

FRESNO UNIFIED SCHOOL DISTRICT  
BOARD AGENDA ITEM

AGENDA SECTION <i>(Check Box Below)</i>			
A CONSENT	B DISCUSSION	C RECEIVE	RECOGNIZE/ PRESENT
	X		

**AGENDA ITEM: B-6**

**Board Meeting**  
**Date: September 11, 2013**

**ACTION REQUESTED:**  
*(Adopt, Approve, Ratify, Discuss, Receive, etc.)* **Approve**

**TITLE AND SUBJECT: Approve Unaudited Actual Financial Report for Fiscal Year 2012/13, Year-End Budget Revision for 2012/13, and Gann Limit for 2013/14**

**DESCRIPTION/DISCUSSION:** Included in the Board binders for the Board's consideration and approval are three reports: 2012/13 Unaudited Actual Financial Report, 2012/13 Year-End Budget Revision and the 2013/14 Gann Limit. The Superintendent recommends approval.

- 1) The 2012/13 Unaudited Actual Financial Report for Fresno Unified School District represents the actual revenues, expenditures, and ending fund balance for all the district's funds for the fiscal year ended June 30, 2013. Also included for the Board's information are ending fund balance summaries for all fund types and charter schools.
- 2) The 2012/13 Year-End Closing Budget Revision recognizes additional revenue and expenses per Education Code section 42601 and Fresno Unified Board Policy 3110 that allows the Superintendent and/or designee to make any necessary budget revisions at year-end to permit payment of obligations. All expenditures were supported by available District funds.
- 3) Resolution 2013-01 is for adopting the District's Gann Appropriation Limit for fiscal year 2013/14. The Gann Limit is included in the Unaudited Actual Financial Report. Each year the district must approve an appropriation limit level (Gann Limit) in compliance with the State constitution.

**District Goals:** Approval addresses each of the four Fresno Unified School District Goals for 2008-2013 in that it supports student success through operational excellence.

**FINANCIAL SUMMARY:** The year-end actuals for 2012/13 reflect the district's reserve at \$66.57 million which is above the State minimum required level.

<p><b>PREPARED BY:</b> Jacquie Canfield, Executive Officer, Fiscal Services <i>(Signature Required)</i></p>	<p><b>DIVISION:</b> Administrative Services <b>PHONE:</b> 457-3907</p>
<p><b>CABINET LEVEL APPROVAL:</b> Ruth F. Quinto, Deputy Superintendent/CFO</p>	<p><b>SUPERINTENDENT APPROVAL:</b></p>

The following describe differences from the estimated actuals to the unaudited actuals:

1. **Revenue Limit** – The revenue limit increased from the estimated actuals by \$200,000 due mainly to the calendar maximization process which increased attendance the district could claim.
2. **State Income** – State income decreased by \$1.2 million over estimated actuals primarily due to the State not releasing the Medi-Cal Administrative Activities (MAA) reimbursement funds. These funds should be released in the future.
3. **Local Income** – Local income decreased by \$200,000 over the estimated actuals due to write off of expired inventory items.
4. **Contribution from Unrestricted General Fund** – The district’s contributions from the Unrestricted General Fund was more than the estimated actuals by \$500,000 due mainly to a higher contribution to Special Education of \$800,000 in lower State revenue and higher personnel costs. These increased costs were offset by some savings in Restricted Routine Maintenance of \$100,000, Community Day of \$100,000 and Transportation of \$100,000. The schedule on the following pages lists the programs receiving contributions from the Unrestricted General Fund, and the actual contribution amounts.
5. **Other Funds Unrestricted Contribution** – In addition, the district contributed \$226,711 to the Children Center fund to support parent fee cost that was imposed by California Department of Education and personnel costs due to lower reimbursement from the State.
6. **Expenses** – Overall actual expenditures came in as anticipated. This is mainly due to cost savings from the estimated actuals of lower supply costs of \$400,000, lower technology costs of \$200,000 and personnel savings of \$400,000. These savings were offset by higher legal expenses of \$700,000 and higher utility costs of \$300,000.

In addition to the items discussed above, the following information is provided:

**Unrestricted Contributions Towards Restricted Programs** – Below is a list of the district’s unrestricted contributions to the following programs in 2012/13:

<b>Restricted Program</b>	<b>General Fund Contribution</b>
Community Day Schools	\$1,183,173
Ongoing & Major Maintenance Account	17,476,846
Quality Education Investment Act	3,846,807
Special Education - Infant Program	152,094
Special Education	23,613,399
Transportation Home-To-School	2,277,552
Transportation-Special Education	5,062,681
<b>Total</b>	<b>\$53,612,552</b>

**Restricted General Fund** – The Restricted General Fund ending balance is composed of entitlement funds totaling approximately \$7.7 million as reflected in the chart below.

<b>Restricted Entitlement Funds</b>	<b>Ending Balance</b>
Economic Impact Aid/Limit English Proficient	\$683,174
Economic Impact Aid/State Compulsory Education	1,737,792
English Language Acquisition	77,511
Medi-Cal	422,419
Quality Education Investment Act	4,315,407
Special Education-Mental Health	497,004
<b>Total</b>	<b>\$7,733,307</b>

**Education Jobs** – The district was awarded \$13.48 million in one-time economic stimulus funds. Both the Board and CDE approved the use of these funds to support the early retirement program offered in 2011/12 to assist with the payment for the first two years. In 2011/12, \$6.8 million was spent. The remaining funds were expended in July 2012.

**Reserve Levels** – As previously reported to the Board, the District has six types of reserves. The following table lists the change in the reserve levels for 2012/13.

<b>Reserve Type (in millions)</b>	<b>7/1/2012</b>	<b>Change</b>	<b>6/30/2013</b>	<b>Recommended Level</b>
Unrestricted General Fund	\$63.14	\$3.43	\$66.57	\$68.92 <sup>(5)</sup>
Workers' Compensation	\$20.44	(\$0.10)	\$20.34	\$34.38 <sup>(3)</sup>
General Liability Reserve	\$ 0.79	\$0.06	\$0.73	\$ 0.73 <sup>(4)</sup>
Health Fund IBNP <sup>(1)</sup>	\$16.80	(\$0.72)	\$16.08	\$16.08 <sup>(3)</sup>
Retiree Lifetime Health Liability	\$16.60	\$3.65	\$20.25	\$981.0 <sup>(3)</sup>
Health Fund Unencumbered Reserves	\$15.53	\$5.06	\$20.59	\$26.34 <sup>(2)</sup>

- (1) IBNP is an acronym for "Incurred But Not Paid" claims.
- (2) Recommended level is provided by the Joint Health Management Board contracted consultant.
- (3) Recommended level is provided by actuarial study.
- (4) Estimated level utilizing actuarial study method with 2012/13 information.
- (5) Represents the reserve level for economic uncertainties presented to the Board in June 2013.

**Other Funds' Ending Balances for 2012/13** – In addition to the General Fund information provided above, the following information is provided on the District's other fund types:

<b>Other Funds</b>	<b>Beginning Fund Balance 2012/13</b>	<b>Net Change</b>	<b>Ending Fund Balance 2012/13</b>
Adult Education	\$167,142	\$147,597	\$314,739
Charter School (Sunset)	\$0	\$211,943	\$211,943
Child Development	\$123,743	(\$67,607)	\$53,136
Deferred Maintenance	\$2,416,415	(\$2,416,415)	\$0
County School Facilities	\$26,129,421	(\$5,843,915)	\$20,285,506
Adult Education Building	\$2,585,612	(\$474,360)	\$2,111,252
Measure K Series G	\$13,047,265	\$4,873,853	\$17,921,118
Measure Q Series A	\$2,190,457	(\$2,190,457)	\$0
Measure Q Series B	\$50,959,435	(\$34,121,820)	\$16,837,615
Capital Facilities (Developer Fees)	\$5,839,265	(\$81,585)	\$5,757,680
Special Reserve 1977/87 Measure A	\$7,152,795	\$45,958	\$7,198,753
Bond Interest & Redemption	\$23,896,230	\$1,534,765	\$25,430,995
1977/87 Tax Override	\$0	\$0	\$0
Cafeteria Enterprise	\$14,221,583	(\$2,638,308)	\$11,538,275
Health Benefits	\$32,134,861	\$8,707,685	\$40,842,546
Liability	\$926,482	(\$140,916)	\$785,566
Workers' Compensation	(\$11,294,291)	(\$2,747,980)	(\$14,042,271)
Defined Benefits Plan	\$8,775,951	\$73,411	\$8,849,362

**Charter Schools** - A summary of the ending balances for each of the charter schools is provided below.

<b>Charter Schools</b>	<b>Beginning Fund Balance 2012/13</b>	<b>Net Change</b>	<b>Ending Fund Balance 2012/13</b>
A Civil Entrepreneur Leadership <sup>(1)</sup>	\$ 33,950	\$ (232,463)	\$ (198,513)
Carter G. Woodson Public Charter	\$ 751,146	\$ 28,225	\$ 779,371
Morris E Dailey Charter	\$ 871,137	\$ 212,147	\$ 1,083,284
New Millennium Institute <sup>(2)</sup>	\$ 464,888	\$ 78,827	\$ 543,714
Sierra	\$ 2,058,325	\$ 193,910	\$ 2,252,235
School of Unlimited Learning	\$ -	\$ -	\$ -
University High <sup>(3)</sup>	\$ 2,352,046	\$ (315,062)	\$ 2,036,984
Valley Arts and Sciences <sup>(4)</sup>	\$ 502,948	\$ 306,266	\$ 809,214
Valley Preparatory Academy <sup>(5)</sup>	\$ 512,228	\$ (147,765)	\$ 364,463

<sup>(1)</sup> A Civil Entrepreneur Leadership beginning balance was restated by charter school. Previously reported at \$31,249.

<sup>(2)</sup> New Millennium beginning balance was restated by charter school. Previously reported at \$478,582.

<sup>(3)</sup> University High beginning balance was restated by charter school. Previously reported at \$2,338,478.

<sup>(4)</sup> Valley Arts and Sciences beginning balance was restated by charter school. Previously reported at 502,949.

<sup>(5)</sup> Valley Preparatory Academy beginning balance was restated by charter school. Previously reported at \$510,938.

As mentioned in a board communication, the District learned that A Civil Entrepreneur Leadership charter school reported a negative ending balance for 2012/13 in August 2013. Charter officials were immediately contacted and asked to provide an explanation for the difference between the Second Interim projection provided in March 2013 which was \$16,321 and the Unaudited Actuals of \$(198,513) and actions that had been taken to rectify to correct this deficiency.

**Year-End Budget Revision 2012/13**

The 2012/13 Year-End Closing Budget Revision recognizes additional revenue and expenses per Education Code section 42601 and Fresno Unified Board Policy 3110 that allow the Superintendent and/or designee to make any necessary budget revisions at year-end to permit payment of obligations. All expenditures were supported by available District funds. A year end budget revision for the Charter Fund, Children Center, Cafeteria Fund, Workers' Compensation, and the Defined Benefits Fund is submitted for the Board's consideration.

**Gann Limit 2013/14**

Included in the Board binders is Resolution No. 2013-01 for adopting the district's Gann Appropriation Limit for fiscal year 2013/14. The Gann Limit is included in the Unaudited Actuals Financial Report for the fiscal year ended June 30, 2013. Each year the district must approve an appropriation limit level (Gann Limit) in compliance with the State Constitution.

Should the Board have any additional questions, please contact either Jacquie Canfield at 457-3907 or Ruth Quinto at 457-6226. Thank you.

Fresno Unified School District  
2012-13

Fund Name	Actual Beginning Balance	Unaudited Revenues	Unaudited Expenditures	Other Financing Sources	Unaudited Ending Fund Balance
General Fund Unrestricted	\$ 74,747,221	\$ 416,458,124	\$ 360,353,303	\$ (59,914,708)	\$ 70,937,334
General Fund Restricted	\$ 7,127,607	\$ 195,212,049	\$ 248,218,901	\$ 53,612,552	\$ 7,733,307
<b>Total General Fund</b>	<b>\$ 81,874,828</b>	<b>\$ 611,670,173</b>	<b>\$ 608,572,204</b>	<b>\$ (6,302,156)</b>	<b>\$ 78,670,641</b>

Charter Fund	\$ -	\$ 1,754,739	\$ 1,520,588	\$ -	\$ 234,151
Adult Education Fund	\$ 167,142	\$ 2,059,315	\$ 5,828,863	\$ 3,917,145	\$ 314,739
Child Development Fund	\$ 123,743	\$ 6,828,772	\$ 7,123,090	\$ 226,711	\$ 56,136
Deferred Maintenance Fund	\$ 2,416,415	\$ 10,335	\$ 2,769,157	\$ 342,407	\$ -
Developer Fee Fund	\$ 5,839,265	\$ 1,786,371	\$ 1,062,619	\$ (805,336)	\$ 5,757,680

Adult Education Building Fund	\$ 2,585,612	\$ 25,640	\$ -	\$ (500,000)	\$ 2,111,252
Measure K Series F Building Fund	\$ -	\$ -	\$ 5,792,329	\$ 5,792,329	\$ -
Measure K Series G Building Fund	\$ 13,047,265	\$ 201,477	\$ 22,500	\$ 4,694,876	\$ 17,921,118
Measure Q Series A Building Fund	\$ 2,190,457	\$ 45,762	\$ -	\$ (2,236,219)	\$ -
Measure Q Series B Building Fund	\$ 50,959,435	\$ 477,739	\$ 13,500	\$ (34,586,056)	\$ 16,837,619
<b>Total Building Funds</b>	<b>\$ 68,782,770</b>	<b>\$ 750,618</b>	<b>\$ 5,828,329</b>	<b>\$ (26,835,070)</b>	<b>\$ 36,869,989</b>

County School Facility Fund	\$ 26,129,421	\$ 51,813,705	\$ 90,216,971	\$ 32,559,351	\$ 20,285,506
Special Reserve for Capital Outlay	\$ 7,152,795	\$ 79,140	\$ 12,732	\$ (20,450)	\$ 7,198,753
Total Bond Int and Redemption	\$ 23,896,230	\$ 34,482,057	\$ 32,964,142	\$ 16,850	\$ 25,430,995
1977/78 Tax Override Fund	\$ 0	\$ 40,273	\$ -	\$ (40,273)	\$ -
Cafeteria Fund	\$ 14,221,583	\$ 38,544,060	\$ 41,182,368	\$ -	\$ 11,583,276

Health Fund	\$ 32,134,861	\$ 114,629,305	\$ 108,671,620	\$ 2,750,000	\$ 40,842,547
Liability Fund	\$ 926,483	\$ 3,011,460	\$ 3,152,376	\$ -	\$ 785,566
Workers' Compensation Fund	\$ (11,294,291)	\$ 6,667,906	\$ 9,415,886	\$ -	\$ (14,042,271)
Defined Benefits Fund	\$ 8,775,951	\$ 937,847	\$ 864,436	\$ -	\$ 8,849,362
<b>Total Internal Service Funds</b>	<b>\$ 30,543,004</b>	<b>\$ 125,246,518</b>	<b>\$ 122,104,318</b>	<b>\$ 2,750,000</b>	<b>\$ 36,435,204</b>
<b>TOTALS</b>	<b>\$ 261,147,195</b>	<b>\$ 875,066,076</b>	<b>\$ 919,185,382</b>	<b>\$ 5,809,179</b>	<b>\$ 222,837,069</b>

Charter Schools

	Actual Beginning Balance	Unaudited Revenues	Unaudited Expenditures	Other Financing Sources	Unaudited Ending Fund Balance	Actual ADA
A Civil Entrepreneur Leadership	\$ 33,950.00	\$ 1,134,630.68	\$ 1,449,655.08	\$ -	\$ (281,074.40)	149.69
Carter G Woodson Public Charter	\$ 751,146.00	\$ 2,514,391.00	\$ 2,486,166.00	\$ -	\$ 779,371.00	312.00
Morris E Dailey Charter	\$ 871,136.54	\$ 2,488,853.66	\$ 2,276,706.59	\$ -	\$ 1,083,283.61	354.22
New Millennium Institute	\$ 464,887.58	\$ 1,828,268.98	\$ 1,749,442.25	\$ -	\$ 543,714.31	182.23
Sierra	\$ 2,058,325.31	\$ 4,541,393.94	\$ 4,347,483.83	\$ -	\$ 2,252,235.42	625.15
School of Unlimited Learning	\$ -	\$ 1,897,624.09	\$ 1,897,624.09	\$ -	\$ -	178.37
University High	\$ 2,352,046.00	\$ 3,614,779.66	\$ 3,929,842.07	\$ -	\$ 2,036,983.59	467.42
Valley Arts and Sciences Academy	\$ 502,947.98	\$ 2,387,626.72	\$ 2,081,360.37	\$ -	\$ 809,214.33	280.17
Valley Preparatory Academy	\$ 512,228.31	\$ 2,476,535.89	\$ 2,624,300.94	\$ -	\$ 364,463.26	309.38

**FRESNO UNIFIED SCHOOL DISTRICT**

**2012/13**

**UNAUDITED ACTUALS**

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2012-13 Unaudited Actuals	2013-14 Budget
01	General Fund/County School Service Fund	GS	GS
09	Charter Schools Special Revenue Fund	G	G
10	Special Education Pass-Through Fund		
11	Adult Education Fund	G	G
12	Child Development Fund	G	G
13	Cafeteria Special Revenue Fund		
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	G
40	Special Reserve Fund for Capital Outlay Projects	G	G
49	Capital Project Fund for Blended Component Units		
51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund	G	
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund	G	G
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		
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	GS	
CHG	Change Order Form		
CORR	Adults in Correctional Facilities		
DEBT	Schedule of Long-Term Liabilities	S	
GANN	Appropriations Limit Calculations	GS	GS
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	



G = General Ledger Data; S = Supplemental Data

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

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) Revenue Limit Sources		8010-8099	339,730,129.95	12,234,332.98	351,964,462.93	354,681,787.00	12,103,094.00	366,784,881.00	4.2%
2) Federal Revenue		8100-8299	117,000.30	92,954,273.08	93,071,273.38	201,138.00	81,179,458.00	81,380,596.00	-12.6%
3) Other State Revenue		8300-8599	71,715,161.66	82,419,360.29	154,134,521.95	75,204,461.00	81,394,179.00	156,598,640.00	1.6%
4) Other Local Revenue		8600-8799	4,895,832.38	7,604,082.58	12,499,914.96	4,472,903.00	7,962,229.00	12,435,132.00	-0.5%
5) TOTAL REVENUES			416,458,124.29	195,212,048.93	611,670,173.22	434,560,289.00	182,638,960.00	617,199,249.00	0.9%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	194,020,897.91	95,777,441.47	289,798,339.38	208,006,314.00	91,834,056.00	299,840,370.00	3.5%
2) Classified Salaries		2000-2999	46,175,790.50	42,621,202.92	88,796,993.42	51,196,016.00	38,734,778.00	89,930,794.00	1.3%
3) Employee Benefits		3000-3999	85,419,041.36	58,499,198.44	143,918,239.80	99,089,654.00	48,463,138.00	147,552,792.00	2.5%
4) Books and Supplies		4000-4999	7,923,541.96	20,320,063.36	28,243,605.32	11,211,165.00	25,403,601.00	36,614,766.00	29.6%
5) Services and Other Operating Expenditures		5000-5999	33,054,604.87	23,091,925.94	56,146,530.81	34,329,559.00	28,493,239.00	62,822,798.00	11.9%
6) Capital Outlay		6000-6999	97,451.14	435,507.94	532,959.08	8,180,397.00	501,731.00	8,682,128.00	1529.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,169,492.80	1,326,382.65	2,495,875.45	664,823.00	1,352,613.00	2,017,436.00	-19.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(7,507,517.59)	6,147,178.52	(1,360,339.07)	(7,900,837.00)	6,367,499.00	(1,533,338.00)	12.7%
9) TOTAL EXPENDITURES			360,353,302.95	248,218,901.24	608,572,204.19	404,777,091.00	241,150,655.00	645,927,746.00	6.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>									
			56,104,821.34	(53,006,852.31)	3,097,969.03	29,783,198.00	(58,511,695.00)	(28,728,497.00)	-1027.3%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	91,699.81	342,406.66	434,106.47	24,751.00	3,356,409.00	3,381,160.00	678.9%
b) Transfers Out		7600-7629	6,393,855.93	342,406.66	6,736,262.59	3,417,145.00	3,356,409.00	6,773,554.00	0.6%
2) Other Sources/Uses			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	(53,612,552.34)	53,612,552.34	0.00	(50,814,150.00)	50,814,150.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(59,914,708.46)	53,612,552.34	(6,302,156.12)	(54,206,544.00)	50,814,150.00	(3,392,394.00)	-46.2%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals			2013-14 Budget			% Diff Column C & F	
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>										
1) Beginning Fund Balance					(3,204,187.09)					902.5%
a) As of July 1 - Unaudited		9791	74,747,220.88	7,127,607.05	81,874,827.93	70,937,333.76	7,733,307.08	78,670,640.84		-3.9%
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)		9795	74,747,220.88	7,127,607.05	81,874,827.93	70,937,333.76	7,733,307.08	78,670,640.84		-3.9%
d) Other Restatements			0.00	0.00	0.00	0.00	0.00	0.00		0.0%
e) Adjusted Beginning Balance (F1c + F1d)			74,747,220.88	7,127,607.05	81,874,827.93	70,937,333.76	7,733,307.08	78,670,640.84		-3.9%
2) Ending Balance, June 30 (E + F1e)			70,937,333.76	7,733,307.08	78,670,640.84	46,513,987.76	35,762.08	46,549,749.84		-40.8%
<b>F. FUND BALANCE, RESERVES</b>										
Components of Ending Fund Balance										
a) Nonspendable		9711	82,651.12	0.00	82,651.12	83,214.39	0.00	83,214.39		0.7%
Revolving Cash		9712	1,304,950.96	0.00	1,304,950.96	1,544,924.87	0.00	1,544,924.87		18.4%
Stores		9713	34,465.00	10,483.00	44,948.00	39,637.00	0.00	39,637.00		-11.8%
Prepaid Expenditures		9719	0.00	0.00	0.00	0.00	0.00	0.00		0.0%
All Others		9740	0.00	7,722,824.08	7,722,824.08	0.00	1,291,508.26	1,291,508.26		-83.3%
b) Restricted		9750	0.00	0.00	0.00	0.00	0.00	0.00		0.0%
c) Committed		9760	0.00	0.00	0.00	0.00	0.00	0.00		0.0%
Stabilization Arrangements		9780	2,944,328.22	0.00	2,944,328.22	0.00	0.00	0.00		-100.0%
Other Commitments		9789	0.00	0.00	0.00	0.00	0.00	0.00		0.0%
d) Assigned		9790	66,570,938.46	0.00	66,570,938.46	44,846,211.50	(1,255,746.18)	43,590,465.32		-34.5%
Other Assignments										
e) Unassigned/unappropriated										
Reserve for Economic Uncertainties										
Unassigned/Unappropriated Amount										

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	26,340,938.85	(10,904,302.28)	15,436,636.57				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	1,433,586.70	0.00	1,433,586.70				
c) in Revolving Fund		9130	82,651.12	0.00	82,651.12				
d) with Fiscal Agent		9135	0.00	0.00	0.00				
e) collections awaiting deposit		9140	52,193.98	0.00	52,193.98				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	96,177,638.10	14,385,701.38	110,563,339.48				
4) Due from Grantor Government		9290	982,624.00	14,423,286.83	15,405,910.83				
5) Due from Other Funds		9310	12,321,520.22	379,396.28	12,700,916.50				
6) Stores		9320	1,304,950.96	0.00	1,304,950.96				
7) Prepaid Expenditures		9330	34,465.00	10,483.00	44,948.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL ASSETS			138,730,568.93	18,294,565.21	157,025,134.14				
<b>H. LIABILITIES</b>									
1) Accounts Payable		9500	43,466,328.63	5,585,837.90	49,052,166.53				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	24,326,906.54	290,837.50	24,617,744.04				
4) Current Loans		9640	0.00	0.00	0.00				
5) Deferred Revenue		9650	0.00	4,684,582.73	4,684,582.73				
6) TOTAL LIABILITIES			67,793,235.17	10,561,258.13	78,354,493.30				
<b>I. FUND EQUITY</b>									
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			70,937,333.76	7,733,307.08	78,670,640.84				

Description	2012-13 Unaudited Actuals			2013-14 Budget			% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>REVENUE LIMIT SOURCES</b>							
Principal Apportionment State Aid - Current Year	234,020,602.00	0.00	234,020,602.00	268,348,280.00	0.00	268,348,280.00	14.7%
Education Protection Account State Aid - Current Year	75,283,872.00	0.00	75,283,872.00	58,946,506.00	0.00	58,946,506.00	-21.7%
Charter Schools General Purpose Entitlement - State Aid	5,529.00	0.00	5,529.00	0.00	0.00	0.00	-100.0%
State Aid - Prior Years	302,946.00	0.00	302,946.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions							
Homeowners' Exemptions	673,272.18	0.00	673,272.18	673,272.00	0.00	673,272.00	0.0%
Timber Yield Tax	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes	517,294.96	0.00	517,294.96	517,295.00	0.00	517,295.00	0.0%
County & District Taxes Secured Roll Taxes	45,937,172.33	0.00	45,937,172.33	45,906,240.00	0.00	45,906,240.00	-0.1%
Unsecured Roll Taxes	2,696,722.37	0.00	2,696,722.37	2,696,722.00	0.00	2,696,722.00	0.0%
Prior Years' Taxes	118,912.88	0.00	118,912.88	118,913.00	0.00	118,913.00	0.0%
Supplemental Taxes	538,630.11	0.00	538,630.11	449,406.00	0.00	449,406.00	-16.6%
Education Revenue Augmentation Fund (ERAF)	(9,180,803.55)	0.00	(9,180,803.55)	(9,447,435.00)	0.00	(9,447,435.00)	2.9%
Community Redevelopment Funds (SB 617/699/1992)	2,546,363.84	0.00	2,546,363.84	203,285.00	0.00	203,285.00	-92.0%
Penalties and Interest from Delinquent Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes	0.00	0.00	0.00	3,180.00	0.00	3,180.00	New
Less: Non-Revenue Limit (50%) Adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Subtotal, Revenue Limit Sources</b>	353,460,514.12	0.00	353,460,514.12	368,415,664.00	0.00	368,415,664.00	4.2%
Revenue Limit Transfers							
Unrestricted Revenue Limit Transfers - Current Year	(12,234,332.98)		(12,234,332.98)	(12,103,094.00)		(12,103,094.00)	-1.1%
Continuation Education ADA Transfer		0.00	0.00		0.00	0.00	0.0%
Community Day Schools Transfer		413,256.00	413,256.00		361,588.00	361,588.00	-12.5%
Special Education ADA Transfer		11,821,076.98	11,821,076.98		11,741,506.00	11,741,506.00	-0.7%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	718,630.00	0.00	718,630.00	664,252.00	0.00	664,252.00	-7.6%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(2,214,681.19)	0.00	(2,214,681.19)	(2,295,035.00)	0.00	(2,295,035.00)	3.6%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, REVENUE LIMIT SOURCES</b>			339,730,129.95	12,234,332.98	351,964,462.93	354,681,787.00	12,103,094.00	366,784,881.00	4.2%
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	13,887,445.00	13,887,445.00	0.00	13,179,185.00	13,179,185.00	-5.1%
Special Education Discretionary Grants		8182	0.00	1,736,354.05	1,736,354.05	0.00	1,710,111.00	1,710,111.00	-1.5%
Child Nutrition Programs		8220	0.00	1,120,646.17	1,120,646.17	0.00	1,567,384.00	1,567,384.00	39.9%
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	962,368.75	962,368.75	0.00	638,383.00	638,383.00	-33.7%
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		50,121,095.73	50,121,095.73		46,319,995.00	46,319,995.00	-7.6%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290		48,152.25	48,152.25		98,357.00	98,357.00	104.3%
NCLB: Title II, Part A, Teacher Quality	4035	8290		6,594,723.58	6,594,723.58		6,772,388.00	6,772,388.00	2.7%
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			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		1,936,577.22	1,936,577.22		2,175,102.00	2,175,102.00	12.3%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290		12,312,829.66	12,312,829.66		4,129,825.00	4,129,825.00	-66.5%
Vocational and Applied Technology Education	3500-3699	8290		953,835.00	953,835.00		953,835.00	953,835.00	0.0%
Safe and Drug Free Schools	3700-3799	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	117,000.30	3,280,245.67	3,397,245.97	201,138.00	3,634,893.00	3,836,031.00	12.9%
TOTAL FEDERAL REVENUE			117,000.30	92,954,273.08	93,071,273.38	201,138.00	81,179,458.00	81,380,596.00	-12.6%
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
Community Day School Additional Funding	2430	8311		254,149.00	254,149.00		216,837.00	216,837.00	-14.7%
Prior Years	2430	8319		23,168.00	23,168.00		0.00	0.00	-100.0%
ROC/IP Entitlement	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		34,801,283.51	34,801,283.51		35,861,233.00	35,861,233.00	3.0%
Prior Years	6500	8319		11,984.77	11,984.77		0.00	0.00	-100.0%
Home-to-School Transportation	7230	8311		3,059,808.00	3,059,808.00		3,295,110.00	3,295,110.00	7.7%
Economic Impact Aid	7090-7091	8311		22,099,204.00	22,099,204.00		22,100,571.00	22,100,571.00	0.0%
Spec. Ed. Transportation	7240	8311		1,102,222.00	1,102,222.00		1,102,387.00	1,102,387.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	1,105,771.00	1,105,771.00	0.00	1,105,771.00	1,105,771.00	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	15,514,022.00	0.00	15,514,022.00	15,339,933.00	0.00	15,339,933.00	-1.1%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	1,921,645.00	0.00	1,921,645.00	3,111,118.00	0.00	3,111,118.00	61.9%
Lottery - Unrestricted and Instructional Materials		8560	9,244,363.06	2,427,183.69	11,671,546.75	9,117,596.00	2,205,870.00	11,323,466.00	-3.0%
Tax Relief Subventions									

Description	2012-13 Unaudited Actuals			2013-14 Budget			% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Restricted Levies - Other							
Homeowners' Exemptions	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)		3,789,488.00	3,789,488.00		3,789,488.00	3,789,488.00	0.0%
Charter School Facility Grant		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds		0.00	0.00		0.00	0.00	0.0%
Healthy Start		0.00	0.00		0.00	0.00	0.0%
Class Size Reduction Facilities		0.00	0.00		0.00	0.00	0.0%
School Community Violence Prevention Grant		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act		9,365,920.05	9,365,920.05		6,588,400.00	6,588,400.00	-29.7%
All Other State Revenue	45,035,131.60	4,379,178.27	49,414,309.87	47,635,814.00	5,128,512.00	52,764,326.00	6.8%
<b>TOTAL, OTHER STATE REVENUE</b>	<b>71,715,161.66</b>	<b>82,419,360.29</b>	<b>154,134,521.95</b>	<b>75,204,461.00</b>	<b>81,394,179.00</b>	<b>156,598,640.00</b>	<b>1.6%</b>



Description	2012-13 Unaudited Actuals		2013-14 Budget			% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	
<b>OTHER LOCAL REVENUE</b>						
Other Local Revenue						
County and District Taxes						
Other Restricted Levies						
Secured Roll	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes						
Parcel Taxes	0.00	0.00	0.00	0.00	0.00	0.0%
Other	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds						
Not Subject to RL Deduction	0.00	0.00	0.00	0.00	236,527.00	236,527.00 New
Penalties and Interest from Delinquent Non-Revenue Limit Taxes	0.00	0.00	0.00	0.00	0.00	0.0%
Sales						
Sale of Equipment/Supplies	41,725.60	0.00	41,725.60	42,928.00	0.00	42,928.00 2.9%
Sale of Publications	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals	326,237.25	0.00	326,237.25	269,800.00	0.00	269,800.00 -17.3%
Interest	177,686.13	0.00	177,686.13	200,000.00	0.00	200,000.00 12.6%
Net Increase (Decrease) in the Fair Value of Investments	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts						
Adult Education Fees	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services		578,084.33	578,084.33		600,000.00	600,000.00 3.8%
Interagency Services	0.00	1,876,560.31	1,876,560.31	0.00	2,471,171.00	2,471,171.00 31.7%
Mitigation/Developer Fees	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts	560,512.64	0.00	560,512.64	738,027.00	0.00	738,027.00 31.7%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Local Revenue			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691							
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	3,789,670.76	5,149,437.94	8,939,108.70	3,222,148.00	4,654,531.00	7,876,679.00	-11.9%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>4,895,832.38</b>	<b>7,604,082.58</b>	<b>12,499,914.96</b>	<b>4,472,903.00</b>	<b>7,962,229.00</b>	<b>12,435,132.00</b>	<b>-0.5%</b>
<b>TOTAL REVENUES</b>			<b>416,458,124.29</b>	<b>195,212,048.93</b>	<b>611,670,173.22</b>	<b>434,560,289.00</b>	<b>182,638,960.00</b>	<b>617,199,249.00</b>	<b>0.9%</b>

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	170,735,171.15	65,335,313.27	236,070,484.42	178,823,554.00	61,814,484.00	240,638,038.00	1.9%
Certificated Pupil Support Salaries		1200	3,227,914.74	13,931,878.99	17,159,793.73	5,046,482.00	12,534,969.00	17,581,451.00	2.5%
Certificated Supervisors' and Administrators' Salaries		1300	19,784,484.81	14,169,378.38	33,952,863.19	23,954,303.00	11,901,895.00	35,856,198.00	5.6%
Other Certificated Salaries		1900	273,327.21	2,341,870.83	2,615,198.04	181,975.00	5,582,708.00	5,764,683.00	120.4%
TOTAL, CERTIFICATED SALARIES			194,020,897.91	95,777,441.47	289,798,339.38	208,006,314.00	91,834,056.00	299,840,370.00	3.5%
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	1,668,789.63	16,594,641.43	18,263,431.06	3,821,032.00	14,978,974.00	18,800,006.00	2.9%
Classified Support Salaries		2200	21,328,698.29	19,196,759.26	40,525,457.55	23,003,814.00	16,953,826.00	39,957,640.00	-1.4%
Classified Supervisors' and Administrators' Salaries		2300	4,792,393.55	2,068,071.79	6,860,465.34	5,221,875.00	2,074,894.00	7,296,769.00	6.4%
Clerical, Technical and Office Salaries		2400	16,891,498.81	4,034,895.59	20,926,394.40	17,769,892.00	3,979,361.00	21,749,253.00	3.9%
Other Classified Salaries		2900	1,494,410.22	726,834.85	2,221,245.07	1,379,403.00	747,723.00	2,127,126.00	-4.2%
TOTAL, CLASSIFIED SALARIES			46,175,790.50	42,621,202.92	88,796,993.42	51,196,016.00	38,734,778.00	89,930,794.00	1.3%
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	15,669,032.89	7,602,857.40	23,271,890.29	17,072,815.00	7,472,127.00	24,544,942.00	5.5%
PERS		3201-3202	4,543,710.79	4,023,945.71	8,567,656.50	5,317,866.00	3,798,054.00	9,115,920.00	6.4%
OASDI/Medicare/Alternative		3301-3302	5,973,144.53	4,444,822.54	10,417,967.07	6,788,321.00	4,039,966.00	10,828,287.00	3.9%
Health and Welfare Benefits		3401-3402	33,107,419.97	20,261,908.13	53,369,328.10	39,932,386.00	20,752,454.00	60,684,840.00	13.7%
Unemployment Insurance		3501-3502	2,751,405.35	1,557,867.33	4,309,272.68	238,660.00	759,302.00	997,962.00	-76.8%
Workers' Compensation		3601-3602	3,995,225.81	2,283,069.55	6,278,295.36	5,181,349.00	2,508,127.00	7,689,476.00	22.5%
OPEB, Allocated		3701-3702	17,839,699.28	11,112,327.57	28,952,026.85	16,312,402.00	8,525,650.00	24,838,052.00	-14.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	241,506.77	415,622.95	657,129.72	195,912.00	411,231.00	607,143.00	-7.6%
Other Employee Benefits		3901-3902	1,297,895.97	6,796,777.26	8,094,673.23	8,049,943.00	196,227.00	8,246,170.00	1.9%
TOTAL, EMPLOYEE BENEFITS			85,419,041.36	58,499,198.44	143,918,239.80	99,089,654.00	48,463,138.00	147,552,792.00	2.5%
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	3,812.63	1,195,071.78	1,198,884.41	3,103.00	1,024,166.00	1,027,269.00	-14.3%
Books and Other Reference Materials		4200	92,214.09	1,597,570.16	1,689,784.25	0.00	1,418,415.00	1,418,415.00	-16.1%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Materials and Supplies		4300	6,402,717.24	14,925,048.73	21,327,765.97	10,482,546.00	19,645,425.00	30,127,971.00	41.3%
Noncapitalized Equipment		4400	1,424,798.00	1,513,415.18	2,938,213.18	725,516.00	1,796,370.00	2,521,886.00	-14.2%
Food		4700	0.00	1,088,957.51	1,088,957.51	0.00	1,519,225.00	1,519,225.00	39.5%
TOTAL BOOKS AND SUPPLIES			7,923,541.96	20,320,063.36	28,243,605.32	11,211,165.00	25,403,601.00	36,614,766.00	29.6%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	3,210,294.36	14,927,407.23	18,137,701.59	2,031,047.00	17,634,542.00	19,665,589.00	8.4%
Travel and Conferences		5200	423,723.73	802,425.39	1,226,149.12	470,532.00	879,041.00	1,349,573.00	10.1%
Dues and Memberships		5300	116,541.75	3,885.00	120,426.75	120,735.00	600.00	121,335.00	0.8%
Insurance		5400 - 5450	1,876,699.89	1,077,195.30	2,953,895.19	2,043,508.00	970,153.00	3,013,661.00	2.0%
Operations and Housekeeping Services		5500	16,145,438.70	62,072.58	16,207,511.28	16,895,349.00	65,184.00	16,960,533.00	4.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	4,313,574.21	1,577,044.54	5,890,618.75	4,986,298.00	1,973,278.00	6,959,576.00	18.1%
Transfers of Direct Costs		5710	294,745.20	(294,745.20)	0.00	558,203.00	(558,203.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(139,318.08)	(3,117,157.18)	(3,256,475.26)	(146,457.00)	(3,006,511.00)	(3,152,968.00)	-3.2%
Professional/Consulting Services and Operating Expenditures		5800	6,347,253.47	7,925,102.27	14,272,355.74	6,833,864.00	10,326,894.00	17,160,758.00	20.2%
Communications		5900	465,651.64	128,696.01	594,347.65	536,480.00	208,261.00	744,741.00	25.3%
TOTAL SERVICES AND OTHER OPERATING EXPENDITURES			33,054,604.87	23,091,925.94	56,146,530.81	34,329,559.00	28,493,239.00	62,822,798.00	11.9%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CAPITAL OUTLAY</b>									
Land		6100	0.00	0.00	0.00	1,002,678.00	0.00	1,002,678.00	New
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	50.00	0.00	50.00	5,820,774.00	0.00	5,820,774.00	#####
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	62,012.33	387,586.71	449,599.04	1,245,945.00	190,231.00	1,436,176.00	219.4%
Equipment Replacement		6500	35,388.81	47,921.23	83,310.04	111,000.00	311,500.00	422,500.00	407.1%
TOTAL CAPITAL OUTLAY			97,451.14	435,507.94	532,959.08	8,180,397.00	501,731.00	8,682,128.00	1529.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
Tuition		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition for Instruction Under Interdistrict Attendance Agreements		7130	26,612.00	0.00	26,612.00	0.00	0.00	0.00	-100.0%
State Special Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7142	0.00	186,848.85	186,848.85	0.00	400,000.00	400,000.00	114.1%
Payments to County Offices		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		1,139,533.80	1,139,533.80		952,613.00	952,613.00	-16.4%
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	664,823.00	0.00	664,823.00	664,823.00	0.00	664,823.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	478,057.80	0.00	478,057.80	0.00	0.00	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,169,492.80	1,326,382.65	2,495,875.45	664,823.00	1,352,613.00	2,017,436.00	-19.2%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(6,147,178.52)	6,147,178.52	0.00	(6,367,499.00)	6,367,499.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(1,360,339.07)	0.00	(1,360,339.07)	(1,533,338.00)	0.00	(1,533,338.00)	12.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(7,507,517.59)	6,147,178.52	(1,360,339.07)	(7,900,837.00)	6,367,499.00	(1,533,338.00)	12.7%
TOTAL, EXPENDITURES			360,353,302.95	248,218,901.24	608,572,204.19	404,777,091.00	241,150,655.00	645,927,746.00	6.1%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
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	91,699.81	342,406.66	434,106.47	24,751.00	3,356,409.00	3,381,160.00	678.9%
(a) TOTAL INTERFUND TRANSFERS IN			91,699.81	342,406.66	434,106.47	24,751.00	3,356,409.00	3,381,160.00	678.9%
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund		7611	226,710.93	0.00	226,710.93	0.00	0.00	0.00	-100.0%
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	342,406.66	342,406.66	0.00	3,356,409.00	3,356,409.00	880.2%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	6,167,145.00	0.00	6,167,145.00	3,417,145.00	0.00	3,417,145.00	-44.6%
(b) TOTAL INTERFUND TRANSFERS OUT			6,393,855.93	342,406.66	6,736,262.59	3,417,145.00	3,356,409.00	6,773,554.00	0.6%
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
State Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Emergency Apportionments									
Proceeds									
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>									
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%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(53,612,552.34)	53,612,552.34	0.00	(50,814,150.00)	50,814,150.00	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			(53,612,552.34)	53,612,552.34	0.00	(50,814,150.00)	50,814,150.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(59,914,708.46)	53,612,552.34	(6,302,156.12)	(54,206,544.00)	50,814,150.00	(3,392,394.00)	-46.2%



Description	Function Codes	Object Codes	2012-13 Unaudited Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) Revenue Limit Sources		8010-8099	339,730,129.95	12,234,332.98	351,964,462.93	354,681,787.00	12,103,094.00	366,784,881.00	11.2%
2) Federal Revenue		8100-8299	117,000.30	92,954,273.08	93,071,273.38	201,138.00	81,179,458.00	81,390,596.00	-12.6%
3) Other State Revenue		8300-8599	71,715,161.66	82,419,360.29	154,134,521.95	75,204,461.00	81,394,179.00	156,598,640.00	1.6%
4) Other Local Revenue		8600-8799	4,895,832.38	7,604,082.58	12,499,914.96	4,472,903.00	7,962,229.00	12,435,132.00	-0.5%
5) TOTAL REVENUES			416,458,124.29	195,212,048.93	611,670,173.22	434,560,289.00	182,638,960.00	617,199,249.00	4.1%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1999		233,995,713.88	137,520,212.36	371,515,926.24	254,554,182.00	130,892,686.00	385,446,868.00	3.7%
2) Instruction - Related Services	2000-2999		38,263,305.50	37,585,973.53	75,849,279.03	50,376,761.00	34,252,139.00	84,628,900.00	11.6%
3) Pupil Services	3000-3999		9,349,664.75	42,655,523.21	52,005,187.96	10,616,622.00	44,559,414.00	55,176,036.00	6.1%
4) Ancillary Services	4000-4999		5,333,933.02	4,048,103.67	9,382,036.69	4,872,534.00	3,747,107.00	8,619,641.00	-8.1%
5) Community Services	5000-5999		885,009.49	25,420.33	910,429.82	950,318.00	38,413.00	988,731.00	8.6%
6) Enterprise	6000-6999		1,701,607.74	0.00	1,701,607.74	1,820,568.00	0.00	1,820,568.00	7.0%
7) General Administration	7000-7999		18,165,821.33	6,999,379.91	25,165,201.24	19,462,384.00	7,440,474.00	26,902,858.00	6.9%
8) Plant Services	8000-8999		51,488,754.44	18,057,905.58	69,546,660.02	61,458,899.00	18,867,809.00	80,326,708.00	15.5%
9) Other Outgo	9000-9999	Except 7600-7699	1,169,492.80	1,326,382.65	2,495,875.45	664,823.00	1,352,613.00	2,017,436.00	-19.2%
10) TOTAL EXPENDITURES			360,353,302.95	248,218,901.24	608,572,204.19	404,777,091.00	241,150,655.00	645,927,746.00	6.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>									
			56,104,821.34	(53,006,852.31)	3,097,969.03	29,783,198.00	(58,511,695.00)	(28,728,497.00)	-1027.3%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In									
b) Transfers Out									
2) Other Sources/Uses									
a) Sources									
b) Uses									
3) Contributions									
4) TOTAL OTHER FINANCING SOURCES/USES									
			(59,914,708.46)	53,612,552.34	(6,302,156.12)	(54,206,544.00)	50,814,150.00	(3,392,394.00)	-46.2%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(3,809,887.12)	605,700.03	(3,204,187.09)	(24,423,346.00)	(7,697,545.00)	(32,120,891.00)	902.6%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance		9791	74,747,220.88	7,127,607.05	81,874,827.93	70,937,333.76	7,733,307.08	78,670,640.84	-3.9%
a) As of July 1 - Unaudited		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Audit Adjustments			74,747,220.88	7,127,607.05	81,874,827.93	70,937,333.76	7,733,307.08	78,670,640.84	-3.9%
c) As of July 1 - Audited (F1a + F1b)		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Other Restatements			74,747,220.88	7,127,607.05	81,874,827.93	70,937,333.76	7,733,307.08	78,670,640.84	-3.9%
e) Adjusted Beginning Balance (F1c + F1d)			70,937,333.76	7,733,307.08	78,670,640.84	46,513,987.76	35,762.08	46,549,749.84	-40.8%
2) Ending Balance, June 30 (E + F1e)									
Components of Ending Fund Balance									
a) Nonspendable		9711	82,651.12	0.00	82,651.12	83,214.39	0.00	83,214.39	0.7%
Revolving Cash		9712	1,304,950.96	0.00	1,304,950.96	1,544,924.87	0.00	1,544,924.87	18.4%
Stores		9713	34,465.00	10,483.00	44,948.00	39,637.00	0.00	39,637.00	-11.8%
Prepaid Expenditures		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9740	0.00	7,722,824.08	7,722,824.08	0.00	1,291,508.26	1,291,508.26	-83.3%
b) Restricted									
c) Committed		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stabilization Arrangements		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)									
d) Assigned		9780	2,944,328.22	0.00	2,944,328.22	0.00	0.00	0.00	-100.0%
Other Assignments (by Resource/Object)									
e) Unassigned/unappropriated		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Reserve for Economic Uncertainties									
Unassigned/Unappropriated Amount		9790	66,570,938.46	0.00	66,570,938.46	44,846,211.50	(1,255,746.18)	43,590,465.32	-34.5%

