



A G E N D A
BOARD OF EDUCATION MEETING
RIVERSIDE UNIFIED SCHOOL DISTRICT
Board Room
6735 Magnolia Avenue, Riverside, California

BOARD OF EDUCATION:
MRS. GAYLE CLOUD
PRESIDENT
CHARLES L. BEATY, Ph.D.
VICE PRESIDENT
MRS. KATHY ALLAVIE
CLERK
MR. TOM HUNT
MEMBER
MRS. PATRICIA LOCK-
DAWSON, MEMBER

Closed Session – 4:30 p.m.

September 3, 2013

Open Session – 5:30 p.m.

Upon request, this agenda will be made available in appropriate alternative formats to persons with disabilities, as required by Section 202 of the Americans with Disabilities Act of 1990. Any person with a disability who requires a modification of accommodation in order to participate in a meeting should direct such request to the District Superintendent at 788-7135, Ext. 80402 at least 48 hours before the meeting, if possible.

As required by Government Code 54957.5, agenda materials can be reviewed by the public at the District's administrative offices, Reception Area, First Floor, 3380 Fourteenth Street, Riverside, California.

At approximately 9:00 p.m., the Board of Education will determine which of the remaining agenda items can be considered and acted upon prior to 9:30 p.m., and may continue all other items on which additional time is required until a future meeting. All meetings are scheduled to end at 9:30 p.m.

CALL MEETING TO ORDER – 4:30 p.m.

ESTABLISHMENT OF A QUORUM OF THE BOARD OF EDUCATION

PUBLIC PARTICIPATION ON CLOSED SESSION MATTERS

CLOSED SESSION

The Board of Education will recess to Closed Session at 4:30 p.m. to discuss:

1. Consideration of Pupil Services Matters Pursuant to Education Code Sections 35146 and 48918
2. Consideration of Public Employee Appointment Pursuant to Government Code Section 54957.6

Title: Elementary School Principals, and Director II, Planning and Development

RECONVENE OPEN SESSION

The Board of Education will convene in Open Session at 5:30 p.m.

PLEDGE OF ALLEGIANCE

The Pledge of Allegiance to our flag will be led by Joseph Moorman, Martin Luther King High School graduate.

SECTION A – PRESENTATION

<u>Oral Report Assigned To</u>	<u>For Board</u>	<u>Page</u>
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A.1	Recognition of Martin Luther King High School and Two King Graduates as CIF Southern Section 2012-2013 Champions for Character	
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Asst. Supt. Inst. Services (7-12)	
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The Board of Education will recognize Martin Luther King High School and graduates Joseph Moorman and Raelyn Werley as CIF Southern Section 2012-2013 Champions for Character.

SECTION B – PUBLIC INPUT

*Public Input provides an opportunity for citizens to make suggestions, identify concerns, or request information about matters affecting the school District for items **NOT on the agenda**. Complaints against employees will normally be heard in Closed Session, and the District's complaint procedure should be followed before discussion with the Board.*

Individuals or groups who wish to address the Board are requested to fill out a "Request to Address the Board of Education" card located on the table at the back of the Board Room. Comments or presentations should be limited to five minutes or less.

Pursuant to the Brown Act, Board of Education members cannot discuss or take action on any item which does not appear on the Consent and Action Calendars of the agenda. The Board of Education may provide a reference to staff or other resources of information, request staff to report back at a subsequent meeting, or direct staff to place an item on a future agenda.

SECTION C – DISTRICT EMPLOYEE GROUP REPORT

C.1	RCTA Presentation by Mr. Tim Martin, President, Riverside City Teachers Association	
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District Superintendent	
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Mr. Tim Martin will report on the activities and accomplishments of the Riverside City Teachers Association (RCTA).

SECTION D – CONSENT

Moved_____ Seconded_____ Vote_____

All items listed under the Consent Calendar are considered by the Board to be routine and will be enacted by the Board in one motion. There will be no discussion of these items prior to the time the Board votes on the motion unless members of the Board request specific items to be removed from the Consent Calendar.

D.1 Minutes of Board Meeting

District Superintendent Consent 2-5

August 12, 2013 – Regular Board Meeting

D.2 Warrant List No. 3

Deputy Supt. Business Consent 6-9

The payment for the purchase of goods, materials, and services is done in school districts with checks called warrants. Warrant lists are presented to the Board of Education for ratification.

D.3 Board of Education Representative

Deputy Supt. Business Consent 10

Requesting approval to designate a teacher as a Representative of the Board and to reimburse the representative for travel expenses incurred while attending a professional development conference.

D.4 Notice of Completion – Purchase Order C6002857 – UCCAP Bid No. 2013/14-01 – Gym Floor Refurbishment – Martin Luther King High School

Deputy Supt. Business Consent 11-12

A Notice of Completion is recommended for the Gym Floor Refurbishment work at Martin Luther King High School.

D.5 Approval of a Memorandum of Understanding Between Riverside Unified School District and Its Employees Represented by the Riverside City Teachers Association

Deputy Supt. Business Consent 13-17

It is recommended that the Board of Education approve a Memorandum of Understanding for employees represented by the Riverside City Teachers Association.

D.6 Resolution No. 2013/14-05 – Resolution of the Board of Education of the Riverside Unified School District to Appropriate 2012-2013 Carryover of Categorical Funds, Expenditures, and Fund Balance

Deputy Supt. Business Consent 18-21

Categorical funds have been received in the prior year and have been classified as carryover (unspent funds) in the 2012-2013 unaudited actuals. The listing of carryover appropriations is presented to the Board of Education for adoption.

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|------------|---|--------------------------|---------|-------|
| D.7 | Resolution No. 2013/14-08 – Resolution of the Board of Education of the Riverside Unified School District Authorizing the Maintenance of Bank Accounts, and Approving the Authorized Signatures for Such Bank Accounts | Deputy Supt.
Business | Consent | 22-25 |
|------------|---|--------------------------|---------|-------|

It is necessary to update the authorized signatures for Matthew Gage Middle School, Martin Luther King High School, and Riverside Polytechnic High School Associated Student Body (ASB) Accounts.

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|------------|--|--------------------------|---------|-------|
| D.8 | Resolution No. 2013/14-09 – Resolution of the Board of Education of the Riverside Unified School District to Appropriate Revenues, Expenditures, and Fund Balance | Deputy Supt.
Business | Consent | 26-28 |
|------------|--|--------------------------|---------|-------|

Funds have been received or are anticipated to be received by the school District. Revenue lists are presented to the Board of Education for adoption.

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|------------|--|-------------------------------------|---------|------------------------|
| D.9 | Recommended Actions From the Administrative Hearing Panel and/or the Executive Director, Pupil Services/SELPA and Adoption of the Findings of Fact for All Approved Cases | Exec. Director
Pupil Serv./SELPA | Consent | Confidential
Insert |
|------------|--|-------------------------------------|---------|------------------------|

Cases for Readmission After Expulsion

Students expelled from the Riverside Unified School District who have successfully completed the conditions stipulated in their rehabilitation plan may apply for readmission (RUSD Rules and Regulations #5144.1).

Student Cases: #2008-050, #2009-01P, #2010-037, #2010-09P, #2010-149, #2010-179, #2011-036, #2011-03P, #2012-00T

Cases for Reinstatement After Suspended Expulsion

Education Code Section 48917 provides that a student on a suspended expulsion may be reinstated by action of the Board of Education when the student has satisfactorily completed the conditions identified in the Rehabilitation Plan ordered at the time the student was expelled.

Student Cases: #2007-155, #2008-027, #2008-086, #2008-170, #2008-205, #2008-220, #2009-072, #2009-018, #2009-116, #2009-161, #2009-181, #2009-252, #2010-174, #2011-162, #2012-068, #2012-094

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|-------------|--|---------------------------|---------|-------|
| D.10 | Certificated Personnel Assignment Order CE 2013/14-03 | Asst. Supt.
Human Res. | Consent | 29-37 |
|-------------|--|---------------------------|---------|-------|

The latest District's management, certificated personnel actions are presented to the Board of Education for approval.

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|-------------|---|---------------------------|---------|-------|
| D.11 | Classified/Non-Classified Personnel Assignment Order CL 2013/14-03 | Asst. Supt.
Human Res. | Consent | 38-52 |
|-------------|---|---------------------------|---------|-------|

The latest District's classified personnel actions are presented to the Board of Education for approval.

SECTION E – PUBLIC HEARINGS

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|------------|---|---------------------------|-------------------|-------|
| E.1 | <u>Public Hearing</u> – 2013-2014 Initial Proposals for Negotiations, With the California School Employees Association | Asst. Supt.
Human Res. | Public
Hearing | 53-54 |
|------------|---|---------------------------|-------------------|-------|

The Riverside Unified School District has submitted an initial proposal for the collective bargaining agreement between the Board of Education of the Riverside Unified School District and Chapter 506 of the California School Employees Association.

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|------------|--|---------------------------|-------------------|-------|
| E.2 | <u>Public Hearing</u> – Initial Proposal for Negotiations Submitted by the California School Employees Association and Its Chapter 506 (CSEA) With the Riverside Unified School District Board of Education for the 2013-2014 School Year | Asst. Supt.
Human Res. | Public
Hearing | 55-56 |
|------------|--|---------------------------|-------------------|-------|

A public hearing is to be held on the initial proposal for negotiations submitted by the California School Employees Association and its Chapter 506 (CSEA) with the Riverside Unified School District Board of Education for the 2013-2014 school year.

SECTION F – ACTION

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|------------|--|---------------------------|--------|--------|
| F.1 | Approval for Design and Implementation of School Security Measures – Phase II and Phase III Schools | Asst. Supt.
Operations | Action | 57-109 |
|------------|--|---------------------------|--------|--------|

Staff will present the Operations/Board Subcommittee recommendation of approval for the design of school security measure projects at various "Phase II" school sites and implementation of school security measure projects (fencing

and gates) at “Phase III” school sites.

Moved_____ Seconded_____ Vote_____

F.2 Recommendation for the Formation of a 7-11 Committee for Surplus Property Review

Asst. Supt.
Operations

Action 110

Staff will present the Operations/Board Subcommittee recommendation of approval of the initiation of a 7-11 Committee process for a number of District properties.

Moved_____ Seconded_____ Vote_____

F.3 Resolution No. 2013/14-07 – Resolution of the Board of Education of the Riverside Unified School District Approving the Certification of the 2012-2013 Unaudited Financial Reports for All Operating Funds of the District, Establishing Appropriations Due to the Reconciliation of the 2012-2013 Estimated Ending Fund Balances to the 2012-2013 Unaudited Actual Ending Fund Balances

Deputy Supt.
Business

Action 111-313

Adoption of Resolution 2013/14-07 will certify the 2012-2013 unaudited financial reports as required by Education Code 42100, and establish appropriations for differences between the estimated year-end balances and the unaudited year-end balances as required by Education Code 42600.

Moved_____ Seconded_____ Vote_____

F.4 Resolution No. 2013/14-06 – Resolution of the Board of Education of the Riverside Unified School District Establishing Appropriations Limit Pursuant to Article XIII-B of the California Constitution, Revising the 2012-2013 Appropriations Limit and Adopting the 2013-2014 Appropriations Limit (Gann Limit)

Deputy Supt.
Business

Action 314-317

Proposition 4 of 1979, otherwise known as the Gann Limit established a constitutional limit on the allowable growth in state and local government spending. The Board of Education is being asked to adopt a resolution revising the 2012-13 appropriations limit and to establish the initial 2013-14 appropriations limit.

Moved_____ Seconded_____ Vote_____

SECTION G – CONCLUSION

G.1 Board Members’ Comments

September 3, 2013

G.2 Superintendent's Announcements

G.3 Agenda Items for Future Meetings

Monday, September 16, 2013 – Regular Board Meeting

ADJOURNMENT

The next regular meeting of the Board of Education is scheduled for Monday, September 16, 2013. The meeting will be called to order at 4:30 p.m. in the Board Room at 6735 Magnolia Avenue, Riverside, California. The Board will adjourn to Closed Session from 4:30 to 5:30 p.m., at which time the Board of Education will reconvene in Open Session.

**Board Meeting Agenda
September 3, 2013**

Topic: Recognition of Martin Luther King High School and Two King Graduates as CIF Southern Section 2012-2013 Champions for Character

Presented by: Dr. William E. Ermert, Assistant Superintendent, Instructional Services 7-12

Responsible

Cabinet Member: Dr. William E. Ermert, Assistant Superintendent, Instructional Services 7-12

Type of Item: Presentation

Short Description: The Board of Education will recognize Martin Luther King High School and graduates Joseph Moorman and Raelyn Werley as CIF Southern Section 2012-2013 Champions for Character.

DESCRIPTION OF AGENDA ITEM:

The Board of Education will recognize Martin Luther King High School and King graduates Joseph Moorman and Raelyn Werley as CIF Champions for Character. King was one of only four schools in CIF's Southern Section division to earn this honor. Joseph and Raelyn were among only 15 students who earned the honor. The school and students will be officially recognized at a ceremony to be held Monday, September 30 at the Queen Mary Hotel and Conference Center in Long Beach.

FISCAL IMPACT: None

RECOMMENDATION: None. Presentation only.

ADDITIONAL MATERIAL: None

This is an uncorrected copy of Board Minutes. The Minutes do not become official until they are approved by the Board at the next meeting.

**RIVERSIDE UNIFIED SCHOOL DISTRICT
MINUTES OF THE REGULAR MEETING OF THE BOARD OF EDUCATION
MONDAY, AUGUST 12, 2013
BOARD ROOM
6735 MAGNOLIA AVENUE, RIVERSIDE, CALIFORNIA
TELECONFERENCE LOCATION:
74 EAST SHORE AVENUE, GROTON LONG POINT,
CONNECTICUT**

CALL THE MEETING TO ORDER

Dr. Beaty, Board Vice President, called the meeting to order at 4:30 p.m.

MEMBERS PRESENT

Dr. Charles L. Beaty, Vice President; Mrs. Kathy Allavie, Clerk; Mr. Tom Hunt, Member; and Mrs. Patricia Lock-Dawson, Member.

Also present were District Superintendent, Dr. Richard L. Miller, members of the staff, and other interested citizens.

Mrs. Cloud, Board President, participated in the meeting via teleconference from Groton Long Point, Connecticut.

PUBLIC PARTICIPATION ON CLOSED SESSION MATTERS

The Board adjourned to Closed Session at 4:30 p.m.

CLOSED SESSION

1. Consideration of Pupil Services Matters Pursuant to Education Code Sections 35146 and 48918
2. Conference With Labor Negotiator Pursuant to Government Code Section 54957.6
District Representative: Rick L. Miller, Ph.D., District Superintendent
Employee Organizations: California School Employees Association
3. Consideration of Public Employee Appointment Pursuant to Government Code Section 54957.6
Title: Middle School Principal

RECONVENE OPEN SESSION

The Board reconvened in Open Session at 5:30 p.m. Dr. Beaty announced that the following action was taken by the Board during Closed Session:

It was moved by Mr. Hunt and seconded by Mrs. Lock-Dawson and unanimously approved by members present to appoint Dr. Keyisha Holmes, Principal, Matthew Gage Middle School.

PLEDGE OF ALLEGIANCE

The Pledge of Allegiance to our flag was led by Board Vice President Dr. Beaty.

SECTION A – PUBLIC INPUT

The following individual addressed the Board of Education: Mr. Steve Figueroa discussed the civil rights of Joseph Hall.

SECTION B – DISTRICT EMPLOYEE GROUP REPORTS

B.1 Riverside Council Parent Teacher Association (PTA) Presentation by Ms. Sandie Page, President

B.2 California School Employees Association (CSEA) Presentation by Mr. Richard Carpenter, President, Riverside Unified School District, Chapter #506

SECTION C – SUBCOMMITTEE REPORTS**C.1 Board Student Activities Subcommittee Report**

The Board of Education received a report from Mrs. Allavie regarding the Board Student Activities Subcommittee.

C.2 Board Operations Subcommittee Report

The Board of Education received a report from Mr. Hunt regarding the Board Operations Subcommittee.

C.3 Board Communications Subcommittee Report

The Board of Education received a report from Mrs. Allavie regarding the Board Communications Subcommittee.

SECTION D – CONSENT

Approval of the Consent Calendar was moved by Mr. Hunt and seconded by Mrs. Allavie and unanimously approved by members present, with the exception of Item D.4., which was pulled for discussion. Items in the Consent Calendar have been published with the agenda and copies are on file in the District administrative offices.

ITEM PULLED FOR DISCUSSION**D.4 – INVESTMENT REPORT FOR QUARTER ENDING JUNE 30, 2013**

The item was moved by Mr. Hunt and seconded by Mrs. Lock-Dawson and unanimously approved by members present.

SECTION E – REPORT/DISCUSSION**E.1 Update From REACH Leadership Academy School of Math, Science and Technology**

Ms. Gloria Cowder, Director, Program Development and Extended Learning, introduced Dr. Virgie Rentie, Executive Director and Chief Executive Officer of REACH, who reviewed a PowerPoint and provided an update regarding REACH Leadership Academy School of Math, Science and Technology for the Board of Education.

