4,855.60	4,854.73	4,854.73	4,854.70
a. Grades Nine through Twelve	4,673.55	4,617.12				
b. Continuation Education	175.47	169.56				
c. Opportunity Schools and Full-Day Opportunity Classes						
d. Home and Hospital	4.59	4.99				
e. Community Day School						
5. Special Education						
a. Special Day Class	269.97	273.78	270.01	269.97	269.97	269.97
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	8.71	8.71	8.71	8.71	8.71	8.71
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions	1.12	0.98				
6. TOTAL, HIGH SCHOOL	5,133.41	5,075.14	5,134.32	5,133.41	5,133.41	5,133.38
COUNTY SUPPLEMENT						
7. County Community Schools (EC 1982[a])						
a. Elementary						
b. High School						
8. Special Education						
a. Special Day Class - Elementary	7.31	7.19	7.31	7.31	7.31	7.31
b. Special Day Class - High School	11.58	11.30	11.59	11.58	11.58	11.58
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	18.89	18.49	18.90	18.89	18.89	18.89
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	18,717.53	18,613.61	18,720.97	18,717.53	18,717.53	18,714.64
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)	18,717.53	18,613.61	18,720.97	18,717.53	18,717.53	18,714.64
SUPPLEMENTAL INSTRUCTIONAL HOURS						
19. ELEMENTARY*						
20. HIGH SCHOOL*						
21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS (sum lines 19 and 20)						
COMMUNITY DAY SCHOOLS - Additional Funds						
22. ELEMENTARY						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only						
b. 7th & 8th Hour Pupil Hours (Hours)*						
23. HIGH SCHOOL						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only						
b. 7th & 8th Hour Pupil Hours (Hours)*						
CHARTER SCHOOLS						
24. Charter ADA Funded Through the Block Grant						
a. Charters Sponsored by Unified Districts - Resident (EC 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RL)						
b. All Other Block Grant Funded Charters	1,401.98	1,408.55	1,401.98	1,401.98	1,401.98	1,401.98
25. Charter ADA Funded Through the Revenue Limit						
26. TOTAL, CHARTER SCHOOLS ADA (sum lines 24a, 24b, and 25)	1,401.98	1,408.55	1,401.98	1,401.98	1,401.98	1,401.98
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	16,825,170.87		16,825,170.87			16,825,170.87
Work in Progress	4,550,567.40		4,550,567.40		1,441,550.47	3,109,016.93
Total capital assets not being depreciated	21,375,738.27	0.00	21,375,738.27	0.00	1,441,550.47	19,934,187.80
Capital assets being depreciated:						
Land Improvements	7,519,966.67		7,519,966.67	18,620.00		7,538,586.67
Buildings	346,208,571.42		346,208,571.42	29,547,490.90		375,756,062.32
Equipment	17,067,917.00		17,067,917.00		1,345,609.15	15,722,307.85
Total capital assets being depreciated	370,796,455.09	0.00	370,796,455.09	29,566,110.90	1,345,609.15	399,016,956.84
Accumulated Depreciation for:						
Land Improvements	(3,894,267.47)		(3,894,267.47)		3,803.42	(3,898,070.89)
Buildings	(54,469,419.42)		(54,469,419.42)		8,030,793.43	(62,500,212.85)
Equipment	(15,835,377.35)		(15,835,377.35)	534,232.20		(15,301,145.15)
Total accumulated depreciation	(74,199,064.24)	0.00	(74,199,064.24)	534,232.20	8,034,596.85	(81,699,428.89)
Total capital assets being depreciated, net	296,597,390.85	0.00	296,597,390.85	30,100,343.10	9,380,206.00	317,317,527.95
Governmental activity capital assets, net	317,973,129.12	0.00	317,973,129.12	30,100,343.10	10,821,756.47	337,251,715.75
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

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	80,614,504.50	301	534,586.35	303	80,079,918.15	305	2,707,436.25		307	77,372,481.90	309
2000 - Classified Salaries	25,661,794.94	311	141,779.86	313	25,520,015.08	315	3,065,397.06		317	22,454,618.02	319
3000 - Employee Benefits (Excluding 3800)	32,143,475.90	321	432,329.64	323	31,711,146.26	325	1,609,121.42		327	30,102,024.84	329
4000 - Books, Supplies Equip Replace. (6500)	6,495,693.01	331	60,591.21	333	6,435,101.80	335	1,351,920.38		337	5,083,181.42	339
5000 - Services. . . & 7300 - Indirect Costs	14,822,061.85	341	1,861,830.98	343	12,960,230.87	345	2,403,265.73		347	10,556,965.14	349
				TOTAL	156,706,412.16	365			TOTAL	145,569,271.32	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	66,333,689.61	375
2. Salaries of Instructional Aides Per EC 41011	2100	4,924,733.49	380
3. STRS	3101 & 3102	5,434,585.78	382
4. PERS	3201 & 3202	638,931.27	383
5. OASDI - Regular, Medicare and Alternative	3301 & 3302	1,374,732.76	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)	3401 & 3402	8,874,981.96	385
7. Unemployment Insurance	3501 & 3502	845,764.77	390
8. Workers' Compensation Insurance	3601 & 3602	2,104,832.43	392
9. OPEB, Active Employees (EC 41372)	3751 & 3752	43,957.65	
10. Other Benefits (EC 22310)	3901 & 3902	0.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)		90,576,209.72	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2		263,972.61	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)		2,958.70	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14. TOTAL SALARIES AND BENEFITS		90,309,278.41	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		62.04%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%	
2. Percentage spent by this district (Part II, Line 15)	62.04%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	145,569,271.32	
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00	

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	241,825,011.00	(24,045.00)	241,800,966.00	5,267,125.00	675,000.00	246,393,091.00	1,220,000.00
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	6,342,880.00	129,189.00	6,472,069.00		276,560.00	6,195,509.00	
Net OPEB Obligation	539,697.00		539,697.00	89,015.00		628,712.00	
Compensated Absences Payable	849,161.32		849,161.32	34,866.58		884,027.90	
Governmental activities long-term liabilities	249,556,749.32	105,144.00	249,661,893.32	5,391,006.58	951,560.00	254,101,339.90	1,220,000.00
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**			**2012-13 Actual**		
(2011-12 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)						
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	103,386,273.15		103,386,273.15			107,080,096.17
2. PRIOR YEAR GANN ADA (Preload/Line B9, PY column)	20,157.98		20,157.98			20,119.51
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 P2 Report**			**2013-14 P2 Estimate**		
(2012-13 data should tie to Principal Apportionment Attendance Software reports)						
1. Total K-12 ADA (Form A, Lines 10, 28, & 29)	18,717.53		18,717.53	18,717.53		18,717.53
2. ROC/P ADA**						
3. Total Charter Schools ADA (Form A, Line 26)	1,401.98		1,401.98	1,401.98		1,401.98
4. Total Supplemental Instructional Hours**						
5. Divide Line B4 by 700 (Round to 2 decimal places)			20,119.51			20,119.51
6. TOTAL P2 ADA (Lines B1 through B3 plus B5)						
OTHER ADA (From Principal Apportionment Attendance Software)						
7. Apprentice Hours - High School			0.00			0.00
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)			20,119.51			20,119.51
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)	404,287.20		404,287.20	404,290.00		404,290.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	41,701,978.64		41,701,978.64	36,551,120.00		36,551,120.00
5. Unsecured Roll Taxes (Object 8042)	1,447,279.43		1,447,279.43	1,434,790.00		1,434,790.00
6. Prior Years' Taxes (Object 8043)	244.13		244.13	8,786.00		8,786.00
7. Supplemental Taxes (Object 8044)	908,978.10		908,978.10	822,894.00		822,894.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(4,739,583.00)		(4,739,583.00)	0.00		0.00
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)	5,021,415.12		5,021,415.12	1,700,662.00		1,700,662.00
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)	(2,770,088.16)	2,770,088.16	0.00	(2,705,492.00)	2,705,492.00	0.00
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	41,974,511.46	2,770,088.16	44,744,599.62	38,217,050.00	2,705,492.00	40,922,542.00
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)	41,974,511.46	2,770,088.16	44,744,599.62	38,217,050.00	2,705,492.00	40,922,542.00

	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)			1,444,443.67			1,542,534.00
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)			1,444,443.67			1,542,534.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. Revenue Limit State Aid - CY (objects 8011 and 8012)	56,770,091.00	1,637,323.00	58,407,414.00	65,170,503.00	1,371,760.00	66,542,263.00
25. Revenue Limit State Aid - Prior Years (Object 8019)	421.95		421.95	0.00		0.00
26. Supplemental Instruction - CY (Res. 0000, Object 8590)**		635,865.00	635,865.00		635,865.00	635,865.00
27. Supplemental Instruction - PY (Res. 0000, Object 8590)**		0.00	0.00		0.00	0.00
28. Comm Day Sch Addl Funding - CY (Res. 2430, Obj. 8311 and Res. 0000, Obj. 8590)**		20,751.00	20,751.00		20,071.00	20,071.00
29. Comm Day Sch Addl Funding - PY (Res. 2430, Obj. 8319 and Res. 0000, Obj. 8590)**		0.00	0.00		0.00	0.00
30. ROC/P Apportionment - CY (Res. 0000, Object 8590)**		0.00	0.00		0.00	0.00
31. ROC/P Apportionment - PY (Res. 0000, Object 8590)**		0.00	0.00		0.00	0.00
32. Charter Schs. Gen. Purpose Entitlement (Object 8015)	0.00	3,247,250.84	3,247,250.84	0.00	3,904,142.00	3,904,142.00
33. Charter Schs. Categorical Block Grant (Object 8590)**		710,805.00	710,805.00		737,642.00	737,642.00
34. Class Size Reduction, Grades K-3 (Object 8434)	3,657,891.00		3,657,891.00	3,500,000.00		3,500,000.00
35. Class Size Reduction, Grade 9 (Object 8590)**		493,495.00	493,495.00		493,494.00	493,494.00
36. SUBTOTAL STATE AID RECEIVED (Lines C24 through C35)	60,428,403.95	6,745,489.84	67,173,893.79	68,670,503.00	7,162,974.00	75,833,477.00
ADD BACK TRANSFERS TO COUNTY						
37. County Office Funds Transfer (Form RL, Line 32)	92,482.00		92,482.00	88,535.00		88,535.00
38. TOTAL STATE AID (Lines C36 plus C37)	60,520,885.95	6,745,489.84	67,266,375.79	68,759,038.00	7,162,974.00	75,922,012.00
DATA FOR INTEREST CALCULATION						
39. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	161,386,276.67		161,386,276.67	155,530,226.00		155,530,226.00
40. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	246,334.44		246,334.44	400,000.00		400,000.00
APPROPRIATIONS LIMIT CALCULATIONS	**2012-13 Actual**			**2013-14 Budget**		
D. PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			103,386,273.15			107,080,096.17
2. Inflation Adjustment			1.0377			1.0512
3. Program Population Adjustment (Lines B9 divided by [A2 plus A7]) (Round to four decimal places)			0.9981			1.0000
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			107,080,096.17			112,562,597.09
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			44,744,599.62			40,922,542.00
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)			2,414,341.20			2,414,341.20
b. Maximum State Aid in Local Limit (Lesser of Line C38 or Lines D4 minus D5 plus C23; but not less than zero)			63,779,940.22			73,182,589.09
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			63,779,940.22			73,182,589.09
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])			165,901.34			294,217.66
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			44,910,500.96			41,216,759.66
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)			63,614,038.88			72,888,371.43
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			44,910,500.96			
b. State Subventions (Line D8)			63,614,038.88			
c. Less: Excluded Appropriations (Line C23)			1,444,443.67			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			107,080,096.17			