<u>Resource</u>	<u>Description</u>	<u>2012-13 Unaudited Actuals</u>	<u>2013-14 Budget</u>
5640	Medi-Cal Billing Option	422,418.78	212,244.78
6286	English Language Acquisition Program, Teacher Training & Student /	77,511.07	77,511.07
6512	Special Ed: Mental Health Services	497,004.02	0.00
7090	Economic Impact Aid (EIA): State Compensatory Education (SCE)	1,727,309.21	0.00
7091	Economic Impact Aid (EIA): Limited English Proficiency (LEP)	683,173.59	0.00
7400	Quality Education Investment Act	4,315,407.41	1,001,752.41
Total, Restricted Balance		<u>7,722,824.08</u>	<u>1,291,508.26</u>

Unaudited Actuals  
Charter Schools Special Revenue Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	1,321,270.00	1,233,684.00	-6.6%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	433,468.80	237,915.00	-45.1%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			1,754,738.80	1,471,599.00	-16.1%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	795,533.25	825,127.00	3.7%
2) Classified Salaries		2000-2999	153,919.52	162,809.00	5.8%
3) Employee Benefits		3000-3999	331,403.66	345,148.00	4.1%
4) Books and Supplies		4000-4999	41,534.14	40,687.00	-2.0%
5) Services and Other Operating Expenditures		5000-5999	198,197.70	179,926.00	-9.2%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,520,588.27	1,553,697.00	2.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			234,150.53	(82,098.00)	-135.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%

Unaudited Actuals  
Charter Schools Special Revenue Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			234,150.53	(82,098.00)	-135.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	234,150.53	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	234,150.53	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	234,150.53	New
2) Ending Balance, June 30 (E + F1e)			234,150.53	152,052.53	-35.1%
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	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	234,150.53	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	152,052.53	New

Unaudited Actuals  
Charter Schools Special Revenue Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	88,549.67		
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	444,315.75		
4) Due from Grantor Government		9290	440,714.00		
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			973,579.42		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	679,963.41		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	59,465.84		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			739,429.25		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			234,150.17		

Unaudited Actuals  
Charter Schools Special Revenue Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>REVENUE LIMIT SOURCES</b>					
Principal Apportionment					
Education Protection Account State Aid - Current Year		8012	283,173.00	197,389.00	-30.3%
Charter Schools General Purpose Entitlement - State Aid		8015	886,385.00	891,333.00	0.6%
State Aid - Prior Years		8019	0.00	0.00	0.0%
Revenue Limit Transfers					
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	151,712.00	144,962.00	-4.4%
Property Taxes Transfers		8097	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
<b>TOTAL, REVENUE LIMIT SOURCES</b>			<b>1,321,270.00</b>	<b>1,233,684.00</b>	<b>-6.6%</b>
<b>FEDERAL REVENUE</b>					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	0.00	0.00	0.0%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	0.00	0.00	0.0%
NCLB: Title III, Immigrant Education Program	4201	8290	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	0.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Unaudited Actuals  
Charter Schools Special Revenue Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	0.00	0.00	0.0%
Special Education Transportation	7240	8311	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	122,094.00	104,958.00	-14.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	37,553.80	36,498.00	-2.8%
School Based Coordination Program	7250	8590	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	273,821.00	96,459.00	-64.8%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>433,468.80</b>	<b>237,915.00</b>	<b>-45.1%</b>



Unaudited Actuals  
Charter Schools Special Revenue Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>1,754,738.80</b>	<b>1,471,599.00</b>	<b>-16.1%</b>

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	693,232.98	722,168.00	4.2%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	102,300.27	102,959.00	0.6%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>795,533.25</b>	<b>825,127.00</b>	<b>3.7%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	29,796.67	25,799.00	-13.4%
Classified Support Salaries		2200	69,473.89	76,182.00	9.7%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	53,536.96	60,828.00	13.6%
Other Classified Salaries		2900	1,112.00	0.00	-100.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>153,919.52</b>	<b>162,809.00</b>	<b>5.8%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	64,467.12	69,073.00	7.1%
PERS		3201-3202	13,345.53	14,843.00	11.2%
OASDI/Medicare/Alternative		3301-3302	22,413.52	24,493.00	9.3%
Health and Welfare Benefits		3401-3402	132,283.94	145,365.00	9.9%
Unemployment Insurance		3501-3502	11,038.92	11,012.00	-0.2%
Workers' Compensation		3601-3602	16,071.75	17,720.00	10.3%
OPEB, Allocated		3701-3702	71,229.81	59,370.00	-16.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	2,084.00	New
Other Employee Benefits		3901-3902	553.07	1,188.00	114.8%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>331,403.66</b>	<b>345,148.00</b>	<b>4.1%</b>
<b>BOOKS AND SUPPLIES</b>					
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	41,509.94	38,687.00	-6.8%
Noncapitalized Equipment		4400	24.20	2,000.00	8164.5%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>41,534.14</b>	<b>40,687.00</b>	<b>-2.0%</b>

Unaudited Actuals  
Charter Schools Special Revenue Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	7,487.07	7,411.00	-1.0%
Operations and Housekeeping Services		5500	86,051.60	79,853.00	-7.2%
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	104,659.03	92,662.00	-11.5%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>198,197.70</b>	<b>179,926.00</b>	<b>-9.2%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Unaudited Actuals  
Charter Schools Special Revenue Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>1,520,588.27</b>	<b>1,553,697.00</b>	<b>2.2%</b>

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
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%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
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%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.0%

Unaudited Actuals  
Charter Schools Special Revenue Fund  
Expenditures by Function

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	1,321,270.00	1,233,684.00	-6.6%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	433,468.80	237,915.00	-45.1%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			1,754,738.80	1,471,599.00	-16.1%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		1,079,762.96	1,113,824.00	3.2%
2) Instruction - Related Services	2000-2999		236,422.10	232,488.00	-1.7%
3) Pupil Services	3000-3999		1,314.67	0.00	-100.0%
4) Ancillary Services	4000-4999		(0.22)	0.00	-100.0%
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		203,088.76	207,385.00	2.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,520,588.27	1,553,697.00	2.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			234,150.53	(82,098.00)	-135.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%

Unaudited Actuals  
Charter Schools Special Revenue Fund  
Expenditures by Function

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			234,150.53	(82,098.00)	-135.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	234,150.53	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	234,150.53	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	234,150.53	New
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	234,150.53	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	152,052.53	New

<b>Resource</b>	<b>Description</b>	<b>2012-13 Unaudited Actuals</b>	<b>2013-14 Budget</b>
		<hr/>	<hr/>
	Total, Restricted Balance	0.00	0.00



Unaudited Actuals  
Adult Education Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,151,014.54	1,133,906.00	-1.5%
3) Other State Revenue		8300-8599	170,085.00	239,615.00	40.9%
4) Other Local Revenue		8600-8799	738,215.64	852,498.00	15.5%
5) TOTAL, REVENUES			2,059,315.18	2,226,019.00	8.1%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	2,053,704.12	2,152,109.00	4.8%
2) Classified Salaries		2000-2999	1,179,025.64	1,202,090.00	2.0%
3) Employee Benefits		3000-3999	1,249,822.09	1,340,876.00	7.3%
4) Books and Supplies		4000-4999	298,139.12	311,240.00	4.4%
5) Services and Other Operating Expenditures		5000-5999	1,025,335.22	833,645.00	-18.7%
6) Capital Outlay		6000-6999	17,456.74	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	5,379.92	5,554.00	3.2%
9) TOTAL, EXPENDITURES			5,828,862.85	5,845,514.00	0.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(3,769,547.67)	(3,619,495.00)	-4.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,917,145.00	3,417,145.00	-12.8%
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			3,917,145.00	3,417,145.00	-12.8%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			147,597.33	(202,350.00)	-237.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	167,141.60	314,738.93	88.3%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			167,141.60	314,738.93	88.3%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			167,141.60	314,738.93	88.3%
2) Ending Balance, June 30 (E + F1e)					
			314,738.93	112,388.93	-64.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	14,394.24	0.00	-100.0%
Prepaid Expenditures					
		9713	13,860.00	0.00	-100.0%
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	286,484.69	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	112,388.93	New

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	53,853.71		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	3,521.63		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,144.16		
4) Due from Grantor Government		9290	506,062.63		
5) Due from Other Funds		9310	1,352,190.63		
6) Stores		9320	14,394.24		
7) Prepaid Expenditures		9330	13,860.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,945,027.00		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	89,421.90		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,540,866.17		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,630,288.07		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			314,738.93		

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
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	190,257.00	180,744.00	-5.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	960,757.54	953,162.00	-0.8%
<b>TOTAL, FEDERAL REVENUE</b>			<b>1,151,014.54</b>	<b>1,133,906.00</b>	<b>-1.5%</b>
<b>OTHER STATE REVENUE</b>					
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	170,085.00	239,615.00	40.9%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>170,085.00</b>	<b>239,615.00</b>	<b>40.9%</b>

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
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	0.00	4,095.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	279,343.33	291,081.00	4.2%
Interagency Services		8677	219,065.00	219,065.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	239,807.31	338,257.00	41.1%
Tuition		8710	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>738,215.64</b>	<b>852,498.00</b>	<b>15.5%</b>
<b>TOTAL, REVENUES</b>			<b>2,059,315.18</b>	<b>2,226,019.00</b>	<b>8.1%</b>

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	1,455,907.86	1,520,458.00	4.4%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	482,537.97	514,391.00	6.6%
Other Certificated Salaries		1900	115,258.29	117,260.00	1.7%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>2,053,704.12</b>	<b>2,152,109.00</b>	<b>4.8%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	392,353.62	381,017.00	-2.9%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	730,676.75	776,073.00	6.2%
Other Classified Salaries		2900	55,995.27	45,000.00	-19.6%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>1,179,025.64</b>	<b>1,202,090.00</b>	<b>2.0%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	165,861.85	176,915.00	6.7%
PERS		3201-3202	120,321.69	129,044.00	7.2%
OASDI/Medicare/Alternative		3301-3302	112,002.95	123,514.00	10.3%
Health and Welfare Benefits		3401-3402	482,938.96	546,512.00	13.2%
Unemployment Insurance		3501-3502	35,724.05	36,885.00	3.2%
Workers' Compensation		3601-3602	53,292.29	59,369.00	11.4%
OPEB, Allocated		3701-3702	260,044.05	246,159.00	-5.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	14,458.36	15,647.00	8.2%
Other Employee Benefits		3901-3902	5,177.89	6,831.00	31.9%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>1,249,822.09</b>	<b>1,340,876.00</b>	<b>7.3%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	65,816.39	75,000.00	14.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	225,622.73	236,240.00	4.7%
Noncapitalized Equipment		4400	6,700.00	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>298,139.12</b>	<b>311,240.00</b>	<b>4.4%</b>

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	324,082.86	0.00	-100.0%
Travel and Conferences		5200	18,253.17	32,128.00	76.0%
Dues and Memberships		5300	2,600.00	2,600.00	0.0%
Insurance		5400-5450	24,911.80	24,792.00	-0.5%
Operations and Housekeeping Services		5500	254,313.79	259,200.00	1.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	114,742.52	64,949.00	-43.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	80,900.46	85,358.00	5.5%
Professional/Consulting Services and Operating Expenditures		5800	205,433.29	361,018.00	75.7%
Communications		5900	97.33	3,600.00	3598.8%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,025,335.22</b>	<b>833,645.00</b>	<b>-18.7%</b>
<b>CAPITAL OUTLAY</b>					
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	17,456.74	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>17,456.74</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	5,379.92	5,554.00	3.2%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			5,379.92	5,554.00	3.2%
<b>TOTAL, EXPENDITURES</b>			5,828,862.85	5,845,514.00	0.3%



Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	3,917,145.00	3,417,145.00	-12.8%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			3,917,145.00	3,417,145.00	-12.8%
<b>INTERFUND TRANSFERS OUT</b>					
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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
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%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
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%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			3,917,145.00	3,417,145.00	-12.8%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,151,014.54	1,133,906.00	-1.5%
3) Other State Revenue		8300-8599	170,085.00	239,615.00	40.9%
4) Other Local Revenue		8600-8799	738,215.64	852,498.00	15.5%
5) TOTAL REVENUES			2,059,315.18	2,226,019.00	8.1%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		2,109,428.03	2,188,552.00	3.8%
2) Instruction - Related Services	2000-2999		2,636,791.73	2,588,358.00	-1.8%
3) Pupil Services	3000-3999		76,384.99	87,157.00	14.1%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		118,520.03	124,433.00	5.0%
7) General Administration	7000-7999		5,379.92	5,554.00	3.2%
8) Plant Services	8000-8999		882,358.15	851,460.00	-3.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			5,828,862.85	5,845,514.00	0.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(3,769,547.67)	(3,619,495.00)	-4.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,917,145.00	3,417,145.00	-12.8%
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			3,917,145.00	3,417,145.00	-12.8%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			147,597.33	(202,350.00)	-237.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	167,141.60	314,738.93	88.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			167,141.60	314,738.93	88.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			167,141.60	314,738.93	88.3%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	14,394.24	0.00	-100.0%
Prepaid Expenditures		9713	13,860.00	0.00	-100.0%
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	286,484.69	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	112,388.93	New

<b>Resource</b>	<b>Description</b>	<b>2012-13 Unaudited Actuals</b>	<b>2013-14 Budget</b>
	Total, Restricted Balance	0.00	0.00

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,223,663.60	1,224,145.00	0.0%
3) Other State Revenue		8300-8599	5,573,587.91	5,608,070.00	0.6%
4) Other Local Revenue		8600-8799	31,520.41	0.00	-100.0%
5) TOTAL, REVENUES			6,828,771.92	6,832,215.00	0.1%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	3,336,052.21	3,133,079.00	-6.1%
2) Classified Salaries		2000-2999	1,534,534.33	1,506,459.00	-1.8%
3) Employee Benefits		3000-3999	1,561,829.26	1,556,299.00	-0.4%
4) Books and Supplies		4000-4999	122,967.49	108,430.00	-11.8%
5) Services and Other Operating Expenditures		5000-5999	366,302.32	357,551.00	-2.4%
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	201,404.30	211,179.00	4.9%
9) TOTAL, EXPENDITURES			7,123,089.91	6,872,997.00	-3.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(294,317.99)	(40,782.00)	-86.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Intertund Transfers					
a) Transfers In		8900-8929	226,710.93	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			226,710.93	0.00	-100.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(67,607.06)	(40,782.00)	-39.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	123,742.69	56,135.63	-54.6%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			123,742.69	56,135.63	-54.6%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			123,742.69	56,135.63	-54.6%
2) Ending Balance, June 30 (E + F1e)					
			56,135.63	15,353.63	-72.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	56,135.63	15,353.63	-72.6%
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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,440,788.09		
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	41,858.60		
4) Due from Grantor Government		9290	365,917.11		
5) Due from Other Funds		9310	2,462,749.07		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL ASSETS			4,311,312.87		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	152,157.20		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	4,103,019.82		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) TOTAL LIABILITIES			4,255,177.02		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			56,135.85		

Unaudited Actuals  
Child Development Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	205,829.98	206,887.00	0.5%
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	1,017,833.62	1,017,258.00	-0.1%
<b>TOTAL, FEDERAL REVENUE</b>			<b>1,223,663.60</b>	<b>1,224,145.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	11,488.15	11,756.00	2.3%
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	5,522,099.76	5,556,314.00	0.6%
All Other State Revenue	All Other	8590	40,000.00	40,000.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>5,573,587.91</b>	<b>5,608,070.00</b>	<b>0.6%</b>
<b>OTHER LOCAL REVENUE</b>					
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	5,553.19	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	25,967.22	0.00	-100.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>31,520.41</b>	<b>0.00</b>	<b>-100.0%</b>
<b>TOTAL, REVENUES</b>			<b>6,828,771.92</b>	<b>6,832,215.00</b>	<b>0.1%</b>



Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	3,254,756.22	3,084,511.00	-5.2%
Certificated Pupil Support Salaries		1200	1,723.56	0.00	-100.0%
Certificated Supervisors' and Administrators' Salaries		1300	77,310.18	48,568.00	-37.2%
Other Certificated Salaries		1900	2,262.25	0.00	-100.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>3,336,052.21</b>	<b>3,133,079.00</b>	<b>-6.1%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	1,340,968.73	1,326,612.00	-1.1%
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	193,565.60	179,847.00	-7.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>1,534,534.33</b>	<b>1,506,459.00</b>	<b>-1.8%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	251,009.49	250,395.00	-0.2%
PERS		3201-3202	40,887.33	28,423.00	-30.5%
OASDI/Medicare/Alternative		3301-3302	125,443.70	112,582.00	-10.3%
Health and Welfare Benefits		3401-3402	647,324.73	721,983.00	11.5%
Unemployment Insurance		3501-3502	55,236.48	51,030.00	-7.6%
Workers' Compensation		3601-3602	79,453.61	82,158.00	3.4%
OPEB, Allocated		3701-3702	348,559.41	294,871.00	-15.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	5,740.73	3,990.00	-30.5%
Other Employee Benefits		3901-3902	8,173.78	10,867.00	32.9%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>1,561,829.26</b>	<b>1,556,299.00</b>	<b>-0.4%</b>
<b>BOOKS AND SUPPLIES</b>					
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	116,045.96	103,430.00	-10.9%
Noncapitalized Equipment		4400	4,190.99	0.00	-100.0%
Food		4700	2,730.54	5,000.00	83.1%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>122,967.49</b>	<b>108,430.00</b>	<b>-11.8%</b>

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,048.14	2,250.00	114.7%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	37,406.06	34,318.00	-8.3%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	26,504.76	25,800.00	-2.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	301,045.73	294,297.00	-2.2%
Professional/Consulting Services and Operating Expenditures		5800	0.00	686.00	New
Communications		5900	297.63	200.00	-32.8%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>366,302.32</b>	<b>357,551.00</b>	<b>-2.4%</b>
<b>CAPITAL OUTLAY</b>					
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	201,404.30	211,179.00	4.9%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>201,404.30</b>	<b>211,179.00</b>	<b>4.9%</b>
<b>TOTAL, EXPENDITURES</b>			<b>7,123,089.91</b>	<b>6,872,997.00</b>	<b>-3.5%</b>

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8911	226,710.93	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			226,710.93	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
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%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			226,710.93	0.00	-100.0%

Unaudited Actuals  
Child Development Fund  
Expenditures by Function

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,223,663.60	1,224,145.00	0.0%
3) Other State Revenue		8300-8599	5,573,587.91	5,608,070.00	0.6%
4) Other Local Revenue		8600-8799	31,520.41	0.00	-100.0%
5) TOTAL, REVENUES			6,828,771.92	6,832,215.00	0.1%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		5,455,456.73	5,361,413.00	-1.7%
2) Instruction - Related Services	2000-2999		361,468.37	312,853.00	-13.4%
3) Pupil Services	3000-3999		279,342.79	261,797.00	-6.3%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		825,417.72	725,755.00	-12.1%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		201,404.30	211,179.00	4.9%
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			7,123,089.91	6,872,997.00	-3.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(294,317.99)	(40,782.00)	-86.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	226,710.93	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			226,710.93	0.00	-100.0%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(67,607.06)	(40,782.00)	-39.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	123,742.69	56,135.63	-54.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			123,742.69	56,135.63	-54.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			123,742.69	56,135.63	-54.6%
2) Ending Balance, June 30 (E + F1e)			56,135.63	15,353.63	-72.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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%

<b>Resource</b>	<b>Description</b>	<b>2012-13 Unaudited Actuals</b>	<b>2013-14 Budget</b>
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	56,135.63	15,353.63
<b>Total, Restricted Balance</b>		<b>56,135.63</b>	<b>15,353.63</b>

Unaudited Actuals  
Deferred Maintenance Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
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	10,335.06	10,000.00	-3.2%
5) TOTAL, REVENUES			10,335.06	10,000.00	-3.2%
<b>B. EXPENDITURES</b>					
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	483,804.13	565,245.00	16.8%
5) Services and Other Operating Expenditures		5000-5999	2,285,353.05	5,922,527.00	159.2%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,769,157.18	6,487,772.00	134.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(2,758,822.12)	(6,477,772.00)	134.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	342,406.66	3,356,409.00	880.2%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			342,406.66	3,356,409.00	880.2%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(2,416,415.46)	(3,121,363.00)	29.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	2,416,415.46	0.00	-100.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			2,416,415.46	0.00	-100.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			2,416,415.46	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)					
			0.00	(3,121,363.00)	New
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	(3,121,363.00)	New



Unaudited Actuals  
Deferred Maintenance Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	21,137.99		
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	649.47		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	92,539.13		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			114,326.59		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	47,380.54		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	66,946.05		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			114,326.59		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			0.00		

Unaudited Actuals  
Deferred Maintenance Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	10,335.06	10,000.00	-3.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			10,335.06	10,000.00	-3.2%
<b>TOTAL, REVENUES</b>			10,335.06	10,000.00	-3.2%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>					
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	483,804.13	565,245.00	16.8%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>483,804.13</b>	<b>565,245.00</b>	<b>16.8%</b>

Unaudited Actuals  
Deferred Maintenance Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	1,407,619.22	5,005,128.00	255.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	585,502.93	767,321.00	31.1%
Professional/Consulting Services and Operating Expenditures		5800	292,230.90	150,078.00	-48.6%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>2,285,353.05</b>	<b>5,922,527.00</b>	<b>159.2%</b>
<b>CAPITAL OUTLAY</b>					
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>2,769,157.18</b>	<b>6,487,772.00</b>	<b>134.3%</b>

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General, Special Reserve, & Building Funds		8915	342,406.66	3,356,409.00	880.2%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			342,406.66	3,356,409.00	880.2%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
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%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
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%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			342,406.66	3,356,409.00	880.2%

Unaudited Actuals  
Deferred Maintenance Fund  
Expenditures by Function

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
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	10,335.06	10,000.00	-3.2%
5) TOTAL, REVENUES			10,335.06	10,000.00	-3.2%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		2,769,157.18	6,487,772.00	134.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,769,157.18	6,487,772.00	134.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(2,758,822.12)	(6,477,772.00)	134.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	342,406.66	3,356,409.00	880.2%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			342,406.66	3,356,409.00	880.2%

Unaudited Actuals  
Deferred Maintenance Fund  
Expenditures by Function

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(2,416,415.46)	(3,121,363.00)	29.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,416,415.46	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,416,415.46	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,416,415.46	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	(3,121,363.00)	New
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(3,121,363.00)	New

<b>Resource</b>	<b>Description</b>	<b>2012-13 Unaudited Actuals</b>	<b>2013-14 Budget</b>
<b>Total, Restricted Balance</b>		<b>0.00</b>	<b>0.00</b>



Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
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	750,617.53	365,281.00	-51.3%
5) TOTAL REVENUES			750,617.53	365,281.00	-51.3%
<b>B. EXPENDITURES</b>					
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	5,828,329.00	45,000.00	-99.2%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			5,828,329.00	45,000.00	-99.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(5,077,711.47)	320,281.00	-106.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	32,627,398.64	31,040,280.00	-4.9%
2) Other Sources/Uses					
a) Sources		8930-8979	5,792,329.00	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			(26,835,069.64)	(31,040,280.00)	15.7%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(31,912,781.11)	(30,719,999.00)	-3.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	68,782,769.78	36,869,988.67	-46.4%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			68,782,769.78	36,869,988.67	-46.4%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			68,782,769.78	36,869,988.67	-46.4%
2) Ending Balance, June 30 (E + F1e)					
			36,869,988.67	6,149,989.67	-83.3%
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	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	36,869,988.67	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	6,149,989.67	New

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	40,043,145.33		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	134,359.01		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	1,507,517.57		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			41,685,021.91		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	4,815,033.24		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			4,815,033.24		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			36,869,988.67		

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
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%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
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	750,617.53	365,281.00	-51.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			750,617.53	365,281.00	-51.3%
<b>TOTAL, REVENUES</b>			750,617.53	365,281.00	-51.3%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>					
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>					
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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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%

Unaudited Actuals  
Building Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	5,828,329.00	45,000.00	-99.2%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>5,828,329.00</b>	<b>45,000.00</b>	<b>-99.2%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL EXPENDITURES</b>			<b>5,828,329.00</b>	<b>45,000.00</b>	<b>-99.2%</b>

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
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	32,627,398.64	31,040,280.00	-4.9%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			32,627,398.64	31,040,280.00	-4.9%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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	5,792,329.00	0.00	-100.0%
<b>(c) TOTAL, SOURCES</b>			<b>5,792,329.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>USES</b>					
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%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>(26,835,069.64)</b>	<b>(31,040,280.00)</b>	<b>15.7%</b>



Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
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	750,617.53	365,281.00	-51.3%
5) TOTAL, REVENUES			750,617.53	365,281.00	-51.3%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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	5,828,329.00	45,000.00	-99.2%
10) TOTAL, EXPENDITURES			5,828,329.00	45,000.00	-99.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>					
			(5,077,711.47)	320,281.00	-106.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	32,627,398.64	31,040,280.00	-4.9%
2) Other Sources/Uses					
a) Sources		8930-8979	5,792,329.00	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			(26,835,069.64)	(31,040,280.00)	15.7%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(31,912,781.11)	(30,719,999.00)	-3.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	68,782,769.78	36,869,988.67	-46.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			68,782,769.78	36,869,988.67	-46.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			68,782,769.78	36,869,988.67	-46.4%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance)					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	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	36,869,988.67	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	6,149,989.67	New

<b>Resource</b>	<b>Description</b>	<b>2012-13 Unaudited Actuals</b>	<b>2013-14 Budget</b>
Total, Restricted Balance		0.00	0.00

Unaudited Actuals  
Capital Facilities Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,786,370.87	1,786,254.00	0.0%
5) TOTAL REVENUES			1,786,370.87	1,786,254.00	0.0%
<b>B. EXPENDITURES</b>					
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	236,581.44	503,406.00	112.8%
6) Capital Outlay		6000-6999	826,037.79	4,618,180.00	459.1%
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			1,062,619.23	5,121,586.00	382.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			723,751.64	(3,335,332.00)	-560.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	805,336.35	24,751.00	-96.9%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(805,336.35)	(24,751.00)	-96.9%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(81,584.71)	(3,360,083.00)	4018.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,839,264.89	5,757,680.18	-1.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,839,264.89	5,757,680.18	-1.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,839,264.89	5,757,680.18	-1.4%
2) Ending Balance, June 30 (E + F1e)			5,757,680.18	2,397,597.18	-58.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	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	5,757,680.18	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	2,397,597.18	New

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	6,544,571.93		
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	28,809.90		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	14,795.87		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	4,713,385.19		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			11,301,562.89		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	38,546.36		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	5,505,336.35		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			5,543,882.71		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			5,757,680.18		

Unaudited Actuals  
Capital Facilities Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
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%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	72,151.10	136,254.00	88.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	1,714,219.77	1,650,000.00	-3.7%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>1,786,370.87</b>	<b>1,786,254.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>1,786,370.87</b>	<b>1,786,254.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.0%



Unaudited Actuals  
Capital Facilities Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	226,086.31	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	7,157.63	458,311.00	6303.1%
Professional/Consulting Services and Operating Expenditures		5800	3,337.50	45,095.00	1251.2%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>236,581.44</b>	<b>503,406.00</b>	<b>112.8%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	166,390.13	3,056,335.00	1736.8%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	659,647.66	1,561,845.00	136.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>826,037.79</b>	<b>4,618,180.00</b>	<b>459.1%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL EXPENDITURES</b>			<b>1,062,619.23</b>	<b>5,121,586.00</b>	<b>382.0%</b>

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	805,336.35	24,751.00	-96.9%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>805,336.35</b>	<b>24,751.00</b>	<b>-96.9%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
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%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>(805,336.35)</b>	<b>(24,751.00)</b>	<b>-96.9%</b>

Unaudited Actuals  
Capital Facilities Fund  
Expenditures by Function

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,786,370.87	1,786,254.00	0.0%
5) TOTAL, REVENUES			1,786,370.87	1,786,254.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		1,062,619.23	5,121,586.00	382.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,062,619.23	5,121,586.00	382.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			723,751.64	(3,335,332.00)	-560.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	805,336.35	24,751.00	-96.9%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(805,336.35)	(24,751.00)	-96.9%

Unaudited Actuals  
Capital Facilities Fund  
Expenditures by Function

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(81,584.71)	(3,360,083.00)	4018.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,839,264.89	5,757,680.18	-1.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,839,264.89	5,757,680.18	-1.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,839,264.89	5,757,680.18	-1.4%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance)			5,757,680.18	2,397,597.18	-58.4%
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	5,757,680.18	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	2,397,597.18	New

<b>Resource</b>	<b>Description</b>	<b>2012-13 Unaudited Actuals</b>	<b>2013-14 Budget</b>
	Total, Restricted Balance	0.00	0.00

Unaudited Actuals  
County School Facilities Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
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	51,733,787.00	19,268,324.00	-62.8%
4) Other Local Revenue		8600-8799	79,917.88	109,491.00	37.0%
5) TOTAL REVENUES			51,813,704.88	19,377,815.00	-62.6%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	667,660.17	0.00	-100.0%
3) Employee Benefits		3000-3999	279,796.89	0.00	-100.0%
4) Books and Supplies		4000-4999	689,715.58	187,211.00	-72.9%
5) Services and Other Operating Expenditures		5000-5999	2,295,802.04	2,827,233.00	23.1%
6) Capital Outlay		6000-6999	86,283,996.18	85,576,306.00	-0.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			90,216,970.86	88,590,750.00	-1.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(38,403,265.98)	(69,212,935.00)	80.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	32,559,351.24	27,683,871.00	-15.0%
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			32,559,351.24	27,683,871.00	-15.0%

Unaudited Actuals  
County School Facilities Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(5,843,914.74)	(41,529,064.00)	610.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	26,129,421.10	20,285,506.36	-22.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			26,129,421.10	20,285,506.36	-22.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			26,129,421.10	20,285,506.36	-22.4%
2) Ending Balance, June 30 (E + F1e)			20,285,506.36	(21,243,557.64)	-204.7%
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	20,285,506.36	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(21,243,557.64)	New

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	10,441,852.76		
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	13,076,562.32		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	13,400,485.38		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			36,918,900.46		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	7,896,536.89		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	8,736,857.21		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			16,633,394.10		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			20,285,506.36		



Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
School Facilities Apportionments		8545	51,733,787.00	19,268,324.00	-62.8%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			51,733,787.00	19,268,324.00	-62.8%
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	79,917.88	109,491.00	37.0%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			79,917.88	109,491.00	37.0%
<b>TOTAL, REVENUES</b>			51,813,704.88	19,377,815.00	-62.6%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	507,699.71	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	37,132.49	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	122,827.97	0.00	-100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>667,660.17</b>	<b>0.00</b>	<b>-100.0%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	605.30	0.00	-100.0%
PERS		3201-3202	75,436.60	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	48,375.71	0.00	-100.0%
Health and Welfare Benefits		3401-3402	89,977.65	0.00	-100.0%
Unemployment Insurance		3501-3502	6,940.04	0.00	-100.0%
Workers' Compensation		3601-3602	10,472.10	0.00	-100.0%
OPEB, Allocated		3701-3702	36,752.69	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	10,591.66	0.00	-100.0%
Other Employee Benefits		3901-3902	645.14	0.00	-100.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>279,796.89</b>	<b>0.00</b>	<b>-100.0%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	689,715.58	187,211.00	-72.9%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>689,715.58</b>	<b>187,211.00</b>	<b>-72.9%</b>

Unaudited Actuals  
County School Facilities Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	5,153.88	0.00	-100.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	26,293.58	(4.00)	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,917,727.96	1,142,271.00	-40.4%
Professional/Consulting Services and Operating Expenditures		5800	346,626.62	1,684,966.00	386.1%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>2,295,802.04</b>	<b>2,827,233.00</b>	<b>23.1%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	415,740.17	4,285,039.00	930.7%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	83,472,405.81	72,290,849.00	-13.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	2,395,850.20	9,000,418.00	275.7%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>86,283,996.18</b>	<b>85,576,306.00</b>	<b>-0.8%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL EXPENDITURES</b>			<b>90,216,970.86</b>	<b>88,590,750.00</b>	<b>-1.8%</b>

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
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	32,559,351.24	27,683,871.00	-15.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>32,559,351.24</b>	<b>27,683,871.00</b>	<b>-15.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Unaudited Actuals  
County School Facilities Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
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)			32,559,351.24	27,683,871.00	-15.0%

Unaudited Actuals  
County School Facilities Fund  
Expenditures by Function

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
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	51,733,787.00	19,268,324.00	-62.8%
4) Other Local Revenue		8600-8799	79,917.88	109,491.00	37.0%
5) TOTAL, REVENUES			51,813,704.88	19,377,815.00	-62.6%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		90,216,970.86	88,590,750.00	-1.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			90,216,970.86	88,590,750.00	-1.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(38,403,265.98)	(69,212,935.00)	80.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	32,559,351.24	27,683,871.00	-15.0%
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			32,559,351.24	27,683,871.00	-15.0%

Unaudited Actuals  
County School Facilities Fund  
Expenditures by Function

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(5,843,914.74)	(41,529,064.00)	610.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	26,129,421.10	20,285,506.36	-22.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			26,129,421.10	20,285,506.36	-22.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			26,129,421.10	20,285,506.36	-22.4%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance)			20,285,506.36	(21,243,557.64)	-204.7%
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			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	20,285,506.36	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(21,243,557.64)	New

<b>Resource</b>	<b>Description</b>	<b>2012-13 Unaudited Actuals</b>	<b>2013-14 Budget</b>
	Total, Restricted Balance	0.00	0.00



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

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
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	79,139.97	38,000.00	-52.0%
5) TOTAL, REVENUES			79,139.97	38,000.00	-52.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	7,465.52	0.00	-100.0%
3) Employee Benefits		3000-3999	3,884.98	0.00	-100.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,381.73	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			12,732.23	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			66,407.74	38,000.00	-42.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	20,449.50	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			(20,449.50)	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			45,958.24	38,000.00	-17.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,152,794.82	7,198,753.06	0.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,152,794.82	7,198,753.06	0.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,152,794.82	7,198,753.06	0.6%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	7,198,753.06	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	7,236,753.06	New

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

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,676,782.55		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	14,429.88		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	5,533,082.70		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			7,224,295.13		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	25,542.07		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			25,542.07		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			7,198,753.06		

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

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	79,139.97	38,000.00	-52.0%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>79,139.97</b>	<b>38,000.00</b>	<b>-52.0%</b>
<b>TOTAL, REVENUES</b>			<b>79,139.97</b>	<b>38,000.00</b>	<b>-52.0%</b>

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

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	5,678.74	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	1,530.51	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	256.27	0.00	-100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>7,465.52</b>	<b>0.00</b>	<b>-100.0%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	919.21	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	522.99	0.00	-100.0%
Health and Welfare Benefits		3401-3402	487.22	0.00	-100.0%
Unemployment Insurance		3501-3502	99.56	0.00	-100.0%
Workers' Compensation		3601-3602	109.89	0.00	-100.0%
OPEB, Allocated		3701-3702	1,601.56	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	129.06	0.00	-100.0%
Other Employee Benefits		3901-3902	15.49	0.00	-100.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>3,884.98</b>	<b>0.00</b>	<b>-100.0%</b>
<b>BOOKS AND SUPPLIES</b>					
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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

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

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	27.93	0.00	-100.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,353.80	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,381.73</b>	<b>0.00</b>	<b>-100.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>12,732.23</b>	<b>0.00</b>	<b>-100.0%</b>

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

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	20,449.50	0.00	-100.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>20,449.50</b>	<b>0.00</b>	<b>-100.0%</b>

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

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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)			(20,449.50)	0.00	-100.0%



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

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
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	79,139.97	38,000.00	-52.0%
5) TOTAL REVENUES			79,139.97	38,000.00	-52.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		12,732.23	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			12,732.23	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			66,407.74	38,000.00	-42.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	20,449.50	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			(20,449.50)	0.00	-100.0%

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

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			45,958.24	38,000.00	-17.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,152,794.82	7,198,753.06	0.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,152,794.82	7,198,753.06	0.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,152,794.82	7,198,753.06	0.6%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance)					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		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	7,198,753.06	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	7,236,753.06	New

<b>Resource</b>	<b>Description</b>	<b>2012-13 Unaudited Actuals</b>	<b>2013-14 Budget</b>
	Total, Restricted Balance	0.00	0.00

Unaudited Actuals  
Bond Interest and Redemption Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
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	499,858.28	223,252.00	-55.3%
4) Other Local Revenue		8600-8799	33,982,198.83	28,912,676.00	-14.9%
5) TOTAL, REVENUES			34,482,057.11	29,135,928.00	-15.5%
<b>B. EXPENDITURES</b>					
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	32,964,141.85	29,145,969.00	-11.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			32,964,141.85	29,145,969.00	-11.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,517,915.26	(10,041.00)	-100.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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	16,849.58	15,041.00	-10.7%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			16,849.58	15,041.00	-10.7%

Unaudited Actuals  
Bond Interest and Redemption Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,534,764.84	5,000.00	-99.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	23,896,229.92	25,430,994.76	6.4%
b) Audit Adjustments			0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,896,229.92	25,430,994.76	6.4%
d) Other Restatements			0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,896,229.92	25,430,994.76	6.4%
2) Ending Balance, June 30 (E + F1e)			25,430,994.76	25,435,994.76	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
		9711	0.00	0.00	0.0%
		9712	0.00	0.00	0.0%
		9713	0.00	0.00	0.0%
		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
		9750	0.00	0.00	0.0%
		9760	0.00	0.00	0.0%
d) Assigned					
		9780	25,430,994.76	0.00	-100.0%
e) Unassigned/Unappropriated					
		9789	0.00	0.00	0.0%
		9790	0.00	25,435,994.76	New

Unaudited Actuals  
Bond Interest and Redemption Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	25,365,980.17		
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	65,014.59		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			25,430,994.76		
<b>H. LIABILITIES</b>					
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		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			25,430,994.76		

Unaudited Actuals  
Bond Interest and Redemption Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	499,858.28	223,252.00	-55.3%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>499,858.28</b>	<b>223,252.00</b>	<b>-55.3%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes Voted Indebtedness Levies Secured Roll		8611	31,137,877.28	26,444,884.00	-15.1%
Unsecured Roll		8612	2,641,635.02	2,367,879.00	-10.4%
Prior Years' Taxes		8613	12,529.39	12,451.00	-0.6%
Supplemental Taxes		8614	4,029.67	4,105.00	1.9%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Interest		8660	186,127.47	83,357.00	-55.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>33,982,198.83</b>	<b>28,912,676.00</b>	<b>-14.9%</b>
<b>TOTAL, REVENUES</b>			<b>34,482,057.11</b>	<b>29,135,928.00</b>	<b>-15.5%</b>

Unaudited Actuals  
Bond Interest and Redemption Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	12,521.78	0.00	-100.0%
Debt Service - Interest		7438	14,554,866.20	13,336,242.00	-8.4%
Other Debt Service - Principal		7439	18,396,753.87	15,809,727.00	-14.1%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>32,964,141.85</b>	<b>29,145,969.00</b>	<b>-11.6%</b>
<b>TOTAL, EXPENDITURES</b>			<b>32,964,141.85</b>	<b>29,145,969.00</b>	<b>-11.6%</b>



Unaudited Actuals  
Bond Interest and Redemption Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	16,849.58	15,041.00	-10.7%
<b>(c) TOTAL, SOURCES</b>			16,849.58	15,041.00	-10.7%
<b>USES</b>					
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%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			16,849.58	15,041.00	-10.7%

Unaudited Actuals  
Bond Interest and Redemption Fund  
Expenditures by Function

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
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	499,858.28	223,252.00	-55.3%
4) Other Local Revenue		8600-8799	33,982,198.83	28,912,676.00	-14.9%
5) TOTAL, REVENUES			34,482,057.11	29,135,928.00	-15.5%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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	32,964,141.85	29,145,969.00	-11.6%
10) TOTAL, EXPENDITURES			32,964,141.85	29,145,969.00	-11.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			1,517,915.26	(10,041.00)	-100.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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	16,849.58	15,041.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			16,849.58	15,041.00	0.0%

Unaudited Actuals  
Bond Interest and Redemption Fund  
Expenditures by Function

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,534,764.84	5,000.00	-99.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	23,896,229.92	25,430,994.76	6.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,896,229.92	25,430,994.76	6.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,896,229.92	25,430,994.76	6.4%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance)					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	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	25,430,994.76	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	25,435,994.76	New

<u>Resource</u>	<u>Description</u>	<u>2012-13 Unaudited Actuals</u>	<u>2013-14 Budget</u>
	Total, Restricted Balance	0.00	0.00



Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
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	443.04	0.00	-100.0%
4) Other Local Revenue		8600-8799	39,830.18	0.00	-100.0%
5) TOTAL, REVENUES			40,273.22	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			40,273.22	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	40,273.22	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			(40,273.22)	0.00	-100.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
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)					
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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	24,577.92		
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	73.31		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			24,651.23		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	24,651.23		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			24,651.23		
<b>I. FUND EQUITY</b>					
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
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	443.04	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			443.04	0.00	-100.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	3,079.82	0.00	-100.0%
Unsecured Roll		8612	23,782.68	0.00	-100.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	239.28	0.00	-100.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Interest		8660	12,728.40	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			39,830.18	0.00	-100.0%
<b>TOTAL, REVENUES</b>			40,273.22	0.00	-100.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
State School Building Repayment		7432	0.00	0.00	0.0%
Payments to Original District for Acquisition of Property		7436	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	40,273.22	0.00	-100.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			40,273.22	0.00	-100.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(40,273.22)	0.00	-100.0%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
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	443.04	0.00	-100.0%
4) Other Local Revenue		8600-8799	39,830.18	0.00	-100.0%
5) TOTAL, REVENUES			40,273.22	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			40,273.22	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	40,273.22	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			(40,273.22)	0.00	-100.0%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
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%

<b>Resource</b>	<b>Description</b>	<b>2012-13 Unaudited Actuals</b>	<b>2013-14 Budget</b>
	Total, Restricted Balance	0.00	0.00

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	34,066,383.61	36,576,345.00	7.4%
3) Other State Revenue		8300-8599	2,737,384.48	2,736,987.00	0.0%
4) Other Local Revenue		8600-8799	1,740,292.37	1,724,066.00	-0.9%
5) TOTAL, REVENUES			38,544,060.46	41,037,398.00	6.5%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	1,192.00	0.00	-100.0%
2) Classified Salaries		2000-2999	10,855,730.64	10,320,400.00	-4.9%
3) Employee Benefits		3000-3999	6,754,387.82	6,832,773.00	1.2%
4) Books and Supplies		4000-4999	19,290,948.74	21,442,374.00	11.2%
5) Services and Other Operating Expenses		5000-5999	2,752,410.59	2,937,722.00	6.7%
6) Depreciation		6000-6999	374,143.35	371,921.00	-0.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,153,554.85	1,316,605.00	14.1%
9) TOTAL, EXPENSES			41,182,367.99	43,221,795.00	5.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(2,638,307.53)	(2,184,397.00)	-17.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(2,638,307.53)	(2,184,397.00)	-17.2%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	14,221,583.10	11,583,275.57	-18.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,221,583.10	11,583,275.57	-18.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			14,221,583.10	11,583,275.57	-18.6%
2) Ending Net Position, June 30 (E + F1e)			11,583,275.57	9,398,878.57	-18.9%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	11,583,275.57	0.00	-100.0%
c) Unrestricted Net Position		9790	0.00	9,398,878.57	New



Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,493,248.25		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	8,156,442.78		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
		9150	0.00		
2) Investments					
		9200	130,581.30		
3) Accounts Receivable					
4) Due from Grantor Government		9290	6,380,679.02		
5) Due from Other Funds		9310	342,337.38		
6) Stores		9320	755,640.87		
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	6,432,610.00		
g) Accumulated Depreciation - Equipment		9445	(4,213,784.70)		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			19,477,754.90		

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	1,161,101.27		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	6,733,378.06		
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			7,894,479.33		
<b>I. NET POSITION</b>					
Net Position, June 30 (must agree with line F2) (G10 - H7)			11,583,275.57		

Unaudited Actuals  
Cafeteria Enterprise Fund  
Expenses by Object

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>REVENUE LIMIT SOURCES</b>					
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%
<b>TOTAL, REVENUE LIMIT SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	34,066,383.61	36,576,345.00	7.4%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>34,066,383.61</b>	<b>36,576,345.00</b>	<b>7.4%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	2,737,384.48	2,736,987.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>2,737,384.48</b>	<b>2,736,987.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	953,731.39	879,291.00	-7.8%
Interest		8660	403,902.92	411,889.00	2.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	382,658.06	432,886.00	13.1%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>1,740,292.37</b>	<b>1,724,066.00</b>	<b>-0.9%</b>
<b>TOTAL, REVENUES</b>			<b>38,544,060.46</b>	<b>41,037,398.00</b>	<b>6.5%</b>

Unaudited Actuals  
Cafeteria Enterprise Fund  
Expenses by Object

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	1,192.00	0.00	-100.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			1,192.00	0.00	-100.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	9,401,240.76	8,778,909.00	-6.6%
Classified Supervisors' and Administrators' Salaries		2300	526,264.58	559,042.00	6.2%
Clerical, Technical and Office Salaries		2400	412,157.94	475,446.00	15.4%
Other Classified Salaries		2900	516,067.36	507,003.00	-1.8%
<b>TOTAL, CLASSIFIED SALARIES</b>			10,855,730.64	10,320,400.00	-4.9%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	1,533.57	0.00	-100.0%
PERS		3201-3202	915,057.06	966,691.00	5.6%
OASDI/Medicare/Alternative		3301-3302	717,661.25	722,929.00	0.7%
Health and Welfare Benefits		3401-3402	3,100,860.96	3,378,208.00	8.9%
Unemployment Insurance		3501-3502	115,593.85	108,199.00	-6.4%
Workers' Compensation		3601-3602	175,449.59	184,049.00	4.9%
OPEB, Allocated		3701-3702	1,669,694.25	1,379,726.00	-17.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	14,913.85	17,446.00	17.0%
Other Employee Benefits		3901-3902	43,623.44	75,525.00	73.1%
<b>TOTAL, EMPLOYEE BENEFITS</b>			6,754,387.82	6,832,773.00	1.2%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	2,044,891.88	2,153,607.00	5.3%
Noncapitalized Equipment		4400	226,600.17	824,245.00	263.7%
Food		4700	17,019,456.69	18,464,522.00	8.5%
<b>TOTAL, BOOKS AND SUPPLIES</b>			19,290,948.74	21,442,374.00	11.2%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	13,610.00	0.00	-100.0%
Travel and Conferences		5200	24,629.78	20,700.00	-16.0%
Dues and Memberships		5300	53,757.72	55,000.00	2.3%
Insurance		5400-5450	82,663.00	76,537.00	-7.4%
Operations and Housekeeping Services		5500	515,014.17	531,535.00	3.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,715,275.02	1,832,350.00	6.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	267,538.59	251,000.00	-6.2%
Professional/Consulting Services and Operating Expenditures		5800	53,391.46	150,600.00	182.1%
Communications		5900	26,530.85	20,000.00	-24.6%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>2,752,410.59</b>	<b>2,937,722.00</b>	<b>6.7%</b>
<b>DEPRECIATION</b>					
Depreciation Expense		6900	374,143.35	371,921.00	-0.6%
<b>TOTAL, DEPRECIATION</b>			<b>374,143.35</b>	<b>371,921.00</b>	<b>-0.6%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	1,153,554.85	1,316,605.00	14.1%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>1,153,554.85</b>	<b>1,316,605.00</b>	<b>14.1%</b>
<b>TOTAL, EXPENSES</b>			<b>41,182,367.99</b>	<b>43,221,795.00</b>	<b>5.0%</b>

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
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%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (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
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	34,066,383.61	36,576,345.00	7.4%
3) Other State Revenue		8300-8599	2,737,384.48	2,736,987.00	0.0%
4) Other Local Revenue		8600-8799	1,740,292.37	1,724,066.00	-0.9%
5) TOTAL, REVENUES			38,544,060.46	41,037,398.00	6.5%
<b>B. EXPENSES (Objects 1000-7999)</b>					
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		39,028,593.15	40,873,262.00	4.7%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		213,949.63	217,972.00	1.9%
7) General Administration	7000-7999		1,153,554.85	1,316,605.00	14.1%
8) Plant Services	8000-8999		786,270.36	813,956.00	3.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			41,182,367.99	43,221,795.00	5.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(2,638,307.53)	(2,184,397.00)	-17.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(2,638,307.53)	(2,184,397.00)	-17.2%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	14,221,583.10	11,583,275.57	-18.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,221,583.10	11,583,275.57	-18.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			14,221,583.10	11,583,275.57	-18.6%
2) Ending Net Position, June 30 (E + F1e)			11,583,275.57	9,398,878.57	-18.9%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	11,583,275.57	0.00	-100.0%
c) Unrestricted Net Position		9790	0.00	9,398,878.57	New



<b>Resource</b>	<b>Description</b>	<b>2012-13 Unaudited Actuals</b>	<b>2013-14 Budget</b>
5310	Child Nutrition: School Programs (e.g., School Lunch, School	11,583,275.57	0.00
Total, Restricted Net Position		11,583,275.57	0.00

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
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	125,246,518.19	125,276,492.00	0.0%
5) TOTAL, REVENUES			125,246,518.19	125,276,492.00	0.0%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	400.91	0.00	-100.0%
2) Classified Salaries		2000-2999	1,049,647.19	1,212,913.00	15.6%
3) Employee Benefits		3000-3999	463,426.45	590,177.00	27.4%
4) Books and Supplies		4000-4999	14,963.38	153,000.00	922.5%
5) Services and Other Operating Expenses		5000-5999	120,575,880.05	121,758,583.00	1.0%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			122,104,317.98	123,714,673.00	1.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			3,142,200.21	1,561,819.00	-50.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,750,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,750,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			5,892,200.21	1,561,819.00	-73.5%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	30,543,003.84	36,435,204.05	19.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			30,543,003.84	36,435,204.05	19.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			30,543,003.84	36,435,204.05	19.3%
2) Ending Net Position, June 30 (E + F1e)			36,435,204.05	37,997,023.05	4.3%
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	36,435,204.05	37,997,023.05	4.3%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	75,409,360.51		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	2,000,000.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	650,335.96		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	14,409,445.89		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	739,301.64		
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			93,208,444.00		

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	56,487,430.59		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	285,809.36		
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			56,773,239.95		
<b>I. NET POSITION</b>					
Net Position, June 30 (must agree with line F2) (G10 - H7)			36,435,204.05		

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	890,889.14	871,000.00	-2.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	116,933,573.82	102,380,332.00	-12.4%
All Other Fees and Contracts		8689	4,387,495.89	4,336,950.00	-1.2%
Other Local Revenue					
All Other Local Revenue		8699	3,034,559.34	17,688,210.00	482.9%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>125,246,518.19</b>	<b>125,276,492.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>125,246,518.19</b>	<b>125,276,492.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	400.91	0.00	-100.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			400.91	0.00	-100.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	10,115.08	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	469,703.53	479,487.00	2.1%
Clerical, Technical and Office Salaries		2400	566,467.52	729,903.00	28.9%
Other Classified Salaries		2900	3,361.06	3,523.00	4.8%
<b>TOTAL, CLASSIFIED SALARIES</b>			1,049,647.19	1,212,913.00	15.6%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	111,581.96	127,804.00	14.5%
OASDI/Medicare/Alternative		3301-3302	74,451.18	87,720.00	17.8%
Health and Welfare Benefits		3401-3402	150,821.45	222,894.00	47.8%
Unemployment Insurance		3501-3502	11,085.08	13,559.00	22.3%
Workers' Compensation		3601-3602	16,430.87	21,468.00	30.7%
OPEB, Allocated		3701-3702	81,211.55	91,036.00	12.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	15,666.62	17,942.00	14.5%
Other Employee Benefits		3901-3902	2,177.74	7,754.00	256.1%
<b>TOTAL, EMPLOYEE BENEFITS</b>			463,426.45	590,177.00	27.4%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	14,963.38	153,000.00	922.5%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			14,963.38	153,000.00	922.5%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	19,387.53	29,200.00	50.6%
Dues and Memberships		5300	312.61	1,000.00	219.9%
Insurance		5400-5450	1,222,409.13	1,318,973.00	7.9%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	96,601.96	154,410.00	59.8%
Professional/Consulting Services and Operating Expenditures		5800	119,183,866.65	120,193,400.00	0.8%
Communications		5900	53,301.97	61,600.00	15.6%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>120,575,880.05</b>	<b>121,758,583.00</b>	<b>1.0%</b>
<b>DEPRECIATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENSES</b>			<b>122,104,317.98</b>	<b>123,714,673.00</b>	<b>1.3%</b>



Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	2,750,000.00	0.00	-100.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			2,750,000.00	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			2,750,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
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	125,246,518.19	125,276,492.00	0.0%
5) TOTAL, REVENUES			125,246,518.19	125,276,492.00	0.0%
<b>B. EXPENSES (Objects 1000-7999)</b>					
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		122,104,317.98	123,714,673.00	1.3%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			122,104,317.98	123,714,673.00	1.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>					
			3,142,200.21	1,561,819.00	-50.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,750,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,750,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			5,892,200.21	1,561,819.00	-73.5%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	30,543,003.84	36,435,204.05	19.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			30,543,003.84	36,435,204.05	19.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			30,543,003.84	36,435,204.05	19.3%
2) Ending Net Position, June 30 (E + F1e)			36,435,204.05	37,997,023.05	4.3%
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	36,435,204.05	37,997,023.05	4.3%

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

Description	2012-13 Unaudited Actuals			2013-14 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
<b>ELEMENTARY</b>						
1. General Education			46,501.85	46,399.68	46,399.68	46,399.68
a. Kindergarten	5,824.44	5,839.26				
b. Grades One through Three	16,478.17	16,453.65				
c. Grades Four through Six	14,941.85	14,915.98				
d. Grades Seven and Eight	9,196.10	9,121.02				
e. Opportunity Schools and Full-Day Opportunity Classes						
f. Home and Hospital	8.36	10.78				
g. Community Day School	47.95	52.93				
2. Special Education						
a. Special Day Class	1,443.76	1,457.29	1,443.76	1,474.33	1,474.33	1,474.33
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])						
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions	3.86	3.80	3.80	3.86	3.86	3.86
3. TOTAL, ELEMENTARY	47,944.49	47,854.71	47,949.41	47,877.87	47,877.87	47,877.87
<b>HIGH SCHOOL</b>						
4. General Education			17,264.77	16,974.47	16,974.47	16,974.47
a. Grades Nine through Twelve	16,620.16	16,252.67				
b. Continuation Education	612.74	604.10				
c. Opportunity Schools and Full-Day Opportunity Classes						
d. Home and Hospital	6.15	7.23				
e. Community Day School	19.07	25.72				
5. Special Education						
a. Special Day Class	810.80	802.40	810.80	816.81	816.81	816.81
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])						
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions	1.31	1.46	1.46	1.31	1.31	1.31
6. TOTAL, HIGH SCHOOL	18,070.23	17,693.58	18,077.03	17,792.59	17,792.59	17,792.59
<b>COUNTY SUPPLEMENT</b>						
7. County Community Schools (EC 1982[a])						
a. Elementary						
b. High School	1.81	1.81	1.81	2.38	2.38	2.38
8. Special Education						
a. Special Day Class - Elementary	7.49	7.49	7.49	7.34	7.34	7.34
b. Special Day Class - High School	115.10	115.10	115.10	125.04	125.04	125.04
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	124.40	124.40	124.40	134.76	134.76	134.76
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	66,139.12	65,672.69	66,150.84	65,805.22	65,805.22	65,805.22
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
<b>CLASSES FOR ADULTS</b>						
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)	66,139.12	65,672.69	66,150.84	65,805.22	65,805.22	65,805.22
<b>SUPPLEMENTAL INSTRUCTIONAL HOURS</b>						
19. ELEMENTARY*						
20. HIGH SCHOOL*						
21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS (sum lines 19 and 20)						
<b>COMMUNITY DAY SCHOOLS - Additional Funds</b>						
22. ELEMENTARY						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only	19.03	22.90	22.90			
b. 7th & 8th Hour Pupil Hours (Hours)*						
23. HIGH SCHOOL						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only	3.23	4.45	4.45			
b. 7th & 8th Hour Pupil Hours (Hours)*						
<b>CHARTER SCHOOLS</b>						
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)	2,379.39	2,353.91	2,379.39	2,481.65	2,481.65	2,481.65
b. All Other Block Grant Funded Charters						
25. Charter ADA Funded Through the Revenue Limit						
26. TOTAL, CHARTER SCHOOLS ADA (sum lines 24a, 24b, and 25)	2,379.39	2,353.91	2,379.39	2,481.65	2,481.65	2,481.65
27. SUPPLEMENTAL INSTRUCTIONAL HOURS*						
<b>BASIC AID "CHOICE"/COURT ORDERED VOLUNTARY PUPIL TRANSFER</b>						
28. Regular Elementary and High School ADA (SB 937)						
<b>BASIC AID OPEN ENROLLMENT</b>						
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
<b>Governmental Activities:</b>						
Capital assets not being depreciated:						
Land	46,092,417.05		46,092,417.05	9,202,605.03		55,295,022.08
Work in Progress	156,320,916.04		156,320,916.04	93,541,147.26	145,574,468.48	104,287,594.82
Total capital assets not being depreciated	202,413,333.09	0.00	202,413,333.09	102,743,752.29	145,574,468.48	159,582,616.90
Capital assets being depreciated:						
Land Improvements	56,095,431.14		56,095,431.14	1,475,630.66		57,571,061.80
Buildings	585,607,796.87	5,284.00	585,613,080.87	134,896,232.79	1,201,604.74	719,307,708.92
Equipment	35,635,963.81	(6,083,350.85)	29,552,612.96	268,589.67		29,821,202.63
Total capital assets being depreciated	677,339,191.82	(6,078,066.85)	671,261,124.97	136,640,453.12	1,201,604.74	806,699,973.35
Accumulated Depreciation for:						
Land Improvements	(23,146,989.29)		(23,146,989.29)	(2,445,155.72)		(25,592,145.01)
Buildings	(229,672,167.06)	239,387.00	(229,432,780.06)	(15,342,339.92)	(1,114,886.24)	(243,660,233.74)
Equipment	(24,363,347.83)	6,083,351.19	(18,279,996.64)	(1,770,689.61)		(20,050,686.25)
Total accumulated depreciation	(277,182,504.18)	6,322,738.19	(270,859,765.99)	(19,558,185.25)	(1,114,886.24)	(289,303,065.00)
Total capital assets being depreciated, net	400,156,687.64	244,671.34	400,401,358.98	117,082,267.87	86,718.50	517,396,908.35
Governmental activity capital assets, net	602,570,020.73	244,671.34	602,814,692.07	219,826,020.16	145,661,186.98	676,979,525.25
<b>Business-Type Activities:</b>						
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
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment	6,282,659.64		6,282,659.64	149,950.85		6,432,610.49
Total capital assets being depreciated	6,282,659.64	0.00	6,282,659.64	149,950.85	0.00	6,432,610.49
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment	(3,839,642.17)		(3,839,642.17)	(374,143.35)		(4,213,785.52)
Total accumulated depreciation	(3,839,642.17)	0.00	(3,839,642.17)	(374,143.35)	0.00	(4,213,785.52)
Total capital assets being depreciated, net	2,443,017.47	0.00	2,443,017.47	(224,192.50)	0.00	2,218,824.97
Business-type activity capital assets, net	2,443,017.47	0.00	2,443,017.47	(224,192.50)	0.00	2,218,824.97

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

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

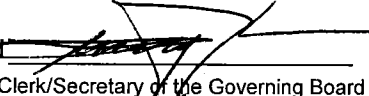
Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	59.67%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
CORR	Total Cost for Adults in Correctional Facilities If the amount received for this program exceeds actual costs, the next apportionment is subject to reduction (EC 1909, 41841.5, and the Budget Act).	
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your appropriations limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	\$0.00
	Adjusted Appropriations Limit	\$399,421,015.93
	Appropriations Subject to Limit	\$374,442,625.88
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2014-15, subject to CDE approval.	3.28%
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	\$5,260,159.25
	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]).	\$6,164,901.90



UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

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

Date of Meeting: Sep 11, 2013

To the Superintendent of Public Instruction:

2012-13 UNAUDITED ACTUAL FINANCIAL REPORT. This report has been verified for accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100.

Signed \_\_\_\_\_  
County Superintendent/Designee  
(Original signature required)

Date: \_\_\_\_\_

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

For County Office of Education:

For School District:

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SELECTION OF BUDGET ADOPTION CYCLE:

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

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

Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	289,798,339.38	301	3,763,595.84	303	286,034,743.54	305	8,566,734.00		307	277,468,009.54	309
2000 - Classified Salaries	88,796,993.42	311	1,382,394.75	313	87,414,598.67	315	5,669,961.52		317	81,744,637.15	319
3000 - Employee Benefits (Excluding 3800)	143,261,110.08	321	30,333,186.36	323	112,927,923.72	325	4,370,422.00		327	108,557,501.72	329
4000 - Books, Supplies Equip Replace. (6500)	28,326,915.36	331	2,082,450.27	333	26,244,465.09	335	4,245,884.41		337	21,998,580.68	339
5000 - Services ... & 7300 - Indirect Costs	54,786,191.74	341	833,639.63	343	53,952,552.11	345	10,112,971.88		347	43,839,580.23	349
TOTAL					566,574,283.13	365			TOTAL	533,608,309.32	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	233,160,437.73 375
2. Salaries of Instructional Aides Per EC 41011.		2100	17,528,884.32 380
3. STRS.		3101 & 3102	18,753,378.11 382
4. PERS.		3201 & 3202	1,608,890.98 383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	4,585,633.99 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	34,067,114.17 385
7. Unemployment Insurance.		3501 & 3502	2,905,415.51 390
8. Workers' Compensation Insurance.		3601 & 3602	4,218,502.37 392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	0.00
10. Other Benefits (EC 22310).		3901 & 3902	6,078,284.49 393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			322,906,541.67 395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			3,287,726.48
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			1,217,658.87 396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.			318,401,156.32 397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.			59.67%
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)	59.67%
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).	533,608,309.32
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
<b>Governmental Activities:</b>							
General Obligation Bonds Payable	396,417,131.92	(10,208,626.92)	386,208,505.00	86,450,000.00	96,415,496.00	376,243,009.00	15,809,729.00
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	1,169,909.20		1,169,909.20		942,907.00	227,002.20	0.00
Other General Long-Term Debt	36,856,821.04	1,685,194.00	38,542,015.04	5,770,399.49	12,214,125.82	32,098,288.71	7,776,792.00
Net OPEB Obligation	226,478,242.00		226,478,242.00	90,501,452.00	30,115,891.00	286,863,803.00	
Compensated Absences Payable	2,424,999.37	(8,551.00)	2,416,448.37	215,648.83		2,632,097.20	2,632,097.20
Governmental activities long-term liabilities	663,347,103.53	(8,531,983.92)	654,815,119.61	182,937,500.32	139,688,419.82	698,064,200.11	26,218,618.20
<b>Business-Type Activities:</b>							
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
<b>A. PRIOR YEAR DATA</b> (2011-12 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2011-12 Actual			2012-13 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	386,378,149.21		386,378,149.21			399,421,015.93
2. PRIOR YEAR GANN ADA (Preload/Line B9, PY column)	69,027.71		69,027.71			68,764.49
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>B. CURRENT YEAR GANN ADA</b> (2012-13 data should tie to Principal Apportionment Attendance Software reports)	2012-13 P2 Report			2013-14 P2 Estimate		
1. Total K-12 ADA (Form A, Lines 10, 28, & 29)	66,139.12		66,139.12	65,805.22		65,805.22
2. ROC/P ADA**						
3. Total Charter Schools ADA (Form A, Line 26)	2,379.39		2,379.39	2,481.65		2,481.65
4. Total Supplemental Instructional Hours**						
5. Divide Line B4 by 700 (Round to 2 decimal places)			68,518.51			68,266.67
6. TOTAL P2 ADA (Lines B1 through B3 plus B5)						
OTHER ADA (From Principal Apportionment Attendance Software)						
7. Apprentice Hours - High School			129,139.00			115,139.00
8. Divide Line B7 by 525 (Round to 2 decimal places)			245.98			219.31
9. TOTAL CURRENT YEAR GANN ADA (Sum Lines B6 plus B8)			68,764.49			68,506.18
<b>C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED TAXES AND SUBVENTIONS (Funds 01, 09, and 62)</b>	2012-13 Actual			2013-14 Budget		
1. Homeowners' Exemption (Object 8021)	673,272.18		673,272.18	673,272.00		673,272.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	517,294.96		517,294.96	517,295.00		517,295.00
4. Secured Roll Taxes (Object 8041)	45,937,172.33		45,937,172.33	45,906,240.00		45,906,240.00
5. Unsecured Roll Taxes (Object 8042)	2,696,722.37		2,696,722.37	2,696,722.00		2,696,722.00
6. Prior Years' Taxes (Object 8043)	118,912.88		118,912.88	118,913.00		118,913.00
7. Supplemental Taxes (Object 8044)	538,630.11		538,630.11	449,406.00		449,406.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(9,180,803.55)		(9,180,803.55)	(9,447,435.00)		(9,447,435.00)
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	3,180.00		3,180.00
11. Comm. Redevelopment Funds (Obj. 8047 & 8625)	2,546,363.84		2,546,363.84	439,812.00		439,812.00
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)	(2,062,969.19)		(2,062,969.19)	(2,150,073.00)		(2,150,073.00)
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	41,784,595.93	0.00	41,784,595.93	39,207,332.00	0.00	39,207,332.00
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)	41,784,595.93	0.00	41,784,595.93	39,207,332.00	0.00	39,207,332.00

	2012-13 Calculations			2013-14 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
<b>EXCLUDED APPROPRIATIONS</b>						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			527,121.96			5,946,579.00
<b>OTHER EXCLUSIONS</b>						
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)			0.00			5,946,579.00
<b>STATE AID RECEIVED (Funds 01, 09, and 62)</b>						
24. Revenue Limit State Aid - CY (objects 8011 and 8012)	309,587,647.00		309,587,647.00	327,492,175.00		327,492,175.00
25. Revenue Limit State Aid - Prior Years (Object 8019)	302,946.00		302,946.00	0.00		0.00
26. Supplemental Instruction - CY (Res. 0000, Object 8590)**		4,228,291.00	4,228,291.00		4,228,291.00	4,228,291.00
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)**		243,507.00	243,507.00		216,837.00	216,837.00
29. Comm Day Sch Addl Funding - PY (Res. 2430, Obj. 8319 and Res. 0000, Obj. 8590)**		23,168.00	23,168.00		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)	891,914.00	0.00	891,914.00	891,333.00	0.00	891,333.00
33. Charter Schs. Categorical Block Grant (Object 8590)**		242,475.00	242,475.00		140,789.00	140,789.00
34. Class Size Reduction, Grades K-3 (Object 8434)	15,636,116.00		15,636,116.00	15,444,891.00		15,444,891.00
35. Class Size Reduction, Grade 9 (Object 8590)**		742,744.00	742,744.00		742,740.00	742,740.00
36. SUBTOTAL STATE AID RECEIVED (Lines C24 through C35)	326,418,623.00	5,480,185.00	331,898,808.00	343,828,399.00	5,328,657.00	349,157,056.00
<b>ADD BACK TRANSFERS TO COUNTY</b>						
37. County Office Funds Transfer (Form RL, Line 32)	650,760.00		650,760.00	746,228.00		746,228.00
38. TOTAL STATE AID (Lines C36 plus C37)	327,069,383.00	5,480,185.00	332,549,568.00	344,574,627.00	5,328,657.00	349,903,284.00
<b>DATA FOR INTEREST CALCULATION</b>						
39. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	613,424,912.02		613,424,912.02	618,670,848.00		618,670,848.00
40. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	177,686.13		177,686.13	200,000.00		200,000.00
<b>APPROPRIATIONS LIMIT CALCULATIONS</b>						
<b>D. PRELIMINARY APPROPRIATIONS LIMIT</b>			<b>2012-13 Actual</b>			<b>2013-14 Budget</b>
1. Revised Prior Year Program Limit (Lines A1 plus A6)			386,378,149.21			399,421,015.93
2. Inflation Adjustment			1.0377			1.0512
3. Program Population Adjustment (Lines B9 divided by [A2 plus A7]) (Round to four decimal places)			0.9962			0.9962
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			399,421,015.93			418,275,860.73
<b>APPROPRIATIONS SUBJECT TO THE LIMIT</b>						
5. Local Revenues Excluding Interest (Line C18)			41,784,595.93			39,207,332.00
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)			8,251,738.80			8,220,741.60
b. Maximum State Aid in Local Limit (Lesser of Line C38 or Lines D4 minus D5 plus C23; but not less than zero)			332,549,568.00			349,903,284.00
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			332,549,568.00			349,903,284.00
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C40 divided by [Lines C39 minus C40] times [Lines D5 plus D6c])			108,461.95			125,829.90
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			41,893,057.88			39,333,161.90
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)			332,549,568.00			349,903,284.00
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			41,893,057.88			
b. State Subventions (Line D8)			332,549,568.00			
c. Less: Excluded Appropriations (Line C23)			0.00			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			374,442,625.88			

	2012-13 Calculations			2013-14 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
<b>10. Adjustments to the Limit Per Government Code Section 7902.1</b> (Line D9d minus D4; if negative, then zero)  If not zero report amount to: Ana J. Matosantos, Director State Department of Finance Attention: School Gann Limits State Capitol, Room 1145 Sacramento, CA 95814			0.00			
<b>Summary</b>						
<b>11. Adjusted Appropriations Limit</b> (Lines D4 plus D10)			399,421,015.93			418,275,860.73
<b>12. Appropriations Subject to the Limit</b> (Line D9d)			374,442,625.88			

\* 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.

Kim Kelstrom  
Gann Contact Person

559-457-3552  
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) 16,358,657.67
- 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) 478,412,514.70

**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) 3.42%

**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. 169,831.00

**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)	14,107,207.92
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	5,591,079.67
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	148,000.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	2,330,863.59
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)	3,578.28
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)	169,831.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	22,010,898.46
9. Carry-Forward Adjustment (Part IV, Line F)	(1,638,219.21)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	20,372,679.25

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	367,082,460.59
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	75,317,897.96
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	41,813,357.27
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	8,659,109.01
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	910,429.82
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	1,701,607.74
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	6,200,683.25
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)	416,557.14
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	65,823,042.50
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)	101,049.72
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)	169,831.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	5,481,943.33
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	6,921,685.61
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	39,641,059.79
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)	620,240,714.73

**C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment**

(For information only - not for use when claiming/recovering indirect costs)  
(Line A8 divided by Line B18)

3.55%

**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/lic](http://www.cde.ca.gov/fg/ac/lic))  
(Line A10 divided by Line B18)

3.28%



**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.

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	<u>22,010,898.46</u>
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	<u>(3,660,656.75)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>(5,215,894.53)</u>
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (2.91%) times Part III, Line B18); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (2.91%) times Part III, Line B18) or (the highest rate used to recover costs from any program (2.91%) times Part III, Line B18); zero if positive	<u>(4,914,657.62)</u>
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>(4,914,657.62)</u>
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>2.76%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-2,457,328.81) is applied to the current year calculation and the remainder (\$-2,457,328.81) is deferred to one or more future years:	<u>3.15%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-1,638,219.21) is applied to the current year calculation and the remainder (\$-3,276,438.41) is deferred to one or more future years:	<u>3.28%</u>
LEA request for Option 1, Option 2, or Option 3	<u>3</u>
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	<u>(1,638,219.21)</u>

Approved indirect cost rate: 2.91%  
Highest rate used in any program: 2.91%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	43,255,341.51	1,258,730.44	2.91%
01	3025	46,790.64	1,361.61	2.91%
01	3060	659,438.97	19,189.67	2.91%
01	3061	189,011.67	5,500.24	2.91%
01	3180	518,854.63	15,098.41	2.91%
01	3181	4,290,565.57	124,855.46	2.91%
01	3310	13,494,747.84	392,697.16	2.91%
01	3315	369,161.30	10,742.59	2.91%
01	3320	554,767.34	16,143.73	2.91%
01	3327	667,995.34	19,438.66	2.91%
01	3345	2,168.00	63.09	2.91%
01	3385	93,162.96	2,711.04	2.91%
01	3550	918,556.16	26,729.98	2.91%
01	4035	6,378,751.87	185,621.68	2.91%
01	4036	66,772.50	1,943.08	2.91%
01	4050	18,724.39	544.88	2.91%
01	4124	430,130.43	12,516.80	2.91%
01	4203	1,898,605.12	37,972.10	2.00%
01	4510	60,090.67	1,748.64	2.91%
01	5370	1,088,957.51	31,688.66	2.91%
01	5810	2,060,982.50	59,974.59	2.91%
01	6010	3,295,069.05	95,886.51	2.91%
01	6286	47,263.90	1,375.38	2.91%
01	6385	59,465.23	1,730.44	2.91%
01	6500	67,417,935.14	1,961,861.91	2.91%
01	6510	1,222,296.33	35,568.82	2.91%
01	6512	2,016,620.03	58,683.64	2.91%
01	6515	32,550.99	947.24	2.91%
01	6520	433,223.20	12,606.80	2.91%
01	6530	12,552.55	365.28	2.91%
01	6535	28,669.71	834.29	2.91%
01	7090	15,747,085.93	458,831.71	2.91%
01	7091	4,518,304.09	131,482.65	2.91%
01	7220	511,535.94	14,885.69	2.91%
01	7230	5,293,123.37	154,029.89	2.91%
01	7240	403,046.95	11,728.67	2.91%
01	7400	12,458,885.36	362,553.54	2.91%
01	8150	16,977,323.80	494,040.12	2.91%
01	9010	5,110,697.82	124,493.43	2.44%
11	3555	184,877.08	5,379.92	2.91%
12	5025	988,492.86	28,765.14	2.91%
12	5320	276,868.32	8,056.87	2.91%

<b>Fund</b>	<b>Resource</b>	<b>Eligible Expenditures (Objects 1000-5999 except Object 5100)</b>	<b>Indirect Costs Charged (Objects 7310 and 7350)</b>	<b>Rate Used</b>
12	6052	38,868.91	1,131.09	2.91%
12	6105	5,616,879.90	163,451.20	2.91%
61	5310	39,641,059.79	1,153,554.85	2.91%

Unaudited Actuals  
2012-13 Unaudited Actuals  
LOTTERY REPORT  
Revenues, Expenditures and  
Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		0.00	0.00
2. State Lottery Revenue	8560	9,274,026.60		2,435,073.95	11,709,100.55
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		9,274,026.60	0.00	2,435,073.95	11,709,100.55
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	6,810,469.44			6,810,469.44
2. Classified Salaries	2000-2999	131,253.58			131,253.58
3. Employee Benefits	3000-3999	2,203,997.96			2,203,997.96
4. Books and Supplies	4000-4999	11,574.41		2,435,073.95	2,446,648.36
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	116,731.21			116,731.21
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		9,274,026.60	0.00	2,435,073.95	11,709,100.55
<b>C. ENDING BALANCE</b>					
(Must equal Line A6 minus Line B12)	979Z	0.00	0.00	0.00	0.00
<b>D. COMMENTS:</b>					

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			2012-13 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	616,829,055.05
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3355 and 3385)	All	All	1000-7999	93,700,656.57
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	895,828.63
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	524,410.22
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	478,057.80
4. Other Transfers Out	All	9200	7200-7299	1,804,356.80
5. Interfund Transfers Out	All	9300	7600-7629	6,736,262.59
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	5,312,338.36
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. PERS Reduction	All	All	3801-3802	657,129.72
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)				16,408,384.12
D. Plus additional MOE expenditures:			1000-7143, 7300-7439 minus 8000-8699	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All		2,638,307.53
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)				509,358,321.89
F. Charter school expenditure adjustments (From Section V)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				509,358,321.89

<b>Section II - Expenditures Per ADA</b>		<b>2012-13 Annual ADA/ Exps. Per ADA</b>
A. Average Daily Attendance (Form A, Annual ADA column, lines 3, 6, 26, 28, and 29)		67,902.20
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)		67,902.20
D. Charter school ADA adjustments (From Section V)		0.00
E. Adjusted total ADA (Lines C plus D)		67,902.20
F. Expenditures per ADA (Line I.G divided by Line II.E)		7,501.35
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>		
	<b>Total</b>	<b>Per ADA</b>
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.)	488,475,733.45	7,405.22
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)	488,475,733.45	7,405.22
B. Required effort (Line A.2 times 90%)	439,628,160.11	6,664.70
C. Current year expenditures (Line I.G and Line II.F)	509,358,321.89	7,501.35
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2014-15 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

Education Jobs Fund Expenditures (Resource 3205)	Funds 01, 09, and 62			2012-13 Expenditures
	Goals	Functions	Objects	
A. Expenditures available to apply to deficiency:				
1. All Resource 3205 Expenditures	All	All	1000-7999	6,642,433.34
2. Less state and local expenditures not allowed for MOE:				
a. Community Services	All	5000-5999	1000-7999 except 3801-3802	11,095.66
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)				11,095.66
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)				6,631,337.68

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

<b>Aggregate Expenditures/Per ADA Expenditures</b>	<b>Total</b>	<b>Per ADA</b>
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)	509,358,321.89	
E. Total expenditures per ADA, with adjustments, Col 2 (Col 1 Line IV.D divided by Line II.E)		7,501.35
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%



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

	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)	
	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
<b>A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 9000 and 9000 (will be allocated based on factors input)</b> <b>B. Enter Allocation Factor(s) by Goal:</b> (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)							
<b>Instructional Goals Description</b>							
0001 Pre-Kindergarten							
1110 Regular Education, K-12	13.45	24.00	99.67		69.00		10,000.00
3100 Alternative Schools					4,197.28		
3200 Continuation Schools					3.92		
3300 Independent Study Centers				1.00	37.14		
3400 Opportunity Schools				2.00	9.50		
3550 Community Day Schools							
3700 Specialized Secondary Programs				1.00	21.48		
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)	9.00		49.52		407.06		1,680.00
6000 ROC/P							
<b>Other Goals Description</b>							
7110 Nonagency - Educational							
7150 Nonagency - Other				0.75			
8100 Community Services				1.60			
8500 Child Care and Development Services		2.00				17.95	
<b>Other Funds Description</b>							
-- Adult Education (Fund 11)					66.60		
-- Child Development (Fund 12)					14.00		
-- Cafeteria (Funds 13 & 61)					117.95		
<b>C. Total Allocation Factors</b>	22.45	26.00	155.54	0.00	4,961.88	0.00	11,680.00

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

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
<b>Instructional Goals</b>							
0001	Pre-Kindergarten	618,226.11	888,648.95	1,506,875.06	63,391.53		1,570,266.59
1110	Regular Education, K-12	376,892,428.32	65,773,075.26	442,665,503.58	18,622,142.97		461,287,646.55
3100	Alternative Schools	51,581.77	50,485.56	102,067.33	4,293.79		106,361.12
3200	Continuation Schools	4,204,009.67	527,084.98	4,731,094.65	199,028.66		4,930,123.31
3300	Independent Study Centers	4,813,632.07	219,870.27	5,033,502.34	211,750.41		5,245,252.75
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	1,948,986.93	325,400.30	2,274,387.23	95,679.39		2,370,066.62
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Vocational Education	615,662.40	0.00	615,662.40	25,899.81		641,562.21
4110	Regular Education, Adult	489,189.02	0.00	489,189.02	20,579.30		509,768.32
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	23,184.42	0.00	23,184.42	975.33		24,159.75
4760	Bilingual	6,355,149.15	0.00	6,355,149.15	267,349.71		6,622,498.86
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	96,062,014.54	8,685,874.57	104,747,889.11	4,406,555.63		109,154,444.74
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
<b>Other Goals</b>							
7110	Nonagency - Educational	5,292,191.44	36,570.02	5,328,761.46	224,171.43		5,552,932.89
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	729,471.10	309,193.56	1,038,664.66	43,694.76		1,082,359.42
8500	Child Care and Development Services	888,445.03	133,884.35	1,022,329.38	43,007.56		1,065,336.94
<b>Other Costs</b>							
----	Food Services						
----	Enterprise						
----	Facilities Acquisition & Construction						
----	Other Outgo						
<b>Other Funds</b>							
----	Adult Education, Child Development, Cafeteria, Foundation (Column 3 + CAC, line C5) times CAC, line E)		2,557,119.54	2,557,119.54	2,297,000.04		4,854,119.58
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(1,360,339.07)		(1,360,339.07)
<b>Total General Fund and Charter Schools Funds Expenditures</b>		498,984,171.97	79,507,207.36	578,491,379.33	25,165,181.25	13,172,494.47	616,829,055.05

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)*	Plan, Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
0001	Pre-Kindergarten	511,778.78	106,130.10	0.00	0.00	317.23	0.00	0.00	0.00	0.00	0.00	0.00	618,226.11
1110	Regular Education, K-12	281,818,999.89	21,181,037.78	9,720,194.32	31,998,626.77	15,442,178.82	2,184,536.23	9,346,202.51	0.00	0.00	5,209,652.00	0.00	376,892,428.32
3100	Alternative Schools	0.00	50,429.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,152.66	0.00	51,581.77
3200	Continuation Schools	3,070,139.07	22,761.04	59,178.21	837,191.73	214,742.45	0.00	0.00	0.00	(2.83)	0.00	0.00	4,204,009.67
3300	Independent Study Centers	3,604,645.73	127,048.57	50,903.62	571,355.48	355,050.67	0.00	0.00	0.00	0.00	0.00	104,628.00	4,813,632.07
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3550	Community Day Schools	1,236,093.81	3,609.20	4,766.43	531,197.30	173,320.19	0.00	0.00	0.00	0.00	0.00	0.00	1,948,986.93
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3800	Vocational Education	72,074.02	257,884.64	0.00	0.00	285,703.74	0.00	0.00	0.00	0.00	0.00	0.00	615,662.40
4110	Regular Education, Adult	368,638.47	43,990.17	0.00	76,560.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	489,189.02
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	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	0.00	0.00
4630	Adult Vocational Education	20.95	11,366.99	0.00	11,796.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00	23,184.42
4760	Bilingual	2,803,645.18	890,052.44	1,418,537.79	0.00	1,244,913.74	0.00	0.00	0.00	0.00	0.00	0.00	6,355,149.15
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5000-5999	Special Education	74,531,974.93	4,260,831.95	382,408.20	348,843.25	9,630,621.03	6,729,809.92	0.00	0.00	0.00	177,525.26	0.00	96,062,014.54
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Other Goals</b>													
7110	Nonagency - Educational	4,480,916.19	376,091.54	128,378.28	207,323.54	109,182.28	4,034.00	35,833.96	0.00	20.00	391.65	0.00	5,292,191.44
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services	0.00	1,963.33	0.00	0.00	0.00	0.00	0.00	727,507.77	0.00	0.00	0.00	729,471.10
8500	Child Care and Development Services	96,742.18	44,635.82	183,235.05	0.00	380,909.93	0.00	0.00	182,922.05	0.00	0.00	0.00	884,445.03
<b>Total Direct Charged Costs</b>		372,595,689.20	27,327,832.68	11,945,601.90	34,582,894.93	27,836,940.08	8,918,380.15	9,382,036.47	910,429.82	20.00	5,379,718.74	104,628.00	498,984,171.97

\* Functions 7100-7199 for goals 8100 and 8500

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

10 62166 0000000  
Form PCR

Fresno Unified  
Fresno County

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)				Total
		Full-Time Equivalents	Classroom Units	Pupils Transported		
<b>Instructional Goals</b>						
0001	Pre-Kindergarten	0.00	888,648.95	0.00		888,648.95
1110	Regular Education, K-12	6,759,413.39	54,056,644.28	4,957,017.59		65,773,075.26
3100	Alternative Schools	0.00	50,485.56	0.00		50,485.56
3200	Continuation Schools	48,760.02	478,324.96	0.00		527,084.98
3300	Independent Study Centers	97,520.05	122,350.22	0.00		219,870.27
3400	Opportunity Schools	0.00	0.00	0.00		0.00
3550	Community Day Schools	48,760.02	276,640.28	0.00		325,400.30
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)	2,610,581.99	5,242,513.63	832,778.95		8,685,874.57
6000	ROC/P	0.00	0.00	0.00		0.00
<b>Other Goals</b>						
7110	Nonagency - Educational	36,570.02	0.00	0.00		36,570.02
7150	Nonagency - Other	0.00	0.00	0.00		0.00
8100	Community Services	78,016.04	231,177.52	0.00		309,193.56
8500	Child Care and Development Svcs.	133,884.35	0.00	0.00		133,884.35
<b>Other Funds</b>						
--	Adult Education (Fund 11)		857,739.42			857,739.42
--	Child Development (Fund 12)	0.00	180,305.58	0.00		180,305.58
--	Cafeteria (Funds 13 and 61)		1,519,074.54			1,519,074.54
<b>Total Allocated Support Costs</b>		<b>9,813,505.88</b>	<b>63,903,904.94</b>	<b>5,789,796.54</b>		<b>79,507,207.36</b>

<b>A. Central Administration Costs in General Fund and Charter Schools Funds</b>		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	6,200,683.25
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	148,000.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	14,585,757.39
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	5,591,079.67
5	Total Central Administration Costs in General Fund and Charter Schools Funds	26,525,520.31
<b>B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds</b>		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	498,984,171.97
2	Total Allocated Costs (from Form PCR, Column 2, Total)	79,507,207.36
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	578,491,379.33
<b>C. Direct Charged Costs in Other Funds</b>		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	5,481,943.33
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	6,921,685.61
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	39,641,059.79
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	52,044,688.73
<b>D. Total Direct Charged and Allocated Costs (B3 + C5)</b>		
		630,536,068.06
<b>E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)</b>		
		4.21%

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

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400, and 6500)	1,877,251.59				1,877,251.59
Enterprise (Objects 1000-5999, 6400, and 6500)		1,701,607.74			1,701,607.74
Facilities Acquisition & Construction (Objects 1000-6500)			361,497.10		361,497.10
Other Outgo (Objects 1000-7999)				9,232,138.04	9,232,138.04
<b>Total Other Costs</b>	<b>1,877,251.59</b>	<b>1,701,607.74</b>	<b>361,497.10</b>	<b>9,232,138.04</b>	<b>13,172,494.47</b>

Description	Principal Appt. Software Data ID	2012-13 Unaudited Actuals	2013-14 Budget
<b>BASE REVENUE LIMIT PER ADA</b>			
1. Base Revenue Limit per ADA (prior year)	0025	6,518.12	6,730.12
2. Inflation Increase	0041	212.00	106.00
3. All Other Adjustments	0042, 0525		
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,730.12	6,836.12
<b>REVENUE LIMIT SUBJECT TO DEFICIT</b>			
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	6,730.12	6,836.12
b. AB 851 Add-on (Meals, BTS, Special Adjustments)	0719	25.67	26.50
c. Revenue Limit ADA	0033	68,530.26	68,286.87
d. Total Base Revenue Limit (Lines 5a plus 5b, times 5c)	0034, 0724	462,976,045.21	468,626,839.80
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	1,167,826.00	1,417,462.00
10. One-time Equalization Adjustments	0275		
11. Miscellaneous Revenue Limit Adjustments	0276, 0659		
12. Less: All Charter District Revenue Limit Adjustment	0217	(911,124.00)	(821,118.00)
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	465,054,995.21	470,865,419.80
<b>DEFICIT CALCULATION</b>			
16. Deficit Factor	0281	0.77728	0.81003
17. TOTAL DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	361,477,946.68	381,415,116.00
<b>OTHER REVENUE LIMIT ITEMS</b>			
18. Unemployment Insurance Revenue	0060	4,167,390.00	104,757.00
19. Less: Longer Day/Year Penalty	0287		
20. Less: Excess ROC/P Reserves Adjustment	0288		
21. Less: PERS Reduction	0195	718,630.00	664,252.00
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)	---	3,448,760.00	(559,495.00)
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	364,926,706.68	380,855,621.00