E.2 Disclosure of a Memorandum of Understanding Between Riverside Unified School District and Its Employees Represented by the Riverside City Teachers Association

Mr. Michael Fine, Deputy Superintendent, Business Services and Governmental Relations, stated that this item represents the public disclosure of the terms and conditions, including financial impact, of a Memorandum of Understanding for employees represented by the Riverside City Teachers Association.

SECTION F – ACTION**F.1 New Middle School Course Proposal: Eighth Grade Mathematics**

Dr. Bill Ermert, Assistant Superintendent, Instructional Services 7-12, introduced Mr. Rene Levario, Instructional Services Specialist, 4-8 Mathematics and K-12 Interventions, who reviewed a PowerPoint and stated that the new middle school

course proposal for Eighth Grade Mathematics was being submitted for the Board's approval.

The item was moved by Mr. Hunt and seconded by Mrs. Lock-Dawson and unanimously approved by members present to approve Eighth Grade Mathematics as a new middle school course.

F.2 Scholars Diploma

Dr. Ermert introduced Mr. Trevor Painton, Chair, High School Task Force and Principal, John W. North High School, who reviewed a PowerPoint indicating that the Scholars Diploma is an alternative diploma for RUSD students and was being submitted for approval by the Board of Education.

The item was moved by Mrs. Lock-Dawson seconded by Mrs. Allavie and unanimously approved by members present to approve the Scholars Diploma and that a report be brought back midway through the year to the Board members to report on the progress of this alternative diploma.

F.3 45-Day Budget Revisions Pursuant to Education Code Section 42127(i)(4)

Mr. Fine provided the Board of Education with a report on the impacts to the District on the adopted 2013-14 state budget and considerations for appropriating funds for specific purposes.

The item was moved by Mr. Hunt and seconded by Mrs. Allavie and unanimously approved by members present to approve the 2nd Allocation, 45 Day Revised Budget.

SECTION F – CONCLUSION

G.1 Board Members' Comments

Mr. Hunt clarified that the next meeting would be held on Tuesday, September 3. He discussed the Riverside County Transportation Commission (RCTC) Perris Valley Line project and questioned whether the lawsuit is going to delay the construction schedule. Mr. Fine indicated that the start of construction was delayed, and that staff will be monitoring their progress. In response to public input, Mr. Hunt mentioned his prior request to staff for the amount that the District has spent on legal fees in the past three years. He also requested that interpreters (for non-English speaking parents) be provided at Board meetings when needed.

Mrs. Allavie discussed a survey conducted by the City of Riverside which indicated that the city schools and parks ranked high with online respondents showing a 76.4 percentage – which she stated was a happy statistic. She mentioned that her daughter will start as an elementary school teacher in Malaysia this year.

Mrs. Lock-Dawson indicated that in reference to the Scholars Diploma that she is hoping that something similar could be done for a dance and art portfolio. She stated that she would like to follow-up on the idea of a fundraising foundation for RUSD. Mrs. Lock-Dawson thanked staff for working with REACH. She mentioned attending a funeral for the daughter of two of our staff members (Ruben and Guadalupe Avila) teachers at Riverside Polytechnic High School who lost their 13-year old daughter, Maya, to lupus. Mrs. Lock-Dawson noted that Maya attended Matthew Gage Middle School and requested that we keep her family in our thoughts and prayers.

Dr. Beaty discussed the distribution of the City of Riverside survey that Mrs. Allavie referenced. He provided three articles to be shared with Board members from *USA Today* titled, "Tougher exams pressure public schools"; "GED test going digital, nearly doubling cost"; and "BYOT: Bring your own tech to school". He also provided a copy of, "From a School Principal's speech at a graduation".

G.2 Superintendent's Announcements

Dr. Miller said that District staff is starting to return from their vacations and that everyone is preparing for the new school year to start.

G.3 Next Board Meeting: September 3, 2013

ADJOURNMENT

Dr. Beaty adjourned the Public Session at 7:59 p.m., in memory of Mrs. Patricia Cook, Magnolia Elementary School teacher; Mr. Jeff Silver, former campus supervisor and Raincross High School teacher; Mr. David Judge, life science and physics teacher at Arlington High School; Mrs. Margaret Mann, former Special Education aide at Castle View and Franklin Elementary Schools; and Maya Avila, Matthew Gage Middle School student.

Kathy Allavie
Clerk
Board of Education

**Board Meeting Agenda
September 3, 2013**

Topic: Warrant List No.3

Presented by: Liz O'Donnell, Account Clerk, Business Services

Responsible

Cabinet Member: Michael H. Fine, Deputy Superintendent Business Services and Governmental Relations

Type of Item: Consent

Short Description: The payment for the purchase of goods, materials, and services is done in school districts with checks called warrants. Warrant lists are presented to the Board of Education for ratification.

DESCRIPTION OF AGENDA ITEM:

B-Warrants in excess of \$2,000 issued since last period. Invoices for the claims have been checked and audited by the Business Office. Warrants for the claims have been prepared.

FISCAL IMPACT: \$ 6,703,141.69

RECOMMENDATION: It is recommended that the Board of Education approve the warrants.

ADDITIONAL MATERIAL: Warrant List No.3

Attached: Yes

RIVERSIDE UNIFIED SCHOOL DISTRICT

Commercial Warrant Listing 2013 - 2014

July 22, 2013 THRU August 09, 2013

B-Warrants In Excess of \$1,999.00 Issued Since Last Period

Claim	Date	Fund	Warrant	Vendor Name	Claim Amount
<u>GENERAL FUND UNRESTRICTED 03</u>					
215723	07/22/2013	03	14557045	MATHEW GAGE MIDDLE SCHOOL STUDENT	\$6,626.78
215730	07/22/2013	03	14557052	BB&T INSURANCE SERVICES OF CALIFORNIA, INC.	\$10,824.92
215732	07/22/2013	03	14557054	CENERGISTIC, INC.	\$73,440.00
215733	07/22/2013	03	14557055	AREY JONES EDUCATIONAL SOLUTIONS	\$2,861.53
215734	07/22/2013	03	14557056	STATE BOARD OF EQUALIZATION	\$27,563.00
215739	07/23/2013	03	14557887	NATIONAL GEOGRAPHIC	\$2,405.70
215765	07/24/2013	03	14559842	UNIFIED PACKAGING, INC.	\$2,723.22
215766	07/24/2013	03	14559843	VIRCO MANUFACTURING	\$5,867.32
215773	07/25/2013	03	14560113	SOUTHWEST SCHOOL SUPPLY	\$2,981.88
215776	07/25/2013	03	14560116	WESTERN MUNICIPAL WATER DISTRICT	\$2,970.60
215783	07/29/2013	03	14561409	ARLINGTON HS ASB	\$31,203.40
215784	07/29/2013	03	14561410	ULTIMATE IMAGING PRODUCTS, LLC	\$3,648.67
215785	07/29/2013	03	14561411	REACH LEADERSHIP ACADEMY	\$21,040.60
215801	07/30/2013	03	14562669	MICROSOFT CORPORATION	\$128,045.00
215804	07/30/2013	03	14562672	FOLLETT SOFTWARE	\$85,301.31
215826	07/31/2013	03	14563129	NCS PEARSON, INC	\$30,740.00
215827	07/31/2013	03	14563130	NIC PARTNERS CONFIDENTIAL	\$21,220.11
215829	07/31/2013	03	14563132	CERTICA SOLUTIONS, INC.	\$42,560.00
215830	07/31/2013	03	14563133	CONSILIAN TECHNOLOGIES	\$19,992.00
215831	07/31/2013	03	14563134	DELL MARKETING L.P.	\$40,745.41
215832	07/31/2013	03	14563135	WESTERN MUNICIPAL WATER DISTRICT	\$20,565.90
215833	07/31/2013	03	14563136	ACCUVANT, INC.	\$97,592.30
215834	07/31/2013	03	14563137	DATA IMPRESSIONS	\$100,625.00
215835	07/31/2013	03	14563138	CDW-G	\$6,350.00
215836	07/31/2013	03	14563139	DELL MARKETING L.P.	\$109,531.09
215837	07/31/2013	03	14563140	STUDENT TRANSPORTATION OF AMERICA	\$3,742.16
215849	07/31/2013	03	14563152	WESTERN MUNICIPAL WATER DISTRICT	\$3,524.95
215874	08/01/2013	03	14564070	WAXIE SANITARY SUPPLY	\$4,818.60
215884	08/01/2013	03	14564080	AT&T MOBILITY	\$6,816.13
215888	08/01/2013	03	14564084	SAN DIEGO COUNTY SCHOOLS VOLUNTARY EMPL	\$46,809.79
215891	08/01/2013	03	14564087	US POSTAL SERVICE	\$50,000.00
215894	08/01/2013	03	14564090	US POSTAL SERVICE	\$5,000.00
215895	08/01/2013	03	14564091	US POSTAL SERVICE	\$10,000.00
215905	08/01/2013	03	14564101	URIBE PRINTING	\$4,446.32
215913	08/02/2013	03	14564449	CITRIX ONLINE, LLC	\$2,680.76
215927	08/02/2013	03	14564463	K-12 SPECIALTIES, INC.	\$2,077.96
215932	08/02/2013	03	14564468	MEDINA PEST CONTROL	\$3,360.00
215956	08/06/2013	03	14565373	SOUTHERN CALIFORNIA EDISON CO	\$13,819.36
215981	08/07/2013	03	14566029	SPECIAL EVENT HOLDING, INC.	\$3,534.54

216012	08/08/2013	03	14566867	WAXIE SANITARY SUPPLY	\$2,734.05
216024	08/08/2013	03	14566879	APPLE INC.	\$62,229.00
216025	08/08/2013	03	14566880	AMS.NET, INC	\$12,167.41
216026	08/08/2013	03	14566881	AMS.NET, INC	\$30,631.84
TOTAL FOR FUND 03					\$1,165,818.61

GENERAL FUND RESTRICTED 06

215738	07/23/2013	06	14557886	NATIONAL GEOGRAPHIC	\$7,469.55
215838	07/31/2013	06	14563141	BOYS & GIRLS CLUBS OF REDLANDS	\$109,369.14
215839	07/31/2013	06	14563142	STUDENT TRANSPORTATION OF AMERICA	\$93,101.25
215840	07/31/2013	06	14563143	STUDENT TRANSPORTATION OF AMERICA	\$4,118.01
215876	08/01/2013	06	14564072	NATIONAL CENTER FOR ED RESEARCH & TECH	\$8,250.00
215910	08/01/2013	06	14564106	PSYCHOLOGICAL ASSESSMENT RESOURCES	\$2,062.80
215924	08/02/2013	06	14564460	INLAND LIGHTING SUPPLIES INC	\$6,120.36
215933	08/02/2013	06	14564469	MIJAC ALARM	\$9,555.00
215980	08/07/2013	06	14566028	GLENN B. DORNING, INC.	\$2,110.58
215989	08/07/2013	06	14566037	AVID CENTER	\$11,085.00
215990	08/07/2013	06	14566038	CCS PRESENTATION SYS	\$2,808.02
216027	08/08/2013	06	14566882	RISE INTERPRETING, INC.	\$5,741.25
TOTAL FOR FUND 06					\$261,790.96

ADULT EDUCATION FUND 11

215843	07/31/2013	11	14563146	YOUM-TZIB SOFTWARE SOLUTIONS, INC.	\$2,000.00
TOTAL FOR FUND 11					\$2,000.00

CAFETERIA SPECIAL REVENUE FUND 13

215744	07/23/2013	13	14557892	DEMATTEO'S PIZZA	\$4,970.00
215745	07/23/2013	13	14557893	DEMATTEO'S PIZZA	\$4,006.00
215750	07/23/2013	13	14557898	GOLD STAR FOODS, INC.	\$2,494.52
215751	07/23/2013	13	14557899	HOLLANDIA DAIRY	\$9,830.06
215811	07/30/2013	13	14562677	HOLLANDIA DAIRY	\$3,311.93
215812	07/30/2013	13	14562678	HOLLANDIA DAIRY	\$5,049.38
215813	07/30/2013	13	14562679	HOLLANDIA DAIRY	\$4,337.54
215947	08/02/2013	13	14564483	HOLLANDIA DAIRY	\$3,066.68
216004	08/07/2013	13	14566052	HORIZON SOFTWARE INT'L INC	\$19,520.61
216009	08/07/2013	13	14566057	PACIFIC COAST PROPANE, LLC	\$3,442.65
TOTAL FOR FUND 13					\$60,029.37

DEFERRED MAINTENANCE FUND 14

215920	08/02/2013	14	14564456	FLOOR TECH AMERICA, INC.	\$2,944.08
215931	08/02/2013	14	14564467	LEONARD ENGINEERING, LLC.	\$2,800.00
TOTAL FOR FUND 14					\$5,744.08

BUILDING FUND 21

215725	07/22/2013	21	14557047	SOUTHERN CALIFORNIA LANDSCAPING, INC.	\$2,755.00
215726	07/22/2013	21	14557048	C. S. LEGACY CONSTRUCTION, INC.	\$59,328.65
215727	07/22/2013	21	14557049	C. S. LEGACY CONSTRUCTION, INC.	\$3,122.56
215747	07/23/2013	21	14557895	VAVRINEK, TRINE, DAY & CO., LLP	\$10,000.00
215992	08/07/2013	21	14566040	ATHLETIC FIELD SERVICES CORP.	\$10,961.46
TOTAL FOR FUND 21					\$86,167.67

SELF-INSURANCE FUND 67

215752	07/23/2013	67	14557900	UNION BANK OF CALIFORNIA	\$251,047.59
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215799	07/29/2013	67	14561425	UNION BANK OF CALIFORNIA	\$203,636.59
215841	07/31/2013	67	14563144	RUSD WORKER'S COMP TRUST	\$34,099.30
215859	08/01/2013	67	14564055	SAN DIEGO COUNTY SCHOOLS VOLUNTARY EMPL	\$43,337.44
215948	08/05/2013	67	14565243	DELTA HEALTH SYSTEMS	\$163,572.74
215954	08/05/2013	67	14565249	ALLIANCE OF SCHOOLS FOR COOPERATIVE INS PI	\$1,274,408.00
215957	08/06/2013	67	14565374	UNION BANK OF CALIFORNIA	\$175,164.42
TOTAL FOR FUND 67					\$2,145,266.08

MULTIPLE FUND CODES

215717	07/22/2013		14557039	ALTURA CREDIT UNION	\$32,338.20
215724	07/22/2013		14557046	J. GLENNA CONSTRUCTION INC.	\$2,020.00
215779	07/25/2013		14560119	OFFICE MAX	\$6,963.59
215852	08/01/2013		14564048	SOUTHERN CALIFORNIA SCHOOLS EMPLOYEE BEI	\$3,648.26
215853	08/01/2013		14564049	SOUTHERN CALIFORNIA SCHOOLS EMPLOYEE BEI	\$2,614.14
215856	08/01/2013		14564052	SAN DIEGO COUNTY SCHOOLS VOLUNTARY EMPL	\$1,123,099.88
215857	08/01/2013		14564053	SAN DIEGO COUNTY SCHOOLS VOLUNTARY EMPL	\$729,393.28
215858	08/01/2013		14564054	SAN DIEGO COUNTY SCHOOLS VOLUNTARY EMPL	\$116,039.84
215860	08/01/2013		14564056	SOUTHERN CALIFORNIA SCHOOLS EMPLOYEE BEI	\$163,419.90
215861	08/01/2013		14564057	SOUTHERN CALIFORNIA SCHOOLS EMPLOYEE BEI	\$84,822.71
215862	08/01/2013		14564058	SOUTHERN CALIFORNIA SCHOOLS EMPLOYEE BEI	\$20,788.79
215863	08/01/2013		14564059	SOUTHERN CALIFORNIA SCHOOLS EMPLOYEE BEI	\$30,348.49
215865	08/01/2013		14564061	METROPOLITAN LIFE INSURANCE COMPANY	\$5,171.20
215866	08/01/2013		14564062	METROPOLITAN LIFE INSURANCE COMPANY	\$5,623.68
215870	08/01/2013		14564066	AMERICAN DENTAL PROF SERVICE	\$10,716.25
215871	08/01/2013		14564067	AMERICAN DENTAL PROF SERVICE	\$8,789.80
215966	08/06/2013		14565383	THE GAS COMPANY	\$4,979.25
216011	08/07/2013		14566059	RIVERSIDE, CITY OF	\$495,378.02
216013	08/08/2013		14566868	OFFICE MAX	\$20,890.95
TOTAL FOR VARIOUS FUND CODES					\$2,867,046.23
TOTAL OF WARRANTS OVER \$1,999.00					\$6,593,863.00
TOTAL OF WARRANTS UNDER \$1,999.00					\$109,278.69
GRAND TOTAL OF WARRANTS					\$6,703,141.69

**Board Meeting Agenda
September 3, 2013**

Topic: Board of Education Representative

Presented by: Sandra L. Meekins, Director, Business Services

Responsible

Cabinet Member: Michael H. Fine, Deputy Superintendent, Business Services and Governmental Relations

Type of Item: Consent

Short Description: Requesting approval to designate a teacher as a Representative of the Board and to reimburse the representative for travel expenses incurred while attending a professional development conference.