	2012-13 Calculations			2013-14 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4; if negative, then zero)			0.00			
If not zero report amount to: Ana J. Matosantos, Director, State Department of Finance, Attention: School Gann Limits, State Capitol, Room 1145, Sacramento, CA 95814						
Summary	**2012-13 Actual**			**2013-14 Budget**		
11. Adjusted Appropriations Limit (Lines D4 plus D10)			107,080,096.17			112,562,597.09
12. Appropriations Subject to the Limit (Line D9d)			107,080,096.17			

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

Adjustment entries made for revenue impacted by the flexibility provisions of SBX3 4 in Section C.

Karen Huddleston
Gann Contact Person

760-966-4075
Contact Phone Number

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 7200-7700, goals 0000 and 9000) — 4,062,166.66
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) — 134,316,941.26

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) — 3.02%

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)	4,526,486.24
2.	Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	1,376,241.15
3.	External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	27,496.26
4.	Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	124,705.09
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)	513,149.82
6.	Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7.	Adjustment for Employment Separation Costs	
	a. Plus: Normal Separation Costs (Part II, Line A)	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)	6,568,078.56
9.	Carry-Forward Adjustment (Part IV, Line F)	328,347.40
10.	Total Adjusted Indirect Costs (Line A8 plus Line A9)	6,896,425.96
B.	**Base Costs**	
1.	Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	100,149,070.47
2.	Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	17,843,872.77
3.	Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	15,509,588.51
4.	Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	190,639.12
5.	Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	131,356.26
6.	Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7.	Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,642,628.32
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)	440.68
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)	657.43
11.	Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	16,478,566.18
12.	Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13.	Adjustment for Employment Separation Costs	
	a. Less: Normal Separation Costs (Part II, Line A)	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)	50,097.00
15.	Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,004,320.43
16.	Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	8,100,263.94
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)	161,101,501.11
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)	4.08%
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)	4.28%

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)**	6,568,078.56
B.	**Carry-forward adjustment from prior year(s)**	
1.	Carry-forward adjustment from the second prior year	123,778.13
2.	Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C.	**Carry-forward adjustment for under- or over-recovery in the current year**	
1.	Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (3.95%) times Part III, Line B18); zero if negative	328,347.40
2.	Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (3.95%) times Part III, Line B18) or (the highest rate used to recover costs from any program (3.95%) times Part III, Line B18); zero if positive	0.00
D.	**Preliminary carry-forward adjustment (Line C1 or C2)**	328,347.40

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:	not applicable
Option 2.	Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3.	Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
	LEA request for Option 1, Option 2, or Option 3	1
F.	**Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)**	328,347.40

Approved indirect cost rate: 3.95%
Highest rate used in any program: 3.95%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	4,335,971.28	171,271.00	3.95%
01	3345	1,025.53	40.51	3.95%
01	3550	141,731.45	5,595.00	3.95%
01	4045	9,489.78	375.00	3.95%
01	4203	464,220.07	4,642.00	1.00%
01	5640	274,753.67	10,853.00	3.95%
01	5810	1,333,377.06	13,355.00	1.00%
01	6520	172,406.81	6,432.00	3.73%
01	6530	602.02	23.78	3.95%
01	6535	7,250.58	286.40	3.95%
01	7090	2,272,261.04	68,168.00	3.00%
01	7091	1,302,583.18	39,077.00	3.00%
01	7220	81,220.49	3,208.00	3.95%
01	9010	3,195,978.13	99,245.69	3.11%
12	6105	1,004,320.43	39,623.40	3.95%
13	5310	8,068,627.16	318,363.52	3.95%
13	5370	29,789.78	576.42	1.93%

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	0.00		813,976.64	813,976.64
2. State Lottery Revenue	8560	2,454,671.28		560,609.17	3,015,280.45
3. Other Local Revenue	8600-8799	59,045.00		14,035.00	73,080.00
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	(59,045.00)	59,045.00		0.00
6. Total Available (Sum Lines A1 through A5)		2,454,671.28	59,045.00	1,388,620.81	3,902,337.09
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	2,069,112.70	52,109.72		2,121,222.42
2. Classified Salaries	2000-2999	57,134.88			57,134.88
3. Employee Benefits	3000-3999	7,389.15	6,935.28		14,324.43
4. Books and Supplies	4000-4999	1,369.73		576,087.68	577,457.41
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	319,664.82			319,664.82
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			1,943.75	1,943.75
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			90,282.93	90,282.93
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)		2,454,671.28	59,045.00	668,314.36	3,182,030.64
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	0.00	0.00	720,306.45	720,306.45

D. COMMENTS:

The contracted services paid from restricted lottery are for software licenses for instructional services in lieu of actual textbooks and instructional supplies.

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

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

Section I - Expenditures	Funds 01, 09, and 62 Goals	Functions	Objects	2012-13 Expenditures
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	161,989,415.67
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3355 and 3385)	All	All	1000-7999	12,380,217.55
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	131,291.46
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	124,876.53
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	226,681.64
4. Other Transfers Out	All	9200	7200-7299	201,249.83
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	2,394,492.66
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	91,568.58
9. PERS Reduction	All	All	3801-3802	218,853.60
10. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C9, D1, or D2.			
11. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C10)				3,389,014.30
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	495,003.94
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)				146,715,187.76
F. Charter school expenditure adjustments (From Section V)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				146,715,187.76

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)	20,003.67
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)	20,003.67
D. Charter school ADA adjustments (From Section V)	(1,401.98)
E. Adjusted total ADA (Lines C plus D)	18,601.69
F. Expenditures per ADA (Line I.G divided by Line II.E)	7,887.20

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.)	135,706,232.35	7,312.49
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)	135,706,232.35	7,312.49
B. Required effort (Line A.2 times 90%)	122,135,609.12	6,581.24
C. Current year expenditures (Line I.G and Line II.F)	146,715,187.76	7,887.20
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 Goals	Functions	Objects	2012-13 Expenditures
A. Expenditures available to apply to deficiency:				
1. All Resource 3205 Expenditures	All	All	1000-7999	0.00
2. Less state and local expenditures not allowed for MOE:				
a. Community Services	All	5000-5999	1000-7999 except 3801-3802	0.00
b. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	0.00
c. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
d. Other Transfers Out	All	9200	7200-7299	0.00
e. Interfund Transfers Out	All	9300	7600-7629	0.00
f. All Other Financing Uses	All	9100 9200	7699 7651	0.00
g. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	0.00
h. PERS Reduction	All	All	3801-3802	0.00
i. Supplemental expenditures made as a result of a Presidentially declared disaster.	Manually entered. Must not include expenditures previously included.			
j. Total state and local expenditures not allowed for MOE calculation (Sum lines A2a through A2i)				0.00
3. Plus additional MOE expenditures:				
a. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures previously included.			
4. Total Education Jobs Fund expenditures available to apply to deficiency (Line IV.A1 minus Line IV.A2j plus Line IV.A3a)				0.00

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

Aggregate Expenditures/Per ADA Expenditures	Total	Per ADA
B. MOE deficiency amount if MOE not met Col 1 (Line III.D) and Col 2 (Line III.D x Line II.E)	0.00	0.00
C. Education Jobs Fund expenditures applied (Using lowest amount needed) (Lowest amount in Line IV.B, up to amount available in Line IV.A4)	0.00	0.00
D. Total expenditures, with adjustments, Col 1 (Line I.G plus Line IV.C)	146,715,187.76	
E. Total expenditures per ADA, with adjustments, Col 2 (Col 1 Line IV.D divided by Line II.E)		7,887.20
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
Coastal Academy		(923.47)
Pacific View Charter		(478.51)
Total charter school adjustments	0.00	(1,401.98)