Description	Principal Appt. Software Data ID	2012-13 Unaudited Actuals	2013-14 Budget
<b>REVENUE LIMIT - LOCAL SOURCES</b>			
25. Property Taxes	0587	41,301,201.00	40,914,413.00
26. Miscellaneous Funds	0588		3,180.00
27. Community Redevelopment Funds	0589, 0721	2,546,363.00	203,285.00
28. Less: Charter Schools In-lieu Taxes	0595	2,234,409.00	2,323,477.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	41,613,155.00	38,797,401.00
30. Charter School General Purpose Block Grant Offset (Unified Districts Only)	0293	13,358,317.00	14,017,206.00
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	309,955,234.68	328,041,014.00
b. Less: Education Protection Account (EPA) (Obj. 8012)	---	75,283,872.00	58,946,506.00
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	234,671,362.68	269,094,508.00
<b>OTHER ITEMS</b>			
32. Less: County Office Funds Transfer	0458	650,760.00	746,228.00
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)	---	(650,760.00)	(746,228.00)
42. TOTAL, NET STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31d and 41) (This amount should agree with Object 8011)	---	234,020,602.68	268,348,280.00
43. Less: Revenue Limit State Apportionment Receipts	---		
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43)	---	234,020,602.68	

<b>OTHER NON-REVENUE LIMIT ITEMS</b>			
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		

Current LEA: 10-62166-0000000 Fresno Unified		
Selected SELPA: BQ		(Enter a SELPA ID from the list below then save and close)
POTENTIAL SELPAS FOR THIS LEA		DATE APPROVED
ID	SELPA-TITLE	(from Form SEA)
BQ	Fresno Unified	

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5110)	Special Education, Preschool Students (Goal 5130)	Spec. Education, Severely Disabled (Goal 5150)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5170)	Adjustments*	Total
<b>UNDUPLICATED PUPIL COUNT</b>										
<b>TOTAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>										
1000-1999	Certificated Salaries	1,724,824.55	0.00	0.00	819,187.35	3,039,461.61	14,013,238.50	23,415,587.09		42,812,299.10
2000-2999	Classified Salaries	1,046,794.51	0.00	0.00	211,149.67	789,953.49	8,727,216.24	5,982,792.81		16,737,906.72
3000-3999	Employee Benefits	975,315.59	0.00	0.00	444,796.49	1,644,706.22	11,499,998.99	11,656,623.37		26,221,440.66
4000-4999	Books and Supplies	83,389.46	0.00	0.00	33,931.55	79,923.07	302,788.88	201,079.35		701,105.31
5000-5999	Services and Other Operating Expenditures	6,911,732.18	0.00	0.00	94,837.48	83,700.46	1,659,170.68	839,821.95		9,589,262.75
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	10,742,049.29	0.00	0.00	1,403,902.54	5,637,744.85	36,202,413.29	42,075,904.57	0.00	96,062,014.54
7310	Transfers of Indirect Costs	2,033,108.51	0.00	0.00	56,807.91	26,949.41	19,803.94	405,303.96		2,541,973.73
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	8,685,874.52	0.00	0.00	0.00	0.00	0.00	0.00		8,685,874.52
	Total Indirect Costs and PCR Allocations	10,718,983.03	0.00	0.00	56,807.91	26,949.41	19,803.94	405,303.96		11,227,848.25
	TOTAL COSTS	21,461,032.32	0.00	0.00	1,460,710.45	5,664,694.26	36,222,217.23	42,481,208.53	0.00	107,289,862.79
<b>FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, &amp; 3405)</b>										
1000-1999	Certificated Salaries	77,369.94	0.00	0.00	0.00	615,937.04	47,626.81	108,887.75		849,821.54
2000-2999	Classified Salaries	31,724.31	0.00	0.00	19,874.74	394,259.31	4,267,223.60	2,639,397.87		7,352,479.83
3000-3999	Employee Benefits	39,573.85	0.00	0.00	20,704.48	638,595.88	4,399,390.77	2,676,801.14		7,765,066.12
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	73,330.93	7,286.07	54,921.01		135,538.01
5000-5999	Services and Other Operating Expenditures	851.30	0.00	0.00	123.23	7,710.65	31,583.33	25,376.23		65,644.74
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	149,519.40	0.00	0.00	40,702.45	1,729,833.81	8,743,110.58	5,505,384.00	0.00	16,169,550.24
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	26,949.41	19,438.66	392,697.16		439,085.23
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	26,949.41	19,438.66	392,697.16	0.00	439,085.23
	TOTAL BEFORE OBJECT 8980	149,519.40	0.00	0.00	40,702.45	1,756,783.22	8,762,549.24	5,898,081.16	0.00	16,607,635.47
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)									0.00
	TOTAL COSTS									16,607,635.47

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, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>STATE AND LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, &amp; 6000-9999)</b>										
1000-1999	Certificated Salaries	1,647,454.61	0.00	0.00	619,187.95	2,423,524.57	13,965,611.69	23,306,699.34		41,982,477.56
2000-2999	Classified Salaries	1,015,070.20	0.00	0.00	191,274.93	395,694.18	4,459,992.64	3,323,394.94		9,385,426.89
3000-3999	Employee Benefits	935,741.74	0.00	0.00	424,092.01	1,006,110.34	7,110,608.22	8,979,822.23		18,456,374.54
4000-4999	Books and Supplies	83,382.46	0.00	0.00	33,931.55	6,592.14	295,502.81	146,158.34		565,567.30
5000-5999	Services and Other Operating Expenditures	6,910,880.88	0.00	0.00	94,714.25	75,989.81	1,627,587.35	814,445.72		9,523,618.01
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	10,592,529.89	0.00	0.00	1,363,200.09	3,907,911.04	27,459,302.71	36,570,520.57	0.00	79,893,464.30
7310	Transfers of Indirect Costs	2,053,108.51	0.00	0.00	56,807.91	0.00	365.28	12,606.80		2,102,888.50
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	8,685,874.52	0.00	0.00	0.00	0.00	0.00	0.00		8,685,874.52
	Total Indirect Costs and PCR Allocations	10,718,983.03	0.00	0.00	56,807.91	0.00	365.28	12,606.80	0.00	10,788,763.02
	TOTAL BEFORE OBJECT 8980	21,311,512.92	0.00	0.00	1,420,008.00	3,907,911.04	27,459,667.99	36,583,127.37	0.00	90,682,227.32
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
	TOTAL COSTS									90,682,227.32
<b>LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>										
1000-1999	Certificated Salaries	515.25	0.00	0.00	387,187.94	0.00	90,568.25	0.00		478,271.44
2000-2999	Classified Salaries	67,086.99	0.00	0.00	41,373.41	0.00	0.00	0.00		108,460.40
3000-3999	Employee Benefits	43,081.04	0.00	0.00	142,968.91	0.00	34,439.32	0.00		220,489.27
4000-4999	Books and Supplies	0.00	0.00	0.00	1,700.00	0.00	24,518.67	42.16		26,260.83
5000-5999	Services and Other Operating Expenditures	533.20	0.00	0.00	30,921.30	0.00	2,867.11	87,590.00		121,911.61
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	111,216.48	0.00	0.00	604,151.56	0.00	152,393.35	87,632.16	0.00	955,393.55
7310	Transfers of Indirect Costs	0.00	0.00	0.00	17,580.81	0.00	0.00	0.00		17,580.81
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	17,580.81	0.00	0.00	0.00	0.00	17,580.81
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	111,216.48	0.00	0.00	621,732.37	0.00	152,393.35	87,632.16	0.00	972,974.36
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									11,821,076.98
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
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)									28,628,173.88
	TOTAL COSTS									41,622,225.22

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

<b>2011-12 Expenditures</b>	<b>A. State and Local</b>	<b>B. Local Only</b>
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	89,500,983.87	40,478,782.50
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)	0.00	0.00
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)	0.00	0.00
4. Enter any other adjustments, not included in Line 1 (explain below)	0.00	0.00
5. 2011-12 Expenditures, Adjusted for 2012-13 MOE Calculation (Sum lines 1 through 4)	89,500,983.87	40,478,782.50
<b>C. Unduplicated Pupil Count</b>		
1. Enter the unduplicated pupil count reported in 2011-12 Report SEMA, 2011-12 Expenditures by LEA (LE-CY) worksheet	7,311.00	
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)	7,311.00	

SELPA: Fresno Unified (BQ)

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.

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:** Fresno Unified (BQ)

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

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

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

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

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

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

SELPA: Fresno Unified (BQ)

**SECTION 3**

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	Actual Expenditures FY 2012-13 (LE-CY Worksheet)	Actual Expenditures FY 2011-12 (LE-PY Worksheet)	Difference (A - B)
<b>A. COMBINED STATE AND LOCAL EXPENDITURES METHOD</b>			
1. Total special education expenditures	107,289,862.79		
2. Less: Expenditures paid from federal sources	16,607,635.47		
3. Expenditures paid from state and local sources	90,682,227.32	89,500,983.87	
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	90,682,227.32	89,500,983.87	1,181,243.45
4. Special education unduplicated pupil count	7,345	7,311	
5. Per capita state and local expenditures (A3/A4)	12,346.12	12,241.96	104.16

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: Fresno Unified (BQ)

**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
<input type="checkbox"/> 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
<input type="checkbox"/> 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.

Kim Kelstrom  
Contact Name

Director Fiscal Services  
Title

559-457-3552  
Telephone Number

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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
<b>UNDUPLICATED PUPIL COUNT</b>										
<b>TOTAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-9999)</b>										
1000-1999	Certificated Salaries	1,674,459.00	0.00	0.00	1,419,840.00	2,419,816.00	14,418,096.00	23,207,838.00		43,140,049.00
2000-2999	Classified Salaries	1,157,656.00	0.00	0.00	220,868.00	648,231.00	8,086,602.00	6,076,801.00		16,190,158.00
3000-3999	Employee Benefits	1,044,217.00	0.00	0.00	560,589.00	1,440,304.00	11,882,522.00	11,214,296.00		26,141,908.00
4000-4999	Books and Supplies	49,189.00	0.00	0.00	28,902.00	11,975.00	299,879.00	179,091.00		569,036.00
5000-5999	Services and Other Operating Expenditures	7,207,117.00	0.00	0.00	98,423.00	22,694.00	3,718,154.00	531,742.00		11,578,130.00
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	11,132,638.00	0.00	0.00	2,329,602.00	4,543,020.00	38,405,253.00	41,209,788.00	0.00	97,619,281.00
7310	Transfers of Indirect Costs	2,295,559.00	0.00	0.00	61,432.00	28,442.00	21,884.00	429,445.00		2,836,562.00
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	2,295,559.00	0.00	0.00	61,432.00	28,442.00	21,884.00	429,445.00	0.00	2,836,562.00
	TOTAL COSTS	13,428,197.00	0.00	0.00	2,390,034.00	4,571,462.00	38,426,937.00	41,639,213.00	0.00	100,455,843.00
<b>STATE AND LOCAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-2999, 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, &amp; 6000-9999)</b>										
1000-1999	Certificated Salaries	1,674,459.00	0.00	0.00	1,419,840.00	1,785,272.00	14,417,203.00	23,207,838.00		42,504,612.00
2000-2999	Classified Salaries	1,094,253.00	0.00	0.00	203,982.00	344,955.00	4,374,754.00	3,182,615.00		9,200,569.00
3000-3999	Employee Benefits	1,004,185.00	0.00	0.00	536,757.00	795,415.00	7,141,125.00	10,021,390.00		19,500,872.00
4000-4999	Books and Supplies	49,189.00	0.00	0.00	28,902.00	5,480.00	292,719.00	81,028.00		457,318.00
5000-5999	Services and Other Operating Expenditures	7,206,648.00	0.00	0.00	98,299.00	15,766.00	3,690,560.00	506,693.00		11,517,966.00
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	11,028,734.00	0.00	0.00	2,289,780.00	2,946,888.00	29,916,361.00	36,999,564.00	0.00	83,181,337.00
7310	Transfers of Indirect Costs	2,295,559.00	0.00	0.00	61,432.00	0.00	529.00	13,698.00		2,371,218.00
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	2,295,559.00	0.00	0.00	61,432.00	0.00	529.00	13,698.00	0.00	2,371,218.00
	TOTAL BEFORE OBJECT 8980	13,324,293.00	0.00	0.00	2,351,212.00	2,946,888.00	29,916,890.00	37,013,262.00	0.00	85,552,555.00
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)									
	TOTAL COSTS									85,552,555.00

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, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
LOCAL BUDGET (Funds 01, 09, & 62, resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	386,404.00	0.00	89,845.00	0.00		476,249.00
2000-2999	Classified Salaries	66,250.00	0.00	0.00	57,876.00	0.00	0.00	0.00		124,126.00
3000-3999	Employee Benefits	42,838.00	0.00	0.00	146,519.00	0.00	28,502.00	1,010,196.00		1,228,055.00
4000-4999	Books and Supplies	0.00	0.00	0.00	1,613.00	0.00	3,351.00	0.00		4,964.00
5000-5999	Services and Other Operating Expenditures	490.00	0.00	0.00	30,287.00	0.00	2,314.00	0.00		33,091.00
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	109,578.00	0.00	0.00	622,689.00	0.00	124,012.00	1,010,196.00	0.00	1,866,485.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	19,739.00	0.00	0.00	0.00		19,739.00
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	19,739.00	0.00	0.00	0.00	0.00	19,739.00
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	109,578.00	0.00	0.00	642,428.00	0.00	124,012.00	1,010,196.00	0.00	1,886,224.00
8091, 8099	Revenue Limit: Transfers to Special Education (All resources except 0000, goals 5000-5999)									
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)									
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)									
	TOTAL COSTS									
										11,741,506.00
										0.00
										27,944,063.00
										41,571,813.00

\* 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, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>UNDUPLICATED PUPIL COUNT</b>										
<b>TOTAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>										
1000-1999	Certificated Salaries	1,724,824.55	0.00	0.00	619,187.35	3,039,461.61	14,013,238.50	23,415,587.09		42,812,299.10
2000-2999	Classified Salaries	1,046,794.51	0.00	0.00	211,149.67	789,953.49	8,727,216.24	5,962,792.81		16,737,906.72
3000-3999	Employee Benefits	975,315.89	0.00	0.00	444,796.49	1,644,706.27	11,499,998.99	11,656,623.37		26,221,440.66
4000-4999	Books and Supplies	83,382.46	0.00	0.00	33,931.55	79,923.07	302,788.88	201,079.35		701,105.31
5000-5999	Services and Other Operating Expenditures	6,911,732.18	0.00	0.00	94,837.48	83,700.46	1,659,170.68	839,821.95		9,589,262.75
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
	<b>Total Direct Costs</b>	<b>10,742,049.29</b>	<b>0.00</b>	<b>0.00</b>	<b>1,403,902.54</b>	<b>5,637,744.85</b>	<b>36,202,413.29</b>	<b>42,075,904.57</b>	<b>0.00</b>	<b>96,062,014.54</b>
7310	Transfers of Indirect Costs	2,033,108.51	0.00	0.00	56,807.91	26,949.41	19,803.94	405,303.96		2,541,973.73
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)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	<b>Total Indirect Costs</b>	<b>2,033,108.51</b>	<b>0.00</b>	<b>0.00</b>	<b>56,807.91</b>	<b>26,949.41</b>	<b>19,803.94</b>	<b>405,303.96</b>	<b>0.00</b>	<b>2,541,973.73</b>
	<b>TOTAL COSTS</b>	<b>12,775,157.80</b>	<b>0.00</b>	<b>0.00</b>	<b>1,460,710.45</b>	<b>5,664,694.26</b>	<b>36,222,217.23</b>	<b>42,481,208.53</b>	<b>0.00</b>	<b>98,603,988.27</b>
<b>FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, &amp; 3405)</b>										
1000-1999	Certificated Salaries	77,369.94	0.00	0.00	0.00	615,937.04	47,626.81	108,887.75		849,821.54
2000-2999	Classified Salaries	31,724.31	0.00	0.00	19,874.74	394,259.31	4,267,223.60	2,639,397.87		7,352,479.83
3000-3999	Employee Benefits	39,573.85	0.00	0.00	20,704.48	638,595.88	4,389,390.77	2,676,801.14		7,765,066.12
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	73,330.93	7,286.07	54,921.01		135,538.01
5000-5999	Services and Other Operating Expenditures	851.30	0.00	0.00	123.23	7,710.65	31,583.33	25,376.23		65,644.74
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
	<b>Total Direct Costs</b>	<b>149,519.40</b>	<b>0.00</b>	<b>0.00</b>	<b>40,702.45</b>	<b>1,729,833.81</b>	<b>8,743,110.58</b>	<b>5,505,384.00</b>	<b>0.00</b>	<b>16,168,550.24</b>
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	26,949.41	19,438.66	392,697.16		439,085.23
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	<b>Total Indirect Costs</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>26,949.41</b>	<b>19,438.66</b>	<b>392,697.16</b>	<b>0.00</b>	<b>439,085.23</b>
	<b>TOTAL BEFORE OBJECT 8980</b>	<b>149,519.40</b>	<b>0.00</b>	<b>0.00</b>	<b>40,702.45</b>	<b>1,756,783.22</b>	<b>8,762,549.24</b>	<b>5,898,081.16</b>	<b>0.00</b>	<b>16,607,635.47</b>
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)									0.00
	<b>TOTAL COSTS</b>									<b>16,607,635.47</b>

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, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>STATE AND LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, &amp; 6000-9999)</b>										
1000-1999	Certificated Salaries	1,647,454.61	0.00	0.00	619,187.35	2,423,524.57	13,965,611.69	23,306,699.34		41,962,477.56
2000-2999	Classified Salaries	1,015,070.20	0.00	0.00	191,274.93	395,694.18	4,459,992.64	3,323,394.94		9,385,426.89
3000-3999	Employee Benefits	935,741.74	0.00	0.00	424,092.01	1,006,110.34	7,110,608.22	8,979,822.23		18,450,374.54
4000-4999	Books and Supplies	83,382.46	0.00	0.00	33,993.55	6,592.14	295,502.81	146,156.34		565,567.30
5000-5999	Services and Other Operating Expenditures	6,910,980.88	0.00	0.00	94,714.25	75,989.81	1,627,587.95	814,445.72		9,523,616.01
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	10,592,529.89	0.00	0.00	1,363,200.09	3,907,911.04	27,459,302.71	36,570,520.57	0.00	79,893,464.30
7310	Transfers of Indirect Costs	2,035,108.51	0.00	0.00	56,807.91	0.00	365.28	12,606.80		2,102,888.50
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	-8,685,874.52								-8,685,874.52
	Total Indirect Costs	2,035,108.51	0.00	0.00	56,807.91	0.00	365.28	12,606.80	0.00	2,102,888.50
	TOTAL BEFORE OBJECT 8980	12,625,639.40	0.00	0.00	1,420,008.00	3,907,911.04	27,459,667.99	36,583,127.37	0.00	81,996,352.80
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									
	TOTAL COSTS									81,996,352.80
<b>LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>										
1000-1999	Certificated Salaries	515.25	0.00	0.00	387,187.94	0.00	90,568.25	0.00		478,271.44
2000-2999	Classified Salaries	67,088.99	0.00	0.00	41,373.41	0.00	0.00	0.00		108,460.40
3000-3999	Employee Benefits	43,081.04	0.00	0.00	142,968.91	0.00	34,435.32	0.00		220,489.27
4000-4999	Books and Supplies	0.00	0.00	0.00	1,700.00	0.00	24,519.67	42.16		26,260.83
5000-5999	Services and Other Operating Expenditures	533.20	0.00	0.00	30,921.30	0.00	2,867.11	87,590.00		121,911.61
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	111,216.48	0.00	0.00	604,151.56	0.00	152,393.35	87,632.16	0.00	955,393.55
7310	Transfers of Indirect Costs	0.00	0.00	0.00	17,580.81	0.00	0.00	0.00		17,580.81
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	17,580.81	0.00	0.00	0.00	0.00	17,580.81
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	111,216.48	0.00	0.00	621,732.37	0.00	152,393.35	87,632.16	0.00	972,974.36
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									
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)									
	TOTAL COSTS									11,821,076.98
										0.00
										28,828,173.88
										41,622,225.22

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

SELPA: Fresno Unified (BQ)

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.

Combined state and local expenditures

Local expenditures only

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

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

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

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

**SELPA:** Fresno Unified (BQ)

**SECTION 2**

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

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

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

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

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

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

SELPA: Fresno Unified (BQ)

**SECTION 3**

	Column A	Column B	Column C
	Budgeted Amounts FY 2013-14 (LB-B Worksheet)	Actual Expenditures FY 2012-13 (LE-B Worksheet)	Difference (A - B)
<b>A. COMBINED STATE AND LOCAL EXPENDITURES METHOD</b>			
1. Total special education expenditures	100,455,843.00		
2. Less: Expenditures paid from federal sources	14,903,288.00		
3. Expenditures paid from state and local sources	85,552,555.00	81,996,352.80	
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	85,552,555.00	81,996,352.80	3,556,202.20
4. Special education unduplicated pupil count	7,345	7,345	
5. Per capita state and local expenditures (A3/A4)	11,647.73	11,163.56	484.17

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: Fresno Unified (BQ)

**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:

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	Actual FY 2012-13	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)

	Budget FY 2013-14	Base FY	Difference

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.

Kim Kelstrom  
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Director Fiscal Services  
Title

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(3,256,475.26)	0.00	(1,360,339.07)				
Other Sources/Uses Detail					434,106.47	6,736,262.59		
Fund Reconciliation							12,700,916.50	24,617,744.04
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	59,465.84
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	80,900.46	0.00	5,379.92	0.00				
Other Sources/Uses Detail					3,917,145.00	0.00		
Fund Reconciliation							1,352,190.63	1,540,866.17
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	301,045.73	0.00	201,404.30	0.00				
Other Sources/Uses Detail					226,710.93	0.00		
Fund Reconciliation							2,462,749.07	4,103,019.82
13 CAFETERIA 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
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	565,502.93	0.00						
Other Sources/Uses Detail					342,406.66	0.00		
Fund Reconciliation							92,539.13	66,946.05
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	32,627,398.64		
Fund Reconciliation							1,507,517.57	4,615,033.24
25 CAPITAL FACILITIES FUND								
Expenditure Detail	7,157.63	0.00						
Other Sources/Uses Detail					0.00	805,336.35		
Fund Reconciliation							4,713,365.19	5,505,336.35
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	1,917,727.96	0.00						
Other Sources/Uses Detail					32,559,351.24	0.00		
Fund Reconciliation							13,400,485.38	8,736,857.21
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	20,449.50		
Fund Reconciliation							5,533,082.70	25,542.07
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	40,273.22		
Fund Reconciliation							0.00	24,651.23
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	267,538.59	0.00	1,153,554.85	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							342,337.38	6,733,378.06

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	96,601.96	0.00						
Other Sources/Uses Detail					2,750,000.00	0.00		
Fund Reconciliation							14,409,445.89	285,809.36
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
75 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
<b>TOTALS</b>	<b>3,256,475.26</b>	<b>(3,256,475.26)</b>	<b>1,360,339.07</b>	<b>(1,360,339.07)</b>	<b>40,229,720.30</b>	<b>40,229,720.30</b>	<b>56,514,649.44</b>	<b>56,514,649.44</b>

Unaudited Actuals  
2012-13  
Annual Report of Pupil Transportation  
Home-to-School and Severely Disabled/Orthopedically Impaired

Description	EDP No.	Home-to-School	SD/OI
<b>SCHEDULE I - PUPIL TRANSPORTATION DATA</b>			
A. ENTER average number of buses used to transport pupils daily to/from school	008/006	93.0	143.0
B. 1. ENTER average number of pupils transported daily one way to/from school (excluding extended year)	020/019	10,000.0	1,680.0
2. ENTER number of pupils included on Line B1 with transportation in IEP	023/024	0.0	1,680.0
C. ENTER total number of miles driven to/from school	021/022	1,557,802.0	3,500,000.0
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
<b>SCHEDULE II - COST DATA</b>			
<b>(Home-to-School: Unless otherwise specified, Fund 01, Resources 1100, 7230, and 7235, Function 3600)</b>			
<b>(SD/OI: Unless otherwise specified, Fund 01, Resource 7240, Function 3600)</b>			
A. Classified Salaries & Benefits (Objects 2100-2999, 3102, 3202, 3302, 3402, 3502, 3602, 3702, 3752, 3802, and 3902)		5,888,142.65	201,770.86
B. Books & Supplies (Objects 4200, 4300, and 4400)		1,458,398.11	0.00
C. 1. Subagreements for Services (Object 5100)		496,674.66	6,328,211.41
a. ENTER amount included on Line C1 paid to a private contractor to transport pupils	003/004	496,674.66	6,328,211.41
2. Travel/Conferences & Dues/Memberships (Objects 5200 and 5300)		298.00	0.00
3. Insurance (Objects 5400 and 5450)		28,975.59	1,006.84
4. Rentals, Leases, Repairs, and Noncapitalized Improvements (Object 5600)		244,158.78	0.00
5. Interprogram/Interfund Transfers (Objects 5710 and 5750)		(2,666,603.73)	0.00
6. Other Services and Operating Expenditures (Object 5800) (Contracts for repairs should be charged to Object 5600)		339,341.10	198,818.55
7. Communications (Object 5900)		396.24	0.00
D. Capital Outlay, Lease Purchase & Debt Service (Home-to-School: Funds 01, 15, & 18, all applicable Resources except 7240, Function 3600, Objects 6400 & 6500, plus Fund 01, Resources 7230, 7235, and 7236, Function 9100, Objects 7438 and 7439, plus Funds 15 & 18, Function 9100, Objects 7438 and 7439, minus Fund 01, Resources 7230 and 7235, Object 8972, minus Funds 15 & 18, Object 8972) (SD/OI: Fund 01, Resource 7240, Function 3600, Objects 6400 & 6500, plus Fund 01, Resource 7240, Function 9100, Objects 7438 and 7439, minus Fund 01, Resource 7240, Object 8972)		0.00	0.00
1. ENTER amount of capital outlay, lease purchase & debt service included on Line D in Home-to-School that belongs in SD/OI as a decrease to Home-to-School and an increase to SD/OI. (Line D1 must net to zero)			
E. Direct Support Costs			
1. Plant Maintenance & Operations and Facilities (Fund 01, Resource 7230 (HtoS) or 7240 (SD/OI), Functions 8100-8400 and 8700, Objects 2000-5999, 6400, and 6500)		0.00	1,449.93
F. Direct and Direct Support Costs (Lines A through E1 except Line C1a)	096/095	5,789,781.40	6,731,257.59
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	5,789,781.40	6,731,257.59
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)		847,896.55	578,084.33
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.)		164,244.99	
J. Subtotal, Pupil Transportation Expense (Line H minus Line I plus Line I1)	097/098	5,106,129.84	6,153,173.26
K. Indirect Costs (Approved indirect cost rate of 2.91% times the sum of Line H minus lines C1, D, and D1. If negative, then zero.)		154,029.41	11,728.64
L. Net Pupil Transportation Expense (Lines J and K)	100/101	5,260,159.25	6,164,901.90

Unaudited Actuals  
2012-13  
Annual Report of Pupil Transportation  
Home-to-School and Severely Disabled/Orthopedically Impaired

Description	EDP No	Home-to-School	SD/OI
<b>SCHEDULE III - ALLOWABLE TRANSPORTATION EXPENSE</b>			
A. Net Pupil Transportation Expense (Schedule II, Line L)		5,260,159.25	6,164,901.90
B. ENTER deduction for increased cost of court ordered transportation (Los Angeles Unified, San Bernardino Unified and San Diego Unified only)		0.00	
C. Deduction for payments to common carriers and parents in lieu of transportation provided to your pupils			
1. ENTER payments by your LEA, included in Schedule II, Line C1		0.00	106,294.72
2. ENTER payments by another LEA, included in Schedule II, Line C1		0.00	0.00
3. Less: ENTER payments to common carriers and parents, deducted on Line B		0.00	
D. Deduction for bus acquisition and/or replacement			
1. ENTER portion of bus payments included in Schedule II, Line D plus Line D1 that was for your pupils (exclude portion other LEAs paid to you as part of their costs)		0.00	0.00
2. ENTER portion of payments included in Schedule II, lines C1 and C6 paid to another LEA providing services to your LEA		0.00	0.00
3. Less: ENTER bus acquisition and/or replacement included in deduction taken on Line B			
E. Deduction for unallowable costs			
1. ENTER amount of unallowable costs included in Schedule II, lines C1 and C6 paid by you to another LEA		0.00	0.00
2. Less: ENTER unallowable costs amount included in deduction taken on Line B		0.00	
F. Total Deductions (Lines B, C1, C2, D1, D2, and E1 minus lines C3, D3, and E2)		0.00	106,294.72
G. Bus Operating Expense (Line A minus Line F)	110/111	5,260,159.25	6,058,607.18
H. 1. Cost Per Mile (Line G divided by Schedule I, Line C)	120/121	3.377	1.731
2. Cost Per Pupil (Line G divided by Schedule I, Line B1)	122/123	526.016	3,606.314
I. Payments to common carriers and to parents in lieu of transportation (Lines C1 and C2 minus Line C3)	080/081	0.00	106,294.72
J. 1. ENTER prior year unallowable costs paid to another LEA used in the current year for bus purchases		0.00	0.00
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	5,260,159.25	6,164,901.90
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	0.00	
2. ENTER LEA's computed expense if different than amount calculated in Line L1 (maintain documentation locally)	132a		

Contact: Kim Kelstrom

Title: Director Fiscal Services

Agency: Fresno Unified School District

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**FRESNO UNIFIED SCHOOL DISTRICT**  
**2012/13**  
**YEAR-END BUDGET REVISION**

# FRESNO UNIFIED BUDGET AUGMENTATION

BOARD PRESENTATION DATE:

September 11, 2013

FUND: **Sunset Charter School**

OBJECT	ACCOUNT TITLE	Adopted BUDGET	Current BUDGET	Revised BUDGET	Net Change BUDGET
<b>APPROPRIATIONS:</b>					
1000	Certificated Salaries	806,864	806,864	795,533	(11,331)
2000	Classified Salaries	164,063	164,063	153,920	(10,143)
3000	Employee Benefits	343,115	343,115	331,403	(11,712)
4000	Books and Supplies	26,336	25,257	41,534	16,277
5000	Services and Ot Operating	169,430	170,509	198,197	27,688
6000	Capital Outlay	0	0	0	0
7000	Other Outgo	0	0	0	0
	<b>TOTAL BEFORE INDIRECT</b>	1,509,808	1,509,808	1,520,587	10,779
7300	INDIRECT COSTS	0	0	0	0
	<b>TOTAL APPROPRIATIONS</b>	1,509,808	1,509,808	1,520,587	10,779
<b>REVENUES:</b>					
	REVENUE LIMIT SOURCES	1,079,622	1,079,622	1,321,270	241,648
	FEDERAL REVENUES	0	0	0	0
	STATE REVENUES	231,193	231,193	433,468	202,275
	LOCAL REVENUES	198,993	198,993	0	(198,993)
	OTHER SOURCES	0	0	0	0
	<b>TOTAL REVENUES</b>	1,509,808	1,509,808	1,754,738	244,930
	Beginning Fund Balance	0	0	0	0
	Change to Fund Balance	0	0	234,151	234,151
	Ending Fund Balance	0	0	234,151	234,151

# FRESNO UNIFIED BUDGET AUGMENTATION

BOARD PRESENTATION DATE:

September 11, 2013

FUND: **Children Center Fund**

OBJECT	ACCOUNT TITLE	Adopted BUDGET	Current BUDGET	Revised BUDGET	Net Change BUDGET
<b>APPROPRIATIONS:</b>					
1000	Certificated Salaries	2,961,356	2,778,221	3,336,052	557,831
2000	Classified Salaries	1,505,968	1,595,123	1,534,534	(60,589)
3000	Employee Benefits	1,523,364	1,601,398	1,561,829	(39,569)
4000	Books and Supplies	232,831	406,672	122,967	(283,705)
5000	Services and Ot Operating	477,698	490,144	366,302	(123,842)
6000	Capital Outlay	0	0	0	0
7000	Other Outgo	0	0	0	0
	<b>TOTAL BEFORE INDIRECT</b>	6,701,217	6,871,558	6,921,684	50,126
7300	INDIRECT COSTS	191,840	196,796	201,404	4,608
	<b>TOTAL APPROPRIATIONS</b>	6,893,057	7,068,354	7,123,088	54,734
<b>REVENUES:</b>					
	REVENUE LIMIT SOURCES	0	0	0	0
	FEDERAL REVENUES	319,139	1,336,397	1,223,664	(112,733)
	STATE REVENUES	6,483,081	5,608,214	5,573,588	(34,626)
	LOCAL REVENUES	0	0	31,520	31,520
	OTHER SOURCES	0	0	226,711	226,711
	<b>TOTAL REVENUES</b>	6,802,220	6,944,611	7,055,483	110,872
	Beginning Fund Balance	90,837	123,743	123,743	0
	Change to Fund Balance	(90,837)	(123,743)	(67,605)	56,138
	Ending Fund Balance	0	0	56,138	56,138



# FRESNO UNIFIED BUDGET AUGMENTATION

BOARD PRESENTATION DATE:

September 11, 2013

FUND: Cafeteria Fund

OBJECT	ACCOUNT TITLE	Adopted BUDGET	Current BUDGET	Revised BUDGET	Net Change BUDGET
<b>APPROPRIATIONS:</b>					
1000	Certificated Salaries	0	0	1,192	1,192
2000	Classified Salaries	10,431,337	10,431,337	10,855,731	424,394
3000	Employee Benefits	6,433,137	6,433,137	6,754,388	321,251
4000	Books and Supplies	18,691,879	18,741,879	19,290,949	549,070
5000	Services and Ot Operating	2,931,406	2,881,406	2,752,410	(128,996)
6000	Capital Outlay	371,921	371,921	374,143	2,222
7000	Other Outgo	0	0	0	0
	<b>TOTAL BEFORE INDIRECT</b>	<b>38,859,680</b>	<b>38,859,680</b>	<b>40,028,813</b>	<b>1,169,133</b>
7300	INDIRECT COSTS	1,119,994	1,119,994	1,153,555	33,561
	<b>TOTAL APPROPRIATIONS</b>	<b>39,979,674</b>	<b>39,979,674</b>	<b>41,182,368</b>	<b>1,202,694</b>
<b>REVENUES:</b>					
	REVENUE LIMIT SOURCES	0	0	0	0
	FEDERAL REVENUES	33,332,742	33,332,742	34,066,384	733,642
	STATE REVENUES	2,728,912	2,728,912	2,737,384	8,472
	LOCAL REVENUES	2,185,639	2,185,639	1,740,292	(445,347)
	OTHER SOURCES	0	0	0	0
	<b>TOTAL REVENUES</b>	<b>38,247,293</b>	<b>38,247,293</b>	<b>38,544,060</b>	<b>296,767</b>
	Beginning Fund Balance	15,731,359	14,221,583	14,221,583	0
	Change to Fund Balance	(1,732,381)	(1,732,381)	(2,638,308)	(905,927)
	Ending Fund Balance	13,998,978	12,489,202	11,583,275	(905,927)

# FRESNO UNIFIED BUDGET AUGMENTATION

BOARD PRESENTATION DATE:

September 11, 2013

FUND: **Worker's Compensation**

OBJECT	ACCOUNT TITLE	Adopted BUDGET	Current BUDGET	Revised BUDGET	Net Change BUDGET
<b>APPROPRIATIONS:</b>					
1000	Certificated Salaries	0	0	0	0
2000	Classified Salaries	415,289	415,289	410,310	(4,979)
3000	Employee Benefits	196,634	196,634	184,409	(12,225)
4000	Books and Supplies	8,000	8,000	750	(7,250)
5000	Services and Ot Operating	6,454,582	6,454,582	8,820,422	2,365,840
6000	Capital Outlay	0	0	0	0
7000	Other Outgo	0	0	0	0
	<b>TOTAL BEFORE INDIRECT</b>	<b>7,074,505</b>	<b>7,074,505</b>	<b>9,415,891</b>	<b>2,341,386</b>
7300	INDIRECT COSTS	0	0	0	0
	<b>TOTAL APPROPRIATIONS</b>	<b>7,074,505</b>	<b>7,074,505</b>	<b>9,415,891</b>	<b>2,341,386</b>
<b>REVENUES:</b>					
	REVENUE LIMIT SOURCES	0	0	0	0
	FEDERAL REVENUES	0	0	0	0
	STATE REVENUES	0	0	0	0
	LOCAL REVENUES	6,662,372	6,662,372	6,667,907	5,535
	OTHER SOURCES	0	0	0	0
	<b>TOTAL REVENUES</b>	<b>6,662,372</b>	<b>6,662,372</b>	<b>6,667,907</b>	<b>5,535</b>
	Beginning Fund Balance	(9,808,115)	(11,294,291)	(11,294,291)	0
	Change to Fund Balance	(412,133)	(412,133)	(2,747,984)	(2,335,851)
	Ending Fund Balance	(10,220,248)	(11,706,424)	(14,042,275)	(2,335,851)

# FRESNO UNIFIED BUDGET AUGMENTATION

BOARD PRESENTATION DATE:

September 11, 2013

FUND: **Defined Benefits**

OBJECT	ACCOUNT TITLE	Adopted BUDGET	Current BUDGET	Revised BUDGET	Net Change BUDGET
<b>APPROPRIATIONS:</b>					
1000	Certificated Salaries	0	0	0	0
2000	Classified Salaries	0	0	0	0
3000	Employee Benefits	0	0	0	0
4000	Books and Supplies	0	0	-	0
5000	Services and Ot Operating	590,000	590,000	864,436	274,436
6000	Capital Outlay	0	0	0	0
7000	Other Outgo	0	0	0	0
	<b>TOTAL BEFORE INDIRECT</b>	590,000	590,000	864,436	274,436
7300	INDIRECT COSTS	0	0	0	0
	<b>TOTAL APPROPRIATIONS</b>	590,000	590,000	864,436	274,436
<b>REVENUES:</b>					
	REVENUE LIMIT SOURCES	0	0	0	0
	FEDERAL REVENUES	0	0	0	0
	STATE REVENUES	0	0	0	0
	LOCAL REVENUES	973,542	973,542	973,542	0
	OTHER SOURCES	0	0	0	0
	<b>TOTAL REVENUES</b>	973,542	973,542	973,542	0
	Beginning Fund Balance	8,747,469	8,775,951	8,775,951	0
	Change to Fund Balance	383,542	383,542	109,106	(274,436)
	Ending Fund Balance	9,131,011	9,159,493	8,885,057	(274,436)

**FRESNO UNIFIED SCHOOL DISTRICT**  
**2013/14 GANN LIMIT**

**BEFORE THE BOARD OF EDUCATION  
OF THE FRESNO UNIFIED SCHOOL DISTRICT  
OF FRESNO COUNTY, CALIFORNIA**

**RESOLUTION NO. 2013-01  
(Proposition 4, 1979)**

**RESOLUTION FOR ADOPTION            )  
OF THE 2013/14 GANN AMENDMENT)**

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

**WHEREAS**, the provisions of that Article establish maximum appropriation limitations, commonly called “Gann Limits”, for the public agencies, including school districts; and,

**WHEREAS**, the Fresno Unified School District must establish a revised Gann Limit for the 2012/13 fiscal year and a projected Gann Limit for the 2013/14 fiscal year in accordance with the provisions of Article XIII-B and applicable statutory law;

**NOW, THEREFORE, BE IT RESOLVED** that this Governing Board does provide public notice that the attached calculations and documentation of the Gann Limits for the 2012/13 and 2013/14 fiscal years are made in accordance with applicable constitutional and statutory law;

**AND BE IT FURTHER RESOLVED** that this Governing Board does hereby declare that the appropriations in the Budget for the 2012/13 and 2013/14 fiscal years do not exceed the limitations imposed by Proposition 4;

**AND BE IT FURTHER RESOLVED** that the Superintendent provides copies of the resolution along with the appropriate attachments to interested citizens of the district.

**THIS FOREGOING RESOLUTION** was adopted by the Governing Board of the Fresno Unified School District of Fresno County, State of California on the 11<sup>th</sup> day of September, 2013 by the following vote:

AYES:                   \_\_\_\_\_                   **(SEAL)**

NOES:                   \_\_\_\_\_

ABSENT:                \_\_\_\_\_

CERTIFIED AS A TRUE COPY:

\_\_\_\_\_  
Lindsay Cal Johnson, Clerk  
Board of Education

\_\_\_\_\_  
Date

	2012-13 Calculations			2013-14 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
<b>A. PRIOR YEAR DATA</b> (2011-12 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	<b>2011-12 Actual</b>			<b>2012-13 Actual</b>		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	386,378,149.21		386,378,149.21			399,421,015.93
2. PRIOR YEAR GANN ADA (Preload/Line B9, PY column)	69,027.71		69,027.71			68,764.49
<b>ADJUSTMENTS TO PRIOR YEAR LIMIT</b>	<b>Adjustments to 2011-12</b>			<b>Adjustments to 2012-13</b>		
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>B. CURRENT YEAR GANN ADA</b> (2012-13 data should tie to Principal Apportionment Attendance Software reports)	<b>2012-13 P2 Report</b>			<b>2013-14 P2 Estimate</b>		
1. Total K-12 ADA (Form A, Lines 10, 28, & 29)	66,139.12		66,139.12	65,805.22		65,805.22
2. ROC/P ADA**						
3. Total Charter Schools ADA (Form A, Line 26)	2,379.39		2,379.39	2,481.65		2,481.65
4. Total Supplemental Instructional Hours**						
5. Divide Line B4 by 700 (Round to 2 decimal places)						
6. TOTAL P2 ADA (Lines B1 through B3 plus B5)		68,518.51				68,286.87
<b>OTHER ADA</b> (From Principal Apportionment Attendance Software)						
7. Apprentice Hours - High School		129,139.00				115,139.00
8. Divide Line B7 by 525 (Round to 2 decimal places)		245.98				219.31
9. TOTAL CURRENT YEAR GANN ADA (Sum Lines B6 plus B8)		68,764.49				68,506.18
<b>C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED</b> TAXES AND SUBVENTIONS (Funds 01, 09, and 62)	<b>2012-13 Actual</b>			<b>2013-14 Budget</b>		
1. Homeowners' Exemption (Object 8021)	673,272.18		673,272.18	673,272.00		673,272.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	517,294.96		517,294.96	517,295.00		517,295.00
4. Secured Roll Taxes (Object 8041)	45,937,172.33		45,937,172.33	45,906,240.00		45,906,240.00
5. Unsecured Roll Taxes (Object 8042)	2,696,722.37		2,696,722.37	2,696,722.00		2,696,722.00
6. Prior Years' Taxes (Object 8043)	118,912.88		118,912.88	118,913.00		118,913.00
7. Supplemental Taxes (Object 8044)	538,630.11		538,630.11	449,406.00		449,406.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(9,180,803.55)		(9,180,803.55)	(9,447,435.00)		(9,447,435.00)
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	3,180.00		3,180.00
11. Comm. Redevelopment Funds (Obj. 8047 & 8625)	2,546,363.84		2,546,363.84	439,812.00		439,812.00
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)	(2,062,969.19)		(2,062,969.19)	(2,150,073.00)		(2,150,073.00)
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	41,784,595.93	0.00	41,784,595.93	39,207,332.00	0.00	39,207,332.00
<b>OTHER LOCAL REVENUES (Funds 01, 09, and 62)</b>						
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)	41,784,595.93	0.00	41,784,595.93	39,207,332.00	0.00	39,207,332.00

	2012-13 Calculations			2013-14 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
<b>EXCLUDED APPROPRIATIONS</b>						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			5271217.96			5,946,579.00
<b>OTHER EXCLUSIONS</b>						
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)			0.00			5,946,579.00
<b>STATE AID RECEIVED (Funds 01, 09, and 62)</b>						
24. Revenue Limit State Aid - CY (objects 8011 and 8012)	309,587,647.00		309,587,647.00	327,492,175.00		327,492,175.00
25. Revenue Limit State Aid - Prior Years (Object 8019)	302,946.00		302,946.00	0.00		0.00
26. Supplemental Instruction - CY (Res. 0000, Object 8590)**		4,228,291.00	4,228,291.00		4,228,291.00	4,228,291.00
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)**		243,507.00	243,507.00		216,837.00	216,837.00
29. Comm Day Sch Addl Funding - PY (Res. 2430, Obj. 8319 and Res. 0000, Obj. 8590)**		23,168.00	23,168.00		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)	891,914.00	0.00	891,914.00	891,333.00	0.00	891,333.00
33. Charter Schs. Categorical Block Grant (Object 8590)**		242,475.00	242,475.00		140,789.00	140,789.00
34. Class Size Reduction, Grades K-3 (Object 8434)	15,636,116.00		15,636,116.00	15,444,891.00		15,444,891.00
35. Class Size Reduction, Grade 9 (Object 8590)**		742,744.00	742,744.00		742,740.00	742,740.00
36. SUBTOTAL STATE AID RECEIVED (Lines C24 through C35)	326,418,623.00	5,480,185.00	331,898,808.00	343,828,399.00	5,328,657.00	349,157,056.00
<b>ADD BACK TRANSFERS TO COUNTY</b>						
37. County Office Funds Transfer (Form RL, Line 32)	650,760.00		650,760.00	746,228.00		746,228.00
38. TOTAL STATE AID (Lines C36 plus C37)	327,069,383.00	5,480,185.00	332,549,568.00	344,574,627.00	5,328,657.00	349,903,284.00
<b>DATA FOR INTEREST CALCULATION</b>						
39. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	613,424,912.02		613,424,912.02	618,670,848.00		618,670,848.00
40. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	177,686.13		177,686.13	200,000.00		200,000.00
<b>APPROPRIATIONS LIMIT CALCULATIONS</b>						
<b>D. PRELIMINARY APPROPRIATIONS LIMIT</b>						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			386,378,149.21			399,421,015.93
2. Inflation Adjustment			1.0377			1.0512
3. Program Population Adjustment (Lines B9 divided by [A2 plus A7]) (Round to four decimal places)			0.9962			0.9962
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			399,421,015.93			418,275,860.73
<b>APPROPRIATIONS SUBJECT TO THE LIMIT</b>						
5. Local Revenues Excluding Interest (Line C18)			41,784,595.93			39,207,332.00
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)			8,251,738.80			8,220,741.60
b. Maximum State Aid in Local Limit (Lesser of Line C38 or Lines D4 minus D5 plus C23; but not less than zero)			332,549,568.00			349,903,284.00
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			332,549,568.00			349,903,284.00
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C40 divided by [Lines C39 minus C40] times [Lines D5 plus D6c])			108,461.95			125,829.90
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			41,893,057.88			39,333,161.90
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)			332,549,568.00			349,903,284.00
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			41,893,057.88			
b. State Subventions (Line D8)			332,549,568.00			
c. Less: Excluded Appropriations (Line C23)			0.00			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			374,442,625.88			

	2012-13 Calculations			2013-14 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
<b>10. Adjustments to the Limit Per Government Code Section 7902.1</b> (Line D9d minus D4; if negative, then zero)  If not zero report amount to: Ana J. Matosantos, Director State Department of Finance Attention: School Gann Limits State Capitol, Room 1145 Sacramento, CA 95814			0.00			
<b>Summary</b>	<b>2012-13 Actual</b>			<b>2013-14 Budget</b>		
<b>11. Adjusted Appropriations Limit</b> (Lines D4 plus D10)			399,421,015.93			418,275,860.73
<b>12. Appropriations Subject to the Limit</b> (Line D9d)			374,442,625.88			

\* 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.