DESCRIPTION OF AGENDA ITEM:

California Education Code §35044 provides that the governing board of each school district shall provide for the payment of the traveling expenses of any representatives of the Board of Education when performing services directed by the Board of Education.

Ms. Vanessa Salazar, a then future teacher at Washington Elementary School, attended the National Two-Way Bilingual Immersion Conference in San Diego, California from June 19 through June 22, 2013. The date of the annual conference required Ms. Salazar to attend prior to her start date of August 21, 2013. Travel expenses were incurred by Ms. Salazar in connection with attending the conference and to represent Riverside Unified School District.

FISCAL IMPACT: Less than \$300.

RECOMMENDATION: It is recommended that the Board of Education designate Ms. Vanessa Salazar as a Representative of the Board for the National Two-Way Bilingual Immersion Conference in San Diego from June 19 through June 22, 2013. It is further recommended that the Board of Education authorize payment of travel expenses related to the conference.

ADDITIONAL MATERIAL: None

**Board Meeting Agenda
September 3, 2013**

Topic: Notice of Completion – Purchase Order C6002857 – UCCAP Bid No. 2013/14-01
Gym Floor Refurbishment – Martin Luther King High School

Presented by: Jane Jumnongsilp, Fiscal Services Manager
Procurement and Accounts Payable

Responsible
Cabinet Member: Michael H. Fine, Deputy Superintendent, Business Services and Governmental
Relations

Type of Item: Consent

Short Description: A Notice of Completion is recommended for the Gym Floor Refurbishment work at
Martin Luther King High School.

DESCRIPTION OF AGENDA ITEM:

On July 12, 2013, a Notice of Award was issued for Bid No. 2013/14-01 UCCAP – Gym Floor Refurbishment – Martin Luther King High School. The bid was awarded to J. Glenna Construction, Inc., and Purchase Order C6002857 was issued in the amount of \$39,500.00.

The scope of work for this project was to provide the gym floor refurbishment work at Martin Luther King High School.

District staff, architect, and inspector of record have reviewed the project, deemed the project complete, and a Notice of Completion is now being requested.

Funding for this project is one hundred percent (100%) from school site funds.

FISCAL IMPACT: None

RECOMMENDATION: It is recommended that the Board of Education approve that a Notice of Completion be filed for J. Glenna Construction, Inc., – Purchase Order C6002857, for a total of \$39,500.00.

ADDITIONAL MATERIAL: Notice of Completion

Attached: Yes

Vinson, Nancy J. (Chasey)

From: Garcia, Enrique (Rick)
Sent: Wednesday, August 14, 2013 9:30 AM
To: Vinson, Nancy J. (Chasey)
Subject: Re: MLK Gym Floor

Yes, I walked the job and approved the final walk through.

Sent from my iPhone

On Aug 14, 2013, at 8:53 AM, "Vinson, Nancy J. (Chasey)" <nvinson@rusd.k12.ca.us> wrote:

Rick,

Please clarify that the MLK gym floor project is OK to finalize. I need to complete a NOC for board approval. Thanks

Nancy Vinson
M&O Budget Technician
951-788-7496 ext 84005
951-778-5646 Fax – 84085 Internal

It is better to take refuge in the Lord
than to trust in man.....

**Board Meeting Agenda
September 3, 2013**

Topic: Approval of a Memorandum of Understanding Between Riverside Unified School District and Its Employees Represented by the Riverside City Teachers Association

Presented by: Michael H. Fine, Deputy Superintendent, Business Services and Governmental Relations

Responsible
Cabinet Member: Michael H. Fine, Deputy Superintendent, Business Services and Governmental Relations

Type of Item: Consent

Short Description: It is recommended that the Board of Education approve a Memorandum of Understanding for employees represented by the Riverside City Teachers Association.

DESCRIPTION OF AGENDA ITEM:

The District has reached agreement on a Memorandum of Understanding (MOU) with one of its collective bargaining units, the Riverside City Teachers Association (RCTA) representing certificated employees. The Memorandum of Understanding is limited to Frank Augustus Miller Middle School and only for the 2013-14 school year. The MOU provides flexibility in how the elective class rotation will be handled with respect to teacher-student contacts.

The financial impacts of the MOU were disclosed at a regular meeting of the Board of Education held on August 12, 2013. It is anticipated that the Riverside County Office of Education will complete their review of the financial disclosures and related impacts before September 4, 2012. Based on available information, RCTA will not be submitting this MOU for ratification.

FISCAL IMPACT: The Memorandum of Understanding results in no financial impact.

RECOMMENDATION: It is recommended that the Board of Education approve the Memorandum of Understanding for employees represented by the Riverside City Teachers Association.

ADDITIONAL MATERIAL: 1) Memorandum of Understanding – Elective Rotation – Frank Augustus Miller Middle School dated June 13, 2013, 2) Certification Form

Attached: Yes

**Riverside Unified School District
And
Riverside City Teachers Association
June 13, 2013**

The Riverside Unified School District (RUSD) and the Riverside City Teachers Association (RCTA) enter into the provisions of this Memorandum of Understanding (MOU) to specifically address the Elective Rotation at Frank Augustus Miller Middle School for the 2013-2014 school year.

It is understood by both parties that in order to address the current practice that Frank Augustus Miller has tried for the 2012-2013 school year in which they have developed an A/B week electives rotation schedule. In this rotation, students are simultaneously enrolled in a pair of one- semester elective classes that is taught during the two semesters of the school year. The majority of the paired classes include a foreign language class with a VAPA class.

- Students attend the A week class one week and the B week class the next week and follow this rotation pattern for the duration of the school year.
- Students attend each class for a total of 18 weeks (one semester in total) that is spread across the school year.
- During the course of a week, elective teachers only teach 25 sections and only have contact with a max of 175 students.
- Each rotation elective class is worth 2.5 units per semester.
- When the total GPA is calculated in AERIES, both elective classes combined equal 5.0 units and the GPA is calculated accordingly.

FOREIGN LANGUAGE ROTATION CLASSES

Currently FAMMS offers the following foreign language classes:

- o **Spanish 1 Rotation:** students complete the Spanish 1 curriculum spread over 7th and 8th grade and earn high school credit
- o **Chinese 1 Rotation:** students complete the Chinese 1 curriculum spread over 7th and 8th grade and earn high school credit
- o **Intro to Spanish Rotation:** no high school credit

VAPA ROTATION Classes

Currently FAMMS offers the following VAPA classes:

- o Piano Lab Rotation
- o Art Rotation
- o Speech/Drama Rotation
- o Technology

Agree:

For the District

Susan Mills

Assistant Superintendent Human Resources



Date: 6-19-13

For the Association

Tim Martin

RCTA President



Date: 06.19.13

Cc: Mike Fine
Susan Mills
Tim Martin
FAMMS

(M) Certification No. 2**Riverside Unified School District**

The District Superintendent and Governing Board Clerk or President should sign this certification at the time of formal board action on the proposed agreement.

The information provided in this document summarizes the financial implications of the proposed agreement and is submitted to the Governing Board for certification and public disclosure of the major provisions of the agreement, in accordance with Government Code Section 3547.5.

After public disclosure of the major provisions contained in this Collective Bargaining Disclosure, the District's Governing Board, at its meeting on: September 3, 2013, took action to approve the proposed agreement with the following bargaining unit: Riverside City Teachers Association

Signature - District Superintendent

Date

Signature - Governing Board Clerk/President

Date

District Contact Person: Sandra L. Meekins, Director Business Services

Phone: 951-352-6729 x82002

**Board Meeting Agenda
September 3, 2013**

Topic: Resolution No. 2013/14-05 – Resolution of the Board of Education of the Riverside Unified School District to Appropriate 2012-2013 Carryover of Categorical Funds, Expenditures, and Fund Balance

Presented by: Laura Perez, Accountant, Business Services

Responsible

Cabinet Member: Michael H. Fine, Deputy Superintendent, Business Services and Governmental Relations

Type of Item: Consent

Short Description: Categorical funds have been received in the prior year and have been classified as carryover (unspent funds) in the 2012-2013 unaudited actuals. The listing of carryover appropriations is presented to the Board of Education for adoption.

DESCRIPTION OF AGENDA ITEM:

In preparation of the District's 2012-2013 unaudited actuals, the District may classify 2012-2013 unspent categorical funds as carryover. Carryover is considered new revenue and must be appropriated into the 2013-2014 revised budget. California Education Code Section 42602 provides that the governing board of a school district may, by a majority vote of its members, budget and use any unbudgeted income provided during the fiscal year from any source.

Carryover was received from a variety of federal, state and local sources. In a number of cases, the carryover was included as a component of the adopted budget, in part or in total. This appropriation is a net of the total carryover less an adjustment equal to the amount included in the adopted budget. The attached resolution appropriates carryover revenue and associated expenditures related to these funds.

FISCAL IMPACT: \$5,135,218.97

RECOMMENDATION: It is recommended that the Board of Education adopt Resolution No. 2013/14-05 – Resolution to Appropriate 2012-2013 Carryover of Categorical Funds, Expenditures, and Fund Balance.

ADDITIONAL MATERIAL: (1) Resolution No. 2013/14-05 (2) Listing of Carryover of Categorical Funds, Expenditures, and Fund Balance

Attached: Yes

RIVERSIDE UNIFIED SCHOOL DISTRICT

RESOLUTION NO. 2013/14-05

**RESOLUTION OF THE BOARD OF EDUCATION OF THE RIVERSIDE
UNIFIED SCHOOL DISTRICT TO APPROPRIATE 2012-2013
CARRYOVER OF CATEGORICAL FUNDS, EXPENDITURES, AND
FUND BALANCE**

WHEREAS, the Board of Education of the Riverside Unified School District has determined that 2012-2013 carryover of categorical funds in the amount of \$5,135,218.97 have been received or are anticipated to be received in the current fiscal year; and

WHEREAS, the Board of Education of the Riverside Unified School District has determined that expenditures in the amount of \$5,135,218.97 are necessary in the current fiscal year; and

WHEREAS, such revenues, expenditures and/or fund balance are in excess of amounts previously budgeted;

NOW, THEREFORE, BE IT RESOLVED, that pursuant to California Education Code Section 42602, such revenues, expenditures and/or fund balance shall be appropriated as detailed on the attached listing.

PASSED AND ADOPTED by the Board of Education of the Riverside Unified School District at its regular meeting held on September 3, 2013 by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

Kathy Y. Allavie, Clerk
Board of Education

Dated: _____

Fund	Object	Description	Total
06	8290	NCLB: Title I, Part A	1,922,658.66
06	8181	Special Ed: IDEA Local Assistance	292,757.52
06	8181	Special Ed: IDEA Local Assistance-Private School ISP's	2,101.53
06	8990	Special Ed: IDEA Local Assistance-Early Intervention Services	20,000.00
06	8182	Special Ed: IDEA Preschool	433.84
06	8182	Special Ed: IDEA Mental Health Allocation Plan	223,782.10
06	8182	Special Ed: IDEA Preschool Staff Development	2,576.63
06	8290	NCLB: Title II, Part A Improving Teacher Quality	1,553,267.85
06	8290	NCLB: Title II, Part B, CA Math & Science Partnership	76,561.89
06	8290	NCLB: Title IV, Part B, 21st Century	13,797.53
06	8290	NCLB: Title IV, Part B, 21st Century	10,344.35
06	8290	NCLB: Title IV, Part B, 21st Century	19,357.70
06	8290	NCLB: Title IV, Part B, 21st Century	16,547.31
06	8290	NCLB: Title IV, Part B, 21st Century	141,849.19
06	8290	NCLB: Title IV, Part B, 21st Century	79,928.33
06	8290	NCLB: Title IV, Part B, 21st Century	3,811.52
06	8290	NCLB: Title III, LEP	240,699.25
06	8285	Head Start	109,242.63
06	8290	Teaching American History	28,861.80
06	8699	After School Education & Safety	11.91
06	8699	After School Education & Safety	272.00
06	8590	CA Health Science Capacity Building Project	49,728.37
06	8590	Special Ed: IDEA Infant Discretionary	3,689.00
06	8590	Tobacco Use Prevention Education Grades 6-12	2,935.65
06	8590	CA Partnership Academies	17,188.71
06	8590	CA Partnership Academies	21,206.69
06	8590	CA Partnership Academies	10,042.19
06	8590	CA Partnership Academies	2,838.50
06	8590	CA Partnership Academies	6,095.77
06	8590	CA Partnership Academies	3,395.54
06	8699	Riverside Says No to Drugs	67,906.09
06	8699	Community Learning in Partnership (CLIP)	43,473.30
06	8699	James Irvine Foundation	120,751.12
06	8699	Secure Our Schools	27,104.50
			<u>\$ 5,135,218.97</u>
06	4000	Books and Supplies	<u>\$ 5,135,218.97</u>

**Board Meeting Agenda
September 3, 2013**

Topic: Resolution No. 2013/14-08 – Resolution of the Board of Education of the Riverside Unified School District Authorizing the Maintenance of Bank Accounts, and Approving the Authorized Signatures for Such Bank Accounts

Presented by: Brenda Hofer, Accountant

Responsible

Cabinet Member: Michael H. Fine, Deputy Superintendent, Business Services and Governmental Relations

Type of Item: Consent

Short Description: It is necessary to update the authorized signatures for Matthew Gage Middle School, Martin Luther King High School, and Riverside Polytechnic High School Associated Student Body (ASB) Accounts.

DESCRIPTION OF AGENDA ITEM:

Although the majority of the District's financial transactions are processed through the County Treasury, the District, in accordance with the California Education Code, has maintained bank accounts at various financial institutions in the community to support its special operations and Associated Student Bodies. This resolution will update the authorized signatures for Matthew Gage Middle School, Martin Luther King High School, and Riverside Polytechnic High School Associated Student Body (ASB) Accounts.

FISCAL IMPACT: \$0

RECOMMENDATION: It is recommended that the Board of Education adopt Resolution No. 2013/2014-08 – Updating the Authorized Signatures for Matthew Gage Middle School, Martin Luther King High School, and Riverside Polytechnic High School Associated Student Body (ASB) Accounts.

ADDITIONAL MATERIAL: Resolution No. 2013/14-08

Attached: Yes

RIVERSIDE UNIFIED SCHOOL DISTRICT

Resolution No. 2013/14-08

RESOLUTION OF THE BOARD OF EDUCATION OF THE RIVERSIDE UNIFIED SCHOOL DISTRICT AUTHORIZING THE MAINTENANCE OF BANK ACCOUNTS, AND APPROVING THE AUTHORIZED SIGNATURES FOR SUCH BANK ACCOUNTS

WHEREAS, the Riverside Unified School District (District) must establish and maintain bank accounts for the purposes of District operations and associated student body activities; and

WHEREAS, the persons listed below by name and organizational title are designated as being authorized signatures for the purposes set forth below;

NOW, THEREFORE, BE IT RESOLVED AS FOLLOWS:

1. The financial institutions listed below are selected and designated as a depository of funds of the Riverside Unified School District (District), and that such deposit account or accounts be established and maintained by and in the name of the District, and that said financial institutions are authorized to act without further inquiry in accordance with writings bearing the signatures of the persons listed below until such financial institutions receive written notice that signature(s) are no longer authorized.
2. The officer named below has been duly authorized, is now acting and is authorized to access information on each account, on behalf of the District:

Michael H. Fine, Deputy Superintendent, Business Services and Governmental Relations

3. The employees and/or agents named below have been duly authorized, are now acting and are authorized to draw checks in the manner set forth on each respective account as indicated below:

Matthew Gage Middle School Associated Student Body

Altura Credit Union, Account Number ending in "7227"

By any two of the following persons designated by name and organizational title;

Michael H. Fine, Deputy Superintendent, Business Services and Governmental Relations

Sandra L. Meekins, Director V - Business Services

Jill Collier, Fiscal Services Manager – Payroll/ASB

Annette Alvarez, Fiscal Services Manager – Attendance Accounting

Keyisha Holmes – Principal

Christian Hernandez – Assistant Principal

Robert Alvarez, ASB Advisor

Martin Luther King High School Associated Student Body

Altura Credit Union, Account Number ending in “1552”

By any two of the following persons designated by name and organizational title;

Michael H. Fine, Deputy Superintendent, Business Services and Governmental Relations

Sandra L. Meekins, Director V - Business Services

Jill Collier, Fiscal Services Manager – Payroll/ASB

Darel Hansen – Principal

Tony Masi, Assistant Principal

Lisa Carrera, Co-Assistant Principal Guidance

Gary Reller, Co-Assistant Principal Guidance

Tami Krueger, ASB Advisor

Riverside Polytechnic High School Associated Student Body

Altura Credit Union, Account Number ending in “0938”

By any two of the following persons designated by name and organizational title;

Michael H. Fine, Deputy Superintendent, Business Services and Governmental Relations

Sandra L. Meekins, Director V - Business Services

Jill Collier, Fiscal Services Manager – Payroll/ASB

Michael Roe – Principal

Jim Vaughan, Assistant Principal

Rachel Bramlett, Assistant Principal

Vanessa Douty, ASB Director

4. This resolution and each such certification shall remain in force and effect, and the financial institution listed above is authorized and requested to rely and act thereon and shall be indemnified and saved harmless from all liability and loss incurred by them in continuing to act in pursuance of this resolution (even though they may have been changed) until they shall receive at their office to which a certified copy of this resolution is delivered, either a certified copy of a further resolution of the Board of Education amending or rescinding this resolution or a further certification as above provided for, as the case may be.
5. The Clerk of the Board of Education is authorized and directed to certify to the financial institution listed above that this resolution has been duly adopted and is in conformity with the articles of incorporation, charter, and by-laws or other governing instrument of the District, and further to certify to the financial institution listed above a copy of this resolution, the names and specimen signatures of the present officers and other persons of this organization authorized to sign as aforesaid, and the fact of any change of the persons herein designated by title together with the names and specimen signature of the successor.