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

Goal	Program/Activity	Direct Costs - Direct Charged (Schedule DCC) Column 1	Direct Costs - Allocated (Schedule AC) Column 2	Direct Costs - Subtotal (col. 1 + 2) Column 3	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
Instructional Goals							
0001	Pre-Kindergarten	337,510.65	0.00	337,510.65	16,167.84		353,678.49
1110	Regular Education, K–12	70,221,667.20	34,384,530.09	104,606,197.29	5,010,971.65		109,617,168.94
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	757,669.79	403,674.38	1,161,344.17	55,632.10		1,216,976.27
3300	Independent Study Centers	2,023,622.39	501,101.77	2,524,724.16	120,942.37		2,645,666.53
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Vocational Education	141,731.45	0.00	141,731.45	6,789.39		148,520.84
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	1,302,945.18	0.00	1,302,945.18	62,415.24		1,365,360.42
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	30,113,987.79	6,921,298.52	37,035,286.31	1,774,108.75		38,809,395.06
6000	Regional Occupational Ctr/Prg (ROC/P)	1,211,032.08	0.00	1,211,032.08	58,012.31		1,269,044.39
Other Goals							
7110	Nonagency - Educational	2,326,349.24	562,627.91	2,888,977.15	138,391.25		3,027,368.40
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	398,212.16	0.00	398,212.16	19,075.64		417,287.80
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
Other Costs							
----	Food Services					3,021.69	3,021.69
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					18,620.00	18,620.00
----	Other Outgo					2,119,366.98	2,119,366.98
Other Funds ----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		856,915.63	856,915.63	479,587.54		1,336,503.17
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(358,563.34)		(358,563.34)
----	**Total General Fund and Charter Schools Funds Expenditures**	108,834,727.93	43,630,148.30	152,464,876.23	7,383,530.74	2,141,008.67	161,989,415.64

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	304,997.38	21,402.99	0.00	11,110.28	0.00	0.00	0.00			0.00	0.00	337,510.65
1110	Regular Education, K-12	70,031,254.47	0.00	0.00	0.00	0.00	0.00	190,412.73			0.00	0.00	70,221,667.20
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	757,443.40	0.00	0.00	0.00	0.00	0.00	226.39			0.00	0.00	757,669.79
3300	Independent Study Centers	1,577,470.29	638.23	0.00	0.00	445,513.87	0.00	0.00			0.00	0.00	2,023,622.39
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Vocational Education	140,430.99	1,300.46	0.00	0.00	0.00	0.00	0.00			0.00	0.00	141,731.45
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	539,859.20	105,416.11	11,640.56	641,696.36	4,252.61	0.00	0.00			80.34	0.00	1,302,945.18
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	25,116,817.60	678,025.65	0.00	0.00	1,708,801.62	2,601,299.83	0.00			9,043.09	0.00	30,113,987.79
6000	ROC/P	1,082,872.22	59,282.10	68,533.29	0.00	0.00	0.00	0.00			344.47	0.00	1,211,032.08
Other Goals													
7110	Nonagency - Educational	1,934,976.54	341,244.98	468.59	48,574.45	0.00	0.00	0.00	0.00	40.68	1,044.00	0.00	2,326,349.24
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
8100	Community Services		0.00	0.00	0.00	0.00	0.00		131,356.26	0.00	266,855.90	0.00	398,212.16
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		101,486,122.09	1,207,310.52	80,642.44	701,381.09	2,158,568.10	2,601,299.83	190,639.12	131,356.26	40.68	277,367.80	0.00	108,834,727.93

* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K–12	19,053,243.90	13,305,191.10	2,026,095.09	34,384,530.09
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	214,653.34	189,021.04	0.00	403,674.38
3300	Independent Study Centers	349,884.94	151,216.83	0.00	501,101.77
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Vocational Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00
4760	Bilingual	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)	3,538,713.66	2,551,784.06	830,800.80	6,921,298.52
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	392,508.97	170,118.94	0.00	562,627.91
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)		0.00		0.00
--	Child Development (Fund 12)	459,971.44	396,944.19	0.00	856,915.63
--	Cafeteria (Funds 13 and 61)		0.00		0.00
Total Allocated Support Costs		24,008,976.25	16,764,276.16	2,856,895.89	43,630,148.30

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)	1,767,333.41
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	27,496.26
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	4,536,910.24
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	1,410,354.18
5	Total Central Administration Costs in General Fund and Charter Schools Funds	7,742,094.09
B.	**Direct Charged and Allocated Costs in General Fund and Charter Schools Funds**	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	108,834,727.93
2	Total Allocated Costs (from Form PCR, Column 2, Total)	43,630,148.30
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	152,464,876.23
C.	**Direct Charged Costs in Other Funds**	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	50,097.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	1,004,320.43
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	8,100,263.94
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	9,154,681.37
D.	**Total Direct Charged and Allocated Costs (B3 + C5)**	161,619,557.60
E.	**Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)**	4.79%

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)	3,021.69				3,021.69
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			18,620.00		18,620.00
Other Outgo (Objects 1000-7999)				2,119,366.98	2,119,366.98
Total Other Costs	3,021.69	0.00	18,620.00	2,119,366.98	2,141,008.67

		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)		2,455,666.26	1,761,823.57	11,637,048.89	8,154,437.55	16,764,276.16	0.00	2,856,895.89
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	621.34	621.34	621.34	621.34	703.90	703.90	995.00
3100	Alternative Schools							
3200	Continuation Schools	7.00	7.00	7.00	7.00	10.00	10.00	
3300	Independent Study Centers	11.41	11.41	11.41	11.41	8.00	8.00	
3400	Opportunity Schools							
3550	Community Day Schools							
3700	Specialized Secondary Programs							
3800	Vocational Education							
4110	Regular Education, Adult							
4610	Adult Independent Study Centers							
4620	Adult Correctional Education							
4630	Adult Vocational Education							
4760	Bilingual							
4850	Migrant Education							
5000-5999	Special Education (allocated to 5001)	115.40	115.40	115.40	115.40	135.00	135.00	408.00
6000	ROC/P							
Other Goals	**Description**							
7110	Nonagency - Educational	12.80	12.80	12.80	12.80	9.00	9.00	
7150	Nonagency - Other							
8100	Community Services							
8500	Child Care and Development Services							
Other Funds	**Description**							
--	Adult Education (Fund 11)							
--	Child Development (Fund 12)	15.00	15.00	15.00	15.00	21.00	21.00	
--	Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors		782.95	782.95	782.95	782.95	886.90	886.90	1,403.00

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	6,482.66	6,694.66
2. Inflation Increase	0041	212.00	106.00
3. All Other Adjustments	0042, 0525	30.49	30.49
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,725.15	6,831.15
REVENUE LIMIT SUBJECT TO DEFICIT			
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	6,725.15	6,831.15
b. AB 851 Add-on (Meals, BTS, Special Adjustments)	0719		
c. Revenue Limit ADA	0033	18,720.97	18,714.64
d. Total Base Revenue Limit (Lines 5a plus 5b, times 5c)	0034, 0724	125,901,331.40	127,842,513.04
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	125,901,331.40	127,842,513.04
DEFICIT CALCULATION			
16. Deficit Factor	0281	0.77728	0.81003
17. TOTAL DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	97,860,586.87	103,556,270.84
OTHER REVENUE LIMIT ITEMS			
18. Unemployment Insurance Revenue	0060	1,230,615.00	160,328.00
19. Less: Longer Day/Year Penalty	0287		
20. Less: Excess ROC/P Reserves Adjustment	0288		
21. Less: PERS Reduction	0195	254,116.00	268,495.00
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)	---	976,499.00	(108,167.00)
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	98,837,085.87	103,448,103.84

Description	Principal Appt. Software Data ID	2012-13 Unaudited Actuals	2013-14 Budget
REVENUE LIMIT - LOCAL SOURCES			
25. Property Taxes	0587	39,723,185.00	39,221,880.00
26. Miscellaneous Funds	0588		
27. Community Redevelopment Funds	0589, 0721	5,021,416.00	1,700,662.00
28. Less: Charter Schools In-lieu Taxes	0595	2,770,088.00	2,733,476.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	41,974,513.00	38,189,066.00
30. Charter School General Purpose Block Grant Offset (Unified Districts Only)	0293		
31. STATE AID PORTION OF REVENUE LIMIT			
a. Gross State Aid Portion of Revenue Limit (Sum Line 24 minus Lines 29 and 30; if negative, then zero)	0111	56,862,572.87	65,259,037.84
b. Less: Education Protection Account (EPA) (Obj. 8012)	- - -	21,167,836.00	16,551,697.00
c. Plus: Charter School Portion of EPA included in 31b	- - -		
d. NET STATE AID (Line 31a minus 31b, plus 31c; if negative, then zero)	0737	35,694,736.87	48,707,340.84
OTHER ITEMS			
32. Less: County Office Funds Transfer	0458	92,482.00	88,535.00
33. Core Academic Program	9001		
34. California High School Exit Exam	9002		
35. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017		
36. Apprenticeship Funding	0570		
37. Community Day School Additional Funding	3103, 9007		
38. Basic Aid "Choice"/Court Ordered Voluntary Pupil Transfer/Basic Aid Open Enrollment	0634, 0629, 9037		
39. Basic Aid Supplement Charter School Adjustment	9018		
40. All Other Adjustments	- - -		
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	- - -	(92,482.00)	(88,535.00)
42. TOTAL, NET STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31d and 41) (This amount should agree with Object 8011)	- - -	35,602,254.87	48,618,805.84
43. Less: Revenue Limit State Apportionment Receipts	- - -		
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43)	- - -	35,602,254.87	

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		

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	(172,413.04)	0.00	(358,563.34)				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							190,437.54	5,870.47
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							3,359.34	50,064.62
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	3,611.10	0.00	39,623.40	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	16,803.81
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	51,661.94	0.00	318,939.94	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							2,511.13	100,548.98
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	117,140.00	0.00						
Other Sources/Uses Detail					10,816,878.78	0.00		
Fund Reconciliation							75.24	6,562.27
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	13,074.86
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	10,816,878.78		
Fund Reconciliation							0.00	75.24
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	3,383.00
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	172,413.04	(172,413.04)	358,563.34	(358,563.34)	10,816,878.78	10,816,878.78	196,383.25	196,383.25