Kim Kelstrom  
Gann Contact Person

559-457-3552  
Contact Phone Number



**FRESNO UNIFIED SCHOOL DISTRICT**

**2012/13**

**CHARTER SCHOOLS UNAUDITED  
ACTUALS**

CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM  
July 1, 2012 to June 30, 2013

CHARTER SCHOOL CERTIFICATION

Charter School Name: Fresno Academy for Civic and Entrepreneurial Leadership  
CDS #: ACEL- Unaudited Financial Report  
Charter Approving Entity: Fresno Unified School District  
County: Fresno  
Charter #: 0875

**NOTE. An Alternative Form submitted to the California Department of Education will not be considered a valid submission if the following information is missing:**

For information regarding this report, please contact:

For Approving Entity:

For Charter School:

Santino Danisi  
Name

Mayra Rivas  
Name

Director, Fiscal Services  
Title

CSMC School Business Manager  
Title

559-457-3499  
Telephone

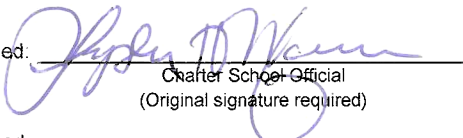
909-685-5135  
Telephone

Santino.Danisi@fresnounified.org  
E-mail address

mrivas@csmc.com  
E-mail address

To the entity that approved the charter school:

( X ) 2012-13 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 42100(b).

Signed:   
Charter School Official  
(Original signature required)

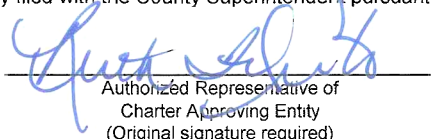
Date: 8/16/2013

Printed  
Name: Stephen Morris

Title: Principal/Executive Director

To the County Superintendent of Schools:

( X ) 2012-13 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM. This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 42100(a).

Signed:   
Authorized Representative of  
Charter Approving Entity  
(Original signature required)

Date: 09/10/13

Printed  
Name: Ruth F. Quinto

Title: Deputy Superintendent/CFC

To the Superintendent of Public Instruction:

( X ) 2012-13 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to *Education Code* Section 42100(a).

Signed: \_\_\_\_\_  
County Superintendent/Designee  
(Original signature required)

Date: \_\_\_\_\_

**CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2012 to June 30, 2013

Charter School Name: Fresno Academy for Civic and Entrepreneurial Leadership

CDS #: ACEL- Unaudited Financial Report

Charter Approving Entity: Fresno Unified School District

County: Fresno

Charter #: 0875

This charter school uses the following basis of accounting:

(Please enter an "X" in the applicable box below; check only one box)

**Accrual Basis** (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Position objects are 6900, 7438, 9400-9499, 9660-9669, 9796, and 9797)

**Modified Accrual Basis** (Applicable Capital Outlay/Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 7438, 7439, and 9711-9789)

Description	Object Code	Unrestricted	Restricted	Total
<b>A. REVENUES</b>				
<b>1. Revenue Limit Sources</b>				
State Aid - Current Year	8011			0.00
Education Protection Account State Aid - Current Year	8012	198,123.00		198,123.00
Charter Schools General Purpose Entitlement - State Aid	8015	640,480.00		640,480.00
State Aid - Prior Years	8019	(4,437.46)		(4,437.46)
Tax Relief Subventions (for revenue limit funded schools)	8020-8039			0.00
County and District Taxes (for revenue limit funded schools)	8040-8079			0.00
Miscellaneous Funds (for revenue limit funded schools)	8080-8089			0.00
Revenue Limit Transfers (for revenue limit funded schools)				
PERS Reduction Transfer	8092			0.00
Transfers to Charter Schools in Lieu of Property Taxes	8096	87,679.00		87,679.00
Other Revenue Limit Transfers	8091, 8097			0.00
Total, Revenue Limit Sources		921,844.54	0.00	921,844.54
<b>2. Federal Revenues (see NOTE in Section J)</b>				
No Child Left Behind	8290		35,319.00	35,319.00
Special Education - Federal	8181, 8182			0.00
Child Nutrition - Federal	8220			0.00
Other Federal Revenues	8110, 8260-8299		11,035.00	11,035.00
Total, Federal Revenues		0.00	46,354.00	46,354.00
<b>3. Other State Revenues</b>				
Special Education - State	StateRevSE			0.00
All Other State Revenues	StateRevAO	138,100.92	3,051.89	141,152.81
Total, Other State Revenues		138,100.92	3,051.89	141,152.81
<b>4. Other Local Revenues</b>				
All Other Local Revenues	LocalRevAO	25,279.33		25,279.33
Total, Local Revenues		25,279.33	0.00	25,279.33
<b>5. TOTAL REVENUES</b>				
		1,085,224.79	49,405.89	1,134,630.68
<b>B. EXPENDITURES (see NOTE in Section J)</b>				
<b>1. Certificated Salaries</b>				
Certificated Teachers' Salaries	1100	326,553.14	33,588.00	360,141.14
Certificated Pupil Support Salaries	1200	24,127.93		24,127.93
Certificated Supervisors' and Administrators' Salaries	1300	135,105.40		135,105.40
Other Certificated Salaries	1900	2,000.00		2,000.00
Total, Certificated Salaries		487,786.47	33,588.00	521,374.47
<b>2. Noncertificated Salaries</b>				
Noncertificated Instructional Salaries	2100	34,578.31		34,578.31
Noncertificated Support Salaries	2200	18,010.38		18,010.38

**CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2012 to June 30, 2013

Charter School Name: Fresno Academy for Civic and Entrepreneurial Leadership

CDS #: ACEL- Unaudited Financial Report

Description	Object Code	Unrestricted	Restricted	Total
Noncertificated Supervisors' and Administrators' Salaries	2300	13,280.74		13,280.74
Clerical and Office Salaries	2400	31,602.16		31,602.16
Other Noncertificated Salaries	2900	2,065.50		2,065.50
Total, Noncertificated Salaries		99,537.09	0.00	99,537.09
<b>3. Employee Benefits</b>				
STRS	3101-3102	35,581.04		35,581.04
PERS	3201-3202	7,146.84		7,146.84
OASDI / Medicare / Alternative	3301-3302	17,333.21		17,333.21
Health and Welfare Benefits	3401-3402	43,587.50		43,587.50
Unemployment Insurance	3501-3502	7,896.85		7,896.85
Workers' Compensation Insurance	3601-3602	10,014.59		10,014.59
OPEB, Allocated	3701-3702			0.00
OPEB, Active Employees	3751-3752			0.00
PERS Reduction (for revenue limit funded schools)	3801-3802			0.00
Other Employee Benefits	3901-3902			0.00
Total, Employee Benefits		121,560.03	0.00	121,560.03
<b>4. Books and Supplies</b>				
Approved Textbooks and Core Curricula Materials	4100	9,104.99	3,051.89	12,156.88
Books and Other Reference Materials	4200	46.49		46.49
Materials and Supplies	4300	20,226.76	11,035.00	31,261.76
Noncapitalized Equipment	4400	28,195.24		28,195.24
Food	4700	32,360.15		32,360.15
Total, Books and Supplies		89,933.63	14,086.89	104,020.52
<b>5. Services and Other Operating Expenditures</b>				
Subagreements for Services	5100	0.00		0.00
Travel and Conferences	5200	344.27	1,731.00	2,075.27
Dues and Memberships	5300	1,652.50		1,652.50
Insurance	5400	3,837.96		3,837.96
Operations and Housekeeping Services	5500	44,080.53		44,080.53
Rentals, Leases, Repairs, and Noncap. Improvements	5600	223,877.41		223,877.41
Professional/Consulting Services and Operating Expend.	5800	230,605.26		230,605.26
Communications	5900	33,973.22		33,973.22
Total, Services and Other Operating Expenditures		538,371.15	1,731.00	540,102.15
<b>6. Capital Outlay</b>				
(Objects 6100-6170, 6200-6500 for modified accrual basis only)				
Land and Land Improvements	6100-6170			0.00
Buildings and Improvements of Buildings	6200			0.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300			0.00
Equipment	6400			0.00
Equipment Replacement	6500			0.00
Depreciation Expense (for accrual basis only)	6900			0.00
Total, Capital Outlay		0.00	0.00	0.00
<b>7. Other Outgo</b>				
Tuition to Other Schools	7110-7143			0.00
Transfers of Pass-Through Revenues to Other LEAs	7211-7213			0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	52,572.12		52,572.12
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO			0.00
All Other Transfers	7281-7299	9,549.77		9,549.77

**CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM  
July 1, 2012 to June 30, 2013**

Charter School Name: Fresno Academy for Civic and Entrepreneurial Leadership

CDS #: ACEL- Unaudited Financial Report

Description	Object Code	Unrestricted	Restricted	Total
Debt Service:				
Interest	7438	938.93		938.93
Principal (for modified accrual basis only)	7439			0.00
Total Debt Service		938.93	0.00	938.93
Total, Other Outgo		63,060.82	0.00	63,060.82
<b>8. TOTAL EXPENDITURES</b>		<b>1,400,249.19</b>	<b>49,405.89</b>	<b>1,449,655.08</b>
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>		<b>(315,024.40)</b>	<b>0.00</b>	<b>(315,024.40)</b>
<b>D. OTHER FINANCING SOURCES / USES</b>				
1. Other Sources	8930-8979			0.00
2. Less: Other Uses	7630-7699			0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999			0.00
4. TOTAL OTHER FINANCING SOURCES / USES		0.00	0.00	0.00
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C+D4)</b>		<b>(315,024.40)</b>	<b>0.00</b>	<b>(315,024.40)</b>
<b>F. FUND BALANCE, RESERVES</b>				
1. Beginning Fund Balance				
a. As of July 1	9791	33,466.00		33,466.00
b. Adjustments/Restatements to Beginning Balance	9793, 9795	484.00		484.00
c. Adjusted Beginning Balance		33,950.00	0.00	33,950.00
2. Ending Fund Balance, June 30 (E+F1c)		(281,074.40)	0.00	(281,074.40)
Components of Ending Fund Balance (Modified Accrual Basis) (Optional)				
a. Nonspendable				
1. Revolving Cash (equals Object 9130)	9711			0.00
2. Stores (equals Object 9320)	9712			0.00
3. Prepaid Expenditures (equals Object 9330)	9713			0.00
4. All Others	9719			0.00
b. Restricted	9740			0.00
c. Committed				
1. Stabilization Arrangements	9750			0.00
2. Other Commitments	9760			0.00
d. Assigned	9780			0.00
e. Unassigned/Unappropriated				0.00
1. Reserve for Economic Uncertainties	9789			0.00
2. Unassigned/Unappropriated Amount	9790M			0.00
f. Components of Ending Net Position (Accrual Basis)				
1. Net Investment in Capital Assets	9796			0.00
2. Restricted Net Position	9797			0.00
3. Unrestricted Net Position	9790A	(281,074.40)	0.00	(281,074.40)
<b>G. ASSETS</b>				
1. Cash				
In County Treasury	9110	198,123.00		198,123.00
Fair Value Adjustment to Cash in County Treasury	9111			0.00
In Banks	9120	30,909.73		30,909.73
In Revolving Fund	9130			0.00
With Fiscal Agent/Trustee	9135			0.00

**CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM  
July 1, 2012 to June 30, 2013**

Charter School Name: Fresno Academy for Civic and Entrepreneurial Leadership

CDS #: ACEL- Unaudited Financial Report

Description	Object Code	Unrestricted	Restricted	Total
Collections Awaiting Deposit	9140			0.00
2. Investments	9150			0.00
3. Accounts Receivable	9200	246,354.25		246,354.25
4. Due from Grantor Governments	9290			0.00
5. Stores	9320			0.00
6. Prepaid Expenditures (Expenses)	9330	200.00		200.00
7. Other Current Assets	9340			0.00
8. Capital Assets (for accrual basis only)	9400-9499	27,554.00		27,554.00
<b>9. TOTAL ASSETS</b>		<b>503,140.98</b>	<b>0.00</b>	<b>503,140.98</b>
<b>H. LIABILITIES</b>				
1. Accounts Payable	9500	147,774.92		147,774.92
2. Due to Grantor Governments	9590			0.00
3. Current Loans	9640	616,418.00		616,418.00
4. Deferred Revenue	9650			0.00
5. Long-Term Liabilities (for accrual basis only)	9660-9669	20,022.46		20,022.46
<b>6. TOTAL LIABILITIES</b>		<b>784,215.38</b>	<b>0.00</b>	<b>784,215.38</b>
<b>I. FUND BALANCE</b>				
Ending Fund Balance, June 30 (G9-H6) (must agree with Line F2)		(281,074.40)	0.00	(281,074.40)

**CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM**

**July 1, 2012 to June 30, 2013**

Charter School Name: Fresno Academy for Civic and Entrepreneurial Leadership  
CDS #: ACEL- Unaudited Financial Report

**J. FEDERAL NO CHILD LEFT BEHIND (NCLB) MAINTENANCE OF EFFORT REQUIREMENT**

**NOTE: IF YOUR CHARTER SCHOOL RECEIVED FEDERAL FUNDING, AS REPORTED IN SECTION A2, THE FOLLOWING ADDITIONAL INFORMATION MUST BE PROVIDED IN ORDER FOR THE CDE TO CALCULATE COMPLIANCE WITH THE FEDERAL NO CHILD LEFT BEHIND (NCLB) MAINTENANCE OF EFFORT REQUIREMENT:**

**1. Federal Revenue Used for Capital Outlay and Debt Service**

Included in the Capital Outlay and Debt Service expenditures reported in sections B6 and B7 are the following amounts paid out of federal funds:

Federal Program Name (If no amounts, indicate "NONE")	Capital Outlay	Debt Service	Total
a. NONE	\$		0.00
b.			0.00
c.			0.00
d.			0.00
e.			0.00
f.			0.00
g.			0.00
h.			0.00
i.			0.00
j.			0.00
<b>TOTAL FEDERAL REVENUES USED FOR CAPITAL OUTLAY AND DEBT SERVICE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**2. Community Services Expenditures**

Provide the amount of State and Local funds reported in Section B that were expended for Community Services Activities:

Objects of Expenditures	Amount (Enter "0.00" if none)
a. Certificated Salaries	1000-1999 0.00
b. Noncertificated Salaries	2000-2999 0.00
c. Employee Benefits (except 3801-3802)	3000-3999 0.00
d. Books and Supplies	4000-4999 0.00
e. Services and Other Operating Expenditures	5000-5999 0.00
<b>TOTAL COMMUNITY SERVICES EXPENDITURES</b>	<b>0.00</b>

**CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM  
July 1, 2012 to June 30, 2013**

Charter School Name: Fresno Academy for Civic and Entrepreneurial Leadership  
CDS #: ACEL- Unaudited Financial Report

**3. State and Local Expenditures to be Used for Annual NCLB Maintenance of Effort Calculation:**

Results of this calculation will be used for comparison with 2011-12 expenditures. Failure to maintain the required 90 percent expenditure level on either an aggregate or per capita expenditure basis will result in reduction to allocations for covered programs in 2014-15.

a. Total Expenditures (B8)	<u>1,449,655.08</u>
b. Less Federal Expenditures (Total A2) [Revenues are used as proxy for expenditures because most federal revenues are normally recognized in the period that qualifying expenditures are incurred]	<u>46,354.00</u>
c. Subtotal of State & Local Expenditures [a minus b]	<u>1,403,301.08</u>
d. Less Community Services [J2 Total]	<u>0.00</u>
e. Less Capital Outlay & Debt Service [Total B6 plus objects 7438 and 7439, less J1 Total]	<u>938.93</u>
TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE [c minus d minus e]	<u>\$ 1,402,362.15</u>



CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM  
July 1, 2012 to June 30, 2013

CHARTER SCHOOL CERTIFICATION

Charter School Name: Morris E. Dailey Elementary Charter  
CDS #: 10621660121533  
Charter Approving Entity: Fresno Unified School District  
County: Fresno County  
Charter #: 1172

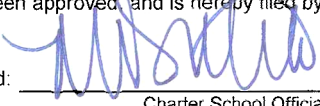
**NOTE: An Alternative Form submitted to the California Department of Education will not be considered a valid submission if the following information is missing:**

For information regarding this report, please contact:

For Approving Entity:	For Charter School:
Santino Danisi Name	Melissa Dutra Name
Director Fiscal Services Title	Principal Title
559-457-3499 Telephone	559-458-2407 Telephone
santino.danisi@fresnounified.org E-mail address	melissa.dutra@fcis.us E-mail address

To the entity that approved the charter school:

( X ) 2012-13 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved and is hereby filed by the charter school pursuant to *Education Code* Section 42100(b).

Signed:   
Charter School Official  
(Original signature required)

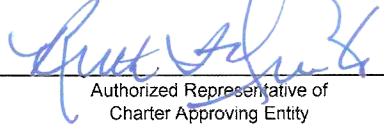
Date: 9-6-13

Printed  
Name: Melissa Dutra

Title: Principal

To the County Superintendent of Schools:

( X ) 2012-13 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM. This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 42100(a).

Signed:   
Authorized Representative of  
Charter Approving Entity  
(Original signature required)

Date: 09/10/13

Printed  
Name: Ruth F. Quinto

Title: Deputy Superintendent/CFC

To the Superintendent of Public Instruction:

( X ) 2012-13 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to *Education Code* Section 42100(a).

Signed: \_\_\_\_\_

Date: \_\_\_\_\_

**CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2012 to June 30, 2013

Charter School Name: Morris E. Dailey Elementary Charter

CDS #: #N/A

Charter Approving Entity: Fresno Unified School District

County: Fresno County

Charter #: 1172

This charter school uses the following basis of accounting:

(Please enter an "X" in the applicable box below; check only one box)

- Accrual Basis** (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Position objects are 6900, 7438, 9400-9499, 9660-9669, 9796, and 9797)
- Modified Accrual Basis** (Applicable Capital Outlay/Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 7438, 7439, and 9711-9789)

Description	Object Code	Unrestricted	Restricted	Total
<b>A. REVENUES</b>				
<b>1. Revenue Limit Sources</b>				
State Aid - Current Year	8011			0.00
Education Protection Account State Aid - Current Year	8012	388,405.00		388,405.00
Charter Schools General Purpose Entitlement - State Aid	8015	1,206,289.00		1,206,289.00
State Aid - Prior Years	8019			0.00
Tax Relief Subventions (for revenue limit funded schools)	8020-8039			0.00
County and District Taxes (for revenue limit funded schools)	8040-8079			0.00
Miscellaneous Funds (for revenue limit funded schools)	8080-8089			0.00
Revenue Limit Transfers (for revenue limit funded schools)				
PERS Reduction Transfer	8092			0.00
Transfers to Charter Schools in Lieu of Property Taxes	8096	209,445.00		209,445.00
Other Revenue Limit Transfers	8091, 8097			0.00
Total, Revenue Limit Sources		1,804,139.00	0.00	1,804,139.00
<b>2. Federal Revenues (see NOTE in Section J)</b>				
No Child Left Behind	8290		130,512.42	130,512.42
Special Education - Federal	8181, 8182			0.00
Child Nutrition - Federal	8220			0.00
Other Federal Revenues	8110, 8260-8299			0.00
Total, Federal Revenues		0.00	130,512.42	130,512.42
<b>3. Other State Revenues</b>				
Special Education - State	StateRevSE			0.00
All Other State Revenues	StateRevAO	536,286.12	13,776.57	550,062.69
Total, Other State Revenues		536,286.12	13,776.57	550,062.69
<b>4. Other Local Revenues</b>				
All Other Local Revenues	LocalRevAO	4,139.55		4,139.55
Total, Local Revenues		4,139.55	0.00	4,139.55
<b>5. TOTAL REVENUES</b>				
		2,344,564.67	144,288.99	2,488,853.66
<b>B. EXPENDITURES (see NOTE in Section J)</b>				
<b>1. Certificated Salaries</b>				
Certificated Teachers' Salaries	1100	861,518.53	15,192.95	876,711.48
Certificated Pupil Support Salaries	1200			0.00
Certificated Supervisors' and Administrators' Salaries	1300	210,976.38		210,976.38
Other Certificated Salaries	1900			0.00
Total, Certificated Salaries		1,072,494.91	15,192.95	1,087,687.86
<b>2. Noncertificated Salaries</b>				
Noncertificated Instructional Salaries	2100			0.00
Noncertificated Support Salaries	2200	78,030.73		78,030.73

**CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2012 to June 30, 2013

Charter School Name: Morris E. Dailey Elementary Charter

CDS #: #N/A

Description	Object Code	Unrestricted	Restricted	Total
Noncertificated Supervisors' and Administrators' Salaries	2300			0.00
Clerical and Office Salaries	2400	83,097.55		83,097.55
Other Noncertificated Salaries	2900	8,008.00		8,008.00
Total, Noncertificated Salaries		169,136.28	0.00	169,136.28
<b>3. Employee Benefits</b>				
STRS	3101-3102	112,377.28	924.69	113,301.97
PERS	3201-3202	16,118.35		16,118.35
OASDI / Medicare / Alternative	3301-3302	29,034.05	296.24	29,330.29
Health and Welfare Benefits	3401-3402	48,351.60		48,351.60
Unemployment Insurance	3501-3502	14,688.49	233.09	14,921.58
Workers' Compensation Insurance	3601-3602	20,717.55	331.13	21,048.68
OPEB, Allocated	3701-3702	26,035.47		26,035.47
OPEB, Active Employees	3751-3752			0.00
PERS Reduction (for revenue limit funded schools)	3801-3802			0.00
Other Employee Benefits	3901-3902	546.93		546.93
Total, Employee Benefits		267,869.72	1,785.15	269,654.87
<b>4. Books and Supplies</b>				
Approved Textbooks and Core Curricula Materials	4100		11,756.44	11,756.44
Books and Other Reference Materials	4200		89,411.22	89,411.22
Materials and Supplies	4300	68,874.92		68,874.92
Noncapitalized Equipment	4400			0.00
Food	4700			0.00
Total, Books and Supplies		68,874.92	101,167.66	170,042.58
<b>5. Services and Other Operating Expenditures</b>				
Subagreements for Services	5100	56,956.44		56,956.44
Travel and Conferences	5200	7,889.36	7,572.00	15,461.36
Dues and Memberships	5300		9,500.00	9,500.00
Insurance	5400	487.17		487.17
Operations and Housekeeping Services	5500	70,779.90		70,779.90
Rentals, Leases, Repairs, and Noncap. Improvements	5600	25,902.52		25,902.52
Professional/Consulting Services and Operating Expend.	5800	347,725.38	9,071.23	356,796.61
Communications	5900			0.00
Total, Services and Other Operating Expenditures		509,740.77	26,143.23	535,884.00
<b>6. Capital Outlay</b>				
(Objects 6100-6170, 6200-6500 for modified accrual basis only)				
Land and Land Improvements	6100-6170			0.00
Buildings and Improvements of Buildings	6200			0.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300			0.00
Equipment	6400			0.00
Equipment Replacement	6500			0.00
Depreciation Expense (for accrual basis only)	6900			0.00
Total, Capital Outlay		0.00	0.00	0.00
<b>7. Other Outgo</b>				
Tuition to Other Schools	7110-7143			0.00
Transfers of Pass-Through Revenues to Other LEAs	7211-7213			0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE			0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO			0.00
All Other Transfers	7281-7299			0.00

**CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2012 to June 30, 2013

Charter School Name: Morris E. Dailey Elementary Charter

CDS #: #N/A

Description	Object Code	Unrestricted	Restricted	Total
Debt Service:				
Interest	7438	551.00		551.00
Principal (for modified accrual basis only)	7439	43,750.00		43,750.00
Total Debt Service		44,301.00	0.00	44,301.00
Total, Other Outgo		44,301.00	0.00	44,301.00
<b>8. TOTAL EXPENDITURES</b>		<b>2,132,417.60</b>	<b>144,288.99</b>	<b>2,276,706.59</b>
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>		<b>212,147.07</b>	<b>0.00</b>	<b>212,147.07</b>
<b>D. OTHER FINANCING SOURCES / USES</b>				
1. Other Sources	8930-8979			0.00
2. Less: Other Uses	7630-7699			0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999			0.00
<b>4. TOTAL OTHER FINANCING SOURCES / USES</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C+D4)</b>		<b>212,147.07</b>	<b>0.00</b>	<b>212,147.07</b>
<b>F. FUND BALANCE, RESERVES</b>				
1. Beginning Fund Balance				
a. As of July 1	9791	871,136.54		871,136.54
b. Adjustments/Restatements to Beginning Balance	9793, 9795			0.00
c. Adjusted Beginning Balance		871,136.54	0.00	871,136.54
2. Ending Fund Balance, June 30 (E+F1c)		1,083,283.61	0.00	1,083,283.61
Components of Ending Fund Balance (Modified Accrual Basis) (Optional)				
a. Nonspendable				
1. Revolving Cash (equals Object 9130)	9711			0.00
2. Stores (equals Object 9320)	9712			0.00
3. Prepaid Expenditures (equals Object 9330)	9713			0.00
4. All Others	9719			0.00
b. Restricted	9740		0.00	0.00
c. Committed				
1. Stabilization Arrangements	9750			0.00
2. Other Commitments	9760			0.00
d. Assigned	9780			0.00
e. Unassigned/Unappropriated				0.00
1. Reserve for Economic Uncertainties	9789			0.00
2. Unassigned/Unappropriated Amount	9790M	1,083,283.61	0.00	1,083,283.61
f. Components of Ending Net Position (Accrual Basis)				
1. Net Investment in Capital Assets	9796			0.00
2. Restricted Net Position	9797			0.00
3. Unrestricted Net Position	9790A			0.00
<b>G. ASSETS</b>				
1. Cash				
In County Treasury	9110	534,492.73	(56,458.35)	478,034.38
Fair Value Adjustment to Cash in County Treasury	9111	0.00		0.00
In Banks	9120	230.98		230.98
In Revolving Fund	9130			0.00
With Fiscal Agent/Trustee	9135			0.00

**CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM  
July 1, 2012 to June 30, 2013**

Charter School Name: Morris E. Dailey Elementary Charter

CDS #: #N/A

Description	Object Code	Unrestricted	Restricted	Total
Collections Awaiting Deposit	9140			0.00
2. Investments	9150			0.00
3. Accounts Receivable	9200	266,648.07	10,106.96	276,755.03
4. Due from Grantor Governments	9290	513,897.34	59,925.84	573,823.18
5. Stores	9320			0.00
6. Prepaid Expenditures (Expenses)	9330			0.00
7. Other Current Assets	9340			0.00
8. <i>Capital Assets (for accrual basis only)</i>	9400-9499			0.00
<b>9. TOTAL ASSETS</b>		<b>1,315,269.12</b>	<b>13,574.45</b>	<b>1,328,843.57</b>
<b>H. LIABILITIES</b>				
1. Accounts Payable	9500	231,985.51	13,574.45	245,559.96
2. Due to Grantor Governments	9590			0.00
3. Current Loans	9640			0.00
4. Deferred Revenue	9650			0.00
5. <i>Long-Term Liabilities (for accrual basis only)</i>	9660-9669			0.00
<b>6. TOTAL LIABILITIES</b>		<b>231,985.51</b>	<b>13,574.45</b>	<b>245,559.96</b>
<b>I. FUND BALANCE</b>				
Ending Fund Balance, June 30 (G9-H6) (must agree with Line F2)		1,083,283.61	0.00	1,083,283.61

**CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM  
July 1, 2012 to June 30, 2013**

Charter School Name: Morris E. Dailey Elementary Charter  
CDS #: #N/A

**J. FEDERAL NO CHILD LEFT BEHIND (NCLB) MAINTENANCE OF EFFORT REQUIREMENT**

**NOTE: IF YOUR CHARTER SCHOOL RECEIVED FEDERAL FUNDING, AS REPORTED IN SECTION A2, THE FOLLOWING ADDITIONAL INFORMATION MUST BE PROVIDED IN ORDER FOR THE CDE TO CALCULATE COMPLIANCE WITH THE FEDERAL NO CHILD LEFT BEHIND (NCLB) MAINTENANCE OF EFFORT REQUIREMENT:**

**1. Federal Revenue Used for Capital Outlay and Debt Service**

Included in the Capital Outlay and Debt Service expenditures reported in sections B6 and B7 are the following amounts paid out of federal funds:

Federal Program Name (If no amounts, indicate "NONE")	Capital Outlay	Debt Service	Total
a. _____	\$		0.00
b. _____			0.00
c. _____			0.00
d. _____			0.00
e. _____			0.00
f. _____			0.00
g. _____			0.00
h. _____			0.00
i. _____			0.00
j. _____			0.00
<b>TOTAL FEDERAL REVENUES USED FOR CAPITAL OUTLAY AND DEBT SERVICE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**2. Community Services Expenditures**

Provide the amount of State and Local funds reported in Section B that were expended for Community Services Activities:

Objects of Expenditures		Amount (Enter "0.00" if none)
a. Certificated Salaries	1000-1999	_____
b. Noncertificated Salaries	2000-2999	_____
c. Employee Benefits (except 3801-3802)	3000-3999	_____
d. Books and Supplies	4000-4999	_____
e. Services and Other Operating Expenditures	5000-5999	_____
<b>TOTAL COMMUNITY SERVICES EXPENDITURES</b>		<b>0.00</b>

**CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM  
July 1, 2012 to June 30, 2013**

Charter School Name: Morris E. Dailey Elementary Charter  
CDS #: #N/A

**3. State and Local Expenditures to be Used for Annual NCLB Maintenance of Effort Calculation:**

Results of this calculation will be used for comparison with 2011-12 expenditures. Failure to maintain the required 90 percent expenditure level on either an aggregate or per capita expenditure basis will result in reduction to allocations for covered programs in 2014-15.

a. Total Expenditures (B8)	<u>2,276,706.59</u>
b. Less Federal Expenditures (Total A2) [Revenues are used as proxy for expenditures because most federal revenues are normally recognized in the period that qualifying expenditures are incurred]	<u>130,512.42</u>
c. Subtotal of State & Local Expenditures [a minus b]	<u>2,146,194.17</u>
d. Less Community Services [J2 Total]	<u>0.00</u>
e. Less Capital Outlay & Debt Service [Total B6 plus objects 7438 and 7439, less J1 Total]	<u>44,301.00</u>
TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE [c minus d minus e]	<u>\$ 2,101,893.17</u>

CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM  
July 1, 2012 to June 30, 2013

CHARTER SCHOOL CERTIFICATION

Charter School Name: New Millennium Institute of Education  
CDS #: 12 13 Unaudited actuals  
Charter Approving Entity: Fresno Unified School District  
County: Fresno  
Charter #: 163

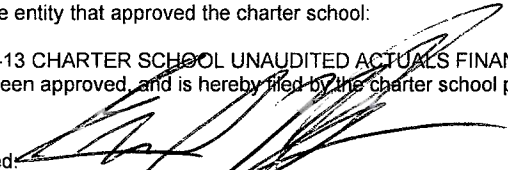
**NOTE: An Alternative Form submitted to the California Department of Education will not be considered a valid submission if the following information is missing:**

For information regarding this report, please contact:

<u>For Approving Entity:</u>	<u>For Charter School:</u>
<u>Santino Danisi</u> Name	<u>Earl Brown</u> Name
<u>Director Fiscal Services</u> Title	<u>CEO</u> Title
<u>(559) 457-3559</u> Telephone	<u>(559) 307 1014</u> Telephone
<u>santino.danisi@fresnounified.org</u> E-mail address	<u>ebrown218@aol.com</u> E-mail address

To the entity that approved the charter school:

2012-13 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 42100(b).

Signed:   
Charter School Official  
(Original signature required)

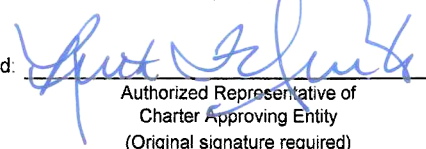
Date: 8/15/13

Printed Name: \_\_\_\_\_

Title: \_\_\_\_\_

To the County Superintendent of Schools:

2012-13 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 42100(a).

Signed:   
Authorized Representative of  
Charter Approving Entity  
(Original signature required)

Date: 09/10/13

Printed Name: Ruth F. Quinto

Title: Deputy Superintendent/CFO

To the Superintendent of Public Instruction:

2012-13 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to *Education Code* Section 42100(a).



Signed: \_\_\_\_\_  
County Superintendent/Designee  
(Original signature required)

Date: \_\_\_\_\_

---

**CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2012 to June 30, 2013

Charter School Name: New Millennium Institute of Education

CDS #: #N/A

Charter Approving Entity: Fresno Unified School District

County: Fresno

Charter #: 163

This charter school uses the following basis of accounting:

(Please enter an "X" in the applicable box below; check only one box)

- Accrual Basis** (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Position objects are 6900, 7438, 9400-9499, 9660-9669, 9796, and 9797)
- Modified Accrual Basis** (Applicable Capital Outlay/Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 7438, 7439, and 9711-9789)

Description	Object Code	Unrestricted	Restricted	Total
<b>A. REVENUES</b>				
<b>1. Revenue Limit Sources</b>				
State Aid - Current Year	8011			0.00
Education Protection Account State Aid - Current Year	8012			0.00
Charter Schools General Purpose Entitlement - State Aid	8015	1,015,444.00		1,015,444.00
State Aid - Prior Years	8019			0.00
Tax Relief Subventions (for revenue limit funded schools)	8020-8039			0.00
County and District Taxes (for revenue limit funded schools)	8040-8079	124,432.94		124,432.94
Miscellaneous Funds (for revenue limit funded schools)	8080-8089			0.00
Revenue Limit Transfers (for revenue limit funded schools)				
PERS Reduction Transfer	8092			0.00
Transfers to Charter Schools in Lieu of Property Taxes	8096			0.00
Other Revenue Limit Transfers	8091, 8097			0.00
Total, Revenue Limit Sources		1,139,876.94	0.00	1,139,876.94
<b>2. Federal Revenues (see NOTE in Section J)</b>				
No Child Left Behind	8290		54,566.00	54,566.00
Special Education - Federal	8181, 8182			0.00
Child Nutrition - Federal	8220			0.00
Other Federal Revenues	8110, 8260-8299			0.00
Total, Federal Revenues		0.00	54,566.00	54,566.00
<b>3. Other State Revenues</b>				
Special Education - State	StateRevSE			0.00
All Other State Revenues	StateRevAO	628,861.90	4,596.86	633,458.76
Total, Other State Revenues		628,861.90	4,596.86	633,458.76
<b>4. Other Local Revenues</b>				
All Other Local Revenues	LocalRevAO	367.28		367.28
Total, Local Revenues		367.28	0.00	367.28
<b>5. TOTAL REVENUES</b>				
		1,769,106.12	59,162.86	1,828,268.98
<b>B. EXPENDITURES (see NOTE in Section J)</b>				
<b>1. Certificated Salaries</b>				
Certificated Teachers' Salaries	1100	469,213.35		469,213.35
Certificated Pupil Support Salaries	1200			0.00
Certificated Supervisors' and Administrators' Salaries	1300	69,243.42		69,243.42
Other Certificated Salaries	1900	67,940.36		67,940.36
Total, Certificated Salaries		606,397.13	0.00	606,397.13
<b>2. Noncertificated Salaries</b>				
Noncertificated Instructional Salaries	2100			0.00
Noncertificated Support Salaries	2200	38,531.15		38,531.15

**CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2012 to June 30, 2013

Charter School Name: New Millennium Institute of Education

CDS #: #N/A

Description	Object Code	Unrestricted	Restricted	Total
Noncertificated Supervisors' and Administrators' Salaries	2300			0.00
Clerical and Office Salaries	2400	161,906.47		161,906.47
Other Noncertificated Salaries	2900			0.00
Total, Noncertificated Salaries		200,437.62	0.00	200,437.62
<b>3. Employee Benefits</b>				
STRS	3101-3102	37,977.31		37,977.31
PERS	3201-3202			0.00
OASDI / Medicare / Alternative	3301-3302	26,934.51		26,934.51
Health and Welfare Benefits	3401-3402	99,007.04		99,007.04
Unemployment Insurance	3501-3502	10,192.43		10,192.43
Workers' Compensation Insurance	3601-3602	28,705.88		28,705.88
OPEB, Allocated	3701-3702			0.00
OPEB, Active Employees	3751-3752			0.00
PERS Reduction (for revenue limit funded schools)	3801-3802			0.00
Other Employee Benefits	3901-3902	9,326.03		9,326.03
Total, Employee Benefits		212,143.20	0.00	212,143.20
<b>4. Books and Supplies</b>				
Approved Textbooks and Core Curricula Materials	4100			0.00
Books and Other Reference Materials	4200	12,301.36		12,301.36
Materials and Supplies	4300	8,352.33	26,125.25	34,477.58
Noncapitalized Equipment	4400			0.00
Food	4700		15,170.31	15,170.31
Total, Books and Supplies		20,653.69	41,295.56	61,949.25
<b>5. Services and Other Operating Expenditures</b>				
Subagreements for Services	5100	136,217.42		136,217.42
Travel and Conferences	5200	13,552.30		13,552.30
Dues and Memberships	5300	2,201.00		2,201.00
Insurance	5400	4,443.00		4,443.00
Operations and Housekeeping Services	5500	50,493.58		50,493.58
Rentals, Leases, Repairs, and Noncap. Improvements	5600	143,366.39		143,366.39
Professional/Consulting Services and Operating Expend.	5800	58,500.00	59,773.26	118,273.26
Communications	5900			0.00
Total, Services and Other Operating Expenditures		408,773.69	59,773.26	468,546.95
<b>6. Capital Outlay</b>				
(Objects 6100-6170, 6200-6500 for modified accrual basis only)				
Land and Land Improvements	6100-6170			0.00
Buildings and Improvements of Buildings	6200			0.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300			0.00
Equipment	6400			0.00
Equipment Replacement	6500			0.00
Depreciation Expense (for accrual basis only)	6900			0.00
Total, Capital Outlay		0.00	0.00	0.00
<b>7. Other Outgo</b>				
Tuition to Other Schools	7110-7143			0.00
Transfers of Pass-Through Revenues to Other LEAs	7211-7213			0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	99,569.08		99,569.08
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	100,399.02		100,399.02
All Other Transfers	7281-7299			0.00

**CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2012 to June 30, 2013

Charter School Name: New Millennium Institute of Education

CDS #: #N/A

Description	Object Code	Unrestricted	Restricted	Total
Debt Service:				
Interest	7438			0.00
Principal (for modified accrual basis only)	7439			0.00
Total Debt Service		0.00	0.00	0.00
Total, Other Outgo		199,968.10	0.00	199,968.10
<b>8. TOTAL EXPENDITURES</b>		<b>1,648,373.43</b>	<b>101,068.82</b>	<b>1,749,442.25</b>
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>		<b>120,732.69</b>	<b>(41,905.96)</b>	<b>78,826.73</b>
<b>D. OTHER FINANCING SOURCES / USES</b>				
1. Other Sources	8930-8979			0.00
2. Less: Other Uses	7630-7699			0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999			0.00
4. TOTAL OTHER FINANCING SOURCES / USES		0.00	0.00	0.00
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C+D4)</b>		<b>120,732.69</b>	<b>(41,905.96)</b>	<b>78,826.73</b>
<b>F. FUND BALANCE, RESERVES</b>				
1. Beginning Fund Balance				
a. As of July 1	9791	330,977.67	147,604.66	478,582.33
b. Adjustments/Restatements to Beginning Balance	9793, 9795	(113,034.54)	99,339.79	(13,694.75)
c. Adjusted Beginning Balance		217,943.13	246,944.45	464,887.58
2. Ending Fund Balance, June 30 (E+F1c)		338,675.82	205,038.49	543,714.31
Components of Ending Fund Balance (Modified Accrual Basis) (Optional)				
a. Nonspendable				
1. Revolving Cash (equals Object 9130)	9711			0.00
2. Stores (equals Object 9320)	9712			0.00
3. Prepaid Expenditures (equals Object 9330)	9713			0.00
4. All Others	9719			0.00
b. Restricted	9740			0.00
c. Committed				
1. Stabilization Arrangements	9750			0.00
2. Other Commitments	9760			0.00
d. Assigned	9780			0.00
e. Unassigned/Unappropriated				0.00
1. Reserve for Economic Uncertainties	9789			0.00
2. Unassigned/Unappropriated Amount	9790M			0.00
f. Components of Ending Net Position (Accrual Basis)				
1. Net Investment in Capital Assets	9796			0.00
2. Restricted Net Position	9797			0.00
3. Unrestricted Net Position	9790A			0.00
<b>G. ASSETS</b>				
1. Cash				
In County Treasury	9110			0.00
Fair Value Adjustment to Cash in County Treasury	9111			0.00
In Banks	9120	108,524.75		108,524.75
In Revolving Fund	9130			0.00
With Fiscal Agent/Trustee	9135			0.00

**CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2012 to June 30, 2013

Charter School Name: New Millennium Institute of Education

CDS #: #N/A

Description	Object Code	Unrestricted	Restricted	Total
Collections Awaiting Deposit	9140			0.00
2. Investments	9150			0.00
3. Accounts Receivable	9200	622,819.76	205,038.49	827,858.25
4. Due from Grantor Governments	9290			0.00
5. Stores	9320			0.00
6. Prepaid Expenditures (Expenses)	9330	9,230.00		9,230.00
7. Other Current Assets	9340			0.00
8. <i>Capital Assets (for accrual basis only)</i>	<i>9400-9499</i>			0.00
<b>9. TOTAL ASSETS</b>		<b>740,574.51</b>	<b>205,038.49</b>	<b>945,613.00</b>
<b>H. LIABILITIES</b>				
1. Accounts Payable	9500	16,061.69		16,061.69
2. Due to Grantor Governments	9590	385,837.00		385,837.00
3. Current Loans	9640			0.00
4. Deferred Revenue	9650			0.00
5. <i>Long-Term Liabilities (for accrual basis only)</i>	<i>9660-9669</i>			0.00
<b>6. TOTAL LIABILITIES</b>		<b>401,898.69</b>	<b>0.00</b>	<b>401,898.69</b>
<b>I. FUND BALANCE</b>				
Ending Fund Balance, June 30 (G9-H6) (must agree with Line F2)		338,675.82	205,038.49	543,714.31

**CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2012 to June 30, 2013

Charter School Name: New Millennium Institute of Education

CDS #: #N/A

**J. FEDERAL NO CHILD LEFT BEHIND (NCLB) MAINTENANCE OF EFFORT REQUIREMENT**

**NOTE: IF YOUR CHARTER SCHOOL RECEIVED FEDERAL FUNDING, AS REPORTED IN SECTION A2, THE FOLLOWING ADDITIONAL INFORMATION MUST BE PROVIDED IN ORDER FOR THE CDE TO CALCULATE COMPLIANCE WITH THE FEDERAL NO CHILD LEFT BEHIND (NCLB) MAINTENANCE OF EFFORT REQUIREMENT:**

**1. Federal Revenue Used for Capital Outlay and Debt Service**

Included in the Capital Outlay and Debt Service expenditures reported in sections B6 and B7 are the following amounts paid out of federal funds:

Federal Program Name (If no amounts, indicate "NONE")	Capital Outlay	Debt Service	Total
a. NONE	\$		0.00
b.			0.00
c.			0.00
d.			0.00
e.			0.00
f.			0.00
g.			0.00
h.			0.00
i.			0.00
j.			0.00
<b>TOTAL FEDERAL REVENUES USED FOR CAPITAL OUTLAY AND DEBT SERVICE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**2. Community Services Expenditures**

Provide the amount of State and Local funds reported in Section B that were expended for Community Services Activities:

Objects of Expenditures	Amount (Enter "0.00" if none)
a. Certificated Salaries	1000-1999
b. Noncertificated Salaries	2000-2999
c. Employee Benefits (except 3801-3802)	3000-3999
d. Books and Supplies	4000-4999
e. Services and Other Operating Expenditures	5000-5999
<b>TOTAL COMMUNITY SERVICES EXPENDITURES</b>	<b>0.00</b>

CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM

July 1, 2012 to June 30, 2013

Charter School Name: New Millennium Institute of Education

CDS #: #N/A

**3. State and Local Expenditures to be Used for Annual NCLB Maintenance of Effort Calculation:**

Results of this calculation will be used for comparison with 2011-12 expenditures. Failure to maintain the required 90 percent expenditure level on either an aggregate or per capita expenditure basis will result in reduction to allocations for covered programs in 2014-15.

a. Total Expenditures (B8)	<u>1,749,442.25</u>
b. Less Federal Expenditures (Total A2) [Revenues are used as proxy for expenditures because most federal revenues are normally recognized in the period that qualifying expenditures are incurred]	<u>54,566.00</u>
c. Subtotal of State & Local Expenditures [a minus b]	<u>1,694,876.25</u>
d. Less Community Services [J2 Total]	<u>0.00</u>
e. Less Capital Outlay & Debt Service [Total B6 plus objects 7438 and 7439, less J1 Total]	<u>0.00</u>
TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE [c minus d minus e]	<u>\$ 1,694,876.25</u>

CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM  
July 1, 2012 to June 30, 2013

Board Mtg. (09/13)

CHARTER SCHOOL CERTIFICATION

Charter School Name: Sierra Charter School  
CDS #: 10621660114355  
Charter Approving Entity: Fresno Unified School District  
County: Fresno County  
Charter #: 898


**NOTE: An Alternative Form submitted to the California Department of Education will not be considered a valid submission if the following information is missing:**

For information regarding this report, please contact:

<u>For Approving Entity:</u>	<u>For Charter School:</u>
<u>Santino Danis</u>	<u>Sherry Iida</u>
Name	Name
<u>Director, Fiscal Services</u>	<u>Business Director</u>
Title	Title
<u>(559) 457-3499</u>	<u>(559) 476-3402</u>
Telephone	Telephone
<u>Santino.Danisi@fresnounified.org</u>	<u>siida@sierracharter.org</u>
E-mail address	E-mail address

To the entity that approved the charter school:

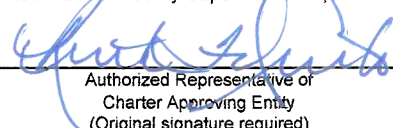
( X ) 2012-13 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 42100(b).