PASSED AND ADOPTED by the Board of Education of the Riverside Unified School District at its regular meeting held on September 3, 2013 by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

Kathy Allavie, Clerk
Board of Education

Dated: _____

**Board Meeting Agenda
September 3, 2013**

Topic: Resolution No. 2013/14-09 – Resolution of the Board of Education of the Riverside Unified School District to Appropriate Revenues, Expenditures, and Fund Balance

Presented by: Brenda Hofer, Accountant

Responsible

Cabinet Member: Michael H. Fine, Deputy Superintendent, Business Services and Governmental Relations

Type of Item: Consent

Short Description: Funds have been received or are anticipated to be received by the school district. Revenue lists are presented to the Board of Education for adoption.

DESCRIPTION OF AGENDA ITEM:

Subsequent to the adoption of the District's annual budget, the District may receive funds or receive notice of the appropriation of new or additional funds to the District from a variety of federal, state and local sources. California Education Code Section 42602 provides that the governing board of a school district may, by a majority vote of its members, budget and use any unbudgeted income provided during the fiscal year from any source.

Additional funds have been received or are anticipated to be received this fiscal year from a variety of federal, state and local sources. The attached resolution appropriates the revenue and associated expenditures related to these previously unbudgeted funds.

FISCAL IMPACT: \$6,733,132.68

RECOMMENDATION: It is recommended that the Board of Education adopt Resolution No. 2013/14-09– Resolution to Appropriate Revenues, Expenditures, and Fund Balance.

ADDITIONAL MATERIAL: A detailed listing of the new revenues and expenditures is attached to the resolution.

Attached: Yes

RIVERSIDE UNIFIED SCHOOL DISTRICT

Resolution No. 2013/14-09

**RESOLUTION OF THE BOARD OF EDUCATION OF THE RIVERSIDE
UNIFIED SCHOOL DISTRICT TO APPROPRIATE REVENUES,
EXPENDITURES, AND FUND BALANCE**

WHEREAS, the Board of Education of the Riverside Unified School District has determined that revenues in the amount of \$6,733,132.68 have been received or are anticipated to be received in the current fiscal year; and

WHEREAS, the Board of Education of the Riverside Unified School District has determined that expenditures in the amount of \$6,733,132.68 are necessary in the current fiscal year; and

WHEREAS, such revenues, expenditures and/or fund balance are in excess of amounts previously budgeted;

NOW, THEREFORE, BE IT RESOLVED, that pursuant to California Education Code Section 42602, such revenues, expenditures and/or fund balance shall be appropriated as detailed on the attached listing.

PASSED AND ADOPTED by the Board of Education of the Riverside Unified School District at its regular meeting held on September 3, 2013 by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

Kathy Allavie, Clerk
Board of Education

Dated: _____

Fund	Revenue Type	Amount
03	Federal	\$95,882.13
03	State	(12,868,122.10)
03	Local	15,787,686.55
03	Contributions	938,072.30
03	Transfers	(583,647.05)
06	Federal	810,991.36
06	State	(822,709.00)
06	Local	1,598,023.94
06	Contributions	(938,072.30)
11	State	(234,422.00)
11	Local	2,649.23
11	Transfers	(343,784.04)
12	Local	6,874.59
13	Federal	967,807.34
13	State	165,778.38
13	Local	(51,261.00)
14	State	(8,701.00)
14	Local	2,970.19
21	Local	2,816,929.18
25	Local	199,163.56
35	Local	1,597.61
40	Local	2,104.76
56	Local	(1,089.28)
67	Local	(1,782,655.86)
67	Transfers	927,431.09
73	Local	43,634.10
		<u>\$6,733,132.68</u>

03	1000 Salaries	2,308,167.94
03	2000 Salaries	(264,474.25)
03	3000 Employee Benefits	144,651.42
03	4000 Books and Supplies	457,624.60
03	5000 Services and Other Operating Expenditures	(289,174.04)
03	6000 Capital Outlay	582,984.60
03	8000 Interfund Transfers	(800,705.00)
03	9000 Reserve	793,049.23
06	4000 Books and Supplies	275,046.96
06	5000 Services and Other Operating Expenditures	(1,997,076.78)
06	8000 Interfund Transfers	833,848.00
06	9000 Reserve	1,974,162.87
11	4000 Books and Supplies	(237,392.70)
11	9000 Reserve	(338,164.11)
12	4000 Books and Supplies	6,874.59
12	9000 Reserve	-
13	4000 Books and Supplies	(13,218.98)
13	9000 Reserve	1,095,543.70
14	9000 Reserve	(5,730.81)
21	6000 Capital Outlay	2,810,663.12
21	9000 Reserve	6,266.06
25	9000 Reserve	199,163.56
35	9000 Reserve	1,597.61
40	6000 Capital Outlay	4,379.60
40	9000 Reserve	(2,274.84)
56	9000 Reserve	(1,089.28)
67	5000 Services and Other Operating Expenditures	(261,364.29)
67	9000 Reserve	(593,860.20)
73	4000 Books and Supplies	7,395.00
73	5000 Services and Other Operating Expenditures	36,239.10
		<u>6,733,132.68</u>

Riverside Unified School District

3380 14th Street • Riverside, CA • 92501

Board Meeting Agenda September 3, 2013

Topic: Certificated Personnel Assignment Order – CE 13/14-03 and
Classified/Non-Classified Personnel Assignment Order CL 13/14-03

Presented by: Kyley Ybarra, Director of Certificated Personnel and
Vanessa Connor, Director of Classified Personnel

Responsible

Cabinet Member: Susan Mills, Assistant Superintendent, Human Resources

Type of Item: Consent

Short Description: The latest District's management, certificated and classified personnel actions are presented to the Board of Education for approval.

DESCRIPTION OF AGENDA ITEM:

Board approval is requested of the District's latest management, certificated and classified personnel actions, which include the following:

Change in Status from Substitute Employee to Regular Employee, Deceased, Decrease in Hours, Increase in Hours, Increase in Hours/Work Year, Lay Offs-39 Month Reemployment, Leaves, New Hires, New Hires-Intern, New Hires-Probationary 1, New Hires-Temporary Employee (E.C. §44920), Promotions, Promotions-Managers/Supervisors, Reduction in Force Rescissions, Rehires, Rehires-Intern, Rehires-Probationary 1, Rehires-Probationary 2, Rehires-Temporary Employees (E.C. §44909), Rehires-Temporary Employees (E.C. §44920), Resignations, Retirements, Retirements in Lieu of Layoff-Managers/Supervisors, Substitutes, Temporarily Assigned to a Higher Classification, Temporary Employees, Voluntary Demotions/Reassignments/Reductions/Transfers, Voluntary Demotions/Reassignments/Reductions/Transfers in Lieu of Layoff, and Voluntary Transfers.

FISCAL IMPACT: To be determined

RECOMMENDATION: It is recommended that the Board of Education approve the District's latest personnel actions for both certificated and classified.

ADDITIONAL MATERIAL: Certificated Personnel Assignment Order – CE 13/14-03 and
Classified/Non-Classified Personnel Assignment Order CL 13/14-03

Attached: Yes

CERTIFICATED PERSONNEL ASSIGNMENT ORDER #CE 13/14-03

September 3, 2013

CERTIFICATED PERSONNEL

Deceased

Arlington High School			
Judge, David C.	Teacher		07/28/13

Decrease in Hours

Bryant Elementary School			
Hernandez, Valerie L.	Resource Teacher/ Special Projects	From: 50% To: 40%	08/22/13

Increase in Hours

Amelia Earhart Middle School			
Quezada, Karinna G.	Teacher	From: 60% To: 100%	08/22/13

Leaves

Chemawa Middle School			
(Study Leave)			08/07/13 –
Fortune-Taylor, Stephanie U.	Teacher		06/30/14

Elementary Site			
(Paid Administrative Leave)			07/01/13 –
13/14-153306	Teacher		undetermined

Mountain View Elementary School			
(Personal Unpaid Leave)			08/13/13 –
Slawson, Erin	Teacher		06/30/14

Consent Agenda — Page 3

Leaves – Continued

Secondary Site

*(Paid Administrative Leave) –
Extension
13/14-052034

Teacher

07/01/13 –
undetermined

**Amendment to 07/15/13 Board*

New Hires – Intern

George Washington Elementary School
Jones, Justin W.

Teacher

08/21/13

New Hires – Management

Gage Middle School
Holmes, Keyisha R.

Principal

08/15/13

Andrew Jackson Elementary School
Ennis, Lynne

Principal

08/22/13

Liberty/Benjamin Franklin Elementary
School
Large, Molly

Asst. Principal
50%-Liberty, 50%
Franklin

08/26/13

New Hires – Probationary 1

Arlington High School
Hauser, Jessica L.

Teacher

08/21/13

Central Middle School
DeFrank, Diane L.
Hudson, Robert A.
Wright, Karen L.

Teacher
Teacher
Prime Time Coordinator

08/21/13
08/21/13
08/21/13

Chemawa Middle School
Lopez, Alva G.
Piguillem, Annette L.
Raymond, Lerina M.

Teacher
Teacher
Prime Time Coordinator

08/21/13
08/21/13
08/21/13

New Hires – Probationary 1 -Continued

Amelia Earhart Middle School		
Murray, Gwynee S.	LSH Specialist	08/21/13
Hawthorne Elementary School		
Hernandez, Amanda C.	Teacher	08/21/13
Martin Luther King High School		
Arellano, Matthew L.	Teacher	08/21/13
Douglas, Blake Evan	Teacher	08/21/13
Giacalone, Kaitlin Rosalie	Teacher	08/21/13
Lauper, William M.	ROTC Instructor	08/01/13
Oliveira Taylor, Andrea C.	Teacher	08/21/13
Liberty Elementary School		
Garcia, Leslie J.	TOSA/HEARTS	08/21/13
Madison Elementary School		
Bow, Chelsea A.	TOSA/HEARTS	08/21/13
Mendez, Elizabeth	Resource Teacher/Special Projects	08/21/13
Magnolia Elementary School		
Beach-Davey, Jacklyn A.	TOSA/HEARTS	08/21/13
Frank Augustus Miller Middle School		
Bauer, Rhonda L.	Teacher	08/21/13
Graydon, Andrea L.	Teacher	08/21/13
Monroe Elementary School		
Baeza, Morgan R.	TOSA/HEARTS	08/21/13
Kleveno, Zana M.	TOSA/HEARTS	08/21/13
Mountain View Elementary School		
Cervantes, Karina	Teacher	08/21/13
John W. North High School		
Paulos, Jesse W.	Teacher	08/21/13
Rice, John	Teacher	08/21/13
Ramona High School		
Campbell, Ryan S.	Teacher	08/21/13
Williams, Luke D.	Teacher	08/21/13

New Hires – Probationary 1 -Continued

Sierra Middle School Martinez, Maribell	Teacher	08/21/13
Sunshine Early Childhood Center Kindschy, Megan L.	Teacher	08/21/13
George Washington Elementary School Carbonell Noguera, Maria C.	Teacher	08/21/13
Salazar, Vanesa	Teacher	08/21/13

New Hires – Temporary Employee (E.C. §44920)

Central Middle School Medure, Angela I.	Teacher	08/21/13
Hawthorne Elementary School Fitzgerald, Erin K.	Teacher	08/21/13
Highland Elementary School Zalig-Vitort, Lynda M.	Teacher	08/21/13
Andrew Jackson Elementary School Tomlinson, Brian H.	Teacher	08/21/13
Martin Luther King High School Guerrero, Kelsey M.	Teacher	08/21/13
Liberty Elementary School Wall, Delena	Teacher	08/21/13
Magnolia Elementary School Sewell, Janet C.	Teacher	08/21/13
George Washington Elementary School MacBeth, Andrea M.	Teacher	08/21/13
Runyan, Katherine M.	Teacher	08/21/13

Promotion – Management

Castle View Elementary School Square, Erica	Principal	08/22/13
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Rehires – Intern

Sierra Middle School Gutierrez, Julio	Teacher	08/22/13
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Rehires – Probationary 1

Martin Luther King High School Dodson Jr., Bailey Y.	Teacher	08/21/13
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Lake Mathews Elementary School Duarte, Cynthia Y.	Teacher	08/22/13
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Riverside STEM Academy Ramirez, Wendy L.	Teacher	*08/21/13 <i>*Amendment to 08/12/13</i>
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William Howard Taft Elementary School Hamilton, Mary E.	Resource Teacher/Special Projects	08/21/13
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Rehires – Probationary 2

Patricia Beatty Elementary School Cox, Melinda B.	TOSA/HEARTS	08/22/13
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Rehires – Temporary Employees (E.C. §44909)

Patricia Beatty Elementary School Sosa, Martha V.	Pre-School Teacher	08/22/13
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Liberty Elementary School Villarreal, Margarita	Pre-School Teacher	08/22/13
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Henry W. Longfellow Elementary School Bilyeu, Anita C.	Pre-School Teacher	08/22/13
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Monroe Elementary School Pavlides, Vanessa B.	Pre-School Teacher	08/22/13
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Mountain View Elementary School Uribe Moreno, Maryhelen L.	Pre-School Teacher	08/22/13
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Rehires – Temporary Employees (E.C. §44920)

Highland Elementary School Tran, Linda	Teacher	08/21/13
Martin Luther King High School Meech, Patrick E.	Teacher	08/21/13
Monroe Elementary School Johnson, Holly R.	Teacher	08/21/13

Resignations

Louisa May Alcott School Hubbard, Linda V.	Teacher	06/14/13
Arlington High School Drummond, Del A.	Teacher	06/14/13
Calvillo-Gresham, Maria L.	Teacher	06/03/13 <i>Amendment to 08/12/13 Board</i>
Chemawa Middle School Carroll, Tracie P.	Teacher	06/14/13
Fremont Elementary School Davalos, Susan R.	Resource Teacher/Special Projects	06/14/13
Abraham Lincoln High School Payad, Jeffrey J.	Teacher	06/14/13
Madison Elementary School Camiling, Judith	LSH Specialist	06/14/13
Frank Augustus Miller Middle School Brodeur, Marguerite	Teacher	06/14/13
John W. North High School Libolt, Charles H.	Teacher	06/14/13

Retirements

Hawthorne Elementary School Van Metre, Judith L.	Teacher	06/14/13
Victoria Elementary School Railsback, Kathy L.	Teacher	06/14/13

Substitutes

Andrus, Nicole	Substitute Teacher	08/13/13
Bian, Shaw	Substitute Teacher	08/16/13
Chhor, He	Substitute Teacher	08/02/13
Cox, Patricia	Substitute Teacher	08/02/13
Depew, Christopher	Substitute Teacher	08/02/13
Gonzalez, Sonia	Substitute Teacher	08/13/13
Greenawalt, Casey	Substitute Teacher	08/02/13
McCall, Amber	Substitute Teacher	08/13/13
Melgar, Khrystyn	Substitute Teacher	08/16/13
Rollins, Raylyn	Substitute Teacher	08/02/13
Rubens, Hillery	Substitute Teacher	08/19/13
Slaughter, Rickey	Substitute Teacher	08/02/13
Valverde, Valerie	Substitute Teacher	08/02/13
Winsell, Melba	Substitute Teacher	08/13/13

Voluntary Transfers

Watts, Lindsey N.	From: Matthew Gage Middle School	To: Abraham Lincoln High School	08/22/13
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-CLASSIFIED/NON-CLASSIFIED PERSONNEL ASSIGNMENT ORDER #CL 13/14-03
September 3, 2013

CLASSIFIED PERSONNEL

Change in Status from Substitute Employee to Regular Employee

Business Services

McKibben, Eric R.	Account Clerk I	12 months, 8 hours	08/26/13
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Pursuant to Board Policy #4112.8