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									2,488
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	338,895.92	0.00	0.00	0.00	998,431.92	2,897,751.21	8,785,241.53		13,020,320.58
2000-2999	Classified Salaries	1,659,637.52	0.00	0.00	0.00	548,099.99	1,995,301.10	2,200,865.89		6,403,904.50
3000-3999	Employee Benefits	901,727.54	0.00	0.00	0.00	644,640.41	2,157,927.64	4,027,881.92		7,732,177.51
4000-4999	Books and Supplies	378,041.95	0.00	0.00	0.00	8,192.86	38,194.03	61,753.82		486,182.66
5000-5999	Services and Other Operating Expenditures	321,093.13	0.00	0.00	0.00	622.02	427,600.80	1,722,086.59		2,471,402.54
6000-6999	Capital Outlay	1,512.00	0.00	0.00	0.00	0.00	0.00	0.00		1,512.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	3,600,908.06	0.00	0.00	0.00	2,199,987.20	7,516,774.78	16,797,829.75	0.00	30,115,499.79
7310	Transfers of Indirect Costs	286.40	0.00	0.00	0.00	40.51	0.00	6,432.00		6,758.91
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	6,921,298.48								6,921,298.48
	Total Indirect Costs and PCR Allocations	6,921,584.88	0.00	0.00	0.00	40.51	0.00	6,432.00	0.00	6,928,057.39
	TOTAL COSTS	10,522,492.94	0.00	0.00	0.00	2,200,027.71	7,516,774.78	16,804,261.75	0.00	37,043,557.18
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, & 3405)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	298,216.76	337.74	1,920,036.40		2,218,590.90
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	773.70	821,782.10		822,555.80
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	70,165.68	215.77	1,132,255.01		1,202,636.46
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	7,008.75	7,313.21	21,664.51		35,986.47
5000-5999	Services and Other Operating Expenditures	1,658.89	0.00	0.00	0.00	622.02	193,151.90	0.00		195,432.81
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,658.89	0.00	0.00	0.00	376,013.21	201,792.32	3,895,738.02	0.00	4,475,202.44
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	40.51	0.00	0.00		40.51
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	40.51	0.00	0.00	0.00	40.51
	TOTAL BEFORE OBJECT 8980	1,658.89	0.00	0.00	0.00	376,053.72	201,792.32	3,895,738.02	0.00	4,475,242.95
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									650,659.89
	TOTAL COSTS									3,824,583.06

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, & 6000-9999)										
1000-1999	Certificated Salaries	338,895.92	0.00	0.00	0.00	700,215.16	2,897,413.47	6,865,205.13		10,801,729.68
2000-2999	Classified Salaries	1,659,637.52	0.00	0.00	0.00	548,099.99	1,994,527.40	1,379,083.79		5,581,348.70
3000-3999	Employee Benefits	901,727.54	0.00	0.00	0.00	574,474.73	2,157,711.87	2,895,626.91		6,529,541.05
4000-4999	Books and Supplies	378,041.95	0.00	0.00	0.00	1,184.11	30,880.82	40,089.31		450,196.19
5000-5999	Services and Other Operating Expenditures	319,434.24	0.00	0.00	0.00	0.00	234,448.90	1,722,086.59		2,275,969.73
6000-6999	Capital Outlay	1,512.00	0.00	0.00	0.00	0.00	0.00	0.00		1,512.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	3,599,249.17	0.00	0.00	0.00	1,823,973.99	7,314,982.46	12,902,091.73	0.00	25,640,297.35
7310	Transfers of Indirect Costs	286.40	0.00	0.00	0.00	0.00	0.00	6,432.00		6,718.40
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	6,921,298.48								6,921,298.48
	Total Indirect Costs and PCR Allocations	6,921,584.88	0.00	0.00	0.00	0.00	0.00	6,432.00	0.00	6,928,016.88
	TOTAL BEFORE OBJECT 8980	10,520,834.05	0.00	0.00	0.00	1,823,973.99	7,314,982.46	12,908,523.73	0.00	32,568,314.23
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									650,659.89
	TOTAL COSTS									33,218,974.12
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	83,726.61	0.00	0.00	0.00	0.00	345.00	0.00		84,071.61
2000-2999	Classified Salaries	230,880.61	0.00	0.00	0.00	0.00	136.10	411.87		231,428.58
3000-3999	Employee Benefits	141,317.85	0.00	0.00	0.00	5,092.00	15,062.25	31,559.80		193,031.90
4000-4999	Books and Supplies	16,398.38	0.00	0.00	0.00	0.00	500.00	0.00		16,898.38
5000-5999	Services and Other Operating Expenditures	11,656.16	0.00	0.00	0.00	0.00	0.00	290.31		11,946.47
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	483,979.61	0.00	0.00	0.00	5,092.00	16,043.35	32,261.98	0.00	537,376.94
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	483,979.61	0.00	0.00	0.00	5,092.00	16,043.35	32,261.98	0.00	537,376.94
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									4,048,840.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									650,659.89
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									11,518,849.89
	TOTAL COSTS									16,755,726.72

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

2011-12 Expenditures	A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2011-12 Report SEMA, 2011-12 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	31,820,784.56	14,575,065.62
2. Enter audit adjustments of 2011-12 special education expenditures from SACS2013ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)		
3. Enter restatements of 2012-13 special education beginning fund balances from SACS2013ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9795)		
4. Enter any other adjustments, not included in Line 1 (explain below)		
5. 2011-12 Expenditures, Adjusted for 2012-13 MOE Calculation (Sum lines 1 through 4)	31,820,784.56	14,575,065.62

C. Unduplicated Pupil Count	
1. Enter the unduplicated pupil count reported in 2011-12 Report SEMA, 2011-12 Expenditures by LEA (LE-CY) worksheet	2,412.00
2. Enter any adjustments not included in Line C1 (explain below)	
3. 2011-12 Unduplicated Pupil Count, Adjusted for 2012-13 MOE Calculation (Line C1 plus Line C2)	2,412.00

SELPA: North Coastal (PP)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2012-13 Expenditures by LEA (LE-CY) and the 2011-12 Expenditures by LEA (LE-PY) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

After reviewing all sections of this form, please select which of the following methods your LEA chooses to use to meet the 2012-13 MOE requirement.

If you select the local expenditures only method to meet the MOE requirement, then the level of effort in the local expenditures only method will be the base level of effort the next time you use that method to meet MOE. For example, choosing the local expenditures only method will mean that the dollar amount listed in B2a of Section 3 or B2c of Section 3 will become the base for the next time you use the local expenditures only method to meet the level of effort requirement.

[X] Combined state and local expenditures

[ ] Local expenditures only

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.

2. A decrease in the enrollment of children with disabilities.

3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:

   a. Has left the jurisdiction of the agency;
   b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
   c. No longer needs the program of special education.

4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.

5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

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

SELPA: North Coastal (PP)

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

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

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

		State and Local	Local Only
Current year funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)	3,456,608.00		
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)	3,443,613.00		
Increase in funding (if difference is positive)	12,995.00		
Maximum available for MOE reduction (50% of increase in funding)	6,497.50 (a)		
Current year funding (IDEA Section 619 - Resource 3315)			
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310, 3315, and 3320)	518,491.20 (b)		

If (b) is greater than (a).

Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)	(c)		
Available for MOE reduction. (line (a) minus line (c), zero if negative)	6,497.50 (d)		
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).			

THIS SECTION IS NOT APPLICABLE!

If (b) is less than (a).

Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).	(e)		
Available to set aside for EIS (line (b) minus line (e), zero if negative)	518,491.20 (f)		

SELPA: North Coastal (PP)

SECTION 3	Column A	Column B	Column C
	Actual Expenditures FY 2012-13 (LE-CY Worksheet)	**Actual Expenditures FY 2011-12 (LE-PY Worksheet)**	**Difference (A - B)**
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Total special education expenditures	37,043,557.18		
2. Less: Expenditures paid from federal sources	3,824,583.06		
3. Expenditures paid from state and local sources	33,218,974.12	31,820,784.56	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	33,218,974.12	31,820,784.56	1,398,189.56
4. Special education unduplicated pupil count	2,488	2,412	
5. Per capita state and local expenditures (A3/A4)	13,351.68	13,192.70	158.98

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

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

SELPA: North Coastal (PP)

B. LOCAL EXPENDITURES ONLY METHOD

If MOE was not met in Part A and this Local Expenditures Only Method applies, complete either B1 or B2, but not both. Complete B1 if the MOE "actual vs. actual" requirement was met last year using local expenditures (whether or not the requirement was also met using combined state and local expenditures); otherwise, complete B2.

Click on the button that applies:

	FY 2012-13	FY 2011-12	Difference
☐ 1. Last year's local expenditures met MOE requirement:			
a. Expenditures paid from local sources			
Less: Exempt reduction(s) from SECTION 1			
Less: 50% reduction from SECTION 2			
Net expenditures paid from local sources			
b. Per capita local expenditures (B1a/A4)			

	FY 2012-13	Base FY	Difference
☐ 2. Enter in the second column, Base FY, the special education expenditures paid from local funds and the special education unduplicated pupil count, for the most recent fiscal year when MOE actual vs. actual requirement was met based on local expenditures. Enter the fiscal year in the column heading. If you have not previously used this method to meet the level of effort requirement, the earliest base year that can be used is 2006-07.			
a. Expenditures paid from local sources			
Less: Exempt reduction(s) from SECTION 1			
Less: 50% reduction from SECTION 2			
Net expenditures paid from local sources			
b. Special education unduplicated pupil count			
c. Per capita local expenditures (B2a/B2b)			

If one or both of the differences in Column C for the checked section (B1 or B2) are positive, the MOE requirement is met.

After reviewing all sections of this form, please select which of the above methods your LEA chooses to use to meet the 2012-13 MOE requirement and make the selection on Page 1.