Signed:  Date: 8/16/13  
Charter School Official  
(Original signature required)

Printed Name: Lisa Marasco Title: Principal/CEO

To the County Superintendent of Schools:

( X ) 2012-13 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 42100(a).

Signed:  Date: 09/10/13  
Authorized Representative of  
Charter Approving Entity  
(Original signature required)

Printed Name: Ruth F. Quinto Title: Deputy Superintendent/CF0

To the Superintendent of Public Instruction:

( X ) 2012-13 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to *Education Code* Section 42100(a).

Signed: \_\_\_\_\_ Date: \_\_\_\_\_  
County Superintendent/Designee  
(Original signature required)



# **Sierra Charter School**

**2012-2013**

**Unaudited Actuals**

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2012-2013 UNAUDITED ACTUALS

**Revenue Changes - Final Budget 05/13/2013 (Third Interim) & Unaudited Actuals 2012-2013**

	Adopted 05/13/2013	Actual	Difference
Estimated/Actual P-2 ADA	630.00	625.15	(4.85)

	Adopted 05/13/13	Unaudited Actuals	Difference
--	------------------	-------------------	------------

State Aid	Grade Levels	Amt Per ADA	Amt Per ADA	
	K - 3	\$ 5,114.00	\$ 5,109.00	\$ (5)
	4 - 6	\$ 5,192.00	\$ 5,187.00	\$ (5)
	7 - 8	\$ 5,348.00	\$ 5,346.00	\$ (2)
	9 - 12	\$ 6,190.00	\$ 6,188.00	\$ (2)
		\$ 3,240,362.00	\$ 2,561,359.00	\$ (679,003)
	Pr Yr Adj	\$ (16,755)	\$ (16,799)	\$ (44)

	576.98/ADA	585.74/ADA	
In Lieu of Property Taxes	\$ 360,136	\$ 366,175	\$ 6,039
	Pr Yr Adj	\$ (42,155)	\$ 18,285
			\$ 60,440
			\$ 68,479

EPA Funds	Education Protection Account	Est. \$ 200/Annual ADA	1274.1646 X Annual ADA (used P-2 625.15)	
		\$ 125,030	\$ 796,544	\$ 671,514

Federal Revenue	Title I	\$ 154,646	\$ 156,374	\$ 1,728
	Title II	\$ 4,143	\$ 4,227	\$ 84
				\$ 1,812

State Lottery	Rates/ADA	\$124/ Prop 20 \$30	\$120.23 Prop 20 \$25.17	
		Pr Annual 699 ADA	Pr Annual 699 ADA	
		\$ 107,592	\$ 101,702	\$ (5,890)
	Pr Yr Adj	\$ 5,054	\$ 5,055	\$ 1
				\$ (5,889)

Mandated Cost Reimb (Pr Yr P-2 ADA 698.29 @ \$14/ADA)	\$ 9,356.00	\$ 9,356.00	\$ -	\$ -
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Other State	Rates/ADA	\$ 410/ADA	\$ 411.53/ADA	
Categorical		\$ 256,312	\$ 257,268	\$ 957
	Rates/Student	\$ 319/274 Students	\$ 338/317 Students	
	Disadvantaged Students	\$ 87,406	\$ 107,146	\$ 19,740
	Pr Yr Adj	\$ (196)	\$ (177)	\$ 19
				\$ 19,759
	Arts & Music	\$ 9,710	\$ 9,710	\$ -
	CAHSEE Intensive Instr & Svs	\$ 22,219	\$ 22,219	\$ -
	Assessment / Apportionment	\$ 3,000	\$ 2,684	\$ (316)
				\$ (316)

Interest	\$ 3,500	\$ 1,315	\$ (2,185)
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Sales of Equip	\$ -	\$ -	\$ -
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Other Local	\$ 5,500	\$ 5,358	\$ (142)
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Special Education	Rate/ADA	\$ 503.78/ADA	\$ 503.78/ADA	
		\$ 314,926	\$ 314,926	\$ (0)
	Encroachment Rate	(\$ 332.23/ADA)	(\$ 332.23/ADA)	
		\$ (207,694)	\$ (207,694)	\$ 0
	Pr Yr Adj	\$ 26,360	\$ 26,360	\$ 0
				\$ 0

<b>Total Revenue Changes</b>	\$ 72,842
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**Expenditure Changes - Final Budget 05/13/2013 (Third Interim) & Unaudited Actuals 2012-2013**

	Adopted 05/13/13	Unaudited Actuals	Difference
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<b>Cert Salaries</b>				
(1000)	Tchrs/Tutors	\$ 1,777,230	\$ 1,303,030	\$ (474,200)
	EPA Funds - Tutors/Tchrs	\$ -	\$ 424,593	\$ 424,593
	Supr/Sup/Oth	\$ 279,088	\$ 278,257	\$ (831)
				<b>\$ (50,437)</b>

<b>Class Salaries</b>				
(2000)	Tutors	\$ 57,511	\$ 57,745	\$ 234
	Supr/Support	\$ 357,124	\$ 358,857	\$ 1,733
	Clerical/Other	\$ 114,700	\$ 109,162	\$ (5,538)
				<b>\$ (3,572)</b>

<b>Empl Benefits</b>				
(3000)	Payroll Benefits	\$ 337,045	\$ 118,016	\$ (219,029)
	Health Benefits	\$ 738,388	\$ 736,072	\$ (2,316)
	EPA Funds	\$ -	\$ 206,525	\$ 206,525
				<b>\$ (14,820)</b>

<b>Books/Supplies</b>				
(4000)	Textbks/Wkbks	\$ 26,566	\$ 23,670	\$ (2,896)
	Other Books	\$ 1,000	\$ 371	\$ (629)
	Mat'ls/Supplies	\$ 89,480	\$ 60,231	\$ (29,249)
	Non-Capital Equip	\$ 15,300	\$ 14,885	\$ (415)
				<b>\$ (33,189)</b>

<b>Other Services</b>				
(5000)	Travel /Conf	\$ 6,418	\$ 2,547	\$ (3,871)
	Dues & Memberships	\$ 8,000	\$ 7,908	\$ (95)
	Insurance	\$ 36,277	\$ 36,276	\$ (1)
	Utilities	\$ 71,218	\$ 58,598	\$ (12,620)
	Fac/Rentals/Repairs/Maint	\$ 156,135	\$ 108,847	\$ (47,288)
	EPA Funds - Facilities	\$ 125,030	\$ 165,426	\$ 40,396
	Consultants & Other	\$ 249,430	\$ 225,969	\$ (23,461)
	Communications	\$ 17,815	\$ 10,689	\$ (7,126)
	FUSD	\$ 39,818	\$ 39,813	\$ (5)
				<b>\$ (54,071)</b>

<b>Capital Outlay</b>				
-6000		\$ -	\$ -	\$ -

<b>Total Expenditure Changes</b>	<b>\$ (156,089)</b>
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**Ending Balances/Fund Balances**

<b>Beginning</b>	\$ 2,058,325	\$ 2,058,325	
<b>Ending Balance</b>	\$ (35,121)	\$ 193,910	\$ 228,031
<b>Fund Balance</b>	\$ 2,023,204	\$ 2,252,235	
<b>% of Reserve</b>	31.00%	34.13%	
<b>Excess of Revenues Over Expenditures</b>			
Reserve Designated for Economic Uncertainties	15.00%	\$ 989,958	
Other Reserve	Cash Flow	\$ 1,262,277	

<b>SB 740</b>	<b>Cert Sal/Ben</b>	<b>65.60%</b>	<b>63.48%</b>
	<b>Instr/Related (No Oper/Fac)</b>	<b>84.69%</b>	<b>81.66%</b>
	<b>Instr/Related (Allow Fac)</b>	<b>66.45%</b>	<b>63.11%</b>

**2012-2013  
CLOSING REVENUE**

General Purpose Entitlement		P-2 RATES	P-2 ADA	Total
Grade Level	K - 3	\$ 5,109	36.35	\$ 185,712
	4 - 6	\$ 5,187	30.11	\$ 156,181
	7 - 8	\$ 5,346	89.06	\$ 476,115
	9 - 12	\$ 6,188	469.63	\$ 2,906,070
			625.15	\$ 3,724,078

<b>8015 State Aid - Current Year</b>	(Excludes Property Taxes & EPA Funds - see below)	<b>2,561,359.00</b>
	State Aid - Prior Year Recomputations & Adjustments	<b>(16,799.00)</b>

<b>8096 In Lieu of Property Taxes</b>	\$ 585.74 x ADA above	<b>366,175.00</b>
	In Lieu of Property Taxes - Prior Year Adjustments	<b>18,285.00</b>

<b>8012 EPA Funds</b>	\$ 1,274.1646 x Annual ADA	625.15	<b>796,544.00</b>
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8560 State Lottery Revenue		Est Rates	ADA	Sub-Total	TOTAL
Non-Prop 20 - Current Year	Res 1100	\$ 120.33	699	\$ 84,111.32	\$ 85,558.68
Prior Year Adj	Res 1100			\$ 1,447.36	
Prop 20 - Current Year	Res 6300	\$ 25.17	699	\$ 17,591.00	\$ 21,198.49
Prior Year Adj	Res 6300			\$ 3,607.49	
<b>Total Object: 8560</b>		PY Annual ADA x 1.04446 = 699			<b>106,757.17</b>

<b>8791 Special Education</b>	Estimated Revenue = \$ 503.76 x ADA above	\$ 314,925.56
	Est. Encroachment = \$ (332.23) x ADA above	\$ (207,693.58)
	Prior Year Adjustment	\$ 26,360.27
<b>Total Object: 8791</b>		<b>133,592.25</b>

8290 All Other Federal Revenue	Source	Total
Res 3010	Title I, Part A - Basic Grants	\$ 156,374
Res 4035	Title II, Part A - Teacher Quality	\$ 4,227
Res 4110	Title V, Part A - Innovative Strategies	\$ -
<b>Total Object: 8290</b>		<b>160,601.00</b>

<b>8550 Mandated Cost Reimbursements</b>	\$14 x PY P-2 ADA	668.29	<b>9,356.00</b>
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8590 All Other State Revenue	Source	Total
All Unrestricted	Categorical Block Grant/In Lieu EIA	\$ 364,237.00
	\$ 411.53 x ADA \$ 257,268	
	\$ 338.00 x 317 \$ 107,146	
	Prior Yr Adjustments \$ (177)	
	CAHSEE Intensive Instr & Svcs	\$ 22,219.00
	Arts & Music Block Grant	\$ 9,710.00
	Assessment/Other Apportionments	\$ 2,684.35
<b>Total Object: 8590</b>		<b>398,850.35</b>

No Increase from PY  
No Increase from PY

<b>8660 Interest</b>	—	<b>1,315.28</b>
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<b>8631 Sales of Equipment/Supplies</b>	—	<b>-</b>
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<b>8699 All Other Local Revenue</b>	—	<b>5,357.89</b>
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<b>TOTAL ESTIMATED REVENUE</b>		<b>4,541,393.94</b>
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⊕ FUSD 1% (General Purpose & Categorical Blk Grants)	Oversight Fees	(39,813)
<b>TOTAL ESTIMATED REVENUE EXCLUDING FEES ABOVE</b>		<b>4,501,581</b>

	2012-2013	2012-2013	Budget Remaining	
	Final Budget (05/13)	YTD Actuals thru 06/30/13	\$	%
<b>BEGINNING BALANCE</b>	<b>2,058,325</b>	<b>2,058,325.31</b>		
<b>REVENUE: (8000)</b>				
State Aid - General Purpose/EPA Funds	3,348,637	3,341,104.00	7,533	0.22%
Transfers In Lieu of Property Taxes	317,981	384,460.00	(66,479)	-20.91%
All Other Federal Revenue	158,789	160,601.00	(1,812)	-1.14%
Mandated Cost Reimbursements	9,356	9,356.00	-	0.00%
State Lottery Revenue	112,646	106,757.17	5,889	5.23%
All Other State Revenue	378,451	398,850.35	(20,399)	-5.39%
All Other Local Revenue	9,000	6,673.17	2,327	25.85%
Transfers of Apportionment-Special Ed	133,592	133,592.25	(0)	0.00%
<b>Total 8000 - REVENUE</b>	<b>4,468,452</b>	<b>4,541,393.94</b>	<b>(72,942)</b>	<b>-1.63%</b>
<b>TOTAL RESOURCES AVAILABLE (revenue + beg. bal.)</b>	<b>6,526,777</b>	<b>6,598,719.25</b>		
<b>EXPENDITURES: (1000-7000)</b>				
<b>Certificated Salaries (1000)</b>				
Teachers, Substitutes, Aides & Tutors	1,777,230	1,727,623.81	49,606	2.79%
Certificated Pupil Support	82,035	78,852.15	3,183	3.88%
Certificated Supervisors & Administrators	131,389	133,976.56	(2,588)	-1.97%
Other Certificated	65,664	65,428.20	236	0.36%
<b>Total 1000</b>	<b>2,056,318</b>	<b>2,005,880.72</b>	<b>50,437</b>	<b>2.45%</b>
<b>Classified Salaries (2000)</b>				
Instructional Aides & Tutors	57,511	57,745.04	(234)	-0.41%
Classified Support	104,374	106,107.58	(1,734)	-1.66%
Classified Supervisors & Administrators	252,750	252,749.12	1	0.00%
Clerical, Technical and Office Staff	114,700	109,161.60	5,538	4.83%
<b>Total 2000</b>	<b>529,335</b>	<b>525,763.34</b>	<b>3,572</b>	<b>0.67%</b>
<b>Employee Benefits (3000)</b>				
STRS/OASDI/Medicare/SUI/WC/SDI	337,045	324,540.27	12,505	3.71%
Health Insurance	738,388	736,072.39	2,316	0.31%
<b>Total 3000 - Employee Benefits</b>	<b>1,075,433</b>	<b>1,060,612.66</b>	<b>14,820</b>	<b>1.38%</b>
<b>Books and Supplies (4000)</b>				
Textbooks & Other Core Curricula	26,566	23,670.38	2,896	10.90%
Other Books & Reference Matrls	1,000	370.84	629	62.92%
Materials & Supplies	89,480	60,230.77	29,249	32.69%
Non-Capitalized Furniture & Equipment	15,300	14,885.22	415	2.71%
<b>Total 4000 - Books and Supplies</b>	<b>132,346</b>	<b>99,157.21</b>	<b>33,189</b>	<b>25.08%</b>
<b>Services and Other Operating Exp. (5000)</b>				
Travel & Conference	6,418	2,546.65	3,871	60.32%
Dues & Membership	8,000	7,905.50	95	1.18%
Insurance	36,277	36,276.27	1	0.00%
Operations and Housekeeping Services	71,218	58,597.54	12,620	17.72%
Rentals, Leases, Repairs & Non-Capitalized Imprvmts	281,165	274,272.65	6,892	2.45%
Professional/Consult Svcs & Other Operating Exp.	249,430	225,968.99	23,461	9.41%
Oversight Fees	39,818	39,813.00	5	0.01%
Communications	17,815	10,689.30	7,126	40.00%
<b>Total 5000 - Services &amp; Other Operating Expenses</b>	<b>710,141</b>	<b>656,069.90</b>	<b>54,071</b>	<b>7.61%</b>
<b>Capital Outlay (6000)</b>				
Furniture & Equipment	-	-	-	N/A
<b>Total 6000 - Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>N/A</b>
<b>Other Outgo (7000)</b>				
<b>Total 7000 - Other Outgo</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>N/A</b>
<b>Total 1000-7000 - EXPENDITURES</b>	<b>4,503,573</b>	<b>4,347,483.83</b>	<b>156,089</b>	<b>3.47%</b>
<b>Balance/(Deficit)</b>	<b>(35,121)</b>	<b>193,910.11</b>		

<b>RESERVE / FUND BALANCE</b>	<b>2,023,204</b>	<b>2,252,235.42</b>
<b>RESERVE OF TOTAL RESOURCES AVAILABLE</b>	<b>31.00%</b>	<b>34.13%</b>

INSTR. & RELATED EXP (does NOT include operations & facilities)	85.48%	
INSTR. & RELATED EXP (Allowable Operations & Facilities Included)	87.25%	
CERTIFICATED INSTR. & RELATED SALARIES & BENEFITS	65.96%	



## 2013-14 Nonclassroom-Based Funding Determination (Based on 2012-13 Unaudited Actuals)

Link to Instructions, Education Code, CA Code of Regulations:

<http://www.cde.ca.gov/sp/cs/as/nclrbifunddetmar04.asp>

Filled From school data provided on the request form (protected).

Calculated by software (protected).

### Section III. Financial Information

#### A. Resources Available for Expenditure

##### 1. Revenues and Other Financing Sources

a.	Federal Revenues	<u>\$ 160,601.00</u>
	(i). Amount of start-up, implementation, and dissemination grant(s) in 1a.	\$ -
b.	State Revenues	<u>\$ 3,989,659.77</u>
c.	Local Revenues	<u>\$ 391,133.17</u>
	(i). Amount In Lieu of Property Taxes in 1c.	<u>\$ 384,460.00</u>
d.	Other Financing Sources	<u>\$ -</u>
e.	Subtotal All Financing Sources	<u>\$ 4,841,393.94</u>

##### 2. Ending Balance from Prior Fiscal Year

\$ 2,058,325.31

##### 3. Total Resources Available for Expenditure

\$ 6,899,719.25

#### B. Expenditures and Other Financing Uses

##### 1. Instruction and Related Services

a.	Salaries and Benefits	
	(i). Certificated	<u>\$ 2,879,238.84</u>
	(ii). Classified	<u>\$ 546,510.91</u>
b.	Books, Supplies, and Equipment	<u>\$ 90,835.00</u>
c.	Services and Other Operating Costs	
	(i). Contracts for Instructional Services	<u>\$ -</u>
	(ii). Contracts for Instructional Support	<u>\$ 31,331.00</u>
	(iii). All other Instruction Related Operating Costs	<u>\$ 160,608.40</u>
d.	Subtotal Instruction and Related Services	<u>\$ 3,708,524.14</u>

##### 2. Operations and Facilities

a.	Salaries and Benefits	
	(i). Certificated	<u>\$ -</u>
	(ii). Classified	<u>\$ -</u>
b.	Books, Supplies and Equipment	<u>\$ 6,563.61</u>
c.	Services and Other Operating Costs	<u>\$ 303,456.04</u>
d.	Facility Acquisition and Construction	<u>\$ -</u>
e.	Subtotal Operations and Facilities	<u>\$ 310,019.65</u>
f.	Allowable Facility Costs	

(i). Provide Actual Square Footage occupied by the charter school.

17,511

(ii). Total Classroom-Based Average Daily Attendance (if applicable) as reported at the prior-year second apportionment (P2)

-

(iii). Total Student Hours attended by nonclassroom-based pupils at the school site

56,995.07

##### 3. Administration and All Other Activities

a.	Salaries and Benefits	
	(i). Certificated	<u>\$ 26,609.33</u>
	(ii). Classified	<u>\$ 139,897.64</u>
b.	Books, Supplies, and Equipment	<u>\$ 1,758.60</u>
c.	Services and Other Operating Costs	
	(i). Contracts for Other Administrative Services	<u>\$ -</u>
	(ii). Supervisorial Oversight Fee	<u>\$ 39,813.00</u>
	(iii). All Other Administration & Other Activities, Services & Operating Costs	<u>\$ 120,861.46</u>
d.	Subtotal Administration and All Other Activities	<u>\$ 328,940.04</u>



## 2013-14 Nonclassroom-Based Funding Determination (Based on 2012-13 Unaudited Actuals)

**Section III. Financial Information (continued)**

4. Other Outgo and Other Financing Uses	\$ -
a. Debt Service	\$ -
b. Transfer to District or County	\$ -
c. All Other Outgo	\$ -
d. Subtotal Other Outgo and Other Financing Uses	\$ -
5. Total Expenditures/Other Uses	<u>\$ 4,347,483.83</u>

**C. Excess (Deficiency) of Revenues Over Expenditures**

1. Total Excess Revenues	<u>\$ 2,252,235.42</u>
a. Reserve Designated for Economic Uncertainties	15% of A.3. <u>\$ 989,957.89</u>
b. Reserve for Facilities Acquisition or Construction	\$ -
c. Other Reserve (includes reserve for prepaid expenditures)	<u>\$ 1,262,277.53</u>

Certified Instr. Salaries/Benefits = 63.49% & All Instruction & Related Expense = 81.66% of Revenue

Expenditure on Instruction & Related Services including Allowable Facilities Costs = 69.11% of Revenue



		ACTUALS												
Description	July	August	September	October	November	December	January	February	March	April	May	June	Accruals	TOTAL
<b>CASH BALANCE:</b>														
Beginning Cash Balance on July 1, 2012	600,774.73													
<b>REVENUE:</b>														
8015 State Aid Gen Purpose/EPA Funds	-	-	54,979.00	346,199.00	132,248.00	472,690.00	244,731.00	244,731.00	124,862.00	71,807.00	36,735.00	45.00	1,612,077.00	3,341,104.00
8096 In Lieu of Property Taxes	-	-	-	103,348.48	31,799.53	31,799.53	31,799.53	31,799.53	55,649.18	55,649.18	-	40,471.62	2,143.42	364,460.00
8290 All Other Federal Revenue	-	-	-	-	-	-	86,979.00	-	-	41,024.00	-	32,598.00	-	160,601.00
** 8480 Categorical Blk Grant / Disabled Pupils	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8550 Mandated Cost Reimbursements	-	-	-	-	7,935.08	9,356.00	-	-	-	-	23,649.38	-	53,863.87	9,356.00
8560 State Lottery Revenue	-	-	-	-	21,730.00	73,143.00	21,106.84	-	22,659.00	15,203.00	9,114.75	7,012.60	114,062.00	106,757.17
** 8590 All Other State Revenue	-	-	11,031.00	52,235.00	117.75	133.44	382.18	90.51	151.20	1,862.32	3,197.00	168.59	250.00	398,850.35
8600 All Other Local Revenue	26.96	27.99	228.43	34.80	117.75	133.44	382.18	90.51	151.20	1,862.32	3,197.00	168.59	250.00	6,873.17
8791 Transfers of Apportionment-Sp Ed	-	-	-	57,132.86	9,468.52	9,468.52	9,468.52	9,468.52	16,569.91	16,569.91	-	-	5,445.40	133,592.25
8000 Revenue	26.96	27.99	66,238.43	535,896.24	263,298.83	576,596.48	429,362.07	323,556.58	218,891.29	202,115.40	72,896.13	86,295.61	1,787,841.89	4,541,393.94
Accounts Receivable / (Deferred Revenue)	108,808.43	913,716.00	454,201.00	(42,154.72)	16,740.25	-	-	-	-	-	-	(42,258.85)	3,108.01	1,412,221.12
Other Receipts / Non-Revenue	926.01	5,008.06	4,890.82	3,447.56	3,797.17	4,013.98	816.45	4,703.91	6,271.00	195.02	5,274.70	3,239.37	-	42,731.94
<b>EXPENDITURES:</b>														
1000 Certificated Salaries	10,733.63	113,439.59	183,786.04	186,617.04	195,394.77	179,766.64	181,494.99	179,552.77	221,612.32	199,855.20	203,021.17	178,567.47	-	2,005,880.72
2000 Classified Salaries	33,351.19	46,875.69	42,508.16	42,358.64	44,806.49	43,210.94	42,090.38	42,984.44	44,392.86	42,948.74	42,780.14	57,637.89	-	525,783.34
3000 Employee Benefits	130,728.73	87,616.05	81,695.11	89,782.47	90,691.32	90,428.40	92,098.12	93,379.93	100,174.14	96,092.21	93,232.83	19,096.38	15,243.27	1,080,612.86
4100 Textbooks & Core Curricula	50.00	26.00	1,078.32	818.06	(32.00)	-	666.31	669.70	1,870.61	-	3,305.81	15,024.99	192.58	23,670.38
4200 Other Books & Reference Materis	-	-	67.25	-	97.16	-	54.46	26.40	-	123.36	-	(4.11)	6.28	370.84
4300 Materials & Supplies	817.44	314.99	482.33	655.15	24.68	536.23	925.69	607.04	2,327.46	5,816.49	19,126.04	27,389.09	1,208.14	60,230.77
4400 Non-Capitalized Furniture & Equip.	105.22	-	5,248.48	1,053.44	231.33	107.96	456.55	456.55	-	54.08	54.08	5,894.72	1,733.44	14,865.22
4600 Books and Supplies	972.68	340.99	6,199.38	2,526.65	321.19	644.19	1,946.46	1,759.99	4,198.07	5,339.87	22,485.93	48,304.69	3,146.44	99,157.21
5200 Travel & Conference	-	-	421.00	-	763.42	-	-	-	225.00	-	402.00	256.51	488.72	2,546.65
5300 Dues & Membership	4,750.00	-	2,250.00	-	-	-	885.50	-	-	-	220.00	-	-	7,905.50
5400 Insurance	9,984.10	2,797.08	4,420.27	3,197.02	3,191.20	3,185.39	3,179.55	3,173.75	3,167.91	-	-	-	-	36,276.27
5500 Oper. and Housekeeping Svcs.	2,936.65	4,244.27	6,433.86	6,682.09	3,920.22	3,211.72	5,281.99	3,667.48	3,361.14	3,239.42	3,789.94	10,180.60	1,756.16	58,597.54
5600 Rentals, Leases, Repairs & Non-Capitalized Improvements	38,453.82	18,479.99	19,460.41	21,512.71	19,663.67	16,771.78	21,664.48	19,562.70	20,655.82	23,453.07	32,357.18	6,367.49	13,889.53	274,272.65
5800 Prof/Consult Svcs & Oper. Exp.	3,366.43	19,674.19	9,453.56	20,600.32	11,177.95	14,487.40	13,422.63	24,441.31	44,174.75	11,589.90	21,122.61	31,280.29	1,187.65	225,968.99
5900 Oversight Fees	-	-	-	10,438.30	3,211.78	3,211.78	3,211.78	3,211.78	5,620.82	5,620.82	-	-	5,266.34	39,813.00
5900 Communications	184.36	298.86	1,582.55	1,672.82	1,479.35	874.03	306.36	2,370.40	1,695.20	(1,892.85)	588.29	1,474.94	54.99	10,689.30
5900 Services and Other Operating Exp.	59,645.36	45,484.39	44,021.85	64,073.26	43,397.59	43,742.10	47,752.29	59,547.42	78,880.44	42,010.18	58,480.02	49,559.83	22,063.39	859,068.99
7000 Other Outgo	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1000-7000 Expenditures	235,442.57	273,966.70	338,875.34	385,358.06	374,811.36	346,792.27	365,952.32	373,993.95	449,257.83	386,858.18	420,000.09	353,168.06	41,649.18	4,347,483.83
Accounts Payable / Prepaid Expenditures	(52,077.35)	2,449.12	1,756.58	2,074.73	(17.09)	(6.54)	(7.40)	(6.54)	(20.22)	4,616.13	(33.90)	111,061.33	(115,120.75)	(65,329.48)
Other Disbursements / Non-Expenditures	6,712.28	-	0.01	3,953.46	0.11	269.04	8,723.37	918.13	195.02	10,412.36	1,254.15	10,282.03	-	42,731.94
<b>Net Increase/(Decrease)</b>	<b>(80,313.08)</b>	<b>642,334.23</b>	<b>184,849.42</b>	<b>128,854.83</b>	<b>(150,958.08)</b>	<b>251,512.27</b>	<b>55,510.23</b>	<b>(46,192.07)</b>	<b>(223,269.54)</b>	<b>(198,804.27)</b>	<b>(343,049.51)</b>	<b>(433,235.09)</b>	<b>1,865,021.35</b>	<b>1,651,488.08</b>
<b>Cash Balance (Includes Beginning Balance)</b>	<b>528,461.65</b>	<b>1,182,795.89</b>	<b>1,347,645.39</b>	<b>1,476,500.13</b>	<b>1,325,542.05</b>	<b>1,577,654.32</b>	<b>1,632,664.55</b>	<b>1,586,472.48</b>	<b>1,363,182.84</b>	<b>1,163,488.87</b>	<b>820,438.18</b>	<b>387,214.87</b>	<b>1,865,021.35</b>	<b>4,234,966.91</b>

**CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT – ALTERNATIVE FORM  
July 1, 2012 to June 30, 2013**

Board Mtg. (09/13)

Charter School Name: Sierra Charter School  
 CDS #: 10621660114355  
 Charter Approving Entity: Fresno Unified School District  
 County: Fresno County  
 Charter #: 898

This charter school uses the following basis of accounting:

(Please enter an "X" in the applicable box below; check only one box)

- Accrual Basis** (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Position objects are 6900, 7438, 9400-9499, 9660-9669, 9796, and 9797)
- Modified Accrual Basis** (Applicable Capital Outlay/Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 7438, 7439, and 9711-9789)

Description	Object Code	Unrestricted	Restricted	Total
<b>A. REVENUES</b>				
<b>1. Revenue Limit Sources</b>				
State Aid - Current Year	8011	0.00		0.00
Education Protection Account State Aid - Current Year	8012	796,544.00		796,544.00
Charter Schools General Purpose Entitlement - State Aid	8015	2,544,560.00		2,544,560.00
State Aid - Prior Years	8019	0.00		0.00
Tax Relief Subventions (for revenue limit funded schools)	8020-8039	0.00		0.00
County and District Taxes (for revenue limit funded schools)	8040-8079	0.00		0.00
Miscellaneous Funds (for revenue limit funded schools)	8080-8089	0.00		0.00
Revenue Limit Transfers (for revenue limit funded schools)				
PERS Reduction Transfer	8092	0.00		0.00
Transfers to Charter Schools in Lieu of Property Taxes	8096	384,460.00		384,460.00
Other Revenue Limit Transfers	8091, 8097	0.00	0.00	0.00
<b>Total, Revenue Limit Sources</b>		<b>3,725,564.00</b>	<b>0.00</b>	<b>3,725,564.00</b>
<b>2. Federal Revenues (see NOTE in Section J)</b>				
No Child Left Behind	8290		160,601.00	160,601.00
Special Education - Federal	8181, 8182		0.00	0.00
Child Nutrition - Federal	8220		0.00	0.00
Other Federal Revenues	8110, 8260-8299	0.00	0.00	0.00
<b>Total, Federal Revenues</b>		<b>0.00</b>	<b>160,601.00</b>	<b>160,601.00</b>
<b>3. Other State Revenues</b>				
Special Education - State	StateRevSE		133,592.25	133,592.25
All Other State Revenues	StateRevAO	493,765.03	21,198.49	514,963.52
<b>Total, Other State Revenues</b>		<b>493,765.03</b>	<b>154,790.74</b>	<b>648,555.77</b>
<b>4. Other Local Revenues</b>				
All Other Local Revenues	LocalRevAO	6,673.17	0.00	6,673.17
<b>Total, Local Revenues</b>		<b>6,673.17</b>	<b>0.00</b>	<b>6,673.17</b>
<b>5. TOTAL REVENUES</b>				
		<b>4,226,002.20</b>	<b>315,391.74</b>	<b>4,541,393.94</b>
<b>B. EXPENDITURES (see NOTE in Section J)</b>				
<b>1. Certificated Salaries</b>				
Certificated Teachers' Salaries	1100	1,523,682.01	203,941.80	1,727,623.81
Certificated Pupil Support Salaries	1200	62,737.71	16,114.44	78,852.15
Certificated Supervisors' and Administrators' Salaries	1300	133,976.56	0.00	133,976.56
Other Certificated Salaries	1900	4,234.10	61,194.10	65,428.20
<b>Total, Certificated Salaries</b>		<b>1,724,630.38</b>	<b>281,250.34</b>	<b>2,005,880.72</b>
<b>2. Noncertificated Salaries</b>				
Noncertificated Instructional Salaries	2100	57,745.04	0.00	57,745.04
Noncertificated Support Salaries	2200	106,107.58	0.00	106,107.58

**CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM  
July 1, 2012 to June 30, 2013**

Board Mtg. (09/13)

Charter School Name: Sierra Charter School

CDS #: 10621660114355

Description	Object Code	Unrestricted	Restricted	Total
Noncertificated Supervisors' and Administrators' Salaries	2300	252,749.12	0.00	252,749.12
Clerical and Office Salaries	2400	109,161.60	0.00	109,161.60
Other Noncertificated Salaries	2900	0.00	0.00	0.00
<b>Total, Noncertificated Salaries</b>		<b>525,763.34</b>	<b>0.00</b>	<b>525,763.34</b>
<b>3. Employee Benefits</b>				
STRS	3101-3102	142,142.65	23,203.55	165,346.20
PERS	3201-3202	0.00	0.00	0.00
OASDI / Medicare / Alternative	3301-3302	63,177.53	4,078.22	67,255.75
Health and Welfare Benefits	3401-3402	660,331.20	75,741.19	736,072.39
Unemployment Insurance	3501-3502	27,070.47	4,848.49	31,918.96
Workers' Compensation Insurance	3601-3602	31,729.80	3,965.97	35,695.77
OPEB, Allocated	3701-3702	0.00	0.00	0.00
OPEB, Active Employees	3751-3752	0.00	0.00	0.00
PERS Reduction (for revenue limit funded schools)	3801-3802	0.00	0.00	0.00
Other Employee Benefits	3901-3902	21,511.39	2,812.20	24,323.59
<b>Total, Employee Benefits</b>		<b>945,963.04</b>	<b>114,649.62</b>	<b>1,060,612.66</b>
<b>4. Books and Supplies</b>				
Approved Textbooks and Core Curricula Materials	4100	516.60	23,153.78	23,670.38
Books and Other Reference Materials	4200	370.84	0.00	370.84
Materials and Supplies	4300	58,872.69	1,358.08	60,230.77
Noncapitalized Equipment	4400	14,885.22	0.00	14,885.22
Food	4700	0.00	0.00	0.00
<b>Total, Books and Supplies</b>		<b>74,645.35</b>	<b>24,511.86</b>	<b>99,157.21</b>
<b>5. Services and Other Operating Expenditures</b>				
Subagreements for Services	5100	0.00	0.00	0.00
Travel and Conferences	5200	2,546.65	0.00	2,546.65
Dues and Memberships	5300	7,905.50	0.00	7,905.50
Insurance	5400	36,276.27	0.00	36,276.27
Operations and Housekeeping Services	5500	58,597.54	0.00	58,597.54
Rentals, Leases, Repairs, and Noncap. Improvements	5600	272,547.74	1,724.91	274,272.65
Professional/Consulting Services and Operating Expend.	5800	234,047.69	31,734.30	265,781.99
Communications	5900	10,689.30	0.00	10,689.30
<b>Total, Services and Other Operating Expenditures</b>		<b>622,610.69</b>	<b>33,459.21</b>	<b>656,069.90</b>
<b>6. Capital Outlay</b>				
(Objects 6100-6170, 6200-6500 for modified accrual basis only)				
Land and Land Improvements	6100-6170	0.00	0.00	0.00
Buildings and Improvements of Buildings	6200	0.00	0.00	0.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	0.00	0.00	0.00
Equipment	6400	0.00	0.00	0.00
Equipment Replacement	6500	0.00	0.00	0.00
Depreciation Expense (for accrual basis only)	6900	0.00	0.00	0.00
<b>Total, Capital Outlay</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>7. Other Outgo</b>				
Tuition to Other Schools	7110-7143	0.00	0.00	0.00
Transfers of Pass-Through Revenues to Other LEAs	7211-7213	0.00	0.00	0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	0.00	0.00	0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	0.00	0.00	0.00
All Other Transfers	7281-7299	0.00	0.00	0.00

**CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT – ALTERNATIVE FORM  
July 1, 2012 to June 30, 2013**

Board Mtg. (09/13)

Charter School Name: Sierra Charter School

CDS #: 10621660114355

Description	Object Code	Unrestricted	Restricted	Total
Debt Service:				
Interest	7438	0.00	0.00	0.00
Principal (for modified accrual basis only)	7439	0.00	0.00	0.00
Total Debt Service		0.00	0.00	0.00
Total, Other Outgo		0.00	0.00	0.00
<b>8. TOTAL EXPENDITURES</b>		<b>3,893,612.80</b>	<b>453,871.03</b>	<b>4,347,483.83</b>
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>		<b>332,389.40</b>	<b>(138,479.29)</b>	<b>193,910.11</b>
<b>D. OTHER FINANCING SOURCES / USES</b>				
1. Other Sources	8930-8979	0.00	0.00	0.00
2. Less: Other Uses	7630-7699	0.00	0.00	0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	(138,479.29)	138,479.29	0.00
4. TOTAL OTHER FINANCING SOURCES / USES		(138,479.29)	138,479.29	0.00
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C+D4)</b>		<b>193,910.11</b>	<b>0.00</b>	<b>193,910.11</b>
<b>F. FUND BALANCE, RESERVES</b>				
1. Beginning Fund Balance				
a. As of July 1	9791	2,058,325.31	0.00	2,058,325.31
b. Adjustments/Restatements to Beginning Balance	9793, 9795	0.00	0.00	0.00
c. Adjusted Beginning Balance		2,058,325.31	0.00	2,058,325.31
2. Ending Fund Balance, June 30 (E+F1c)		2,252,235.42	0.00	2,252,235.42
Components of Ending Fund Balance (Modified Accrual Basis) (Optional)				
a. Nonspendable				
1. Revolving Cash (equals Object 9130)	9711			0.00
2. Stores (equals Object 9320)	9712			0.00
3. Prepaid Expenditures (equals Object 9330)	9713	107,572.67	7,548.08	115,120.75
4. All Others	9719	0.00	0.00	0.00
b. Restricted	9740		0.00	0.00
c. Committed				
1. Stabilization Arrangements	9750	0.00		0.00
2. Other Commitments	9760	0.00		0.00
d. Assigned	9780	0.00		0.00
e. Unassigned/Unappropriated				
1. Reserve for Economic Uncertainties	9789	989,957.89		989,957.89
2. Unassigned/Unappropriated Amount	9790M	1,154,704.86	(7,548.08)	1,147,156.78
f. Components of Ending Net Position (Accrual Basis)				
1. Net Investment in Capital Assets	9796			0.00
2. Restricted Net Position	9797			0.00
3. Unrestricted Net Position	9790A			0.00
<b>G. ASSETS</b>				
1. Cash				
In County Treasury	9110	0.00	0.00	0.00
Fair Value Adjustment to Cash in County Treasury	9111	0.00	0.00	0.00
In Banks	9120	415,583.07	(28,369.00)	387,214.07
In Revolving Fund	9130	0.00	0.00	0.00
With Fiscal Agent/Trustee	9135	0.00	0.00	0.00

**CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM  
July 1, 2012 to June 30, 2013**

Board Mtg. (09/13)

Charter School Name: Sierra Charter School

CDS #: 10621660114355

Description	Object Code	Unrestricted	Restricted	Total
Collections Awaiting Deposit	9140	0.00	0.00	0.00
2. Investments	9150	0.00	0.00	0.00
3. Accounts Receivable	9200	2,037.23	0.00	2,037.23
4. Due from Grantor Governments	9290	1,766,286.59	22,625.88	1,788,912.47
5. Stores	9320	0.00	0.00	0.00
6. Prepaid Expenditures (Expenses)	9330	107,572.67	7,548.08	115,120.75
7. Other Current Assets	9340	0.00	0.00	0.00
8. Capital Assets (for accrual basis only)	9400-9499			0.00
<b>9. TOTAL ASSETS</b>		<b>2,291,479.56</b>	<b>1,804.96</b>	<b>2,293,284.52</b>
<b>H. LIABILITIES</b>				
1. Accounts Payable	9500	33,957.80	1,804.96	35,762.76
2. Due to Grantor Governments	9590	5,286.34	0.00	5,286.34
3. Current Loans	9640	0.00	0.00	0.00
4. Deferred Revenue	9650	0.00	0.00	0.00
5. Long-Term Liabilities (for accrual basis only)	9660-9669			0.00
<b>6. TOTAL LIABILITIES</b>		<b>39,244.14</b>	<b>1,804.96</b>	<b>41,049.10</b>
<b>I. FUND BALANCE</b>				
Ending Fund Balance, June 30 (G9-H6) (must agree with Line F2)		2,252,235.42	0.00	2,252,235.42

**CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM  
July 1, 2012 to June 30, 2013**

Board Mtg. (09/13)

Charter School Name: Sierra Charter School  
CDS #: 10621660114355

**J. FEDERAL NO CHILD LEFT BEHIND (NCLB) MAINTENANCE OF EFFORT REQUIREMENT**

**NOTE: IF YOUR CHARTER SCHOOL RECEIVED FEDERAL FUNDING, AS REPORTED IN SECTION A2, THE FOLLOWING ADDITIONAL INFORMATION MUST BE PROVIDED IN ORDER FOR THE CDE TO CALCULATE COMPLIANCE WITH THE FEDERAL NO CHILD LEFT BEHIND (NCLB) MAINTENANCE OF EFFORT REQUIREMENT:**

**1. Federal Revenue Used for Capital Outlay and Debt Service**

Included in the Capital Outlay and Debt Service expenditures reported in sections B6 and B7 are the following amounts paid out of federal funds:

Federal Program Name (If no amounts, indicate "NONE")	Capital Outlay	Debt Service	Total
a. <u>NCLB - Title I, Part A - "NONE"</u>	\$ 0.00	0.00	0.00
b. <u>NCLB - Title II, Part A - "NONE"</u>	0.00	0.00	0.00
c. _____			0.00
d. _____			0.00
e. _____			0.00
f. _____			0.00
g. _____			0.00
h. _____			0.00
i. _____			0.00
j. _____			0.00
<b>TOTAL FEDERAL REVENUES USED FOR CAPITAL OUTLAY AND DEBT SERVICE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**2. Community Services Expenditures**

Provide the amount of State and Local funds reported in Section B that were expended for Community Services Activities:

Objects of Expenditures	Amount (Enter "0.00" if none)
a. <u>Certificated Salaries</u> 1000-1999	0.00
b. <u>Noncertificated Salaries</u> 2000-2999	0.00
c. <u>Employee Benefits</u> (except 3801-3802) 3000-3999	0.00
d. <u>Books and Supplies</u> 4000-4999	0.00
e. <u>Services and Other Operating Expenditures</u> 5000-5999	0.00
<b>TOTAL COMMUNITY SERVICES EXPENDITURES</b>	<b>0.00</b>

**CHARTER SCHOOL UNAUDITED ACTUALS**  
**FINANCIAL REPORT – ALTERNATIVE FORM**  
**July 1, 2012 to June 30, 2013**

Board Mtg. (09/13)

Charter School Name: Sierra Charter School  
CDS #: 10621660114355

**3. State and Local Expenditures to be Used for Annual NCLB Maintenance of Effort Calculation:**

Results of this calculation will be used for comparison with 2011-12 expenditures. Failure to maintain the required 90 percent expenditure level on either an aggregate or per capita expenditure basis will result in reduction to allocations for covered programs in 2014-15.

a. Total Expenditures (B8)	<u>4,347,483.83</u>
b. Less Federal Expenditures (Total A2) [Revenues are used as proxy for expenditures because most federal revenues are normally recognized in the period that qualifying expenditures are incurred]	<u>160,601.00</u>
c. Subtotal of State & Local Expenditures [a minus b]	<u>4,186,882.83</u>
d. Less Community Services [J2 Total]	<u>0.00</u>
e. Less Capital Outlay & Debt Service [Total B6 plus objects 7438 and 7439, less J1 Total]	<u>0.00</u>
<b>TOTAL STATE &amp; LOCAL EXPENDITURES SUBJECT TO MOE</b> [c minus d minus e]	<b>\$ <u>4,186,882.83</u></b>

CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM  
July 1, 2012 to June 30, 2013

CHARTER SCHOOL CERTIFICATION

Charter School Name: School Of Unlimited Learning  
CDS #: 10621661030642  
Charter Approving Entity: Fresno Unified  
County: Fresno  
Charter #: 149

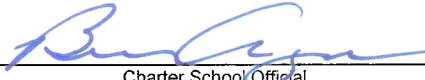
**NOTE: An Alternative Form submitted to the California Department of Education will not be considered a valid submission if the following information is missing:**

For information regarding this report, please contact:

For Approving Entity:	For Charter School:
Tabita Licon Name	Kiran Hayer Name
Fiscal Analyst Title	Program Accountant II Title
559-457-3536 Telephone	559-263-1038 Telephone
Tabita.licon@fresnounified.org E-mail address	kiran.hayer@fresnoeoc.org E-mail address

To the entity that approved the charter school:

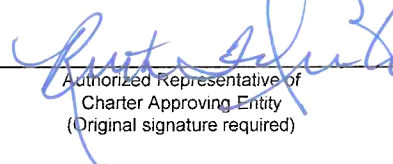
( X ) 2012-13 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 42100(b).