Increase in Hours/Work Year

**John Adams Elementary
School**

Jenkins, Dianne P.	Health Assistant	From: 4 hours/day To: 6 hours/day	08/22/13
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**Louisa May Alcott
Elementary School**

Hubbard, Doreen A.	School Office Assistant	From: 6.5 hours/day To: 8 hours/day	08/13/13
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Varela, Maria A.	Health Assistant	From: 4 hours/day To: 6 hours/day	08/22/13
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**Patricia Beatty Elementary
School**

Alvarran, Debra A.	School Office Assistant	From: 2.5 hours/day To: 4 hours/day	08/13/13
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Haro, Juana	Health Assistant	From: 4 hours/day To: 6 hours/day	08/22/13
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**Bryant Elementary School
Guthrie Guyer, Dianna
M.**

Health Assistant	From: 4 hours/day To: 6 hours/day	08/22/13
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**Castle View Elementary
School**

Ochoa, Lena M.	School Office Assistant	From: 6.5 hours/day To: 8 hours/day	08/13/13
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Increase in Hours/Work Year - Continued

Castle View Elementary School

Paramo, Annette	Translator	From: 4 hours/day To: 5.5 hours/day	08/19/13
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Benjamin Franklin Elementary School

Meador, Stephanie R.	School Office Assistant	From: 2.5 hours/day To: 4 hours/day	08/13/13
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Russell, Carolyn A.	Health Assistant	From: 4 hours/day To: 6 hours/day	08/22/13
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Fremont Elementary School

Magallanez, Celia	Health Assistant	From: 4 hours/day To: 6 hours/day	08/22/13
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Harrison Elementary School

Wheeler, Amy T.	School Office Assistant	From: 6.5 hours/day To: 8 hours/day	08/13/13
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Woodward, Debra A.	Health Assistant	From: 4 hours/day To: 6 hours/day	08/22/13
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Hawthorne Elementary School

Duncan, Irene F.	School Office Assistant	From: 6.5 hours/day To: 8 hours/day	08/13/13
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Vargas, Sofia C.	Health Assistant	From: 4 hours/day To: 6 hours/day	08/22/13
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Highgrove Elementary School

Agnew, Kimberly B.	School Office Assistant	From: 6.5 hours/day To: 8 hours/day	08/13/13
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Palencia, Yvonne	Health Assistant	From: 4 hours/day To: 6 hours/day	08/22/13
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Increase in Hours/Work Year - Continued

Highland Elementary School

Simon, Stephanie R.	Health Assistant	From: 4.5 hours/day To: 6 hours/day	08/22/13
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Andrew Jackson Elementary School

Gardner, Miriam	Health Assistant	From: 4 hours/day To: 6 hours/day	08/22/13
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Hughes, Deborah A.	School Office Assistant	From: 2.5 hours/day To: 4 hours/day	08/13/13
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Thomas Jefferson Elementary School

Borden, Laurie C.	Health Assistant	From: 4 hours/day To: 6 hours/day	08/22/13
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John F. Kennedy Elementary School

Uribe, Erin A.	Health Assistant	From: 4 hours/day To: 6 hours/day	08/22/13
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Lake Mathews Elementary School

Godell, Merlinda L.	Health Assistant	From: 4 hours/day To: 6 hours/day	08/22/13
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Henry W. Longfellow Elementary School

Gomez, Linda G.	Health Assistant	From: 4 hours/day To: 6 hours/day	08/22/13
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Phillips, Carol S.	School Office Assistant	From: 2.5 hours/day To: 4 hours/day	08/13/13
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Madison Elementary School

Braun, Cynthia A.	Health Assistant	From: 4 hours/day To: 6 hours/day	08/22/13
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Increase in Hours/Work Year - Continued

Magnolia Elementary School

Garcia, Denise	Health Assistant	From: 4 hours/day To: 6 hours/day	08/22/13
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Monroe Elementary School

Taylor, Michelle M.	Health Assistant	From: 4 hours/day To: 6 hours/day	08/22/13
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Mountain View Elementary School

Aramburo Mendoza, Icis A.	School Office Assistant	From: 2.5 hours/day To: 4 hours/day	08/13/13
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Pachappa Elementary School

Jacobsen, Martha	Health Assistant	From: 4 hours/day To: 6 hours/day	08/22/13
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Uribarre, Patricia D.	School Office Assistant	From: 2.5 hours/day To: 4 hours/day	08/13/13
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Tomás Rivera Elementary School

McKenzie, Michelle L.	Health Assistant	From: 4 hours/day To: 6 hours/day	08/22/13
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William Howard Taft Elementary School

Bradbury, Heidi D.	Health Assistant	From: 4 hours/day To: 6 hours/day	08/22/13
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Mark Twain Elementary School

Burks, Jacqueline M.	School Office Assistant	From: 6.5 hours/day To: 8 hours/day	08/13/13
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Markworth, Lydia M.	Health Assistant	From: 4 hours/day To: 6 hours/day	08/22/13
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Increase in Hours/Work Year - Continued

Victoria Elementary School

Olvera, Cynthia M.	Health Assistant	From: 4 hours/day To: 6 hours/day	08/22/13
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George Washington Elementary School

Diaz-Ordorica, Marcela	School Office Assistant	From: 2.5 hours/day To: 4 hours/day	08/13/13
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Rocha, Ivett	Health Assistant	From: 4 hours/day To: 6 hours/day	08/22/13
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Woodcrest Elementary School

Rawley, Debra J.	Health Assistant	From: 4 hours/day To: 6 hours/day	08/22/13
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Tillman, Carmen D.	School Office Assistant	From: 6.5 hours/day To: 8 hours/day	08/13/13
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Lay Offs – 39 Month Re-employment

Riverside Polytechnic High School

Chan, Cynthia	Administrative Secretary I	5 years of service	08/12/13
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New Hires

Special Education

Jones, Ciandra A.	Instructional Assistant – Special Education II – Sign Language	10 months, 1.8 hours	08/22/13
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Mark Twain Elementary School

Shiflett, Lara L.	Instructional Assistant – Special Education I	10 months, 5 hours	08/22/13
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Promotions

Ruano, Helen	From: Ramona High School, Administrative Secretary I, 10 months, 8 hours	To: Ramona High School, Registrar II, 10 months, 8 hours	08/09/13
Suarez, Ana C.	From: Educational Options Center, School Office Assistant, 10 months, 8 hours	To: Educational Options Center, Registrar II, 10 months, 8 hours	08/12/13

Promotions – Managers/Supervisors

Calhoun, Hayley L.	From: Castle View Elementary School, Principal, 12 months, 8 hours	To: Maintenance & Operations - Facilities, Director II – Planning Development, 12 months, 8 hours	08/26/13
Hernandez, Edrai J.	From: University Heights Middle School, Plant Supervisor I, 12 months, 8 hours	To: Maintenance & Operations, Custodial Operations Supervisor, 12 months, 8 hours	08/19/13
Szilagyi, Charles A.	From: Network and Information Systems, Director II – Computing Services, 12 months, 8 hours	To: Network and Information Systems, Director IV - Technology Services, 12 months, 8 hours	08/15/13

Rehires

Arlington High School Rodriguez, Karen L.	Cafeteria Worker I	10 months, 3 hours	08/26/13
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Resignations

Bryant Elementary School Cancino, Nilda K.	School Office Assistant	7 months of service	08/07/13
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Resignations – Continued

Hawthorne Elementary School Alarcon, Monica E.	Instructional Assistant – Preschool	5 years of service	08/08/13
Instructional Services Stayton, Samantha D.	Instructional Assistant	7 months of service	08/14/13
Thomas Jefferson Elementary School Paredes, William M.	Instructional Assistant – Special Education I	10 months of service	08/15/13
Henry W. Longfellow Elementary School Valenzuela, Ramona	Instructional Assistant – Special Education I	5 years of service	08/14/13
Magnolia Elementary School Acosta, Alma R.	Cafeteria Worker I	4 years of service	06/14/13
Sierra Middle School Kyker II, Kevin B.	Instructional Assistant – Special Education I	2 years, 10 months of service	08/19/13
Special Education Grey, Tracy E.	Occupational Therapist	8 years of service	08/31/13
George Washington Elementary School D’Agostin, Anna E.	Intensive Behavior Interventions Assistant	4 years, 6 months of service	07/20/13

Retirements

Fremont Elementary School Boschetto, Nancy P.	Elementary Library Media Assistant	11 years, 5 months of service	01/01/14
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Retirements - Continued

Highgrove Elementary School	Cafeteria Worker II	26 years, 2 months of service	12/02/13
Avila, Nancy T.			
Maintenance & Operations			
Saunders, Edward P.	Custodian	9 years of service	11/01/13

Retirements in Lieu of Layoff – Managers/Supervisors

Martin Luther King High School			
Juarez, Theresa A.	High School Dean	31 years, 9 months	10/17/13

Temporarily Assigned to a Higher Classification

Arlington High School			
Sanchez, Ron A.	From: Custodian	To: Plant Supervisor II	07/08/13 – 09/27/13
Business Services – Risk Management			
Caldwell, Brian E.	From: Salary Range 33-5	To: Salary Range 49-1	07/01/13 – 08/28/13
Maintenance & Operations			
Caballero, John M.	From: Custodian	To: Emerson Elementary School, Head Custodian	08/05/13 – 08/16/13
Elliott, Henry	From: Custodian	To: Emerson Elementary School, Head Custodian	06/28/13 – 07/12/13
Murillo III, Jess G.	From: Custodian	To: Lead Custodian	07/15/13 – 07/31/13
Ochoa, Armando	From: Custodian	To: Lead Custodian	07/01/13 – 08/05/13
John W. North High School			
Attical, Robert P.	From: Custodian	Plant Supervisor II	07/17/13 – 08/07/13

Riverside Polytechnic High School Sanchez, Carlos C.	From: Custodian	Lead Custodian	07/29/13 – 08/16/13
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Temporary Employees

Pupil Services Delgadillo-Paramo, Alba S.	School Mental Health Intern	10 months, 6 hours	08/26/13 – 06/12/14
James, Athena K.	School Mental Health Intern	10 months, 6 hours	08/19/13 – 06/12/14

Voluntary Demotions/Reassignments/Reductions/Transfers

Brizuela, Tina R.	From: Mountain View Elementary School, Campus Supervisor, 10 months, 5 hours	To: Fremont Elementary School, School Office Assistant, 10 months, 8 hours	08/15/13
Butts, Kimberly L.	From: Riverside STEM Academy, Instructional Assistant – Special Education II, 10 months, 5 hours	To: Castle View Elementary School, Instructional Assistant – Special Education II, 10 months, 6 hours	08/22/13
Chandra, Inda	From: Riverside STEM Academy, Elementary Kitchen Operator, 10 months, 6 hours	To: George Washington Elementary School, Elementary Kitchen Operator, 10 months, 8 hours	08/26/13
Chapman, Rhonda A.	From: Sierra Middle School, Instructional Assistant – Special Education II, 10 months, 6 hours	To: John W. North High School, Instructional Assistant – Special Education II, 10 months, 6 hours	08/22/13

Voluntary Demotions/Reassignments/Reductions/Transfers - Continued

Diaz, Rocio	From: Woodcrest Elementary School, Instructional Assistant – Special Education I, 10 months, 5 hours	To: Monroe Elementary School, Instructional Assistant – Special Education I, 10 months, 5 hours	08/22/13
English, Rosa C.	From: Benjamin Franklin Elementary School, School Office Assistant, 10 months, 8 hours	To: Educational Options Center, School Office Assistant, 10 months, 8 hours	08/14/13
Gomez, Annette	From: Arlington High School, Attendance Assistant I, 10 months, 8 hours	To: Arlington High School, Assistant Principal's Secretary, 10 months, 8 hours	08/13/13
Jimenez, Joann	From: Nutrition Services – Bobby Bonds, Elementary Kitchen Operator, 10 months, 7 hours	To: Riverside STEM Academy, Elementary Kitchen Operator, 10 months, 7 hours	08/26/13
Kang, Soo Y.	From: Highgrove Elementary School, Instructional Assistant – Preschool, 10 months, 3.5 hours	To: John Adams Elementary School, Instructional Assistant – Preschool, 10 months, 3.5 hours	08/22/13
Mendez, Sandra	From: Victoria Elementary School, Instructional Assistant – Special Education II, 10 months, 6 hours	To: Thomas Jefferson Elementary School, Instructional Assistant – Special Education II, 10 months, 6 hours	08/22/13

Morales, Juana M.	From: Hawthorne Elementary School, Instructional Assistant – Preschool, 10 months, 3.5 hours	To: Mountain View Elementary School, Instructional Assistant – Preschool, 10 months, 3.5 hours	08/22/13
Svitavsky, Linda L.	From: Mountain View Elementary School, Health Assistant/ Instructional Assistant – Computer Resources, 10 months, 7 hours	To: Mountain View Elementary School, Health Assistant/ Instructional Assistant – Computer Resources, 10 months, 8 hours	08/22/13
Williams, Suzette	From: Riverside STEM Academy, Instructional Assistant – Special Education II, 10 months, 7 hours	To: Castle View Elementary School, Instructional Assistant – Special Education II, 10 months, 7 hours	08/22/13
Willson, Elizabeth	From: Riverside Polytechnic High School, Attendance Assistant I, 10 months, 8 hours	To: Riverside Polytechnic High School, Assistant Principal's Secretary, 10 months, 8 hours	08/12/13

Voluntary Demotions/Reassignments/Reductions/Transfers in Lieu of Layoff

Aguilera, Louisa C.	From: Riverside Adult School, Administrative Secretary I, 11 months, 8 hours	To: Educational Options Center, Administrative Secretary I, 10 months, 8 hours	07/07/13
Ellis, Brenda B.	From: Riverside Adult School, School Office Assistant, 10 months, 8 hours	To: Martin Luther King High School, School Office Assistant, 10 months, 8 hours	07/07/13

Encalada-Albiter, Rubi	From: Henry W. Longfellow Elementary School, Community Assistant - Bilingual, 10 months, 8 hours	To: Henry W. Longfellow Elementary School, Community Assistant - Bilingual, 10 months, 7 hours	07/10/13
Esteve, Maria R.	From: Thomas Jefferson Elementary School, Projects Office Assistant and Translator, 10 months, 8 hours	To: Thomas Jefferson Elementary School, School Office Assistant, 10 months, 8 hours	07/07/13
Hardy, Richard D.	From: John W. North High School, High School Dean, 12 months, 8 hours	To: Riverside STEM Academy, Campus Supervisor 10 months, 7 hours	09/17/13
Harvey, Martha C.	From: Louisa Mae Alcott Elementary School, Instructional Assistant - Bilingual, 10 months, 4 hours	To: Patricia Beatty Elementary School, Instructional Assistant – Special Education I, 10 months, 4 hours	07/07/13
Hemphill, Crystal	From: Martin Luther King High School, Administrative Secretary I, 10 months, 8 hours	To: Arlington High School, Attendance Assistant I, 10 months, 8 hours	08/14/13
Hernandez, Cathy	From: Highland Elementary School, School Office Assistant/ Community Assistant/ Projects Office Assistant, 10 months, 6 hours	To: Highland Elementary School, School Office Assistant/ Community Assistant, 10 months, 5 hours	08/14/13

Hopkins, Rita A.	From: Liberty Elementary School, Health Assistant/School Office Assistant, 10 months, 6.5 hours	To: Liberty Elementary School, Health Assistant, 10 months, 6 hours	10/14/13
Jimenez, Mercedes M.	From: Martin Luther King High School, Translator, 10 months, 6 hours	To: Thomas Jefferson Elementary School, Translator/Projects Office Assistant, 10 months, 8 hours	08/22/13
Madere, Chantal	From: Arlington High School, Instructional Assistant – Special Education I, 10 months, 6 hours	To: Central Middle School, Instructional Assistant – Special Education I, 10 months, 6 hours	08/22/13
Martinez, Maria D.	From: Riverside Adult School, School Office Assistant, 10 months, 8 hours	To: Riverside Adult School, School Office Assistant, 9.55 months, 8 hours	07/07/13
Mendoza, Theresa A.	From: Riverside Adult School, School Office Assistant, 10 months, 6 hours	To: Riverside Adult School, School Office Assistant, 9.55 months, 8 hours	07/07/13
Meyer, Consuelo	From: Thomas Jefferson Elementary School, Community Assistant - Bilingual, 10 months, 4 hours	To: Pachappa Elementary School, Community Assistant - Bilingual, 10 months, 3.75 hours	07/07/13
Moran, Elsa C.	From: Riverside Adult School, Resource Assistant, 10 months, 4.2 hours	To: Riverside Adult School, Resource Assistant, 9.55 months, 4.2 hours	07/07/13
Ochoa, Cynthia M.	From: Riverside Adult School, Assistant Principal's Secretary, 10 months, 8 hours	To: Ramona High School, Assistant Principal's Secretary, 10 months, 8 hours	08/12/13

Palomares, Michelle D.	From: Riverside Adult School, Office Assistant I, 10 months, 8 hours	To: Riverside Adult School, Office Assistant I, 9.55 months, 8 hours	07/07/13
Salazar, Jacqueline	From: John W. North High School, Administrative Secretary I, 10 months, 8 hours	To: Riverside Polytechnic High School, Attendance Assistant I, 10 months, 8 hours	09/18/13
Torres, April C.	From: Arlington Learning Center, Cafeteria Worker I, 12 months, 3 hours	To: John Adams Elementary School, Cafeteria Worker I, 10 months, 3 hours	8/26/13
Vargas, Elizabeth I.	From: Riverside Adult School, School Office Assistant, 10 months, 8 hours	From: Riverside Adult School, School Office Assistant, 9.55 months, 8 hours	07/07/13
Villa, Sylvia	From: Riverside Adult School, School Office Assistant, 10 months, 6 hours	From: Bryant Elementary School, School Office Assistant, 10 months, 6 hours	07/07/13
Wright, Janie C.	From: Riverside Adult School, School Office Assistant, 10 months, 8 hours	From: Educational Options Center, School Office Assistant, 10 months, 8 hours	07/07/13

NON-CLASSIFIED PERSONNEL

New Hires

Aguilar, Latisha	Substitute Instructional Assistant	08/05/13
Ayala, Claudia	Substitute Instructional Assistant	08/06/13
Cano, Araceli	Tutor	07/30/13
Cazares, Andrea	Tutor	08/07/13
Hov, Borin	Tutor	08/12/13
Plancarte, Sandra	Tutor	08/09/13
Santacruz Palacios, Ammairany	Tutor	08/12/13
Savedra, Destinee	Substitute Instructional Assistant	08/05/13
Vandivier, Meredith	Substitute Instructional Assistant	08/05/13
Williams, Alexandra	Substitute Instructional Assistant	08/13/13

New Hires – *Athletic Coaches

Arlington High School Zimolzak, Brady N.	Football – Assistant	08/08/13
Martin Luther King High School MacNeill, Michael D.	Volleyball – Assistant	07/30/13
John W. North High School Durant, Cameron J.	Volleyball – Assistant	08/06/13
Riverside Polytechnic High School Crothers, Devin C.	Water Polo – Assistant	07/19/13
Ramona High School Asencio, Wilson A.	Band – Assistant	08/05/13
Reiter, William T.	Football – Assistant	08/09/13

*The temporary athletic coaches listed above are knowledgeable of the assigned sports and meet the qualifications and competencies required by law.