Karen Huddleston
Contact Name

760-966-4075
Telephone Number

Controller
Title

khuddleston@oside.us
E-mail Address

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									2,488
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	363,913.00	0.00	0.00	0.00	1,020,770.00	2,953,738.00	9,543,261.00		13,881,682.00
2000-2999	Classified Salaries	1,449,884.00	0.00	0.00	0.00	569,309.00	2,180,352.00	2,487,085.00		6,686,630.00
3000-3999	Employee Benefits	811,625.00	0.00	0.00	0.00	698,326.00	2,394,929.00	4,513,581.00		8,418,461.00
4000-4999	Books and Supplies	299,640.00	0.00	0.00	0.00	8,036.00	22,253.00	54,987.00		384,916.00
5000-5999	Services and Other Operating Expenditures	386,488.00	0.00	0.00	0.00	2,628.00	176,485.00	2,069,248.00		2,634,849.00
6000-6999	Capital Outlay	109,860.00	0.00	0.00	0.00	0.00	0.00	0.00		109,860.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	3,421,410.00	0.00	0.00	0.00	2,299,069.00	7,727,757.00	18,668,162.00	0.00	32,116,398.00
7310	Transfers of Indirect Costs	286.00	0.00	0.00	0.00	38.00	0.00	6,430.00		6,754.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	286.00	0.00	0.00	0.00	38.00	0.00	6,430.00	0.00	6,754.00
	TOTAL COSTS	3,421,696.00	0.00	0.00	0.00	2,299,107.00	7,727,757.00	18,674,592.00	0.00	32,123,152.00
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, & 6000-9999)										
1000-1999	Certificated Salaries	363,913.00	0.00	0.00	0.00	725,342.00	2,953,738.00	7,642,619.00		11,685,612.00
2000-2999	Classified Salaries	1,449,884.00	0.00	0.00	0.00	569,309.00	2,180,352.00	1,669,472.00		5,869,017.00
3000-3999	Employee Benefits	811,625.00	0.00	0.00	0.00	627,910.00	2,394,929.00	3,316,641.00		7,151,105.00
4000-4999	Books and Supplies	299,640.00	0.00	0.00	0.00	0.00	22,253.00	54,987.00		376,880.00
5000-5999	Services and Other Operating Expenditures	386,488.00	0.00	0.00	0.00	0.00	(46,200.00)	2,069,248.00		2,409,536.00
6000-6999	Capital Outlay	109,860.00	0.00	0.00	0.00	0.00	0.00	0.00		109,860.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	3,421,410.00	0.00	0.00	0.00	1,922,561.00	7,505,072.00	14,752,967.00	0.00	27,602,010.00
7310	Transfers of Indirect Costs	286.00	0.00	0.00	0.00	0.00	0.00	6,430.00		6,716.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	286.00	0.00	0.00	0.00	0.00	0.00	6,430.00	0.00	6,716.00
	TOTAL BEFORE OBJECT 8980	3,421,696.00	0.00	0.00	0.00	1,922,561.00	7,505,072.00	14,759,397.00	0.00	27,608,726.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									920,526.00
	TOTAL COSTS									28,529,252.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	85,960.00	0.00	0.00	0.00	0.00	0.00	0.00		85,960.00
2000-2999	Classified Salaries	286,172.00	0.00	0.00	0.00	0.00	0.00	0.00		286,172.00
3000-3999	Employee Benefits	158,435.00	0.00	0.00	0.00	0.00	0.00	0.00		158,435.00
4000-4999	Books and Supplies	23,000.00	0.00	0.00	0.00	0.00	0.00	0.00		23,000.00
5000-5999	Services and Other Operating Expenditures	17,378.00	0.00	0.00	0.00	0.00	0.00	0.00		17,378.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	570,945.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	570,945.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	570,945.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	570,945.00
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									3,968,156.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)									920,526.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)									13,642,567.00
	TOTAL COSTS									19,102,194.00

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									2,488
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	338,895.92	0.00	0.00	0.00	998,431.92	2,897,751.21	8,785,241.53		13,020,320.58
2000-2999	Classified Salaries	1,659,637.52	0.00	0.00	0.00	548,099.99	1,995,301.10	2,200,865.89		6,403,904.50
3000-3999	Employee Benefits	901,727.54	0.00	0.00	0.00	644,640.41	2,157,927.64	4,027,881.92		7,732,177.51
4000-4999	Books and Supplies	378,041.95	0.00	0.00	0.00	8,192.86	38,194.03	61,753.82		486,182.66
5000-5999	Services and Other Operating Expenditures	321,093.13	0.00	0.00	0.00	622.02	427,600.80	1,722,086.59		2,471,402.54
6000-6999	Capital Outlay	1,512.00	0.00	0.00	0.00	0.00	0.00	0.00		1,512.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	3,600,908.06	0.00	0.00	0.00	2,199,987.20	7,516,774.78	16,797,829.75	0.00	30,115,499.79
7310	Transfers of Indirect Costs	286.40	0.00	0.00	0.00	40.51	0.00	6,432.00		6,758.91
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	6,921,298.48								6,921,298.48
	Total Indirect Costs	286.40	0.00	0.00	0.00	40.51	0.00	6,432.00	0.00	6,758.91
	TOTAL COSTS	3,601,194.46	0.00	0.00	0.00	2,200,027.71	7,516,774.78	16,804,261.75	0.00	30,122,258.70
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, & 3405)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	298,216.76	337.74	1,920,036.40		2,218,590.90
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	773.70	821,782.10		822,555.80
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	70,165.68	215.77	1,132,255.01		1,202,636.46
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	7,008.75	7,313.21	21,664.51		35,986.47
5000-5999	Services and Other Operating Expenditures	1,658.89	0.00	0.00	0.00	622.02	193,151.90	0.00		195,432.81
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,658.89	0.00	0.00	0.00	376,013.21	201,792.32	3,895,738.02	0.00	4,475,202.44
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	40.51	0.00	0.00		40.51
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	40.51	0.00	0.00	0.00	40.51
	TOTAL BEFORE OBJECT 8980	1,658.89	0.00	0.00	0.00	376,053.72	201,792.32	3,895,738.02	0.00	4,475,242.95
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									650,659.89
	TOTAL COSTS									3,824,583.06

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, & 6000-9999)										
1000-1999	Certificated Salaries	338,895.92	0.00	0.00	0.00	700,215.16	2,897,413.47	6,865,205.13		10,801,729.68
2000-2999	Classified Salaries	1,659,637.52	0.00	0.00	0.00	548,099.99	1,994,527.40	1,379,083.79		5,581,348.70
3000-3999	Employee Benefits	901,727.54	0.00	0.00	0.00	574,474.73	2,157,711.87	2,895,626.91		6,529,541.05
4000-4999	Books and Supplies	378,041.95	0.00	0.00	0.00	1,184.11	30,880.82	40,089.31		450,196.19
5000-5999	Services and Other Operating Expenditures	319,434.24	0.00	0.00	0.00	0.00	234,448.90	1,722,086.59		2,275,969.73
6000-6999	Capital Outlay	1,512.00	0.00	0.00	0.00	0.00	0.00	0.00		1,512.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	3,599,249.17	0.00	0.00	0.00	1,823,973.99	7,314,982.46	12,902,091.73	0.00	25,640,297.35
7310	Transfers of Indirect Costs	286.40	0.00	0.00	0.00	0.00	0.00	6,432.00		6,718.40
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	6,921,298.48								6,921,298.48
	Total Indirect Costs	286.40	0.00	0.00	0.00	0.00	0.00	6,432.00	0.00	6,718.40
	TOTAL BEFORE OBJECT 8980	3,599,535.57	0.00	0.00	0.00	1,823,973.99	7,314,982.46	12,908,523.73	0.00	25,647,015.75
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									650,659.89
	TOTAL COSTS									26,297,675.64
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	83,726.61	0.00	0.00	0.00	0.00	345.00	0.00		84,071.61
2000-2999	Classified Salaries	230,880.61	0.00	0.00	0.00	0.00	136.10	411.87		231,428.58
3000-3999	Employee Benefits	141,317.85	0.00	0.00	0.00	5,092.00	15,062.25	31,559.80		193,031.90
4000-4999	Books and Supplies	16,398.38	0.00	0.00	0.00	0.00	500.00	0.00		16,898.38
5000-5999	Services and Other Operating Expenditures	11,656.16	0.00	0.00	0.00	0.00	0.00	290.31		11,946.47
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	483,979.61	0.00	0.00	0.00	5,092.00	16,043.35	32,261.98	0.00	537,376.94
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	483,979.61	0.00	0.00	0.00	5,092.00	16,043.35	32,261.98	0.00	537,376.94
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									4,048,840.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									650,659.89
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									11,518,849.89
	TOTAL COSTS									16,755,726.72

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

SELPA: North Coastal (PP)

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

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

If you select the local expenditures only method to meet the MOE requirement, then the level of effort in the local expenditures only method will be the base level of effort the next time you use that method to meet MOE. For example, choosing the local expenditures only method will mean that the dollar amount listed in B2a of Section 3 or B2c of Section 3 will become the base for the next time you use the local expenditures only method to meet the level of effort requirement.

[X] Combined state and local expenditures

[ ] Local expenditures only

SECTION 1 **Exempt Reduction Under 34 CFR Section 300.204**

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

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.

2. A decrease in the enrollment of children with disabilities.

3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:

   a. Has left the jurisdiction of the agency;
   b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
   c. No longer needs the program of special education.

4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.

5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

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

SELPA: North Coastal (PP)

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

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

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

		State and Local	Local Only
Current year funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)	3,264,906.00		
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)	3,456,608.00		
Increase in funding (if difference is positive)	0.00		
Maximum available for MOE reduction (50% of increase in funding)	0.00 (a)		
Current year funding (IDEA Section 619 - Resource 3315)			
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310, 3315, and 3320)	489,735.90 (b)		

If (b) is greater than (a).

Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)	0.00 (c)		
Available for MOE reduction. (line (a) minus line (c), zero if negative)	0.00 (d)		
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).			

THIS SECTION IS NOT APPLICABLE!

If (b) is less than (a).

Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).	(e)		
Available to set aside for EIS (line (b) minus line (e), zero if negative)	489,735.90 (f)		

SELPA: North Coastal (PP)

SECTION 3

	Column A Budgeted Amounts FY 2013-14 (LB-B Worksheet)	Column B Actual Expenditures FY 2012-13 (LE-B Worksheet)	Column C Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Total special education expenditures	32,123,152.00		
2. Less: Expenditures paid from federal sources	3,593,900.00		
3. Expenditures paid from state and local sources	28,529,252.00	26,297,675.64	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	28,529,252.00	26,297,675.64	2,231,576.36
4. Special education unduplicated pupil count	2,488	2,488	
5. Per capita state and local expenditures (A3/A4)	11,466.74	10,569.81	896.93

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

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

SELPA: North Coastal (PP)

B. LOCAL EXPENDITURES ONLY METHOD

If MOE was not met in Part A and this Local Expenditures Only Method applies, complete either B1 or B2, but not both. Complete B1 if the MOE "budget vs. actual" requirement was met last year using local expenditures (whether or not the requirement was also met using combined state and local expenditures); otherwise, complete B2.

Click on the button that applies:

	Budget FY 2013-14	Actual FY 2012-13	Difference
☐ 1. Last year's local expenditures met MOE requirement:			
a. Expenditures paid from local sources			
Less: Exempt reduction(s) from SECTION 1			
Less: 50% reduction from SECTION 2			
Net expenditures paid from local sources			
b. Per capita local expenditures (B1a/A4)			

	Budget FY 2013-14	Base FY	Difference
☐ 2. Enter in the second column, Base FY, the special education expenditures paid from local funds and the special education unduplicated pupil count, for the most recent fiscal year when MOE budget vs. actual requirement was met based on local expenditures. Enter the fiscal year in the column heading. If you have not previously used this method to meet the level of effort requirement, the earliest base year that can be used is 2006-07.			
a. Expenditures paid from local sources			
Less: Exempt reduction(s) from SECTION 1			
Less: 50% reduction from SECTION 2			
Net expenditures paid from local sources			
b. Special education unduplicated pupil count			
c. Per capita local expenditures (B2a/B2b)			

If one or both of the differences in Column C for the checked section (B1 or B2) are positive, the MOE requirement is met.

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

Karen Huddleston
Contact Name

760-966-4075
Telephone Number

Controller
Title

khuddleston@oside.us
E-mail Address

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	25.0	24.0
B. 1. ENTER average number of pupils transported daily one way to/from school (excluding extended year)	020/019	1,150.0	253.0
2. ENTER number of pupils included on Line B1 with transportation in IEP	023/024	155.0	253.0
C. ENTER total number of miles driven to/from school	021/022	381,960.0	399,400.0
D. ENTER 1 for traditional school year, 2 for year-round, or 3 for a combination of both, for days pupils transported	030/033	1	1
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)		2,398,020.37	2,085,252.61
B. Books & Supplies (Objects 4200, 4300, and 4400)		387,642.43	355,443.23
C. 1. Subagreements for Services (Object 5100)		0.00	0.00
a. ENTER amount included on Line C1 paid to a private contractor to transport pupils	003/004	0.00	0.00
2. Travel/Conferences & Dues/Memberships (Objects 5200 and 5300)		854.42	773.32
3. Insurance (Objects 5400 and 5450)		0.00	0.00
4. Rentals, Leases, Repairs, and Noncapitalized Improvements (Object 5600)		124,473.22	108,145.52
5. Interprogram/Interfund Transfers (Objects 5710 and 5750)		(360,177.65)	302.22
6. Other Services and Operating Expenditures (Object 5800) (Contracts for repairs should be charged to Object 5600)		40,866.75	35,783.92
7. Communications (Object 5900)		9,017.37	8,311.01
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)		8,705.87	8,035.76
F. Direct and Direct Support Costs (Lines A through E1 except Line C1a)	096/095	2,609,402.78	2,602,047.59
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	2,609,402.78	2,602,047.59
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)		77,200.00	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	2,532,202.78	2,602,047.59
K. Indirect Costs (Approved indirect cost rate of 3.95% times the sum of Line H minus lines C1, D, and D1. If negative, then zero.)		103,071.41	102,780.88
L. Net Pupil Transportation Expense (Lines J and K)	100/101	2,635,274.19	2,704,828.47

Description	EDP No.	Home-to-School	SD/OI
SCHEDULE III - ALLOWABLE TRANSPORTATION EXPENSE			
A. Net Pupil Transportation Expense (Schedule II, Line L)		2,635,274.19	2,704,828.47
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	94.36
2. ENTER payments by another LEA, included in Schedule II, Line C1			
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)		0.00	0.00
2. ENTER portion of payments included in Schedule II, lines C1 and C6 paid to another LEA providing services to your LEA		0.00	0.00
3. Less: ENTER bus acquisition and/or replacement included in deduction taken on Line B			
E. Deduction for unallowable costs			
1. ENTER amount of unallowable costs included in Schedule II, lines C1 and C6 paid by you to another LEA			
2. Less: ENTER unallowable costs amount included in deduction taken on Line B			
F. Total Deductions (Lines B, C1, C2, D1, D2, and E1 minus lines C3, D3, and E2)		0.00	94.36
G. Bus Operating Expense (Line A minus Line F)	110/111	2,635,274.19	2,704,734.11
H. 1. Cost Per Mile (Line G divided by Schedule I, Line C)	120/121	6.899	6.772
2. Cost Per Pupil (Line G divided by Schedule I, Line B1)	122/123	2,291.543	10,690.649
I. Payments to common carriers and to parents in lieu of transportation (Lines C1 and C2 minus Line C3)	080/081	0.00	94.36
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	2,635,274.19	2,704,828.47
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	355,189.13	
2. ENTER LEA's computed expense if different than amount calculated in Line L1 (maintain documentation locally)	132a		

Contact: Karen Huddleston

Title: Controller

Agency: Oceanside Unified School District

Phone Number/Ext: 760-966-4075

E-mail Address: khuddleston@oside.us

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

FEDERAL PROGRAM NAME	Title I, Part A	Sp Ed Local Assistance	Sp Ed Preschool Grant	Sp Ed Preschool Local Entitlement	Sp Ed Mental Health	Sp Ed Pre-Kinder Staff Development	Perkins 131
FEDERAL CATALOG NUMBER	84.01	87.027	84.173	84.027A	84.027A	87.173A	84.048A
RESOURCE CODE	3010 (3020)	3310	3315	3320	3327	3345	3550
REVENUE OBJECT	8290	8181	8182	8182	8182	8182	8290
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	697,601.08	0.00	0.00	0.00	0.00	75.04	0.00
2. a. Current Year Award	4,789,772.00	3,249,220.00	107,502.00	207,388.00	193,635.00	991.00	147,326.45
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)	4,789,772.00	3,249,220.00	107,502.00	207,388.00	193,635.00	991.00	147,326.45
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)	5,487,373.08	3,249,220.00	107,502.00	207,388.00	193,635.00	1,066.04	147,326.45
REVENUES							
5. Revenue Deferred from Prior Year	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6. Cash Received in Current Year	4,027,868.08	1,676,021.00	26,876.00	140,257.00	191,977.00	100.04	117,846.45
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)	4,027,868.08	1,676,021.00	26,876.00	140,257.00	191,977.00	100.04	117,846.45
EXPENDITURES							
9. Donor-Authorized Expenditures	4,848,051.43	3,249,220.00	107,502.00	207,388.00	193,635.00	1,066.04	147,326.45
10. Non Donor-Authorized Expenditures	0.00	590,562.21	0.00	60,097.68	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	4,848,051.43	3,839,782.21	107,502.00	267,485.68	193,635.00	1,066.04	147,326.45
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)	(820,183.35)	(1,573,199.00)	(80,626.00)	(67,131.00)	(1,658.00)	(966.00)	(29,480.00)
a. Deferred Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	820,183.35	1,573,199.00	80,626.00	67,131.00	1,658.00	966.00	29,480.00
14. Unused Grant Award Calculation (line 4 minus line 9)	639,321.65	0.00	0.00	0.00	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	639,321.65	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)	4,848,051.43	3,249,220.00	107,502.00	207,388.00	193,635.00	1,066.04	147,326.45

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

FEDERAL PROGRAM NAME	Title IV, Part A Safe and Drug Free	Tittle II, Part A Teacher Quality	Title II, Part D Enhancing Ed thru Technology	Title III, Limited Eng Proficient Prog	Title X, Educa for Homeless Children	Targeted Intervention-Pendleton Students	Elementary & Secondary Schl Counseling Demo
FEDERAL CATALOG NUMBER	84.186	87.367	84.318	87.365	84.196A	12.03	84.215E
RESOURCE CODE	3710	4035	4045	4203	5630	5810441	5811
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)			EETT	LEP		TIPS	
AWARD							
1. Prior Year Carryover	1,924.93	0.00	9,864.78	72,116.59	14.66	865,193.04	30,838.13
2. a. Current Year Award	0.00	808,974.00	0.00	450,451.00	0.00	0.00	359,442.00
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	808,974.00	0.00	450,451.00	0.00	0.00	359,442.00
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)	1,924.93	808,974.00	9,864.78	522,567.59	14.66	865,193.04	390,280.13
REVENUES							
5. Revenue Deferred from Prior Year	1,924.93	0.00	0.00	0.00	0.00	0.00	0.00
6. Cash Received in Current Year	0.00	669,525.00	9,864.78	440,000.59	14.66	666,677.42	259,318.35
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)	1,924.93	669,525.00	9,864.78	440,000.59	14.66	666,677.42	259,318.35
EXPENDITURES							
9. Donor-Authorized Expenditures	1,924.93	808,974.00	9,864.78	468,862.07	14.66	865,193.04	390,280.13
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)	1,924.93	808,974.00	9,864.78	468,862.07	14.66	865,193.04	390,280.13
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	(139,449.00)	0.00	(28,861.48)	0.00	(198,515.62)	(130,961.78)
a. Deferred Revenue	0.00	0.00	0.00	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	0.00	139,449.00	0.00	28,861.48	0.00	198,515.62	130,961.78
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	53,705.52	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	0.00	53,705.52	0.00	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,924.93	808,974.00	9,864.78	468,862.07	14.66	865,193.04	390,280.13