Signed:  Date: 8-10-13  
Charter School Official  
(Original signature required)

Printed Name: Brian Angus Title: Chief Executive Officer

To the County Superintendent of Schools:

( X ) 2012-13 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 42100(a).

Signed:  Date: 09/10/13  
Authorized Representative of  
Charter Approving Entity  
(Original signature required)

Printed Name: Ruth F. Quinto Title: Deputy Superintendent/CFO

To the Superintendent of Public Instruction:

( X ) 2012-13 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to *Education Code* Section 42100(a).

Signed: \_\_\_\_\_ Date: \_\_\_\_\_  
County Superintendent/Designee  
(Original signature required)



**CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2012 to June 30, 2013

Charter School Name: School Of Unlimited Learning

CDS #: 10621661030642

Charter Approving Entity: Fresno Unified

County: Fresno

Charter #: 149

**This charter school uses the following basis of accounting:**

**(Please enter an "X" in the applicable box below; check only one box)**

**Accrual Basis** (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Position objects are 6900, 7438, 9400-9499, 9660-9669, 9796, and 9797)

**Modified Accrual Basis** (Applicable Capital Outlay/Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 7438, 7439, and 9711-9789)

Description	Object Code	Unrestricted	Restricted	Total
<b>A. REVENUES</b>				
<b>1. Revenue Limit Sources</b>				
State Aid - Current Year	8011			0.00
Education Protection Account State Aid - Current Year	8012			0.00
Charter Schools General Purpose Entitlement - State Aid	8015	999,276.00		999,276.00
State Aid - Prior Years	8019			0.00
Tax Relief Subventions (for revenue limit funded schools)	8020-8039			0.00
County and District Taxes (for revenue limit funded schools)	8040-8079			0.00
Miscellaneous Funds (for revenue limit funded schools)	8080-8089			0.00
Revenue Limit Transfers (for revenue limit funded schools)				
PERS Reduction Transfer	8092			0.00
Transfers to Charter Schools in Lieu of Property Taxes	8096	104,478.44		104,478.44
Other Revenue Limit Transfers	8091, 8097	25,082.59	8,547.96	33,630.55
Total, Revenue Limit Sources		1,128,837.03	8,547.96	1,137,384.99
<b>2. Federal Revenues (see NOTE in Section J)</b>				
No Child Left Behind	8290		87,132.72	87,132.72
Special Education - Federal	8181, 8182			0.00
Child Nutrition - Federal	8220			0.00
Other Federal Revenues	8110, 8260-8299	146,603.21		146,603.21
Total, Federal Revenues		146,603.21	87,132.72	233,735.93
<b>3. Other State Revenues</b>				
Special Education - State	StateRevSE			0.00
All Other State Revenues	StateRevAO	471,965.50	36,310.41	508,275.91
Total, Other State Revenues		471,965.50	36,310.41	508,275.91
<b>4. Other Local Revenues</b>				
All Other Local Revenues	LocalRevAO	18,227.26		18,227.26
Total, Local Revenues		18,227.26	0.00	18,227.26
<b>5. TOTAL REVENUES</b>		<b>1,765,633.00</b>	<b>131,991.09</b>	<b>1,897,624.09</b>
<b>B. EXPENDITURES (see NOTE in Section J)</b>				
<b>1. Certificated Salaries</b>				
Certificated Teachers' Salaries	1100	478,255.13		478,255.13
Certificated Pupil Support Salaries	1200			0.00
Certificated Supervisors' and Administrators' Salaries	1300	257,687.53		257,687.53
Other Certificated Salaries	1900			0.00
Total, Certificated Salaries		735,942.66	0.00	735,942.66
<b>2. Noncertificated Salaries</b>				
Noncertificated Instructional Salaries	2100	168,543.65	43,557.47	212,101.12
Noncertificated Support Salaries	2200			0.00

**CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM  
July 1, 2012 to June 30, 2013**

Charter School Name: School Of Unlimited Learning

CDS #: 10621661030642

Description	Object Code	Unrestricted	Restricted	Total
Noncertificated Supervisors' and Administrators' Salaries	2300			0.00
Clerical and Office Salaries	2400	116,655.54		116,655.54
Other Noncertificated Salaries	2900			0.00
Total, Noncertificated Salaries		285,199.19	43,557.47	328,756.66
<b>3. Employee Benefits</b>				
STRS	3101-3102			0.00
PERS	3201-3202			0.00
OASDI / Medicare / Alternative	3301-3302	76,295.73	3,186.51	79,482.24
Health and Welfare Benefits	3401-3402	199,219.02	8,779.99	207,999.01
Unemployment Insurance	3501-3502	8,489.52	385.75	8,875.27
Workers' Compensation Insurance	3601-3602	24,070.03	372.06	24,442.09
OPEB, Allocated	3701-3702			0.00
OPEB, Active Employees	3751-3752			0.00
PERS Reduction (for revenue limit funded schools)	3801-3802			0.00
Other Employee Benefits	3901-3902			0.00
Total, Employee Benefits		308,074.30	12,724.31	320,798.61
<b>4. Books and Supplies</b>				
Approved Textbooks and Core Curricula Materials	4100			0.00
Books and Other Reference Materials	4200	4,304.03		4,304.03
Materials and Supplies	4300	12,685.65	40.99	12,726.64
Noncapitalized Equipment	4400			0.00
Food	4700	2,230.20	42,760.87	44,991.07
Total, Books and Supplies		19,219.88	42,801.86	62,021.74
<b>5. Services and Other Operating Expenditures</b>				
Subagreements for Services	5100			0.00
Travel and Conferences	5200	4,246.91	2,444.87	6,691.78
Dues and Memberships	5300			0.00
Insurance	5400	8,734.85		8,734.85
Operations and Housekeeping Services	5500			0.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	175,827.95		175,827.95
Professional/Consulting Services and Operating Expend.	5800	218,646.87	30,462.58	249,109.45
Communications	5900	9,740.39		9,740.39
Total, Services and Other Operating Expenditures		417,196.97	32,907.45	450,104.42
<b>6. Capital Outlay</b>				
(Objects 6100-6170, 6200-6500 for modified accrual basis only)				
Land and Land Improvements	6100-6170			0.00
Buildings and Improvements of Buildings	6200			0.00
Books and Media for New School Libraries or Major				
Expansion of School Libraries	6300			0.00
Equipment	6400			0.00
Equipment Replacement	6500			0.00
Depreciation Expense (for accrual basis only)	6900			0.00
Total, Capital Outlay		0.00	0.00	0.00
<b>7. Other Outgo</b>				
Tuition to Other Schools	7110-7143			0.00
Transfers of Pass-Through Revenues to Other LEAs	7211-7213			0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE			0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO			0.00
All Other Transfers	7281-7299			0.00

**CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM  
July 1, 2012 to June 30, 2013**

Charter School Name: School Of Unlimited Learning

CDS #: 10621661030642

Description	Object Code	Unrestricted	Restricted	Total
<b>Debt Service:</b>				
Interest	7438			0.00
Principal (for modified accrual basis only)	7439			0.00
Total Debt Service		0.00	0.00	0.00
Total, Other Outgo		0.00	0.00	0.00
<b>8. TOTAL EXPENDITURES</b>		<b>1,765,633.00</b>	<b>131,991.09</b>	<b>1,897,624.09</b>
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>D. OTHER FINANCING SOURCES / USES</b>				
1. Other Sources	8930-8979			0.00
2. Less: Other Uses	7630-7699			0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999			0.00
<b>4. TOTAL OTHER FINANCING SOURCES / USES</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C+D4)</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>F. FUND BALANCE, RESERVES</b>				
1. Beginning Fund Balance				
a. As of July 1	9791			0.00
b. Adjustments/Restatements to Beginning Balance	9793, 9795			0.00
c. Adjusted Beginning Balance		0.00	0.00	0.00
2. Ending Fund Balance, June 30 (E+F1c)				
Components of Ending Fund Balance (Modified Accrual Basis) (Optional)				
a. Nonspendable				
1. Revolving Cash (equals Object 9130)	9711			0.00
2. Stores (equals Object 9320)	9712			0.00
3. Prepaid Expenditures (equals Object 9330)	9713			0.00
4. All Others	9719			0.00
b. Restricted	9740			0.00
c. Committed				
1. Stabilization Arrangements	9750			0.00
2. Other Commitments	9760			0.00
d. Assigned	9780			0.00
e. Unassigned/Unappropriated				
1. Reserve for Economic Uncertainties	9789			0.00
2. Unassigned/Unappropriated Amount	9790M			0.00
f. Components of Ending Net Position (Accrual Basis)				
1. Net Investment in Capital Assets	9796			0.00
2. Restricted Net Position	9797			0.00
<b>3. Unrestricted Net Position</b>	<b>9790A</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>G. ASSETS</b>				
1. Cash				
In County Treasury	9110			0.00
Fair Value Adjustment to Cash in County Treasury	9111			0.00
In Banks	9120			0.00
In Revolving Fund	9130	300.00		300.00
With Fiscal Agent/Trustee	9135			0.00

**CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2012 to June 30, 2013

Charter School Name: School Of Unlimited Learning

CDS #: 10621661030642

Description	Object Code	Unrestricted	Restricted	Total
Collections Awaiting Deposit	9140			0.00
2. Investments	9150			0.00
3. Accounts Receivable	9200	99,923.87	3,845.08	103,768.95
4. Due from Grantor Governments	9290			0.00
5. Stores	9320			0.00
6. Prepaid Expenditures (Expenses)	9330			0.00
7. Other Current Assets	9340			0.00
8. Capital Assets (for accrual basis only)	9400-9499	83,896.64		83,896.64
9. TOTAL ASSETS		184,120.51	3,845.08	187,965.59
<b>H. LIABILITIES</b>				
1. Accounts Payable	9500	145,610.79	3,845.08	149,455.87
2. Due to Grantor Governments	9590			0.00
3. Current Loans	9640			0.00
4. Deferred Revenue	9650	38,509.72		38,509.72
5. Long-Term Liabilities (for accrual basis only)	9660-9669			0.00
6. TOTAL LIABILITIES		184,120.51	3,845.08	187,965.59
<b>I. FUND BALANCE</b>				
Ending Fund Balance, June 30 (G9-H6) (must agree with Line F2)		0.00	0.00	0.00

**CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM  
July 1, 2012 to June 30, 2013**

Charter School Name: School Of Unlimited Learning  
CDS #: 10621661030642

**J. FEDERAL NO CHILD LEFT BEHIND (NCLB) MAINTENANCE OF EFFORT REQUIREMENT**

**NOTE: IF YOUR CHARTER SCHOOL RECEIVED FEDERAL FUNDING, AS REPORTED IN SECTION A2, THE FOLLOWING ADDITIONAL INFORMATION MUST BE PROVIDED IN ORDER FOR THE CDE TO CALCULATE COMPLIANCE WITH THE FEDERAL NO CHILD LEFT BEHIND (NCLB) MAINTENANCE OF EFFORT REQUIREMENT:**

**1. Federal Revenue Used for Capital Outlay and Debt Service**

Included in the Capital Outlay and Debt Service expenditures reported in sections B6 and B7 are the following amounts paid out of federal funds:

Federal Program Name (If no amounts, indicate "NONE")	Capital Outlay	Debt Service	Total
a. None	\$ 0.00	0.00	0.00
b.			0.00
c.			0.00
d.			0.00
e.			0.00
f.			0.00
g.			0.00
h.			0.00
i.			0.00
j.			0.00
<b>TOTAL FEDERAL REVENUES USED FOR CAPITAL OUTLAY AND DEBT SERVICE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**2. Community Services Expenditures**

Provide the amount of State and Local funds reported in Section B that were expended for Community Services Activities:

Objects of Expenditures	Amount (Enter "0.00" if none)
a. Certificated Salaries	1000-1999 0.00
b. Noncertificated Salaries	2000-2999 0.00
c. Employee Benefits (except 3801-3802)	3000-3999 0.00
d. Books and Supplies	4000-4999 0.00
e. Services and Other Operating Expenditures	5000-5999 0.00
<b>TOTAL COMMUNITY SERVICES EXPENDITURES</b>	<b>0.00</b>

CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM

July 1, 2012 to June 30, 2013

Charter School Name: School Of Unlimited Learning

CDS #: 10621661030642

**3. State and Local Expenditures to be Used for Annual NCLB Maintenance of Effort Calculation:**

Results of this calculation will be used for comparison with 2011-12 expenditures. Failure to maintain the required 90 percent expenditure level on either an aggregate or per capita expenditure basis will result in reduction to allocations for covered programs in 2014-15.

a. Total Expenditures (B8)	<u>1,897,624.09</u>
b. Less Federal Expenditures (Total A2) [Revenues are used as proxy for expenditures because most federal revenues are normally recognized in the period that qualifying expenditures are incurred]	<u>233,735.93</u>
c. Subtotal of State & Local Expenditures [a minus b]	<u>1,663,888.16</u>
d. Less Community Services [J2 Total]	<u>0.00</u>
e. Less Capital Outlay & Debt Service [Total B6 plus objects 7438 and 7439, less J1 Total]	<u>0.00</u>
TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE [c minus d minus e]	<u>\$ 1,663,888.16</u>

CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM  
July 1, 2012 to June 30, 2013

CHARTER SCHOOL CERTIFICATION

Charter School Name: University High School  
CDS #: 10621660114553 13-14  
Charter Approving Entity: Fresno Unified  
County: Fresno  
Charter #: 0875

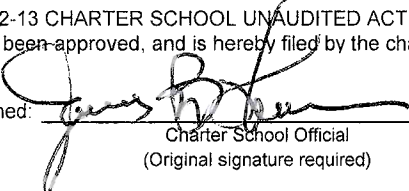
**NOTE: An Alternative Form submitted to the California Department of Education will not be considered a valid submission if the following information is missing:**

For information regarding this report, please contact:

<u>For Approving Entity:</u>	<u>For Charter School:</u>
Name	Janelle Mehling
Title	Business Manager
Telephone	559-278-8263
E-mail address	<u>jnehling@sierrausd.org</u>

To the entity that approved the charter school:

( X ) 2012-13 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 42100(b).

Signed:   
Charter School Official  
(Original signature required)

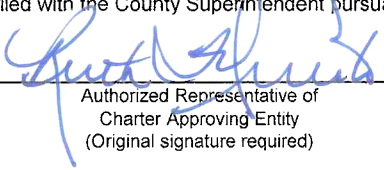
Date: 8.9.13

Printed Name: Dr. James Bushman

Title: Head of School

To the County Superintendent of Schools:

( X ) 2012-13 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 42100(a).

Signed:   
Authorized Representative of  
Charter Approving Entity  
(Original signature required)

Date: 09/10/13

Printed Name: Ruth F. Quinto

Title: Deputy Superintendent/CFO

To the Superintendent of Public Instruction:

( X ) 2012-13 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to *Education Code* Section 42100(a).

Signed: \_\_\_\_\_  
County Superintendent/Designee  
(Original signature required)

Date: \_\_\_\_\_

**CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2012 to June 30, 2013

Charter School Name: University High School

CDS #: 10621660114553(University High)

Description	Object Code	Unrestricted	Restricted	Total
Noncertificated Supervisors' and Administrators' Salaries	2300	29,687.28		29,687.28
Clerical and Office Salaries	2400	116,135.61		116,135.61
Other Noncertificated Salaries	2900	104,254.00		104,254.00
Total, Noncertificated Salaries		271,715.64	0.00	271,715.64
<b>3. Employee Benefits</b>				
STRS	3101-3102	138,297.17		138,297.17
PERS	3201-3202	21,376.10		21,376.10
OASDI / Medicare / Alternative	3301-3302	46,626.13		46,626.13
Health and Welfare Benefits	3401-3402	349,159.66		349,159.66
Unemployment Insurance	3501-3502	22,317.74		22,317.74
Workers' Compensation Insurance	3601-3602	31,406.89		31,406.89
OPEB, Allocated	3701-3702			0.00
OPEB, Active Employees	3751-3752			0.00
PERS Reduction (for revenue limit funded schools)	3801-3802			0.00
Other Employee Benefits	3901-3902			0.00
Total, Employee Benefits		609,183.69	0.00	609,183.69
<b>4. Books and Supplies</b>				
Approved Textbooks and Core Curricula Materials	4100			0.00
Books and Other Reference Materials	4200	45,280.83		45,280.83
Materials and Supplies	4300	142,255.49	74,630.80	216,886.29
Noncapitalized Equipment	4400	5,248.65		5,248.65
Food	4700			0.00
Total, Books and Supplies		192,784.97	74,630.80	267,415.77
<b>5. Services and Other Operating Expenditures</b>				
Subagreements for Services	5100			0.00
Travel and Conferences	5200	35,375.35		35,375.35
Dues and Memberships	5300	3,371.00		3,371.00
Insurance	5400	25,586.86		25,586.86
Operations and Housekeeping Services	5500			0.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	28,015.12		28,015.12
Professional/Consulting Services and Operating Expend.	5800	153,733.42	63,816.82	217,550.24
Communications	5900			0.00
Total, Services and Other Operating Expenditures		246,081.75	63,816.82	309,898.57
<b>6. Capital Outlay</b>				
(Objects 6100-6170, 6200-6500 for modified accrual basis only)				
Land and Land Improvements	6100-6170			0.00
Buildings and Improvements of Buildings	6200			0.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300			0.00
Equipment	6400			0.00
Equipment Replacement	6500			0.00
Depreciation Expense (for accrual basis only)	6900			0.00
Total, Capital Outlay		0.00	0.00	0.00
<b>7. Other Outgo</b>				
Tuition to Other Schools	7110-7143			0.00
Transfers of Pass-Through Revenues to Other LEAs	7211-7213			0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE			0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO			0.00
All Other Transfers	7281-7299	714,483.15		714,483.15



**CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM  
July 1, 2012 to June 30, 2013**

Charter School Name: University High School

CDS #: 10621660114553(University High)

Charter Approving Entity: Fresno Unified

County: Fresno

Charter #: 0875

This charter school uses the following basis of accounting:

(Please enter an "X" in the applicable box below; check only one box)

- Accrual Basis** (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Position objects are 6900, 7438, 9400-9499, 9660-9669, 9796, and 9797)
- Modified Accrual Basis** (Applicable Capital Outlay/Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 7438, 7439, and 9711-9789)

Description	Object Code	Unrestricted	Restricted	Total
<b>A. REVENUES</b>				
<b>1. Revenue Limit Sources</b>				
State Aid - Current Year	8011			0.00
Education Protection Account State Aid - Current Year	8012	618,655.00		618,655.00
Charter Schools General Purpose Entitlement - State Aid	8015	1,999,953.00		1,999,953.00
State Aid - Prior Years	8019	(3,019.00)		(3,019.00)
Tax Relief Subventions (for revenue limit funded schools)	8020-8039			0.00
County and District Taxes (for revenue limit funded schools)	8040-8079			0.00
Miscellaneous Funds (for revenue limit funded schools)	8080-8089			0.00
Revenue Limit Transfers (for revenue limit funded schools)				
PERS Reduction Transfer	8092			0.00
Transfers to Charter Schools in Lieu of Property Taxes	8096	273,787.00		273,787.00
Other Revenue Limit Transfers	8091, 8097			0.00
Total, Revenue Limit Sources		2,889,376.00	0.00	2,889,376.00
<b>2. Federal Revenues (see NOTE in Section J)</b>				
No Child Left Behind	8290			0.00
Special Education - Federal	8181, 8182			0.00
Child Nutrition - Federal	8220			0.00
Other Federal Revenues	8110, 8260-8299	2,058.54		2,058.54
Total, Federal Revenues		2,058.54	0.00	2,058.54
<b>3. Other State Revenues</b>				
Special Education - State	StateRevSE			0.00
All Other State Revenues	StateRevAO	290,931.20		290,931.20
Total, Other State Revenues		290,931.20	0.00	290,931.20
<b>4. Other Local Revenues</b>				
All Other Local Revenues	LocalRevAO	427,498.92	4,915.00	432,413.92
Total, Local Revenues		427,498.92	4,915.00	432,413.92
<b>5. TOTAL REVENUES</b>		<b>3,609,864.66</b>	<b>4,915.00</b>	<b>3,614,779.66</b>
<b>B. EXPENDITURES (see NOTE in Section J)</b>				
<b>1. Certificated Salaries</b>				
Certificated Teachers' Salaries	1100	1,373,825.04		1,373,825.04
Certificated Pupil Support Salaries	1200	153,740.85		153,740.85
Certificated Supervisors' and Administrators' Salaries	1300	229,579.36		229,579.36
Other Certificated Salaries	1900			0.00
Total, Certificated Salaries		1,757,145.25	0.00	1,757,145.25
<b>2. Noncertificated Salaries</b>				
Noncertificated Instructional Salaries	2100	21,638.75		21,638.75
Noncertificated Support Salaries	2200			0.00

**CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2012 to June 30, 2013

Charter School Name: University High School

CDS #: 10621660114553(University High)

Description	Object Code	Unrestricted	Restricted	Total
Debt Service:				
Interest	7438			0.00
Principal (for modified accrual basis only)	7439			0.00
Total Debt Service		0.00	0.00	0.00
Total, Other Outgo		714,483.15	0.00	714,483.15
<b>8. TOTAL EXPENDITURES</b>		<b>3,791,394.45</b>	<b>138,447.62</b>	<b>3,929,842.07</b>
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>		<b>(181,529.79)</b>	<b>(133,532.62)</b>	<b>(315,062.41)</b>
<b>D. OTHER FINANCING SOURCES / USES</b>				
1. Other Sources	8930-8979			0.00
2. Less: Other Uses	7630-7699			0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999			0.00
4. TOTAL OTHER FINANCING SOURCES / USES		0.00	0.00	0.00
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C+D4)</b>		<b>(181,529.79)</b>	<b>(133,532.62)</b>	<b>(315,062.41)</b>
<b>F. FUND BALANCE, RESERVES</b>				
1. Beginning Fund Balance				
a. As of July 1	9791	2,046,415.56	292,062.52	2,338,478.08
b. Adjustments/Restatements to Beginning Balance	9793, 9795	13,567.56		13,567.56
c. Adjusted Beginning Balance		2,059,983.12	292,062.52	2,352,045.64
2. Ending Fund Balance, June 30 (E+F1c)		1,878,453.33	158,529.90	2,036,983.23
Components of Ending Fund Balance (Modified Accrual Basis) (Optional)				
a. Nonspendable				
1. Revolving Cash (equals Object 9130)	9711			0.00
2. Stores (equals Object 9320)	9712			0.00
3. Prepaid Expenditures (equals Object 9330)	9713			0.00
4. All Others	9719			0.00
b. Restricted	9740			0.00
c. Committed				
1. Stabilization Arrangements	9750			0.00
2. Other Commitments	9760			0.00
d. Assigned	9780			0.00
e. Unassigned/Unappropriated				0.00
1. Reserve for Economic Uncertainties	9789			0.00
2. Unassigned/Unappropriated Amount	9790M			0.00
f. Components of Ending Net Position (Accrual Basis)				
1. Net Investment in Capital Assets	9796			0.00
2. Restricted Net Position	9797			0.00
3. Unrestricted Net Position	9790A			0.00
<b>G. ASSETS</b>				
1. Cash				
In County Treasury	9110	1,461,668.02	152,596.28	1,614,264.30
Fair Value Adjustment to Cash in County Treasury	9111			0.00
In Banks	9120			0.00
In Revolving Fund	9130			0.00
With Fiscal Agent/Trustee	9135	1,000.00		1,000.00

**CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM  
July 1, 2012 to June 30, 2013**

Charter School Name: University High School

CDS #: 10621660114553(University High)

Description	Object Code	Unrestricted	Restricted	Total
Collections Awaiting Deposit	9140	2,597.00		2,597.00
2. Investments	9150			0.00
3. Accounts Receivable	9200	1,002,103.25	7,178.10	1,009,281.35
4. Due from Grantor Governments	9290			0.00
5. Stores	9320	1,152.13		1,152.13
6. Prepaid Expenditures (Expenses)	9330			0.00
7. Other Current Assets	9340			0.00
8. Capital Assets (for accrual basis only)	9400-9499			0.00
<b>9. TOTAL ASSETS</b>		<b>2,468,520.40</b>	<b>159,774.38</b>	<b>2,628,294.78</b>
<b>H. LIABILITIES</b>				
1. Accounts Payable	9500	590,067.07	1,244.48	591,311.55
2. Due to Grantor Governments	9590			0.00
3. Current Loans	9640			0.00
4. Deferred Revenue	9650			0.00
5. Long-Term Liabilities (for accrual basis only)	9660-9669			0.00
<b>6. TOTAL LIABILITIES</b>		<b>590,067.07</b>	<b>1,244.48</b>	<b>591,311.55</b>
<b>I. FUND BALANCE</b>				
Ending Fund Balance, June 30 (G9-H6) (must agree with Line F2)		1,878,453.33	158,529.90	2,036,983.23

**CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM  
July 1, 2012 to June 30, 2013**

Charter School Name: University High School  
CDS #: 10621660114553(University High)

**J. FEDERAL NO CHILD LEFT BEHIND (NCLB) MAINTENANCE OF EFFORT REQUIREMENT**

**NOTE: IF YOUR CHARTER SCHOOL RECEIVED FEDERAL FUNDING, AS REPORTED IN SECTION A2, THE FOLLOWING ADDITIONAL INFORMATION MUST BE PROVIDED IN ORDER FOR THE CDE TO CALCULATE COMPLIANCE WITH THE FEDERAL NO CHILD LEFT BEHIND (NCLB) MAINTENANCE OF EFFORT REQUIREMENT:**

**1. Federal Revenue Used for Capital Outlay and Debt Service**

Included in the Capital Outlay and Debt Service expenditures reported in sections B6 and B7 are the following amounts paid out of federal funds:

Federal Program Name (If no amounts, indicate "NONE")	Capital Outlay	Debt Service	Total
a. _____			0.00
b. _____			0.00
c. _____			0.00
d. _____			0.00
e. _____			0.00
f. _____			0.00
g. _____			0.00
h. _____			0.00
i. _____			0.00
j. _____			0.00
<b>TOTAL FEDERAL REVENUES USED FOR CAPITAL OUTLAY AND DEBT SERVICE</b>	0.00	0.00	0.00

**2. Community Services Expenditures**

Provide the amount of State and Local funds reported in Section B that were expended for Community Services Activities:

Objects of Expenditures	Amount (Enter "0.00" if none)
a. Certificated Salaries	1000-1999
b. Noncertificated Salaries	2000-2999
c. Employee Benefits (except 3801-3802)	3000-3999
d. Books and Supplies	4000-4999
e. Services and Other Operating Expenditures	5000-5999
<b>TOTAL COMMUNITY SERVICES EXPENDITURES</b>	<b>0.00</b>

**CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM  
July 1, 2012 to June 30, 2013**

Charter School Name: University High School

CDS #: 10621660114553(University High)

**3. State and Local Expenditures to be Used for Annual NCLB Maintenance of Effort Calculation:**

Results of this calculation will be used for comparison with 2011-12 expenditures. Failure to maintain the required 90 percent expenditure level on either an aggregate or per capita expenditure basis will result in reduction to allocations for covered programs in 2014-15.

a. Total Expenditures (B8)	<u>3,929,842.07</u>
b. Less Federal Expenditures (Total A2) [Revenues are used as proxy for expenditures because most federal revenues are normally recognized in the period that qualifying expenditures are incurred]	<u>2,058.54</u>
c. Subtotal of State & Local Expenditures [a minus b]	<u>3,927,783.53</u>
d. Less Community Services [J2 Total]	<u>0.00</u>
e. Less Capital Outlay & Debt Service [Total B6 plus objects 7438 and 7439, less J1 Total]	<u>0.00</u>
<b>TOTAL STATE &amp; LOCAL EXPENDITURES SUBJECT TO MOE</b> [c minus d minus e]	<b>\$ <u>3,927,783.53</u></b>

Unaudited Actuals  
2012-13  
Annual Report of Pupil Transportation  
Home-to-School and Severely Disabled/Orthopedically Impaired

Description	EDP No.	Home-to-School	SD/OI
<b>SCHEDULE I - PUPIL TRANSPORTATION DATA</b>			
A. ENTER average number of buses used to transport pupils daily to/from school	008/006	93.0	143.0
B. 1. ENTER average number of pupils transported daily one way to/from school (excluding extended year)	020/019	10,000.0	1,680.0
2. ENTER number of pupils included on Line B1 with transportation in IEP	023/024	0.0	1,680.0
C. ENTER total number of miles driven to/from school	021/022	1,557,802.0	3,500,000.0
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
<b>SCHEDULE II - COST DATA</b>			
<b>(Home-to-School: Unless otherwise specified, Fund 01, Resources 1100, 7230, and 7235, Function 3600)</b>			
<b>(SD/OI: Unless otherwise specified, Fund 01, Resource 7240, Function 3600)</b>			
A. Classified Salaries & Benefits (Objects 2100-2999, 3102, 3202, 3302, 3402, 3502, 3602, 3702, 3752, 3802, and 3902)		5,878,541.55	201,770.86
B. Books & Supplies (Objects 4200, 4300, and 4400)		1,458,398.11	0.00
C. 1. Subagreements for Services (Object 5100)		496,674.66	6,328,211.41
a. ENTER amount included on Line C1 paid to a private contractor to transport pupils	003/004	496,674.66	6,328,211.41
2. Travel/Conferences & Dues/Memberships (Objects 5200 and 5300)		298.00	0.00
3. Insurance (Objects 5400 and 5450)		28,286.47	1,006.84
4. Rentals, Leases, Repairs, and Noncapitalized Improvements (Object 5600)		244,158.78	0.00
5. Interprogram/Interfund Transfers (Objects 5710 and 5750)		(2,666,603.73)	0.00
6. Other Services and Operating Expenditures (Object 5800) (Contracts for repairs should be charged to Object 5600)		339,341.10	198,818.55
7. Communications (Object 5900)		396.24	0.00
D. Capital Outlay, Lease Purchase & Debt Service (Home-to-School: Funds 01, 15, & 18, all applicable Resources except 7240, Function 3600, Objects 6400 & 6500, plus Fund 01, Resources 7230, 7235, and 7236, Function 9100, Objects 7438 and 7439, plus Funds 15 & 18, Function 9100, Objects 7438 and 7439, minus Fund 01, Resources 7230 and 7235, Object 8972, minus Funds 15 & 18, Object 8972) (SD/OI: Fund 01, Resource 7240, Function 3600, Objects 6400 & 6500, plus Fund 01, Resource 7240, Function 9100, Objects 7438 and 7439, minus Fund 01, Resource 7240, Object 8972)		0.00	0.00
1. ENTER amount of capital outlay, lease purchase & debt service included on Line D in Home-to-School that belongs in SD/OI as a decrease to Home-to-School and an increase to SD/OI. (Line D1 must net to zero)			
E. Direct Support Costs			
1. Plant Maintenance & Operations and Facilities (Fund 01, Resource 7230 (HtoS) or 7240 (SD/OI), Functions 8100-8400 and 8700, Objects 2000-5999, 6400, and 6500)		0.00	1,449.93
F. Direct and Direct Support Costs (Lines A through E1 except Line C1a)	096/095	5,779,491.18	6,731,257.59
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	5,779,491.18	6,731,257.59
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)		847,896.55	578,084.33
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.)		164,244.99	
J. Subtotal, Pupil Transportation Expense (Line H minus Line I plus Line I1)	097/098	5,095,839.62	6,153,173.26
K. Indirect Costs (Approved indirect cost rate of 2.91% times the sum of Line H minus lines C1, D, and D1. If negative, then zero.)		153,729.96	11,728.64
L. Net Pupil Transportation Expense (Lines J and K)	100/101	5,249,569.58	6,164,901.90

Description	EDP No.	Home-to-School	SD/OI
<b>SCHEDULE III - ALLOWABLE TRANSPORTATION EXPENSE</b>			
A. Net Pupil Transportation Expense (Schedule II, Line L)		5,249,569.58	6,164,901.90
B. ENTER deduction for increased cost of court ordered transportation (Los Angeles Unified, San Bernardino Unified and San Diego Unified only)		0.00	
C. Deduction for payments to common carriers and parents in lieu of transportation provided to your pupils			
1. ENTER payments by your LEA, included in Schedule II, Line C1		0.00	106,294.72
2. ENTER payments by another LEA, included in Schedule II, Line C1		0.00	0.00
3. Less: ENTER payments to common carriers and parents, deducted on Line B		0.00	
D. Deduction for bus acquisition and/or replacement			
1. ENTER portion of bus payments included in Schedule II, Line D plus Line D1 that was for your pupils (exclude portion other LEAs paid to you as part of their costs)		0.00	0.00
2. ENTER portion of payments included in Schedule II, lines C1 and C6 paid to another LEA providing services to your LEA		0.00	0.00
3. Less: ENTER bus acquisition and/or replacement included in deduction taken on Line B			
E. Deduction for unallowable costs			
1. ENTER amount of unallowable costs included in Schedule II, lines C1 and C6 paid by you to another LEA		0.00	0.00
2. Less: ENTER unallowable costs amount included in deduction taken on Line B		0.00	
F. Total Deductions (Lines B, C1, C2, D1, D2, and E1 minus lines C3, D3, and E2)		0.00	106,294.72
G. Bus Operating Expense (Line A minus Line F)	110/111	5,249,569.58	6,058,607.18
H. 1. Cost Per Mile (Line G divided by Schedule I, Line C)	120/121	3.370	1.731
2. Cost Per Pupil (Line G divided by Schedule I, Line B1)	122/123	524.957	3,606.314
I. Payments to common carriers and to parents in lieu of transportation (Lines C1 and C2 minus Line C3)	080/081	0.00	106,294.72
J. 1. ENTER prior year unallowable costs paid to another LEA used in the current year for bus purchases		0.00	0.00
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	5,249,569.58	6,164,901.90
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	0.00	
2. ENTER LEA's computed expense if different than amount calculated in Line L1 (maintain documentation locally)	132a		

Contact: Kim Kelstrom

Title: Director Fiscal Services

Agency: Fresno Unified School District

Phone Number/Ext: 559-457-3552

E-mail Address: kim.kelstrom@fresnounified.org

Description	EDP No.	Home-to-School	SD/OI
<b>SCHEDULE I - PUPIL TRANSPORTATION DATA</b>			
A. ENTER average number of buses used to transport pupils daily to/from school	008/006	93.0	143.0
B. 1. ENTER average number of pupils transported daily one way to/from school (excluding extended year)	020/019	10,000.0	1,680.0
2. ENTER number of pupils included on Line B1 with transportation in IEP	023/024	0.0	1,680.0
C. ENTER total number of miles driven to/from school	021/022	1,557,802.0	3,500,000.0
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
<b>SCHEDULE II - COST DATA</b>			
(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)		5,878,541.55	201,770.86
B. Books & Supplies (Objects 4200, 4300, and 4400)		1,458,398.11	0.00
C. 1. Subagreements for Services (Object 5100)		496,674.66	6,328,211.41
a. ENTER amount included on Line C1 paid to a private contractor to transport pupils	003/004	496,674.66	6,328,211.41
2. Travel/Conferences & Dues/Memberships (Objects 5200 and 5300)		298.00	0.00
3. Insurance (Objects 5400 and 5450)		28,286.47	1,006.84
4. Rentals, Leases, Repairs, and Noncapitalized Improvements (Object 5600)		244,158.78	0.00
5. Interprogram/Interfund Transfers (Objects 5710 and 5750)		(2,666,603.73)	0.00
6. Other Services and Operating Expenditures (Object 5800) (Contracts for repairs should be charged to Object 5600)		339,341.10	198,818.55
7. Communications (Object 5900)		396.24	0.00
D. Capital Outlay, Lease Purchase & Debt Service (Home-to-School: Funds 01, 15, & 18, all applicable Resources except 7240, Function 3600, Objects 6400 & 6500, plus Fund 01, Resources 7230, 7235, and 7236, Function 9100, Objects 7438 and 7439, plus Funds 15 & 18, Function 9100, Objects 7438 and 7439, minus Fund 01, Resources 7230 and 7235, Object 8972, minus Funds 15 & 18, Object 8972) (SD/OI: Fund 01, Resource 7240, Function 3600, Objects 6400 & 6500, plus Fund 01, Resource 7240, Function 9100, Objects 7438 and 7439, minus Fund 01, Resource 7240, Object 8972)		0.00	0.00
1. ENTER amount of capital outlay, lease purchase & debt service included on Line D in Home-to-School that belongs in SD/OI as a decrease to Home-to-School and an increase to SD/OI. (Line D1 must net to zero)			
E. Direct Support Costs			
1. Plant Maintenance & Operations and Facilities (Fund 01, Resource 7230 (HtoS) or 7240 (SD/OI), Functions 8100-8400 and 8700, Objects 2000-5999, 6400, and 6500)		0.00	1,449.93
F. Direct and Direct Support Costs (Lines A through E1 except Line C1a)	096/095	5,779,491.18	6,731,257.59
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	5,779,491.18	6,731,257.59
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)		847,896.55	578,084.33
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.)		164,244.99	
J. Subtotal, Pupil Transportation Expense (Line H minus Line I plus Line I1)	097/098	5,095,839.62	6,153,173.26
K. Indirect Costs (Approved indirect cost rate of 2.91% times the sum of Line H minus lines C1, D, and D1. If negative, then zero.)		153,729.96	11,728.64
L. Net Pupil Transportation Expense (Lines J and K)	100/101	5,249,569.58	6,164,901.90



Unaudited Actuals  
2012-13  
Annual Report of Pupil Transportation  
Home-to-School and Severely Disabled/Orthopedically Impaired

Description	EDP No.	Home-to-School	SD/OI
<b>SCHEDULE III - ALLOWABLE TRANSPORTATION EXPENSE</b>			
A. Net Pupil Transportation Expense (Schedule II, Line L)		5,249,569.58	6,164,901.90
B. ENTER deduction for increased cost of court ordered transportation (Los Angeles Unified, San Bernardino Unified and San Diego Unified only)		0.00	
C. Deduction for payments to common carriers and parents in lieu of transportation provided to your pupils			
1. ENTER payments by your LEA, included in Schedule II, Line C1		0.00	106,294.72
2. ENTER payments by another LEA, included in Schedule II, Line C1		0.00	0.00
3. Less: ENTER payments to common carriers and parents, deducted on Line B		0.00	
D. Deduction for bus acquisition and/or replacement			
1. ENTER portion of bus payments included in Schedule II, Line D plus Line D1 that was for your pupils (exclude portion other LEAs paid to you as part of their costs)		0.00	0.00
2. ENTER portion of payments included in Schedule II, lines C1 and C6 paid to another LEA providing services to your LEA		0.00	0.00
3. Less: ENTER bus acquisition and/or replacement included in deduction taken on Line B			
E. Deduction for unallowable costs			
1. ENTER amount of unallowable costs included in Schedule II, lines C1 and C6 paid by you to another LEA		0.00	0.00
2. Less: ENTER unallowable costs amount included in deduction taken on Line B		0.00	
F. Total Deductions (Lines B, C1, C2, D1, D2, and E1 minus lines C3, D3, and E2)		0.00	106,294.72
G. Bus Operating Expense (Line A minus Line F)	110/111	5,249,569.58	6,058,607.18
H. 1. Cost Per Mile (Line G divided by Schedule I, Line C)	120/121	3.370	1.731
2. Cost Per Pupil (Line G divided by Schedule I, Line B1)	122/123	524.957	3,606.314
I. Payments to common carriers and to parents in lieu of transportation (Lines C1 and C2 minus Line C3)	080/081	0.00	106,294.72
J. 1. ENTER prior year unallowable costs paid to another LEA used in the current year for bus purchases		0.00	0.00
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	5,249,569.58	6,164,901.90
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	0.00	
2. ENTER LEA's computed expense if different than amount calculated in Line L1 (maintain documentation locally)	132a		

Contact: Kim Kelstrom

Title: Director Fiscal Services

Agency: Fresno Unified School District

Phone Number/Ext: 559-457-3552

E-mail Address: kim.kelstrom@fresnounified.org

CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM  
July 1, 2012 to June 30, 2013

CHARTER SCHOOL CERTIFICATION

Charter School Name: Valley Arts and Science Academy  
CDS #: 10621660111633  
Charter Approving Entity: Fresno Unified  
County: Fresno  
Charter #: 0792

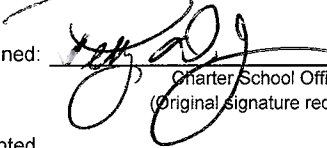
**NOTE: An Alternative Form submitted to the California Department of Education will not be considered a valid submission if the following information is missing:**

For information regarding this report, please contact:

For Approving Entity:	For Charter School:
<u>Santino Danisi</u> Name	<u>Yoon Chang</u> Name
<u>Director, Fiscal Services</u> Title	<u>Client Manager</u> Title
<u>559-457-3499</u> Telephone	<u>510-663-3500 ext. 348</u> Telephone
<u>santino.danisi@fresnounified.org</u> E-mail address	<u>yoony@edtec.com</u> E-mail address

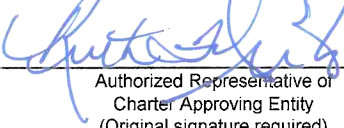
To the entity that approved the charter school:

( X ) 2012-13 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 42100(b).

Signed:  Date: 8/19/13  
Charter School Official  
(Original signature required)  
Printed Name: Perry Jensen Title: Executive Director

To the County Superintendent of Schools:

( X ) 2012-13 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 42100(a).