Riverside Unified School District

3380 14th Street • Riverside, CA • 92501

Board Meeting Agenda September 3, 2013

Topic: Public Hearing – 2013-2014 Initial Proposals for Negotiations, with California School Employees Association

Presented by: Susan Mills, Assistant Superintendent, Human Resources

Responsible
Cabinet Member: Susan Mills, Assistant Superintendent, Human Resources

Type of Item: Public Hearing

Short Description: The Riverside Unified School District has submitted an initial proposal for the collective bargaining agreement between the Board of Education of the Riverside Unified School District and Chapter 506 of the California School Employees Association.

DESCRIPTION OF AGENDA ITEM:

The Riverside Unified School District has submitted an initial proposal for the collective bargaining agreement between the Board of Education of Riverside Unified School District and the California School Employees Association, Chapter 506.

The Riverside Unified School District is proposing to negotiate the following section of the Collective Bargaining Unit Agreement:

- Article VII and Appendix A – (Pay and Allowances)
- Article IX (Health and Welfare Benefits)

FISCAL IMPACT: To be determined

RECOMMENDATION: This is a Public Hearing; no action is necessary.

ADDITIONAL MATERIAL: Notice of Public Hearing

Attached: Yes

RIVERSIDE UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

NOTICE

PUBLIC HEARING

At the Board of Education meeting to be held at 5:30 p.m. on Tuesday, September 3, 2013, at 6735 Magnolia Avenue, Riverside, California, a public hearing is scheduled in compliance with the requirements of Government Code Section 3457 to provide an opportunity for the community to comment on the following:

Initial Proposal for Negotiations Submitted by the Riverside Unified School District Board of Education for the 2013-2014 School Year

The Riverside Unified School District Board of Education has submitted an initial proposal for the collective bargaining agreement between the California School Employees Association and the Board of Education of Riverside Unified School District.

Government Code Section 3457 provides the basis and procedures for the recognition of the Riverside Unified School District and the California School Employees Association, Initial Proposal for Negotiations with the Riverside Unified School District for the 2013-2014 school year.

The Riverside Unified School District Board of Education is proposing to negotiate the following sections of the Classified Bargaining Unit Agreement:

- Article VII and Appendix A – (Pay and Allowances)
- Article IX (Health and Welfare Benefits)

Copies to: Board Members

Posted: 3:00 p.m., Friday, August 23, 2013

Copies to be posted at RUSD District Office and Riverside Adult School

**Board Meeting Agenda
September 3, 2013**

Topic: Public Hearing – Initial Proposal for Negotiations Submitted by the California School Employees Association and its Chapter 506 (CSEA) with the Riverside Unified School District Board of Education for the 2013-2014 School Year

Presented by: Susan Mills, Assistant Superintendent, Human Resources

Responsible
Cabinet Member: Susan Mills, Assistant Superintendent, Human Resources

Type of Item: Public Hearing

Short Description: A public hearing is to be held on the initial proposal for negotiations submitted by the California School Employees Association and its Chapter 506 (CSEA) with the Riverside Unified School District Board of Education for the 2013-2014 school year.

DESCRIPTION OF AGENDA ITEM:

The California School Employees Association and its Chapter 506 (CSEA) has submitted an initial proposal for negotiations between the Board of Education of the Riverside Unified School District for the 2013-2014 school year.

The California School Employees Association and its Chapter 506 (CSEA) is proposing to negotiate the following section of the Bargaining Unit Agreement:

- **Article VII and Appendix A – (Pay and Allowances)**
- **Article IX (Health and Welfare Benefits)**
- **Appendix B (Professional Growth Classified Unit Members)**

FISCAL IMPACT: To be determined

RECOMMENDATION: This is a Public Hearing; no action is necessary.

ADDITIONAL MATERIAL: Notice of Public Hearing

Attached: Yes

RIVERSIDE UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

NOTICE

PUBLIC HEARING

At the Board of Education meeting to be held at 5:30 p.m. on Tuesday, September 3, 2013, at 6735 Magnolia Avenue, Riverside, California, a public hearing is scheduled in compliance with the requirements of Government Code Section 3457 to provide an opportunity for the community to comment on the following:

Initial Proposal for Negotiations Submitted by the California School Employees Association and its Chapter 506 (CSEA) with the Riverside Unified School District Board of Education for the 2013-2014 School Year.

The California School Employees Association and its Chapter 506 (CSEA) has submitted an initial proposal for the collective bargaining agreement between the California School Employees and its Chapter 506 (CSEA) and the Board of Education of Riverside Unified School District.

Government Code Section 3457 provides the basis and procedures for the recognition of the Riverside Unified School District and the California School Employees Association, Initial Proposal for Negotiations with the Riverside Unified School District for the 2013-2014 school year.

The California School Employees Association and its Chapter 506 (CSEA) is proposing to negotiate the following sections of the Classified Bargaining Unit Agreement:

- Article VII and Appendix A – (Pay and Allowances)
- Article IX (Health and Welfare Benefits)
- Appendix B (Professional Growth Classified Unit Members)

Copies to: Board Members

Posted: 3:00 p.m., Friday, August 23, 2013

Copies to be posted at RUSD District Office and Riverside Adult School

**Board Meeting Agenda
September 3, 2013**

Topic: Approval for Design and Implementation of School Security Measures – Phase II and Phase III Schools

Presented by: Kirk Lewis, Ed.D, Assistant Superintendent, Operations

Responsible
Cabinet Member: Kirk Lewis, Ed.D, Assistant Superintendent, Operations

Type of Item: Action

Short Description: Staff will present the Operations/Board Subcommittee recommendation of approval for the design of school security measure projects at various “Phase II” school sites and implementation of school security measure projects (fencing and gates) at “Phase III” school sites.

DESCRIPTION OF AGENDA ITEM:

The Operations/Board Subcommittee met on August 6, 2013. School security audits with respect to security at the entrances of schools and fencing/gate issues were presented for review and discussion. Recommendations for Phase II schools include the installation of additional exterior doors, adjustments to fencing/gates, and modifications to the path of travel for accessibility. Because of these issues, plans will need to be prepared and submitted to the Division of the State Architect (DSA) for approval. Once these projects are designed and approved by DSA, revised cost estimates will be prepared on precise scopes of work and presented to the Board of Education for consideration of implementation. Recommendations for Phase III schools are limited to adjustments to fencing and gates not requiring the preparation of DSA plans.

Phase II Schools: Bryant, Castle View, and Magnolia Elementary Schools, Central and Sierra Middle Schools, and Arlington, Martin Luther King, and John W. North High Schools.

Phase III Schools: John Adams, Franklin, Fremont, Harrison, John F. Kennedy, Henry W. Longfellow, Madison, Tomás Rivera, William Howard Taft, and Victoria Elementary Schools, University Middle School, Sunshine Early Childhood Center, and the Riverside STEM Academy.

FISCAL IMPACT: Measure B.

RECOMMENDATION: It is recommended that the Board of Education approve the Operations/Board Subcommittee recommendation for the design of school security measure projects for Phase II schools and the implementation of school security measures at Phase III schools using Measure B funds.

ADDITIONAL MATERIAL: Security Audits for Gates/Fencing Entrances as of August 6, 2013.

Attached: Yes

	Security Audits for Gates/Fencing Entrances as of August 6, 2013	
PHASE II		
School	Total Cost	
Arlington	\$ 66,839	Additional entry at attendance office, fencing
Bryant	\$ 79,110	Office entry. Minor office remodel
Castle View	\$ 144,784	Raise front fencing, accessible gate locks
Central	\$ 50,051	Office entry fencing
EOC	\$ 1,021,509	Fencing throughout site, ADA , RR
Lincoln	\$ 840,004	Fencing throughout site, ADA, new visitor parking lot
Magnolia	\$ 173,467	New fence behind current fence along Magnolia, fencing at parking lot, office entry
King	\$ 102,142	Fencing, gate repair , automated drive gate
North	\$ 138,064	Gates
Sierra	\$ 130,613	Fencing at office
Total	\$ 2,746,583	
PHASE III		
School	Total Cost	
Adams	\$ 7,570	Raise kinder fence, remove maint ladder
Beatty		work order was entered to modify front gate
Chemawa		Add peep holes to rms without windows.
Earhart		No work required
Franklin	\$ 16,400	Fencing
Fremont	\$ 12,000	Gate near Main Street Entrance
Gage		Peep hole Room 102
Harrison	\$ 1,500	Add Peep holes to Rms 20-28
Hawthorne		No work required
Highgrove		No Work Required
Kennedy	\$ 31,250	Fence
Lake Mathews		No work required
Liberty		Fencing in front to be part of classroom wing project
Longfellow	\$ 3,300	Slatted fencing at Kinder., peep hole in front office
Madison	\$ 11,100	Low Fencing on North of Campus and Rear Gate
Miller (FAMMS)		No work required
Monroe		No work required
Mountain View		No work required
Pachappa		No work required
Poly		Fencing to be re-evaluated at conclusion of Athletic projects
Ramona		No work required
Rivera	\$ 500	Add fencing to two ends of patio on top of existing block wall of teachers's lounge patio
STEM	\$ 2,250	90 feet of 6' chain link fence along sidewalk alongside classroom bldg
Sunshine	\$ 17,000	Automatic gate
Taft	\$ 25,000	Fencing
Twain		No work required
University	\$ 200	Raise fence by MPR
Victoria	\$ 7,750	Kinder fencing
Washington		No work required
Woodcrest		No work required
Subtotal	\$ 135,820	
20% contingency	\$ 27,164	
TOTAL	\$ 162,984	
Grand Total for Phase II and Phase III	\$ 2,909,567	

**Security Audit of Facilities
Operations Division
Arlington High School
May 2, 2013**

The office is accessible from the parking lot. There is a campus supervisor stationed at the office to check visitors in and direct them to their destination. Currently everyone is routed through the office, with many of them needing to go to the attendance office. Many visitors bypass the attendance office however. Ideally, visitors could enter either the attendance office or the main administration office, but could not proceed into the rest of the campus without checking into either.



Photos 1 and 2: Exterior of Attendance Office

A door would need to be added to the attendance office, and the exterior fencing modified to make this occur. Due to the block construction of the attendance office building, this is going to be more complicated than some modifications at other sites.

There is a men's staff restroom outside the perimeter fence. Staff members tend to leave the gate open. The gate can be locked since this is not an emergency exit.

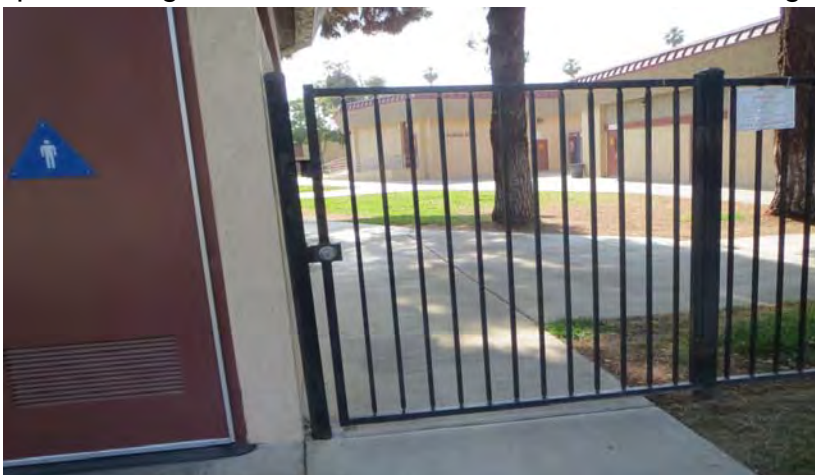


Photo 3: Men's room outside perimeter fence

**Security Audit of Facilities
Operations Division
Arlington High School
May 2, 2013**

At the athletic fields, the site is secure during the day, but fencing will need to be added to keep the remainder of the campus secure during off hours from people using the athletic facilities.



Photo 4: Access from fields

The student store is located out of view from the rest of the campus. Though the area is fenced, due to the isolated area, it would benefit from a surveillance camera.



Photo 5: Exterior of Student Store

**Security Audit of Facilities
Operations Division
Arlington High School
May 2, 2013**

The site had concerns about closing the gate outside the ceramics patio during the day. Because it is not an emergency exit, the gate can be locked.

There have also been concerns about students walking across the student parking lot to exit onto Lincoln and proceed east to Irving. There is a safe walkway that students can take to Irving, which avoids them crossing the parking lot and crossing the drive aprons. The site will enforce the students taking that route beginning next year.

Estimate:

\$66,839

- SITE PLAN KEY NOTES**
- (E) ACCESSIBLE PATH DIRECTION SIGN A# 04-101025
 - (E) HI-LOW DRINKING FOUNTAIN A# 04-101025
 - (E) ACC. RESTROOM A# 04-101025
 - (E) FIRE LANE SIGN A# 04-101025
 - (E) ACC. PARKING STALL W/ \$250 FINE, A# 04-101025
 - (E) 36" WIDE GATE WITH PANIC HARDWARE
 - (E) ACC. RAMP A#04-101025

LEGEND

FIRE DEPT. TRUCK ACCESS OVER CONCRETE
OR A/C PAVING 18'-0" VERTICAL CLEARANCE IN COMPLIANCE
WITH 2007 CALIFORNIA FIRE CODE APPENDIX D, SECTION
D102.1 ACCESS AND LOADING.

BUILDINGS IN THE SCOPE OF WORK

PATH OF TRAVEL (P.O.T.), AS INDICATED, IS A BARRIER FREE ACCESS
ROUTE WITHOUT ANY ABRUPT VERTICAL CHANGES EXCEEDING 1/2"
BEVELED AT 1:2 MAXIMUM SLOPE, EXCEPT THAT LEVEL CHANGES DO
NOT EXCEED 1/4" VERTICAL AND IS AT LEAST 48" WIDE. SURFACE IS
SLIP RESISTANT, STABLE, FIRM AND SMOOTH. CROSS-SLOPE DOES NOT
EXCEED 2% AND SLOPE IN THE DIRECTION OF TRAVEL IS LESS THAN
5% UNLESS OTHERWISE INDICATED. (POT) SHALL BE MAINTAINED FREE
OF OVERHANGING OBSTRUCTION TO 80" MINIMUM (1133B.8.2) AND
PROTRUDING OBJECTS GREATER THAN 4" PROJECTION FROM WALL AND
ABOVE 27" AND LESS THAN 80" (1133B.8.6). ARCHITECT TO VERIFY
THAT ALL BARRIERS IN THE PATH OF TRAVEL HAVE BEEN REMOVED OR
WILL BE REMOVED UNDER PROJECT, AND PATH OF TRAVEL COMPLIES
WITH CBC 1133B.