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

FEDERAL PROGRAM NAME	Readiness & Emergency Management	Migrant Education	Adult Ed English Lit & Civics	TOTAL
FEDERAL CATALOG NUMBER	84.184.E	84.011	84.002A	
RESOURCE CODE	5812	9015	1100-3926	
REVENUE OBJECT	8290	8290	8290	
LOCAL DESCRIPTION (if any)				
AWARD				
1. Prior Year Carryover	101,258.89	39,949.75	0.00	1,818,836.89
2. a. Current Year Award	0.00	292,817.00	50,068.00	10,657,586.45
b. Transferability (NCLB)	0.00	0.00	0.00	0.00
c. Other Adjustments	0.00	0.00	33.15	33.15
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	0.00	292,817.00	50,101.15	10,657,619.60
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2d, & 3)	101,258.89	332,766.75	50,101.15	12,476,456.49
REVENUES				
5. Revenue Deferred from Prior Year	0.00	0.00	0.00	1,924.93
6. Cash Received in Current Year	70,437.88	179,605.71	3,889.15	8,480,279.11
7. Contributed Matching Funds	0.00	0.00	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	70,437.88	179,605.71	3,889.15	8,482,204.04
EXPENDITURES				
9. Donor-Authorized Expenditures	101,258.89	258,202.51	50,097.00	11,708,860.93
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	650,659.89
11. Total Expenditures (lines 9 & 10)	101,258.89	258,202.51	50,097.00	12,359,520.82
12. Amounts Included in Line 6 above for Prior Year Adjustments	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)	(30,821.01)	(78,596.80)	(46,207.85)	(3,226,656.89)
a. Deferred Revenue	0.00	0.00	0.00	0.00
b. Accounts Payable	0.00	0.00	0.00	0.00
c. Accounts Receivable	30,821.01	78,596.80	46,207.85	3,226,656.89
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	74,564.24	4.15	767,595.56
15. If Carryover is allowed, enter line 14 amount here	0.00	74,564.24	4.15	767,595.56
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	101,258.89	258,202.51	50,097.00	11,708,860.93

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

STATE PROGRAM NAME	Special Education Workability	Special Education Low Incidence	Special Education Staff Development	Tobacco-Use Prevention Education Prog	Agricultural Vocational Education	California Partnership Academies	State Preschool
RESOURCE CODE	6520	6530	6535	6690	7010	7220	1206-6105000
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)				TUPE			
AWARD							
1. a. Prior Year Carryover	0.00	0.00	0.00	0.00	108.52	44,900.49	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	108.52	44,900.49	0.00
2. a. Current Year Award	169,280.00	4,002.00	7,536.98	500.00	6,183.00	72,900.00	1,036,354.00
b. Other Adjustments	0.00	0.00	0.00	0.00	0.00	(155.00)	7,589.83
c. Adj Curr Yr Award (sum lines 2a & 2b)	169,280.00	4,002.00	7,536.98	500.00	6,183.00	72,745.00	1,043,943.83
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)	169,280.00	4,002.00	7,536.98	500.00	6,291.52	117,645.49	1,043,943.83
REVENUES							
5. Revenue Deferred from Prior Year	0.00	0.00	0.00	0.00	108.52	5,321.49	0.00
6. Cash Received in Current Year	84,640.46	1,001.00	1,883.98	500.00	6,074.00	72,585.00	1,019,311.71
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)	84,640.46	1,001.00	1,883.98	500.00	6,182.52	77,906.49	1,019,311.71
EXPENDITURES							
9. Donor-Authorized Expenditures	169,280.00	625.80	7,536.98	0.00	5,704.38	84,428.49	1,043,943.83
10. Non Donor-Authorized Expenditures	9,558.81	0.00	0.00	0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	178,838.81	625.80	7,536.98	0.00	5,704.38	84,428.49	1,043,943.83
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)	(84,639.54)	375.20	(5,653.00)	500.00	478.14	(6,522.00)	(24,632.12)
a. Deferred Revenue	0.00	0.00	0.00	500.00	478.14	0.00	0.00
b. Accounts Payable	0.00	375.20	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	84,639.54	0.00	5,653.00	0.00	0.00	6,522.00	24,632.12
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	3,376.20	0.00	500.00	587.14	33,217.00	0.00
15. If Carryover is allowed, enter line 14 amount here	0.00	3,376.20	0.00	500.00	587.14	33,217.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	169,280.00	625.80	7,536.98	0.00	5,704.38	84,428.49	1,043,943.83

STATE PROGRAM NAME	TOTAL
RESOURCE CODE	
REVENUE OBJECT	
LOCAL DESCRIPTION (if any)	
AWARD	
1. a. Prior Year Carryover	45,009.01
b. Restr Bal Transfers (Obj 8997)	0.00
c. Adjusted Prior Year Carryover (sum lines 1a & 1b)	45,009.01
2. a. Current Year Award	1,296,755.98
b. Other Adjustments	7,434.83
c. Adj Curr Yr Award (sum lines 2a & 2b)	1,304,190.81
3. Required Matching Funds/Other	0.00
4. Total Available Award (sum lines 1c, 2c, & 3)	1,349,199.82
REVENUES	
5. Revenue Deferred from Prior Year	5,430.01
6. Cash Received in Current Year	1,185,996.15
7. Contributed Matching Funds	0.00
8. Total Available (sum lines 5, 6, & 7)	1,191,426.16
EXPENDITURES	
9. Donor-Authorized Expenditures	1,311,519.48
10. Non Donor-Authorized Expenditures	9,558.81
11. Total Expenditures (lines 9 & 10)	1,321,078.29
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(120,093.32)
a. Deferred Revenue	978.14
b. Accounts Payable	375.20
c. Accounts Receivable	121,446.66
14. Unused Grant Award Calculation (line 4 minus line 9)	37,680.34
15. If Carryover is allowed, enter line 14 amount here	37,680.34
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,311,519.48

LOCAL PROGRAM NAME	Career Tech Ed Community Collaborative	The Leichtag Family Grant	Palomar Family Counseling Grant	Chargers Grant - Foussat	First 5 Consultant Agreement	First 5 KinderStart	Air Pollution Control District
RESOURCE CODE	9010402	9010406	9010407	9010413	9010414	9010414	9010420
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)	CTE						
AWARD							
1. a. Prior Year Carryover	74,179.05	19.46	0.00	51.04	0.00	0.00	0.00
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)	74,179.05	19.46	0.00	51.04	0.00	0.00	0.00
2. a. Current Year Award	18,911.22	0.00	120,375.00	0.00	5,609.00	120,000.00	235,368.00
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)	18,911.22	0.00	120,375.00	0.00	5,609.00	120,000.00	235,368.00
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)	93,090.27	19.46	120,375.00	51.04	5,609.00	120,000.00	235,368.00
REVENUES							
5. Revenue Deferred from Prior Year	0.00	19.46	0.00	51.04	0.00	0.00	0.00
6. Cash Received in Current Year	36,436.11	0.00	86,715.04	0.00	0.00	0.00	235,368.00
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)	36,436.11	19.46	86,715.04	51.04	0.00	0.00	235,368.00
EXPENDITURES							
9. Donor-Authorized Expenditures	64,889.95	19.46	103,874.19	51.04	5,369.00	14,199.27	235,368.00
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	876.98
11. Total Expenditures (lines 9 & 10)	64,889.95	19.46	103,874.19	51.04	5,369.00	14,199.27	236,244.98
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)	(28,453.84)	0.00	(17,159.15)	0.00	(5,369.00)	(14,199.27)	0.00
a. Deferred Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	28,453.84	0.00	17,159.15	0.00	5,369.00	14,199.27	0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	28,200.32	0.00	16,500.81	0.00	240.00	105,800.73	0.00
15. If Carryover is allowed, enter line 14 amount here	28,200.32	0.00	0.00	0.00	0.00	105,800.73	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	64,889.95	19.46	103,874.19	51.04	5,369.00	14,199.27	235,368.00

LOCAL PROGRAM NAME	The West Foundation-OHS	Coastal Community Foundation Grant	Barona Education Grant McAuliffe	Miramar Coll / E.C. Energy Career Pathway	Workforce Innovation Partnership	SD Chargers Charities Grant-Mission Elem	Girard Foundation OHS
RESOURCE CODE	9010423	9010424	9010425	9010429	9010432	9010434	9010436
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)					WIP		
AWARD							
1. a. Prior Year Carryover	14,502.95	0.00	5,000.00	308.54	43,777.82	3,350.67	53,051.18
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)	14,502.95	0.00	5,000.00	308.54	43,777.82	3,350.67	53,051.18
2. a. Current Year Award	0.00	405.17	0.00	0.00	9,000.00	0.00	26,143.00
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	405.17	0.00	0.00	9,000.00	0.00	26,143.00
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)	14,502.95	405.17	5,000.00	308.54	52,777.82	3,350.67	79,194.18
REVENUES							
5. Revenue Deferred from Prior Year	14,502.95	0.00	5,000.00	308.54	0.00	3,350.67	53,051.18
6. Cash Received in Current Year	0.00	405.17	0.00	0.00	30,013.97	0.00	26,143.00
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)	14,502.95	405.17	5,000.00	308.54	30,013.97	3,350.67	79,194.18
EXPENDITURES							
9. Donor-Authorized Expenditures	8,289.11	405.17	4,042.36	308.54	36,731.67	3,300.70	38,957.66
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)	8,289.11	405.17	4,042.36	308.54	36,731.67	3,300.70	38,957.66
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)	6,213.84	0.00	957.64	0.00	(6,717.70)	49.97	40,236.52
a. Deferred Revenue	6,213.84	0.00	957.64	0.00	0.00	49.97	40,236.52
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	0.00	0.00	0.00	0.00	6,717.70	0.00	0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	6,213.84	0.00	957.64	0.00	16,046.15	49.97	40,236.52
15. If Carryover is allowed, enter line 14 amount here	6,213.84	0.00	957.64	0.00	16,046.15	49.97	40,236.52
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	8,289.11	405.17	4,042.36	308.54	36,731.67	3,300.70	38,957.66