Signed:  Date: 09/10/13  
Authorized Representative of  
Charter Approving Entity  
(Original signature required)  
Printed Name: Ruth F. Quinto Title: Deputy Superintendent/CFO

To the Superintendent of Public Instruction:

( X ) 2012-13 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to *Education Code* Section 42100(a).

Signed: \_\_\_\_\_ Date: \_\_\_\_\_  
County Superintendent/Designee  
(Original signature required)

**CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM**

**July 1, 2012 to June 30, 2013**

**Charter School Name:** Valley Arts and Science Academy

**CDS #:** 10621660111633

**Charter Approving Entity:** Fresno Unified

**County:** Fresno

**Charter #:** 0792

**This charter school uses the following basis of accounting:**

**(Please enter an "X" in the applicable box below; check only one box)**

- Accrual Basis** (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Position objects are 6900, 7438, 9400-9499, 9660-9669, 9796, and 9797)
- Modified Accrual Basis** (Applicable Capital Outlay/Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 7438, 7439, and 9711-9789)

Description	Object Code	Unrestricted	Restricted	Total
<b>A. REVENUES</b>				
<b>1. Revenue Limit Sources</b>				
State Aid - Current Year	8011			0.00
Education Protection Account State Aid - Current Year	8012	307,813.00		307,813.00
Charter Schools General Purpose Entitlement - State Aid	8015	967,195.43		967,195.43
State Aid - Prior Years	8019	919.00		919.00
Tax Relief Subventions (for revenue limit funded schools)	8020-8039			0.00
County and District Taxes (for revenue limit funded schools)	8040-8079			0.00
Miscellaneous Funds (for revenue limit funded schools)	8080-8089			0.00
Revenue Limit Transfers (for revenue limit funded schools)				
PERS Reduction Transfer	8092			0.00
Transfers to Charter Schools in Lieu of Property Taxes	8096	164,106.78		164,106.78
Other Revenue Limit Transfers	8091, 8097			0.00
Total, Revenue Limit Sources		1,440,034.21	0.00	1,440,034.21
<b>2. Federal Revenues (see NOTE in Section J)</b>				
No Child Left Behind	8290		101,066.00	101,066.00
Special Education - Federal	8181, 8182			0.00
Child Nutrition - Federal	8220		148,469.99	148,469.99
Other Federal Revenues	8110, 8260-8299			0.00
Total, Federal Revenues		0.00	249,535.99	249,535.99
<b>3. Other State Revenues</b>				
Special Education - State	StateRevSE			0.00
All Other State Revenues	StateRevAO	642,223.06		642,223.06
Total, Other State Revenues		642,223.06	0.00	642,223.06
<b>4. Other Local Revenues</b>				
All Other Local Revenues	LocalRevAO	55,833.46		55,833.46
Total, Local Revenues		55,833.46	0.00	55,833.46
<b>5. TOTAL REVENUES</b>		<b>2,138,090.73</b>	<b>249,535.99</b>	<b>2,387,626.72</b>
<b>B. EXPENDITURES (see NOTE In Section J)</b>				
<b>1. Certificated Salaries</b>				
Certificated Teachers' Salaries	1100	642,533.06	7,660.00	650,193.06
Certificated Pupil Support Salaries	1200			0.00
Certificated Supervisors' and Administrators' Salaries	1300	75,993.24	29,234.35	105,227.59
Other Certificated Salaries	1900			0.00
Total, Certificated Salaries		718,526.30	36,894.35	755,420.65
<b>2. Noncertificated Salaries</b>				
Noncertificated Instructional Salaries	2100		14,678.96	14,678.96
Noncertificated Support Salaries	2200	13,906.80	1,039.30	14,946.10

**CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM**

**July 1, 2012 to June 30, 2013**

**Charter School Name: Valley Arts and Science Academy**

**CDS #: 10621660111633**

<b>Description</b>	<b>Object Code</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>
Noncertificated Supervisors' and Administrators' Salaries	2300	69,170.37	12,206.56	81,376.93
Clerical and Office Salaries	2400			0.00
Other Noncertificated Salaries	2900	61,428.98		61,428.98
Total, Noncertificated Salaries		144,506.15	27,924.82	172,430.97
<b>3. Employee Benefits</b>				
STRS	3101-3102	58,086.99	1,026.77	59,113.76
PERS	3201-3202	13,199.47	1,877.34	15,076.81
OASDI / Medicare / Alternative	3301-3302	22,371.71	1,831.23	24,202.94
Health and Welfare Benefits	3401-3402	152,614.34	4,991.71	157,606.05
Unemployment Insurance	3501-3502	10,415.58	519.93	10,935.51
Workers' Compensation Insurance	3601-3602	17,800.39	587.61	18,388.00
OPEB, Allocated	3701-3702			0.00
OPEB, Active Employees	3751-3752			0.00
PERS Reduction (for revenue limit funded schools)	3801-3802			0.00
Other Employee Benefits	3901-3902	4,610.70	84.61	4,695.31
Total, Employee Benefits		279,099.18	10,919.20	290,018.38
<b>4. Books and Supplies</b>				
Approved Textbooks and Core Curricula Materials	4100	57.00	399.00	456.00
Books and Other Reference Materials	4200			0.00
Materials and Supplies	4300	33,898.19	19,110.23	53,008.42
Noncapitalized Equipment	4400		1,348.16	1,348.16
Food	4700	6,845.86	148,386.85	155,232.71
Total, Books and Supplies		40,801.05	169,244.24	210,045.29
<b>5. Services and Other Operating Expenditures</b>				
Subagreements for Services	5100			0.00
Travel and Conferences	5200	7,644.25		7,644.25
Dues and Memberships	5300	1,700.00		1,700.00
Insurance	5400	13,564.50		13,564.50
Operations and Housekeeping Services	5500	38,987.22	0.00	38,987.22
Rentals, Leases, Repairs, and Noncap. Improvements	5600	171,208.45	1,117.13	172,325.58
Professional/Consulting Services and Operating Expend.	5800	296,158.54	3,436.25	299,594.79
Communications	5900	11,128.13		11,128.13
Total, Services and Other Operating Expenditures		540,391.09	4,553.38	544,944.47
<b>6. Capital Outlay</b>				
(Objects 6100-6170, 6200-6500 for modified accrual basis only)				
Land and Land Improvements	6100-6170			0.00
Buildings and Improvements of Buildings	6200			0.00
Books and Media for New School Libraries or Major				
Expansion of School Libraries	6300			0.00
Equipment	6400			0.00
Equipment Replacement	6500			0.00
Depreciation Expense (for accrual basis only)	6900	52,855.96		52,855.96
Total, Capital Outlay		52,855.96	0.00	52,855.96
<b>7. Other Outgo</b>				
Tuition to Other Schools	7110-7143			0.00
Transfers of Pass-Through Revenues to Other LEAs	7211-7213			0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE			0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO			0.00
All Other Transfers	7281-7299			0.00

**CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM  
July 1, 2012 to June 30, 2013**

Charter School Name: Valley Arts and Science Academy

CDS #: 10621660111633

Description	Object Code	Unrestricted	Restricted	Total
Debt Service:				
Interest	7438	55,644.65		55,644.65
Principal (for modified accrual basis only)	7439			0.00
Total Debt Service		55,644.65	0.00	55,644.65
Total, Other Outgo		55,644.65	0.00	55,644.65
<b>8. TOTAL EXPENDITURES</b>		<b>1,831,824.38</b>	<b>249,535.99</b>	<b>2,081,360.37</b>
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>		<b>306,266.35</b>	<b>0.00</b>	<b>306,266.35</b>
<b>D. OTHER FINANCING SOURCES / USES</b>				
1. Other Sources	8930-8979			0.00
2. Less: Other Uses	7630-7699			0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999			0.00
<b>4. TOTAL OTHER FINANCING SOURCES / USES</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C+D4)</b>		<b>306,266.35</b>	<b>0.00</b>	<b>306,266.35</b>
<b>F. FUND BALANCE, RESERVES</b>				
1. Beginning Fund Balance				
a. As of July 1	9791	502,948.98		502,948.98
b. Adjustments/Restatements to Beginning Balance	9793, 9795	(1.00)		(1.00)
c. Adjusted Beginning Balance		502,947.98	0.00	502,947.98
2. Ending Fund Balance, June 30 (E+F1c)		809,214.33	0.00	809,214.33
Components of Ending Fund Balance (Modified Accrual Basis) (Optional)				
a. Nonspendable				
1. Revolving Cash (equals Object 9130)	9711			0.00
2. Stores (equals Object 9320)	9712			0.00
3. Prepaid Expenditures (equals Object 9330)	9713			0.00
4. All Others	9719			0.00
b. Restricted	9740			0.00
c. Committed				
1. Stabilization Arrangements	9750			0.00
2. Other Commitments	9760			0.00
d. Assigned	9780			0.00
e. Unassigned/Unappropriated				0.00
1. Reserve for Economic Uncertainties	9789			0.00
2. Unassigned/Unappropriated Amount	9790M			0.00
f. Components of Ending Net Position (Accrual Basis)				
1. Net Investment in Capital Assets	9796			0.00
2. Restricted Net Position	9797			0.00
3. Unrestricted Net Position	9790A	809,214.33	0.00	809,214.33
<b>G. ASSETS</b>				
1. Cash				
In County Treasury	9110	307,813.00		307,813.00
Fair Value Adjustment to Cash in County Treasury	9111			0.00
In Banks	9120	49,328.65		49,328.65
In Revolving Fund	9130			0.00
With Fiscal Agent/Trustee	9135			0.00

**CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM  
July 1, 2012 to June 30, 2013**

**Charter School Name:** Valley Arts and Science Academy

**CDS #:** 10621660111633

<b>Description</b>	<b>Object Code</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>
Collections Awaiting Deposit	9140	0.03		0.03
2. Investments	9150			0.00
3. Accounts Receivable	9200	459,749.93		459,749.93
4. Due from Grantor Governments	9290			0.00
5. Stores	9320			0.00
6. Prepaid Expenditures (Expenses)	9330	22,794.80		22,794.80
7. Other Current Assets	9340	322.38		322.38
8. <i>Capital Assets (for accrual basis only)</i>	9400-9499	684,365.25		684,365.25
<b>9. TOTAL ASSETS</b>		<b>1,524,374.04</b>	<b>0.00</b>	<b>1,524,374.04</b>
<b>H. LIABILITIES</b>				
1. Accounts Payable	9500	225,235.87		225,235.87
2. Due to Grantor Governments	9590			0.00
3. Current Loans	9640			0.00
4. Deferred Revenue	9650			0.00
5. <i>Long-Term Liabilities (for accrual basis only)</i>	9660-9669	489,923.84		489,923.84
<b>6. TOTAL LIABILITIES</b>		<b>715,159.71</b>	<b>0.00</b>	<b>715,159.71</b>
<b>I. FUND BALANCE</b>				
Ending Fund Balance, June 30 (G9-H6) (must agree with Line F2)		809,214.33	0.00	809,214.33

**CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM  
July 1, 2012 to June 30, 2013**

Charter School Name: Valley Arts and Science Academy  
CDS #: 10621660111633

**J. FEDERAL NO CHILD LEFT BEHIND (NCLB) MAINTENANCE OF EFFORT REQUIREMENT**

**NOTE: IF YOUR CHARTER SCHOOL RECEIVED FEDERAL FUNDING, AS REPORTED IN SECTION A2, THE FOLLOWING ADDITIONAL INFORMATION MUST BE PROVIDED IN ORDER FOR THE CDE TO CALCULATE COMPLIANCE WITH THE FEDERAL NO CHILD LEFT BEHIND (NCLB) MAINTENANCE OF EFFORT REQUIREMENT:**

**1. Federal Revenue Used for Capital Outlay and Debt Service**

Included in the Capital Outlay and Debt Service expenditures reported in sections B6 and B7 are the following amounts paid out of federal funds:

Federal Program Name (If no amounts, indicate "NONE")	Capital Outlay	Debt Service	Total
a. None	\$		0.00
b.			0.00
c.			0.00
d.			0.00
e.			0.00
f.			0.00
g.			0.00
h.			0.00
i.			0.00
j.			0.00
<b>TOTAL FEDERAL REVENUES USED FOR CAPITAL OUTLAY AND DEBT SERVICE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**2. Community Services Expenditures**

Provide the amount of State and Local funds reported in Section B that were expended for Community Services Activities:

Objects of Expenditures	Amount (Enter "0.00" if none)
a. Certificated Salaries	1000-1999 0.00
b. Noncertificated Salaries	2000-2999 0.00
c. Employee Benefits (except 3801-3802)	3000-3999 0.00
d. Books and Supplies	4000-4999 0.00
e. Services and Other Operating Expenditures	5000-5999 0.00
<b>TOTAL COMMUNITY SERVICES EXPENDITURES</b>	<b>0.00</b>

**CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM  
July 1, 2012 to June 30, 2013**

Charter School Name: Valley Arts and Science Academy

CDS #: 10621660111633

**3. State and Local Expenditures to be Used for Annual NCLB Maintenance of Effort Calculation:**

Results of this calculation will be used for comparison with 2011-12 expenditures. Failure to maintain the required 90 percent expenditure level on either an aggregate or per capita expenditure basis will result in reduction to allocations for covered programs in 2014-15.

a. Total Expenditures (B8)	<u>2,081,360.37</u>
b. Less Federal Expenditures (Total A2) [Revenues are used as proxy for expenditures because most federal revenues are normally recognized in the period that qualifying expenditures are incurred]	<u>249,535.99</u>
c. Subtotal of State & Local Expenditures [a minus b]	<u>1,831,824.38</u>
d. Less Community Services [J2 Total]	<u>0.00</u>
e. Less Capital Outlay & Debt Service [Total B6 plus objects 7438 and 7439, less J1 Total]	<u>108,500.61</u>
TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE [c minus d minus e]	<u>\$ 1,723,323.77</u>



**Notes on VASA Unaudited actual:**

VASA finished the year generally in line with expectations. Four major variances relative to the 2<sup>nd</sup> Interim financials are:

1. Federal Child Nutrition reimbursements were higher than projected in 2012-13.
2. The CDE funded a number of schools with current year SB 740 apportionments, but VASA was not one of them. Therefore, their 2011-12 award will be distributed in 2012-13 (along with part or all of the 2011-12 grant). Because of the timing of the grant, it was not accrued in 2011-12. In short, this is an increase in revenue for 2012-13.
3. Health benefits came in lower than the projections; VASA is on a high deductible plan, where it's payment varies greatly from month to month. Therefore, we don't adjust the forecast until the year end.
4. The 2<sup>nd</sup> Interim report did not include \$53K of depreciation expense.

Before depreciation, the school had roughly \$359K operating income.

CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM  
July 1, 2012 to June 30, 2013

CHARTER SCHOOL CERTIFICATION

Charter School Name: Valley Preparatory Academy  
CDS #: 10621660106740  
Charter Approving Entity: Fresno Unified  
County: Fresno  
Charter #: 0662


**NOTE. An Alternative Form submitted to the California Department of Education will not be considered a valid submission if the following information is missing:**

For information regarding this report, please contact:

For Approving Entity:	For Charter School:
<u>Santino Danisi</u> Name	<u>Yoon Chang</u> Name
<u>Director, Fiscal Services</u> Title	<u>Client Manager</u> Title
<u>559-457-3499</u> Telephone	<u>510-663-3500 ext.348</u> Telephone
<u>santino.danisi@fresnounified.org</u> E-mail address	<u>yoony@edtec.com</u> E-mail address

To the entity that approved the charter school:


( X ) 2012-13 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 42100(b).

Signed:  Date: 8/19/13  
Charter School Official  
(Original signature required)

Printed  
Name: Shelly Melton-Lether Title: Executive Director

To the County Superintendent of Schools:

( X ) 2012-13 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 42100(a).

Signed:  Date: 09/18/13  
Authorized Representative of  
Charter Approving Entity  
(Original signature required)

Printed  
Name: Ruth F. Quinto Title: Deputy Superintendent/CFO

To the Superintendent of Public Instruction:

( X ) 2012-13 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to *Education Code* Section 42100(a).

Signed: \_\_\_\_\_ Date: \_\_\_\_\_  
County Superintendent/Designee  
(Original signature required)

Valley Preparatory Academy  
2012-13 Unaudited Actuals (UA) vs. Second Interim

**Revenues**

- Revenues are generally the same as projected at Second Interim
- Due to uncertainties around MAA reimbursement amount, VPA will not accrue the \$12K reimbursement, which was included as a revenue source at the second interim.

**Expenses**

- Actual health benefits expense came in lower than the projection at the second interim. The school's health expense can vary greatly throughout the year; therefore, we don't adjust the forecast until the year end.
- Food Service invoices were higher than projected at the second interim. The total expense was \$65K higher than projected.
- The school spent more than projected amount on facilities.

**CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM  
July 1, 2012 to June 30, 2013**

Charter School Name: Valley Preparatory Academy  
 CDS #: 10621680106740  
 Charter Approving Entity: Fresno Unified  
 County: Fresno  
 Charter #: 0662

This charter school uses the following basis of accounting:

(Please enter an "X" in the applicable box below; check only one box)

- Accrual Basis** (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Position objects are 6900, 7438, 9400-9499, 9660-9669, 9796, and 9797)  
 **Modified Accrual Basis** (Applicable Capital Outlay/Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 7438, 7439, and 9711-9789)

Description	Object Code	Unrestricted	Restricted	Total
<b>A. REVENUES</b>				
<b>1. Revenue Limit Sources</b>				
State Aid - Current Year	8011			0.00
Education Protection Account State Aid - Current Year	8012	342,578.00		342,578.00
Charter Schools General Purpose Entitlement - State Aid	8015	1,077,858.23		1,077,858.23
State Aid - Prior Years	8019	3,654.08		3,654.08
Tax Relief Subventions (for revenue limit funded schools)	8020-8039			0.00
County and District Taxes (for revenue limit funded schools)	8040-8079			0.00
Miscellaneous Funds (for revenue limit funded schools)	8080-8089			0.00
Revenue Limit Transfers (for revenue limit funded schools)				
PERS Reduction Transfer	8092			0.00
Transfers to Charter Schools in Lieu of Property Taxes	8096	181,216.24		181,216.24
Other Revenue Limit Transfers	8091, 8097			0.00
Total, Revenue Limit Sources		1,605,306.55	0.00	1,605,306.55
<b>2. Federal Revenues (see NOTE in Section J)</b>				
No Child Left Behind	8290			0.00
Special Education - Federal	8181, 8182			0.00
Child Nutrition - Federal	8220		91,187.98	91,187.98
Other Federal Revenues	8110, 8260-8299		137,330.00	137,330.00
Total, Federal Revenues		0.00	228,517.98	228,517.98
<b>3. Other State Revenues</b>				
Special Education - State	StateRevSE			0.00
All Other State Revenues	StateRevAO	374,481.45	150,000.00	524,481.45
Total, Other State Revenues		374,481.45	150,000.00	524,481.45
<b>4. Other Local Revenues</b>				
All Other Local Revenues	LocalRevAO	118,229.91		118,229.91
Total, Local Revenues		118,229.91	0.00	118,229.91
<b>5. TOTAL REVENUES</b>				
		2,098,017.91	378,517.98	2,476,535.89
<b>B. EXPENDITURES (see NOTE in Section J)</b>				
<b>1. Certificated Salaries</b>				
Certificated Teachers' Salaries	1100	564,247.36	24,771.24	589,018.60
Certificated Pupil Support Salaries	1200			0.00
Certificated Supervisors' and Administrators' Salaries	1300			0.00
Other Certificated Salaries	1900			0.00
Total, Certificated Salaries		564,247.36	24,771.24	589,018.60
<b>2. Noncertificated Salaries</b>				
Noncertificated Instructional Salaries	2100	0.00	29,341.02	29,341.02
Noncertificated Support Salaries	2200	87,473.02		87,473.02

**CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2012 to June 30, 2013

Charter School Name: Valley Preparatory Academy

CDS #: 10621660106740

Description	Object Code	Unrestricted	Restricted	Total
Noncertificated Supervisors' and Administrators' Salaries	2300	81,499.92		81,499.92
Clerical and Office Salaries	2400	71,312.34		71,312.34
Other Noncertificated Salaries	2900	57,124.79	7,833.75	64,958.54
Total, Noncertificated Salaries		297,410.07	37,174.77	334,584.84
<b>3. Employee Benefits</b>				
STRS	3101-3102	46,481.40	2,049.35	48,530.75
PERS	3201-3202			0.00
OASDI / Medicare / Alternative	3301-3302	31,166.31	2,318.86	33,485.17
Health and Welfare Benefits	3401-3402	115,892.96	16,559.21	132,452.17
Unemployment Insurance	3501-3502	14,661.24	1,130.78	15,792.02
Workers' Compensation Insurance	3601-3602	17,696.12	2,603.88	20,300.00
OPEB, Allocated	3701-3702			0.00
OPEB, Active Employees	3751-3752			0.00
PERS Reduction (for revenue limit funded schools)	3801-3802			0.00
Other Employee Benefits	3901-3902	832.72	52.28	885.00
Total, Employee Benefits		226,730.75	24,714.36	251,445.11
<b>4. Books and Supplies</b>				
Approved Textbooks and Core Curricula Materials	4100	60,960.37	1,020.00	61,980.37
Books and Other Reference Materials	4200	0.00	499.77	499.77
Materials and Supplies	4300	27,709.74	11,162.92	38,872.66
Noncapitalized Equipment	4400	18,491.71	9,018.87	27,510.58
Food	4700	102,420.79	97,511.80	199,932.59
Total, Books and Supplies		209,582.61	119,213.36	328,795.97
<b>5. Services and Other Operating Expenditures</b>				
Subagreements for Services	5100	0.00	90,413.89	90,413.89
Travel and Conferences	5200	8,047.95		8,047.95
Dues and Memberships	5300	4,324.88		4,324.88
Insurance	5400	25,632.13		25,632.13
Operations and Housekeeping Services	5500	35,706.97	10,590.55	46,297.52
Rentals, Leases, Repairs, and Noncap. Improvements	5600	61,573.41	61,107.14	122,680.55
Professional/Consulting Services and Operating Expend.	5800	789,093.05	10,460.00	799,553.05
Communications	5900	15,906.98	72.67	15,979.65
Total, Services and Other Operating Expenditures		940,285.37	172,644.25	1,112,929.62
<b>6. Capital Outlay</b>				
(Objects 6100-6170, 6200-6500 for modified accrual basis only)				
Land and Land Improvements	6100-6170			0.00
Buildings and Improvements of Buildings	6200			0.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300			0.00
Equipment	6400			0.00
Equipment Replacement	6500			0.00
Depreciation Expense (for accrual basis only)	6900	5,450.80		5,450.80
Total, Capital Outlay		5,450.80	0.00	5,450.80
<b>7. Other Outgo</b>				
Tuition to Other Schools	7110-7143			0.00
Transfers of Pass-Through Revenues to Other LEAs	7211-7213			0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE			0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO			0.00
All Other Transfers	7281-7299			0.00

**CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2012 to June 30, 2013

Charter School Name: Valley Preparatory Academy

CDS #: 10621660106740

Description	Object Code	Unrestricted	Restricted	Total
Debt Service:				
Interest	7438	2,076.00		2,076.00
Principal (for modified accrual basis only)	7439			0.00
Total Debt Service		2,076.00	0.00	2,076.00
Total, Other Outgo		2,076.00	0.00	2,076.00
<b>8. TOTAL EXPENDITURES</b>		<b>2,245,782.96</b>	<b>378,517.98</b>	<b>2,624,300.94</b>
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>		<b>(147,765.05)</b>	<b>0.00</b>	<b>(147,765.05)</b>
<b>D. OTHER FINANCING SOURCES / USES</b>				
1. Other Sources	8930-8979			0.00
2. Less: Other Uses	7630-7699			0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999			0.00
4. TOTAL OTHER FINANCING SOURCES / USES		0.00	0.00	0.00
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C+D4)</b>		<b>(147,765.05)</b>	<b>0.00</b>	<b>(147,765.05)</b>
<b>F. FUND BALANCE, RESERVES</b>				
1. Beginning Fund Balance				
a. As of July 1	9791	510,938.31		510,938.31
b. Adjustments/Restatements to Beginning Balance	9793, 9795	1,290.00		1,290.00
c. Adjusted Beginning Balance		512,228.31	0.00	512,228.31
2. Ending Fund Balance, June 30 (E+F1c)		364,463.26	0.00	364,463.26
Components of Ending Fund Balance (Modified Accrual Basis) (Optional)				
a. Nonspendable				
1. Revolving Cash (equals Object 9130)	9711			0.00
2. Stores (equals Object 9320)	9712			0.00
3. Prepaid Expenditures (equals Object 9330)	9713			0.00
4. All Others	9719			0.00
b. Restricted	9740			0.00
c. Committed				
1. Stabilization Arrangements	9750			0.00
2. Other Commitments	9760			0.00
d. Assigned	9780			0.00
e. Unassigned/Unappropriated				0.00
1. Reserve for Economic Uncertainties	9789			0.00
2. Unassigned/Unappropriated Amount	9790M			0.00
f. Components of Ending Net Position (Accrual Basis)				
1. Net Investment in Capital Assets	9796			0.00
2. Restricted Net Position	9797			0.00
3. Unrestricted Net Position	9790A	364,463.26	0.00	364,463.26
<b>G. ASSETS</b>				
1. Cash				
In County Treasury	9110	342,578.01		342,578.01
Fair Value Adjustment to Cash in County Treasury	9111			0.00
In Banks	9120	271,245.28		271,245.28
In Revolving Fund	9130			0.00
With Fiscal Agent/Trustee	9135			0.00

**CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2012 to June 30, 2013

Charter School Name: Valley Preparatory Academy

CDS #: 10621660106740

Description	Object Code	Unrestricted	Restricted	Total
Collections Awaiting Deposit	9140			0.00
2. Investments	9150			0.00
3. Accounts Receivable	9200	506,555.80		506,555.80
4. Due from Grantor Governments	9290			0.00
5. Stores	9320			0.00
6. Prepaid Expenditures (Expenses)	9330	227.07		227.07
7. Other Current Assets	9340			0.00
8. <i>Capital Assets (for accrual basis only)</i>	9400-9499			0.00
<b>9. TOTAL ASSETS</b>		<b>1,120,606.16</b>	<b>0.00</b>	<b>1,120,606.16</b>
<b>H. LIABILITIES</b>				
1. Accounts Payable	9500	256,142.90		256,142.90
2. Due to Grantor Governments	9590			0.00
3. Current Loans	9640	500,000.00		500,000.00
4. Deferred Revenue	9650			0.00
5. <i>Long-Term Liabilities (for accrual basis only)</i>	9660-9669			0.00
<b>6. TOTAL LIABILITIES</b>		<b>756,142.90</b>	<b>0.00</b>	<b>756,142.90</b>
<b>I. FUND BALANCE</b>				
Ending Fund Balance, June 30 (G9-H6) (must agree with Line F2)		364,463.26	0.00	364,463.26

**CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM  
July 1, 2012 to June 30, 2013**

Charter School Name: Valley Preparatory Academy

CDS #: 10621660106740

**J. FEDERAL NO CHILD LEFT BEHIND (NCLB) MAINTENANCE OF EFFORT REQUIREMENT**

**NOTE: IF YOUR CHARTER SCHOOL RECEIVED FEDERAL FUNDING, AS REPORTED IN SECTION A2, THE FOLLOWING ADDITIONAL INFORMATION MUST BE PROVIDED IN ORDER FOR THE CDE TO CALCULATE COMPLIANCE WITH THE FEDERAL NO CHILD LEFT BEHIND (NCLB) MAINTENANCE OF EFFORT REQUIREMENT:**

**1. Federal Revenue Used for Capital Outlay and Debt Service**

Included in the Capital Outlay and Debt Service expenditures reported in sections B6 and B7 are the following amounts paid out of federal funds:

Federal Program Name (If no amounts, indicate "NONE")	Capital Outlay	Debt Service	Total
a. None	\$		0.00
b. _____			0.00
c. _____			0.00
d. _____			0.00
e. _____			0.00
f. _____			0.00
g. _____			0.00
h. _____			0.00
i. _____			0.00
j. _____			0.00
<b>TOTAL FEDERAL REVENUES USED FOR CAPITAL OUTLAY AND DEBT SERVICE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**2. Community Services Expenditures**

Provide the amount of State and Local funds reported in Section B that were expended for Community Services Activities:

Objects of Expenditures	Amount (Enter "0.00" if none)
a. Certificated Salaries	1000-1999 0.00
b. Noncertificated Salaries	2000-2999 0.00
c. Employee Benefits (except 3801-3802)	3000-3999 0.00
d. Books and Supplies	4000-4999 0.00
e. Services and Other Operating Expenditures	5000-5999 0.00
<b>TOTAL COMMUNITY SERVICES EXPENDITURES</b>	<b>0.00</b>



**CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM  
July 1, 2012 to June 30, 2013**

Charter School Name: Valley Preparatory Academy  
CDS #: 10621660106740

**3. State and Local Expenditures to be Used for Annual NCLB Maintenance of Effort Calculation:**

Results of this calculation will be used for comparison with 2011-12 expenditures. Failure to maintain the required 90 percent expenditure level on either an aggregate or per capita expenditure basis will result in reduction to allocations for covered programs in 2014-15.

a. Total Expenditures (B8)	<u>2,624,300.94</u>
b. Less Federal Expenditures (Total A2) [Revenues are used as proxy for expenditures because most federal revenues are normally recognized in the period that qualifying expenditures are incurred]	<u>228,517.98</u>
c. Subtotal of State & Local Expenditures [a minus b]	<u>2,395,782.96</u>
d. Less Community Services [J2 Total]	<u>0.00</u>
e. Less Capital Outlay & Debt Service [Total B6 plus objects 7438 and 7439, less J1 Total]	<u>7,526.80</u>
<b>TOTAL STATE &amp; LOCAL EXPENDITURES SUBJECT TO MOE [c minus d minus e]</b>	<b>\$ <u><u>2,388,256.16</u></u></b>

CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM  
July 1, 2012 to June 30, 2013

CHARTER SCHOOL CERTIFICATION

Charter School Name: Carter G. Woodson Public Charter School  
CDS #: 10621661030840  
Charter Approving Entity: Fresno Unified School District  
County: Fresno  
Charter #: 378

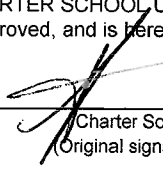
**NOTE: An Alternative Form submitted to the California Department of Education will not be considered a valid submission if the following information is missing:**

For information regarding this report, please contact:

<u>For Approving Entity:</u>	<u>For Charter School:</u>
<u>Santino Danisi</u> Name	<u>Demetrios Vougaris, CPA</u> Name
<u>Director, Fiscal Services</u> Title	<u>Finance Director</u> Title
<u>559/457-3499</u> Telephone	<u>(559) 230-3073 or (559) 230-3028</u> Telephone
<u>Santino.Danisi@fresnounified.org</u> E-mail address	<u>lwashington@agapecorp.com; dvougaris@agapecorp.com</u> E-mail address

To the entity that approved the charter school:

( X ) 2012-13 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 42100(b).

Signed:   
Charter School Official  
(Original signature required)

Date: 8-16-13

Printed Name: Leida Washington

Title: Charter Approver

To the County Superintendent of Schools:

( X ) 2012-13 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 42100(a).

Signed:   
Authorized Representative of  
Charter Approving Entity  
(Original signature required)

Date: 09/10/13

Printed Name: Ruth F. Quinto

Title: Deputy Superintendent/CFO

To the Superintendent of Public Instruction:

( X ) 2012-13 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to *Education Code* Section 42100(a).

Signed: \_\_\_\_\_  
County Superintendent/Designee  
(Original signature required)

Date: \_\_\_\_\_

**CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2012 to June 30, 2013

Charter School Name: Carter G. Woodson Public Charter School

CDS #: #N/A

Charter Approving Entity: Fresno Unified School District

County: Fresno

Charter #: 378

This charter school uses the following basis of accounting:

(Please enter an "X" in the applicable box below; check only one box)

- Accrual Basis** (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Position objects are 6900, 7438, 9400-9499, 9660-9669, 9796, and 9797)
- Modified Accrual Basis** (Applicable Capital Outlay/Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 7438, 7439, and 9711-9789)

Description	Object Code	Unrestricted	Restricted	Total
<b>A. REVENUES</b>				
<b>1. Revenue Limit Sources</b>				
State Aid - Current Year	8011			0.00
Education Protection Account State Aid - Current Year	8012	410,067.00		410,067.00
Charter Schools General Purpose Entitlement - State Aid	8015	1,324,366.00		1,324,366.00
State Aid - Prior Years	8019	(8,475.00)		(8,475.00)
Tax Relief Subventions (for revenue limit funded schools)	8020-8039			0.00
County and District Taxes (for revenue limit funded schools)	8040-8079			0.00
Miscellaneous Funds (for revenue limit funded schools)	8080-8089			0.00
Revenue Limit Transfers (for revenue limit funded schools)				
PERS Reduction Transfer	8092			0.00
Transfers to Charter Schools in Lieu of Property Taxes	8096	182,751.00		182,751.00
Other Revenue Limit Transfers	8091, 8097			0.00
Total, Revenue Limit Sources		1,908,709.00	0.00	1,908,709.00
<b>2. Federal Revenues (see NOTE in Section J)</b>				
No Child Left Behind	8290		152,143.00	152,143.00
Special Education - Federal	8181, 8182			0.00
Child Nutrition - Federal	8220		17,675.00	17,675.00
Other Federal Revenues	8110, 8260-8299			0.00
Total, Federal Revenues		0.00	169,818.00	169,818.00
<b>3. Other State Revenues</b>				
Special Education - State	StateRevSE			0.00
All Other State Revenues	StateRevAO	407,315.00	16,788.00	424,103.00
Total, Other State Revenues		407,315.00	16,788.00	424,103.00
<b>4. Other Local Revenues</b>				
All Other Local Revenues	LocalRevAO	11,761.00		11,761.00
Total, Local Revenues		11,761.00	0.00	11,761.00
<b>5. TOTAL REVENUES</b>		<b>2,327,785.00</b>	<b>186,606.00</b>	<b>2,514,391.00</b>
<b>B. EXPENDITURES (see NOTE in Section J)</b>				
<b>1. Certificated Salaries</b>				
Certificated Teachers' Salaries	1100	582,925.00	3,250.00	586,175.00
Certificated Pupil Support Salaries	1200	214,970.00	41,423.00	256,393.00
Certificated Supervisors' and Administrators' Salaries	1300	205,804.00		205,804.00
Other Certificated Salaries	1900			0.00
Total, Certificated Salaries		1,003,699.00	44,673.00	1,048,372.00
<b>2. Noncertificated Salaries</b>				
Noncertificated Instructional Salaries	2100	3,785.00		3,785.00
Noncertificated Support Salaries	2200	25,701.00	54,206.00	79,907.00

**CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2012 to June 30, 2013

Charter School Name: Carter G. Woodson Public Charter School

CDS #: #N/A

Description	Object Code	Unrestricted	Restricted	Total
Noncertificated Supervisors' and Administrators' Salaries	2300			0.00
Clerical and Office Salaries	2400	137,756.00	15,256.00	153,012.00
Other Noncertificated Salaries	2900			0.00
<b>Total, Noncertificated Salaries</b>		<b>167,242.00</b>	<b>69,462.00</b>	<b>236,704.00</b>
<b>3. Employee Benefits</b>				
STRS	3101-3102	83,112.00	3,391.00	86,503.00
PERS	3201-3202			0.00
OASDI / Medicare / Alternative	3301-3302	26,649.00	5,623.00	32,272.00
Health and Welfare Benefits	3401-3402	104,273.00	13,820.00	118,093.00
Unemployment Insurance	3501-3502	12,408.00	1,586.00	13,994.00
Workers' Compensation Insurance	3601-3602	21,328.00	2,031.00	23,359.00
OPEB, Allocated	3701-3702			0.00
OPEB, Active Employees	3751-3752			0.00
PERS Reduction (for revenue limit funded schools)	3801-3802			0.00
Other Employee Benefits	3901-3902	3,888.00	393.00	4,281.00
<b>Total, Employee Benefits</b>		<b>251,658.00</b>	<b>26,844.00</b>	<b>278,502.00</b>
<b>4. Books and Supplies</b>				
Approved Textbooks and Core Curricula Materials	4100			0.00
Books and Other Reference Materials	4200			0.00
Materials and Supplies	4300	98,776.00	31,255.00	130,031.00
Noncapitalized Equipment	4400			0.00
Food	4700	14,215.00	24,848.00	39,063.00
<b>Total, Books and Supplies</b>		<b>112,991.00</b>	<b>56,103.00</b>	<b>169,094.00</b>
<b>5. Services and Other Operating Expenditures</b>				
Subagreements for Services	5100			0.00
Travel and Conferences	5200	7,681.00		7,681.00
Dues and Memberships	5300	3,727.00		3,727.00
Insurance	5400	21,155.00		21,155.00
Operations and Housekeeping Services	5500	64,695.00		64,695.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	322,936.00		322,936.00
Professional/Consulting Services and Operating Expend.	5800	233,014.00	20,009.00	253,023.00
Communications	5900	52,126.00		52,126.00
<b>Total, Services and Other Operating Expenditures</b>		<b>705,334.00</b>	<b>20,009.00</b>	<b>725,343.00</b>
<b>6. Capital Outlay</b>				
(Objects 6100-6170, 6200-6500 for modified accrual basis only)				
Land and Land Improvements	6100-6170			0.00
Buildings and Improvements of Buildings	6200			0.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300			0.00
Equipment	6400			0.00
Equipment Replacement	6500			0.00
Depreciation Expense (for accrual basis only)	6900			0.00
<b>Total, Capital Outlay</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>7. Other Outgo</b>				
Tuition to Other Schools	7110-7143			0.00
Transfers of Pass-Through Revenues to Other LEAs	7211-7213			0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE			0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO			0.00
All Other Transfers	7281-7299	20,457.00		20,457.00

**CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM  
July 1, 2012 to June 30, 2013**

Charter School Name: Carter G. Woodson Public Charter School

CDS #: #N/A

Description	Object Code	Unrestricted	Restricted	Total
Debt Service:				
Interest	7438	7,694.00		7,694.00
Principal (for modified accrual basis only)	7439			0.00
Total Debt Service		7,694.00	0.00	7,694.00
Total, Other Outgo		28,151.00	0.00	28,151.00
<b>8. TOTAL EXPENDITURES</b>		<b>2,269,075.00</b>	<b>217,091.00</b>	<b>2,486,166.00</b>
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>		<b>58,710.00</b>	<b>(30,485.00)</b>	<b>28,225.00</b>
<b>D. OTHER FINANCING SOURCES / USES</b>				
1. Other Sources	8930-8979			0.00
2. Less: Other Uses	7630-7699			0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	(30,485.00)	30,485.00	0.00
<b>4. TOTAL OTHER FINANCING SOURCES / USES</b>		<b>(30,485.00)</b>	<b>30,485.00</b>	<b>0.00</b>
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C+D4)</b>		<b>28,225.00</b>	<b>0.00</b>	<b>28,225.00</b>
<b>F. FUND BALANCE, RESERVES</b>				
1. Beginning Fund Balance				
a. As of July 1	9791	686,053.00		686,053.00
b. Adjustments/Restatements to Beginning Balance	9793, 9795	65,093.00		65,093.00
c. Adjusted Beginning Balance		751,146.00	0.00	751,146.00
2. Ending Fund Balance, June 30 (E+F1c)		779,371.00	0.00	779,371.00
Components of Ending Fund Balance (Modified Accrual Basis) (Optional)				
a. Nonspendable				
1. Revolving Cash (equals Object 9130)	9711			0.00
2. Stores (equals Object 9320)	9712			0.00
3. Prepaid Expenditures (equals Object 9330)	9713	5,873.00		5,873.00
4. All Others	9719			0.00
b. Restricted	9740		0.00	0.00
c. Committed				
1. Stabilization Arrangements	9750			0.00
2. Other Commitments	9760			0.00
d. Assigned	9780			0.00
e. Unassigned/Unappropriated				0.00
1. Reserve for Economic Uncertainties	9789	220,000.00		220,000.00
2. Unassigned/Unappropriated Amount	9790M	553,498.00	0.00	553,498.00
f. Components of Ending Net Position (Accrual Basis)				
1. Net Investment in Capital Assets	9796			0.00
2. Restricted Net Position	9797			0.00
3. Unrestricted Net Position	9790A			0.00
<b>G. ASSETS</b>				
1. Cash				
In County Treasury	9110			0.00
Fair Value Adjustment to Cash in County Treasury	9111			0.00
In Banks	9120	47,304.00		47,304.00
In Revolving Fund	9130			0.00
With Fiscal Agent/Trustee	9135			0.00

**CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2012 to June 30, 2013

Charter School Name: Carter G. Woodson Public Charter School

CDS #: #N/A

Description	Object Code	Unrestricted	Restricted	Total
Collections Awaiting Deposit	9140			0.00
2. Investments	9150			0.00
3. Accounts Receivable	9200	1,029,823.00		1,029,823.00
4. Due from Grantor Governments	9290			0.00
5. Stores	9320			0.00
6. Prepaid Expenditures (Expenses)	9330	5,873.00		5,873.00
7. Other Current Assets	9340			0.00
8. Capital Assets (for accrual basis only)	9400-9499			0.00
<b>9. TOTAL ASSETS</b>		<b>1,083,000.00</b>	<b>0.00</b>	<b>1,083,000.00</b>
<b>H. LIABILITIES</b>				
1. Accounts Payable	9500	125,283.00		125,283.00
2. Due to Grantor Governments	9590	23,992.00		23,992.00
3. Current Loans	9640	154,354.00		154,354.00
4. Deferred Revenue	9650			0.00
5. Long-Term Liabilities (for accrual basis only)	9660-9669			0.00
<b>6. TOTAL LIABILITIES</b>		<b>303,629.00</b>	<b>0.00</b>	<b>303,629.00</b>
<b>I. FUND BALANCE</b>				
Ending Fund Balance, June 30 (G9-H6) (must agree with Line F2)		779,371.00	0.00	779,371.00

**CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM  
July 1, 2012 to June 30, 2013**

Charter School Name: Carter G. Woodson Public Charter School  
CDS #: #N/A

**J. FEDERAL NO CHILD LEFT BEHIND (NCLB) MAINTENANCE OF EFFORT REQUIREMENT**

**NOTE: IF YOUR CHARTER SCHOOL RECEIVED FEDERAL FUNDING, AS REPORTED IN SECTION A2, THE FOLLOWING ADDITIONAL INFORMATION MUST BE PROVIDED IN ORDER FOR THE CDE TO CALCULATE COMPLIANCE WITH THE FEDERAL NO CHILD LEFT BEHIND (NCLB) MAINTENANCE OF EFFORT REQUIREMENT:**

**1. Federal Revenue Used for Capital Outlay and Debt Service**

Included in the Capital Outlay and Debt Service expenditures reported in sections B6 and B7 are the following amounts paid out of federal funds:

Federal Program Name (If no amounts, indicate "NONE")	Capital Outlay	Debt Service	Total
a. _____	\$ _____		0.00
b. _____			0.00
c. _____			0.00
d. _____			0.00
e. _____			0.00
f. _____			0.00
g. _____			0.00
h. _____			0.00
i. _____			0.00
j. _____			0.00
<b>TOTAL FEDERAL REVENUES USED FOR CAPITAL OUTLAY AND DEBT SERVICE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**2. Community Services Expenditures**

Provide the amount of State and Local funds reported in Section B that were expended for Community Services Activities:

Objects of Expenditures		Amount (Enter "0.00" if none)
a. Certificated Salaries	1000-1999	_____
b. Noncertificated Salaries	2000-2999	_____
c. Employee Benefits (except 3801-3802)	3000-3999	_____
d. Books and Supplies	4000-4999	_____
e. Services and Other Operating Expenditures	5000-5999	_____
<b>TOTAL COMMUNITY SERVICES EXPENDITURES</b>		<b>0.00</b>

**CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM  
July 1, 2012 to June 30, 2013**

Charter School Name: Carter G. Woodson Public Charter School  
CDS #: #N/A

**3. State and Local Expenditures to be Used for Annual NCLB Maintenance of Effort Calculation:**

Results of this calculation will be used for comparison with 2011-12 expenditures. Failure to maintain the required 90 percent expenditure level on either an aggregate or per capita expenditure basis will result in reduction to allocations for covered programs in 2014-15.

a. Total Expenditures (B8)	<u>2,486,166.00</u>
b. Less Federal Expenditures (Total A2) [Revenues are used as proxy for expenditures because most federal revenues are normally recognized in the period that qualifying expenditures are incurred]	<u>169,818.00</u>
c. Subtotal of State & Local Expenditures [a minus b]	<u>2,316,348.00</u>
d. Less Community Services [J2 Total]	<u>0.00</u>
e. Less Capital Outlay & Debt Service [Total B6 plus objects 7438 and 7439, less J1 Total]	<u>7,694.00</u>
<b>TOTAL STATE &amp; LOCAL EXPENDITURES SUBJECT TO MOE</b> [c minus d minus e]	<b>\$ <u>2,308,654.00</u></b>