(E) FIRE HYDRANT

(E) FENCE

PROPERTY LINE

PARKING LOT B		
STALLS	PROVIDED	REQUIRED
		CBC TABLE 11B-6 & SECT. 1129B3.2
STANDARD	436	-
ACCESSIBLE	9	7
VAN ACC.	2	2

PARKING LOT A		
STALLS	PROVIDED	REQUIRED
		CBC TABLE 11B-6 & SECT. 1129B3.2
STANDARD	67	-
ACCESSIBLE	3	2
VAN ACC.	1	1

Agency Approval

Project Title:
RUSD ARLINGTON HIGH SCHOOL
INNOVATION IN EDUCATION
RIVERSIDE OPPORTUNITY CR PROJECT
Unified School District
2951 JACKSON STREET
RIVERSIDE, CA
92530

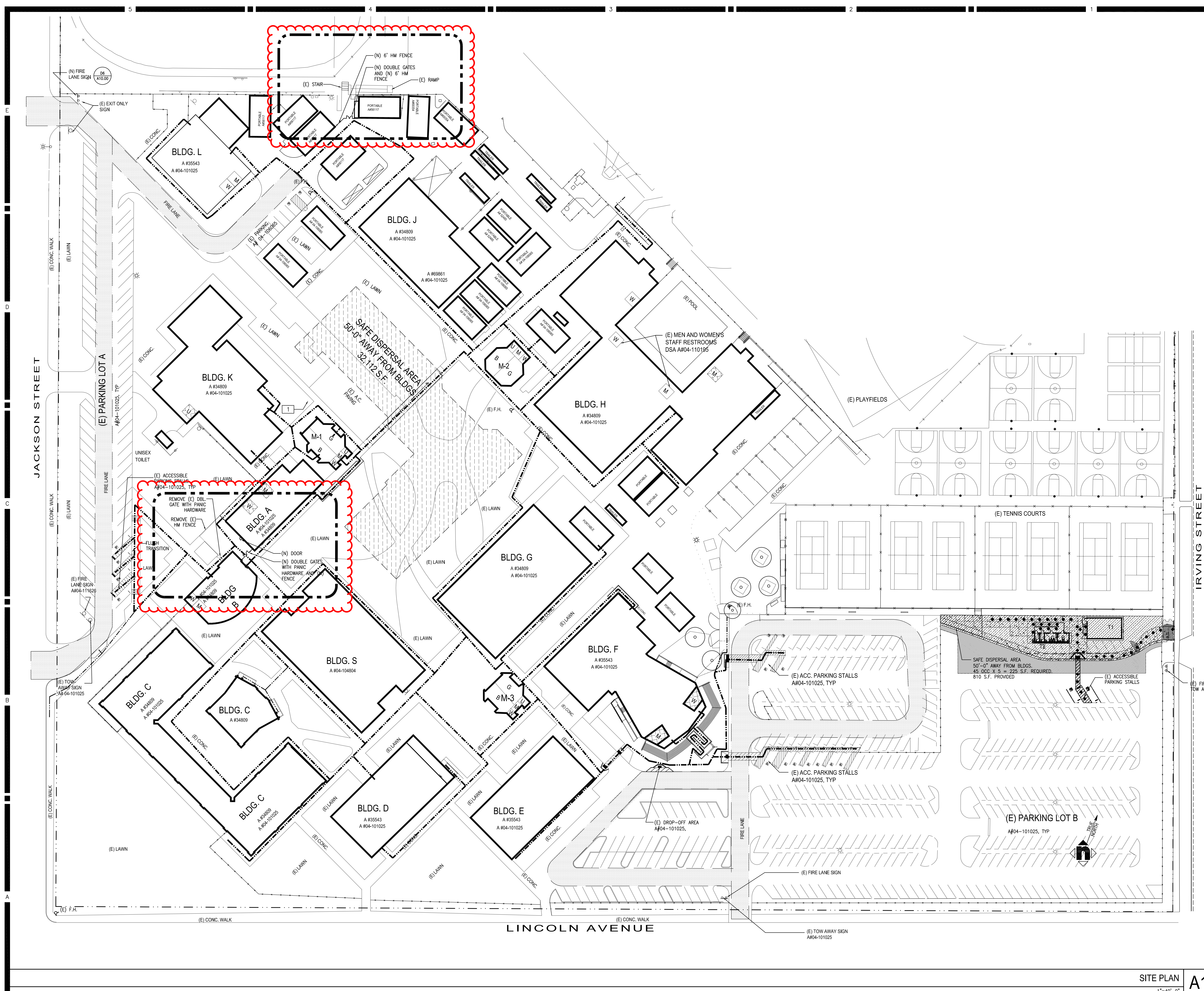
No.	Description	Date	No.	Description	Date

Drawing Title: **OVERALL SITE PLAN**

Architect's Seal
DESIGNED ARCHITECT
MARK A. EACREY
NO. C-28195
EXPI. 05-31-13
STATE OF CALIFORNIA

Designed: LP
Drawn: MJP, JM
QA/QC: JM
Date: 07/07/2011

Project No. 3152-138
Scale: AS NOTED
Drawing No. **A1.0**



SITE PLAN
1"=40'-0"

A1

**Security Audit of Facilities
Operations Division
Bryant Elementary School
April 22, 2013**

The office at Bryant is highly visible, however the main gate into the campus remains unsecured, and students have to exit the main gate in order to access the office. The door is all glass. The office door can only be locked from the outside, and can be broken into by breaking the glass and opening the door handle from the inside.



Photo 1:
Entrance to Main
Office from
Outside

There are two doors into the office, and the office in the workroom could be fenced in and a dedicated access created into the campus. A second entrance in the front fence will need to be created so that there can be a free flow of students at the start of school and dismissal, and during public events.

**Security Audit of Facilities
Operations Division
Bryant Elementary School
April 22, 2013**

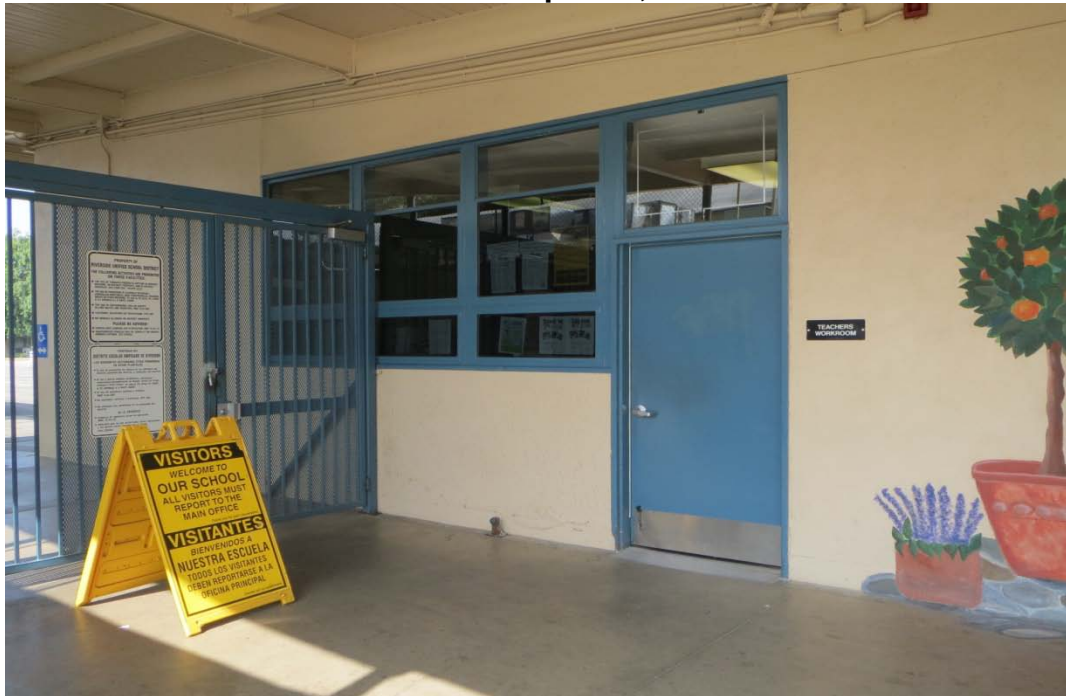


Photo 2: Main Gate into the Campus and workroom door.



Photo 3: Two doors leading into the Main Office

The interior of the workroom will need to be modified so that visitors are not directed past teacher mail boxes so that an appropriate level of confidentiality can be maintained.

**Security Audit of Facilities
Operations Division
Bryant Elementary School
April 22, 2013**



Photo 4: Interior of
Workroom

There are locations where roofs can be accessed, however it has not been an issue to date.



Photo 5: Possible Roof entry
from MPR on Cedar Street

**Security Audit of Facilities
Operations Division
Bryant Elementary School
April 22, 2013**



Photo 6: Possible roof entry
onto office on Third Street.

Estimate: \$79,110

relocate existing
mailboxes

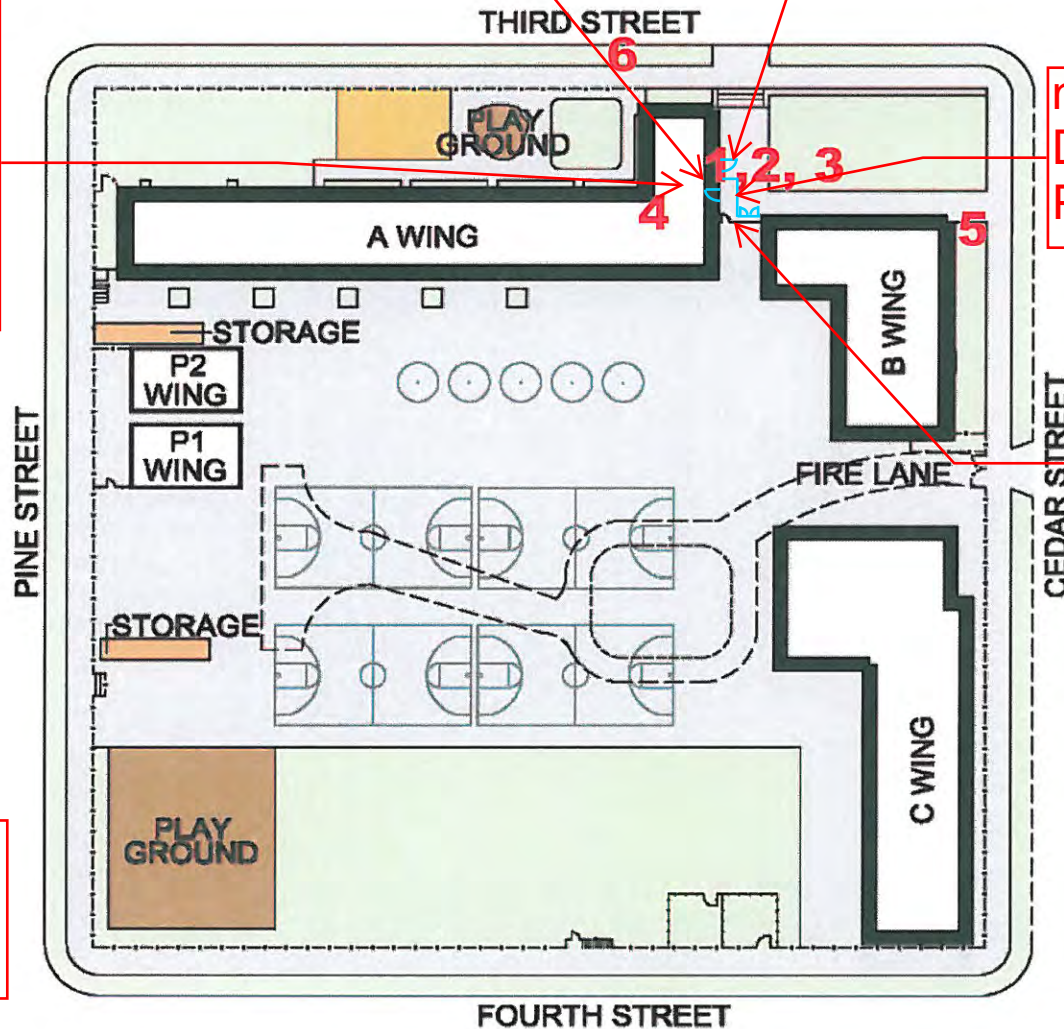
replace existing glass
door with HM door

modification to
interior: removal of
3 walls, move IDF
cabinets, 1 new wall,
modification to
existing casework

new HM FENCE WITH
DOUBLE GATES AND
PANIC HARDWARE

remove existing
rolling gate

vague right now
until I have access
to floor plan



SITE PLAN - GENERAL

RIVERSIDE UNIFIED SCHOOL DISTRICT

BRYANT Elementary School

4324 3RD ST. Riverside, CA 92501

Tel. # (951) 788-7453



**Security Audit of Facilities
Operations Division
Castle View Elementary School
May 2, 2013**

The office at Castle View is visible, and visitors can find their way to the office to sign in before accessing the rest of the campus.

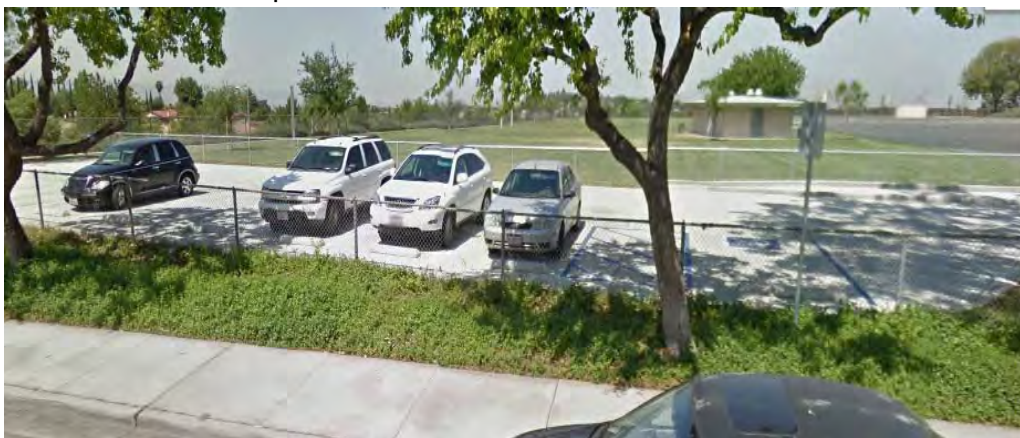
The front of the site has a short fence which does not adequately secure the site. The fence height needs to be increased to the standard 6 feet from the access ramp to the lower parking lot, and then between the lower parking lot and the play field. The gate to the fire lane can be moved back to the inside edge of the lower parking lot. Since the route from the lower parking lot to the ramp is an accessible path of travel, a gate with an means of access for those with mobility issues will be necessary. When the short fence is replaced, the trees overhanging the fence will need to have any close branches trimmed to discourage people from using the trees to climb the fence.

Fences along the front of the school should be ornamental iron as is the district standard.

Photo 1: Short fence and fire lane gate on lower campus



Photo 2: Lower campus from Shaker Drive



**Security Audit of Facilities
Operations Division
Castle View Elementary School
May 2, 2013**

Photo 3: Trees overhanging short fence on Shaker Drive



Photo 4: Accessible ramp leading from upper campus to lower campus.



Photo 5: Location of proposed gate with accessible lock.



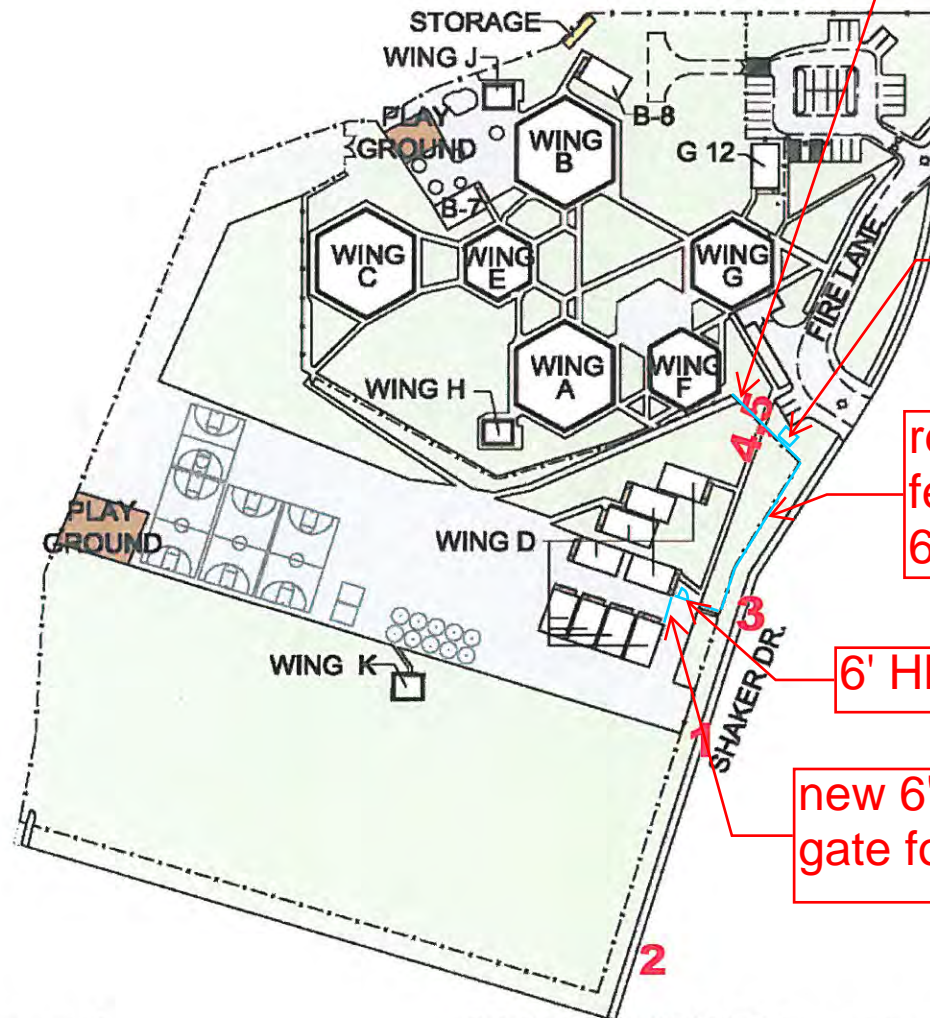
Picnic tables in the lunch area should be secured to deter moving the tables to climb on the roof. This can be done by the M&O department.