LOCAL PROGRAM NAME	The Guadalupe Fund - San Luis Rey	The Guadalupe Fund - Laurel	Assist. League of North Coast - Mission Elem.	AVID Collaborative - Phase Three	First 5 Cal-SAFE Project	GEAR UP Federal	Chargers Champions School Grant
RESOURCE CODE	9010439	9010439	9010446	9010451	9011	9013	9014
REVENUE OBJECT	8699	8699	8699	8699	8699	8677	8699
LOCAL DESCRIPTION (if any)	Site 009	Site 003					
AWARD							
1. a. Prior Year Carryover	1,990.81	995.75	16,230.00	1,587.68	0.00	0.00	0.00
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)	1,990.81	995.75	16,230.00	1,587.68	0.00	0.00	0.00
2. a. Current Year Award	0.00	0.00	10,800.00	0.00	125,000.00	374,282.97	32,000.00
b. Other Adjustments	0.00	0.00	0.00	0.00	1,054.14	20,416.31	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	10,800.00	0.00	126,054.14	394,699.28	32,000.00
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)	1,990.81	995.75	27,030.00	1,587.68	126,054.14	394,699.28	32,000.00
REVENUES							
5. Revenue Deferred from Prior Year	1,990.81	995.75	16,230.00	1,587.68	0.00	0.00	0.00
6. Cash Received in Current Year	0.00	0.00	10,800.00	0.00	24,512.14	263,926.84	32,000.00
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)	1,990.81	995.75	27,030.00	1,587.68	24,512.14	263,926.84	32,000.00
EXPENDITURES							
9. Donor-Authorized Expenditures	231.00	400.00	16,192.82	0.00	85,057.21	394,699.28	32,000.00
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)	231.00	400.00	16,192.82	0.00	85,057.21	394,699.28	32,000.00
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)	1,759.81	595.75	10,837.18	1,587.68	(60,545.07)	(130,772.44)	0.00
a. Deferred Revenue	1,759.81	595.75	10,837.18	1,587.68	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	0.00	0.00	0.00	0.00	60,545.07	130,772.44	0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	1,759.81	595.75	10,837.18	1,587.68	40,996.93	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	1,759.81	595.75	10,837.18	1,587.68	0.00	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	231.00	400.00	16,192.82	0.00	85,057.21	394,699.28	32,000.00

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

LOCAL PROGRAM NAME	Common Core St. Standards - Math	California GEAR UP	Workforce Innovation Partnership	Career Tech Ed Community Collab	ROP	USC's Building Capacity Grant	After School Education and Safety - Cohort 1
RESOURCE CODE	9016	9020	9021	9022	9025	9064	9065
REVENUE OBJECT	8699	8699	8699	8699	8782	8699	8677
LOCAL DESCRIPTION (if any)	Math in Common		WIP 4	CTE 6			ASES (EZ)
AWARD							
1. a. Prior Year Carryover	0.00	0.00	0.00	0.00	139,427.00	14,418.25	0.00
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)	0.00	0.00	0.00	0.00	139,427.00	14,418.25	0.00
2. a. Current Year Award	936,553.00	15,000.00	74,500.00	64,500.00	1,249,022.00	25,000.00	1,710,441.32
b. Other Adjustments	0.00	0.00	0.00	0.00	59,045.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	936,553.00	15,000.00	74,500.00	64,500.00	1,308,067.00	25,000.00	1,710,441.32
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)	936,553.00	15,000.00	74,500.00	64,500.00	1,447,494.00	39,418.25	1,710,441.32
REVENUES							
5. Revenue Deferred from Prior Year	0.00	0.00	0.00	0.00	0.00	14,418.25	0.00
6. Cash Received in Current Year	936,553.00	0.00	0.00	0.00	1,145,827.82	25,000.00	1,546,284.51
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)	936,553.00	0.00	0.00	0.00	1,145,827.82	39,418.25	1,546,284.51
EXPENDITURES							
9. Donor-Authorized Expenditures	29,835.76	9,631.95	12,490.45	38,240.94	1,253,849.08	23,267.77	1,593,366.82
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)	29,835.76	9,631.95	12,490.45	38,240.94	1,253,849.08	23,267.77	1,593,366.82
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)	906,717.24	(9,631.95)	(12,490.45)	(38,240.94)	(108,021.26)	16,150.48	(47,082.31)
a. Deferred Revenue	906,717.24	0.00	0.00	0.00	0.00	16,150.48	0.00
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	0.00	9,631.95	12,490.45	38,240.94	108,021.26	0.00	47,082.31
14. Unused Grant Award Calculation (line 4 minus line 9)	906,717.24	5,368.05	62,009.55	26,259.06	193,644.92	16,150.48	117,074.50
15. If Carryover is allowed, enter line 14 amount here	906,717.24	0.00	62,009.55	26,259.06	193,644.92	16,150.48	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	29,835.76	9,631.95	12,490.45	38,240.94	1,253,849.08	23,267.77	1,593,366.82

LOCAL PROGRAM NAME	21st Century CLC - Cohort 5	TOTAL
RESOURCE CODE	9068	
REVENUE OBJECT	8285	
LOCAL DESCRIPTION (if any)	ASSETs (5A & 5C)	
AWARD		
1. a. Prior Year Carryover	168.71	369,058.91
b. Restr Bal Transfers (Obj 8997)	0.00	0.00
c. Adj Prior Year Carryover (sum lines 1a & 1b)	168.71	369,058.91
2. a. Current Year Award	245,477.65	5,398,388.33
b. Other Adjustments	0.00	80,515.45
c. Adj Curr Yr Award (sum lines 2a & 2b)	245,477.65	5,478,903.78
3. Required Matching Funds/Other	0.00	0.00
4. Total Available Award (sum lines 1c, 2c, & 3)	245,646.36	5,847,962.69
REVENUES		
5. Revenue Deferred from Prior Year	0.00	111,506.33
6. Cash Received in Current Year	184,276.59	4,584,262.19
7. Contributed Matching Funds	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	184,276.59	4,695,768.52
EXPENDITURES		
9. Donor-Authorized Expenditures	245,646.36	4,250,715.56
10. Non Donor-Authorized Expenditures	5,024.22	5,901.20
11. Total Expenditures (lines 9 & 10)	250,670.58	4,256,616.76
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)	(61,369.77)	445,052.96
a. Deferred Revenue	0.00	985,106.11
b. Accounts Payable	0.00	0.00
c. Accounts Receivable	61,369.77	540,053.15
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	1,597,247.13
15. If Carryover is allowed, enter line 14 amount here	0.00	1,417,066.84
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	245,646.36	4,250,715.56

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

STATE PROGRAM NAME	Lottery Instructional Materials	Special Education Room/Board	Economic Impact Aid-Compensatory Education	Economic Impact Aid - LEP	Transportation Home to School	Transportation Special Education	State Preschool Reserve
RESOURCE CODE	6300	6512	7090	7091	7230	7240	1206-6130000
REVENUE OBJECT	8560	8590	8311	8311	8311	8311	8911
LOCAL DESCRIPTION (if any)			SCE / EDY	EIA / LEP			
AWARD							
1. a. Prior Year Restricted Ending Balance	813,976.64	410,202.05	1,028,613.13	498,914.07	0.00	0.00	52,497.52
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)	813,976.64	410,202.05	1,028,613.13	498,914.07	0.00	0.00	52,497.52
2. a. Current Year Award	476,630.50	1,162,541.00	1,484,111.00	1,055,376.00	1,695,832.00	938,342.00	0.00
b. Other Adjustments	98,013.67	0.00	0.00	0.00	0.00	0.00	92.65
c. Adj Curr Yr Award (sum lines 2a & 2b)	574,644.17	1,162,541.00	1,484,111.00	1,055,376.00	1,695,832.00	938,342.00	92.65
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)	1,388,620.81	1,572,743.05	2,512,724.13	1,554,290.07	1,695,832.00	938,342.00	52,590.17
REVENUES							
5. Cash Received in Current Year	98,013.67	878,211.00	1,484,111.00	1,055,376.00	1,695,832.00	938,342.00	0.00
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	476,630.50	284,330.00	0.00	0.00	0.00	0.00	92.65
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)	476,630.50	284,330.00	0.00	0.00	0.00	0.00	92.65
8. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9. Total Available (sum lines 5, 7c, & 8)	574,644.17	1,162,541.00	1,484,111.00	1,055,376.00	1,695,832.00	938,342.00	92.65
EXPENDITURES							
10. Donor-Authorized Expenditures	668,314.36	1,228,210.76	2,343,429.04	1,342,022.18	1,695,832.00	938,342.00	0.00
11. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	914,888.93	1,665,217.59	0.00
12. Total Expenditures (line 10 plus line 11)	668,314.36	1,228,210.76	2,343,429.04	1,342,022.18	2,610,720.93	2,603,559.59	0.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	720,306.45	344,532.29	169,295.09	212,267.89	0.00	0.00	52,590.17

STATE PROGRAM NAME	TOTAL
RESOURCE CODE	
REVENUE OBJECT	
LOCAL DESCRIPTION (if any)	
AWARD	
1. a. Prior Year Restricted Ending Balance	2,804,203.41
b. Restr Bal Transfers (Obj 8997)	0.00
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	2,804,203.41
2. a. Current Year Award	6,812,832.50
b. Other Adjustments	98,106.32
c. Adj Curr Yr Award (sum lines 2a & 2b)	6,910,938.82
3. Required Matching Funds/Other	0.00
4. Total Available Award (sum lines 1c, 2c, & 3)	9,715,142.23
REVENUES	
5. Cash Received in Current Year	6,149,885.67
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	761,053.15
b. Noncurrent Accounts Receivable	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	761,053.15
8. Contributed Matching Funds	0.00
9. Total Available (sum lines 5, 7c, & 8)	6,910,938.82
EXPENDITURES	
10. Donor-Authorized Expenditures	8,216,150.34
11. Non Donor-Authorized Expenditures	2,580,106.52
12. Total Expenditures (line 10 plus line 11)	10,796,256.86
RESTRICTED ENDING BALANCE	
13. Current Year (line 4 minus line 10)	1,498,991.89