**Security Audit of Facilities
Operations Division
Castle View Elementary School
May 2, 2013**

Estimate:

\$144,784.00

Work Order: minimal cost. Work order has already been entered.



remove existing 3' C.L. fence and replace with 6' C.L. fence

new 6' HM gate with lock and modification to exist. ramp

remove exist. 3' C.L. fence and replace with 6' HM fence

6' HM fence with single gate

new 6' C.L. fence with rolling gate for fire access



SITE PLAN- General

RIVERSIDE UNIFIED SCHOOL DISTRICT

CASTLE VIEW Elementary School

6201 SHAKER DR. Riverside, CA 92506

Tel. # (951) 788-7460



**Security Audit of Facilities
Operations Division
Central Middle School
April 25, 2013**

The office at Central Middle School is somewhat difficult to locate and is easily bypassed by visitors on campus. A six foot gate is needed to close off the hallway to the 100 wing. A 30' ornamental iron fence with two gates is needed between the administration building and the fence by the MPR to close the walkway down to the 400 wing. Because the path of travel is effected, the project will need to go through DSA for approval.



Photo 1: Existing entry gates

**Security Audit of Facilities
Operations Division
Central Middle School
April 25, 2013**



Photo 2: 100 wing hallway



Photo 3: Walkway past administration building to 400 wing.

Fencing on the rest of the site is secure. There are some locations where it is easy to access the roof.

**Security Audit of Facilities
Operations Division
Central Middle School
April 25, 2013**

The equipment room for the elevator adjacent to the gym has a very low roof, and can be accessed fairly easily.



Photo 4: Elevator equipment room

There is a large tree in the courtyard that people climb to access the roof. Due to the size of the tree and the limbs that would need to be trimmed, an arborist will most likely be needed.



Photos 5 and 6: Tree outside courtyard side of 300 wing

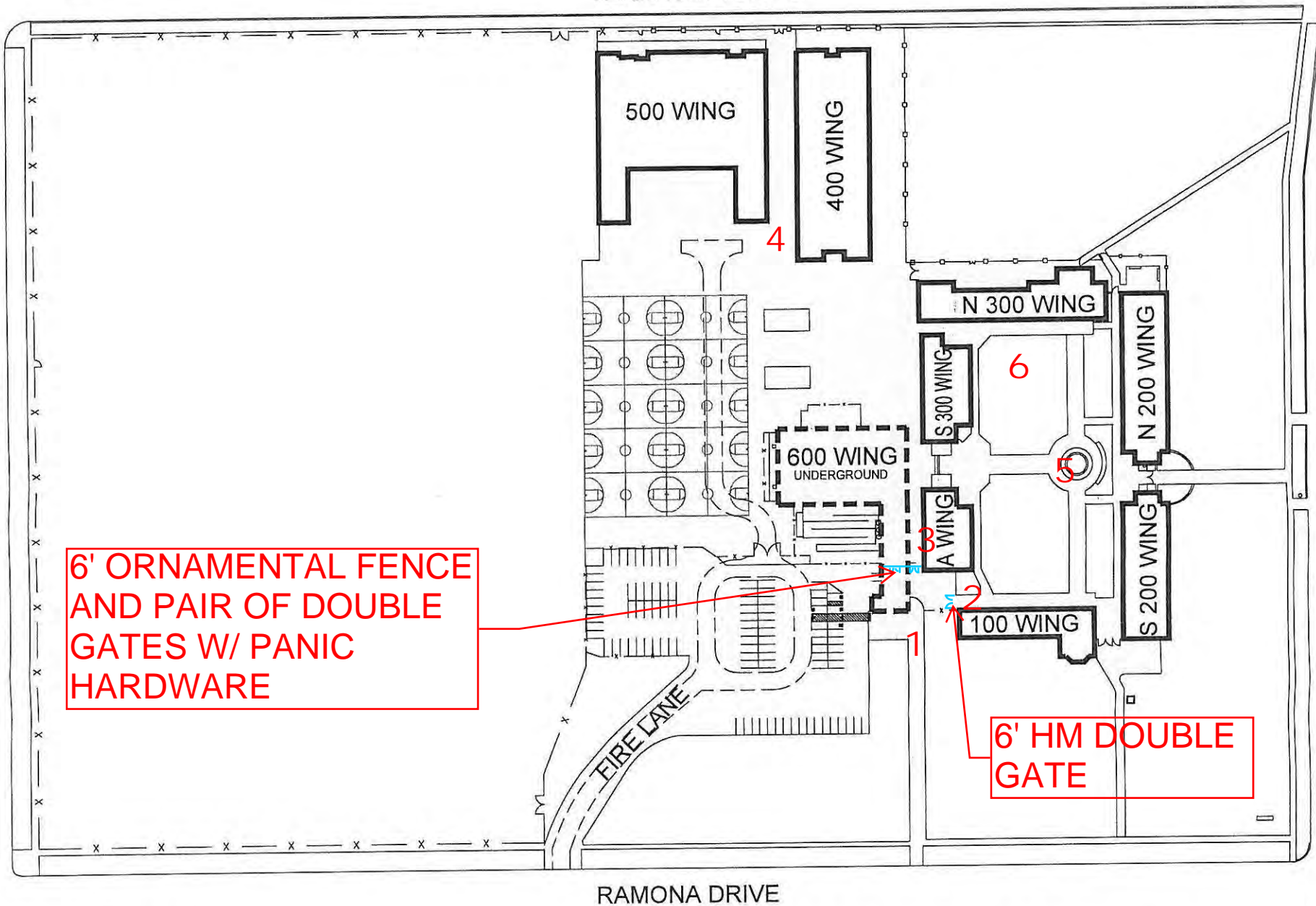
Estimate:

\$50,051.00

TERRACINA DRIVE

BROCKTON AVE

MAGNOLIA AVE



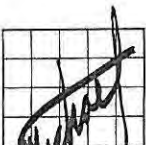
SITE PLAN - General

RIVERSIDE UNIFIED SCHOOL DISTRICT

CENTRAL Middle School

4795 Magnolia Ave, Riverside, 92506

75



**Security Audit of Facilities
Operations Division
Educational Options Center
May, 2013**

The Educational Options Center campus is divided into two sections, both served by separate offices. Visitors are requested to check in at the offices, but there is no fencing to require this. Both offices would need secondary doors added to facilitate checking in at the office prior to accessing the rest of the campus, along with additional fencing required.

Photo 1



The parking lots are open to the classroom buildings without any fencing separating them. Fencing would be required to be added along the parking lots to separate the lots from the classroom areas, with gates added to control access.

Photo 2



Photo 3



**Security Audit of Facilities
Operations Division
Educational Options Center
May, 2013**

Photo 4



Photo 5



Due to the topography of the site, path of travel issues will need to be addressed. There are access upgrades required elsewhere on campus, particularly in the restrooms. These requirements will likely be triggered by the extent of the other upgrades. Parking lots are out of compliance with current code as well and will need to be modified.

Photo 6



Photo 7



**Security Audit of Facilities
Operations Division
Educational Options Center
May, 2013**

To monitor the access of the campus by motor vehicles during school hours, the administration requests parking lot changes to link both parking lots to a single access point that could then be monitored by a campus supervisor.

Photo 8



Estimate: Approximately \$1,021.509.

**Security Audit of Facilities
Operations Division
Abraham Lincoln High School
May 1, 2013**

Lincoln High School is extremely open and has no physical security measures separating the parking lots from the classrooms or students, or directing campus visitors to check in at the administration office. The school relies on the human intervention of their very diligent campus supervisors and the site custodian to direct visitors where they need to go.

Substantial modifications would need to be made to make the campus secure. The extent of these modifications will also trigger ADA upgrades, which would be extensive as well.

The student parking lot off of 13th street is surrounded primarily by a 3 foot fence. The location where a gate should be is open with no gate. There is a portable classroom used by the COPE program on the opposite side of the parking lot from the Lincoln school. These recommendations assume that the COPE portable can remain unfenced and separate from the rest of the site since it is a self contained program.



Photos 1 and 2: Student lot separated from campus by 3' chain link fence

The staff and visitor parking is accessed from 14th Street. The parking lot is not separated from the classrooms or the athletic fields. The parking lot should be fenced from the rest of the campus. Staff could access the campus via gates that would be closed at the start of school.

**Security Audit of Facilities
Operations Division
Abraham Lincoln High School
May 1, 2013**



Photo 3: Staff parking lot open to 14th Street and directly accessible to classrooms

The administration office is remote from either of the existing parking lots, and it would not be possible to create a fencing option that would direct visitors directly to the office without them accessing the rest of campus.. There is a large grass area directly in front of the administration office. A portion of the grass area could be converted to a visitor parking lot. The site reports they receive 5-10 visitors a day. A small parking lot with 10 spaces should be more than sufficient to accommodate an average of the daily visitors, most of whom stay only a short time on campus. There is a rear entrance to the administration building where visitors could be directed after checking in, and could also serve as a student entrance.

**Security Audit of Facilities
Operations Division
Abraham Lincoln High School
May 1, 2013**



Photo 4: Potential visitor parking lot

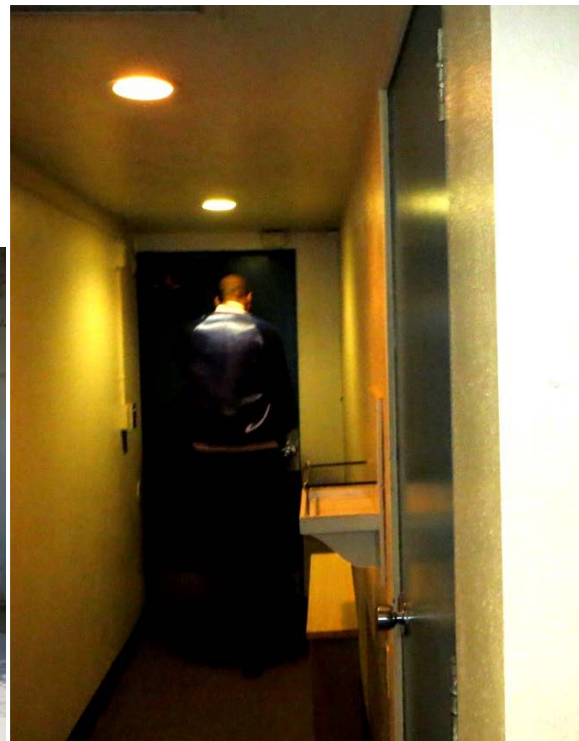


Photo 5 and 6: Location of Office Rear (Potential Student) Entrance

Estimate: \$840,004

remove existing 3' chain link fence and replace with new 6' chain link fence with gate

RESTROOM UPGRADE

existing landscape. new paving for new parking. 5 to 10 new stalls

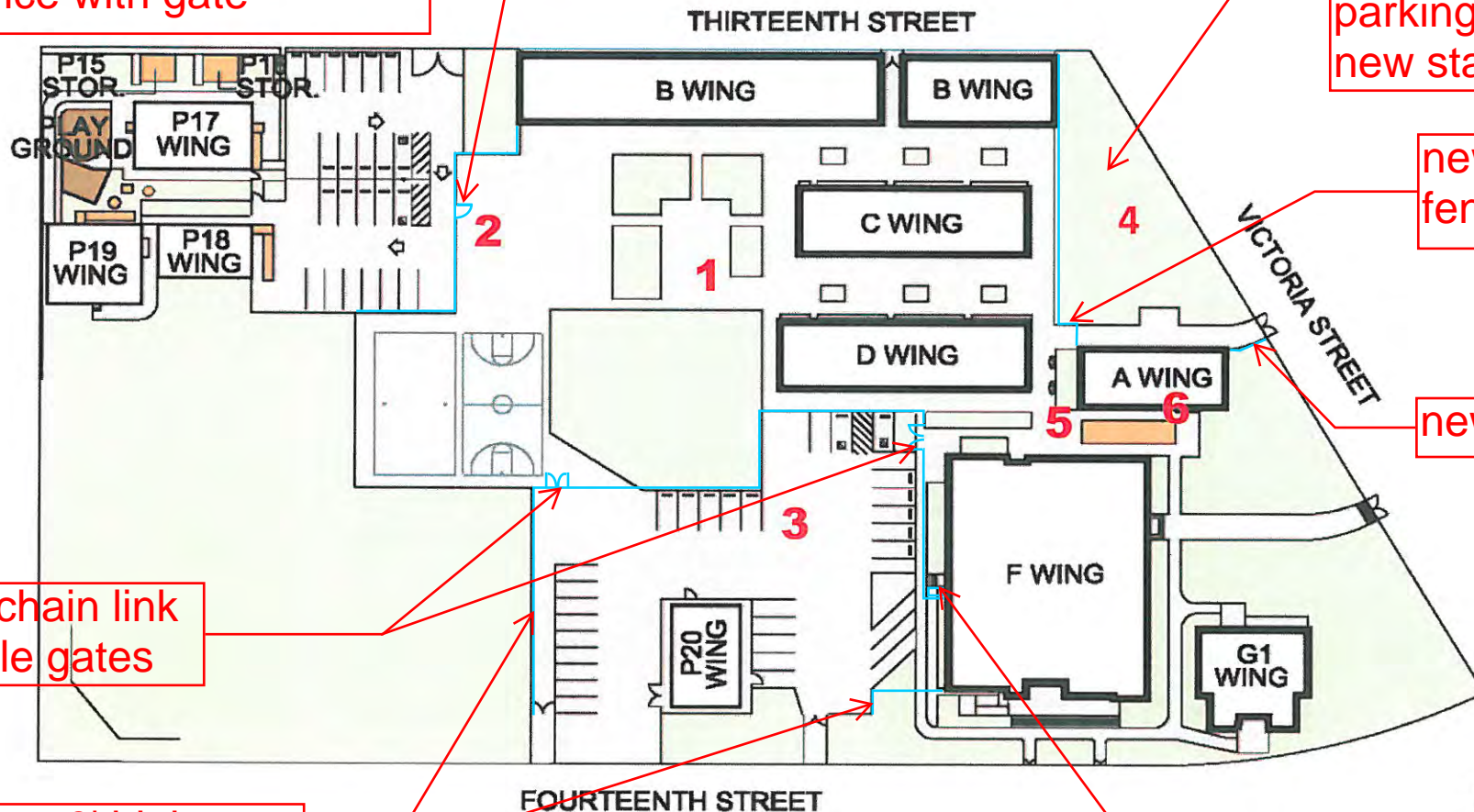
new 6' HM fence with

new HM fence

new chain link double gates

new 6' high chain link fence

new paving and stair with handrails



SITE PLAN - GENERAL

RIVERSIDE UNIFIED SCHOOL DISTRICT

ABRAHAM LINCOLN High School

4341 VICTORIA AVE. Riverside, CA 92507

Tel. # (951) 788-7371



**Security Audit of Facilities
Operations Division
Magnolia Elementary School
April 17, 2013**

Magnolia Elementary School has considerable security issues, and should be amongst the highest priority campuses for improvements.

Although visitor's are encouraged to check into the office via signage, there is no fencing compelling them to do so, and the office is easily bypassed and free entry given to the rest of the site.

Photo 1



Photo 2



There has been a fence installed along the front of the campus to separate the classrooms in the front from entry from the street, however the gates are left unlocked to provide access from the parking lot since this is the only accessible entry from the lot. Leaving the gate unlocked defeats the purpose of the gate in the first place.

Photo 3



Photo 4



**Security Audit of Facilities
Operations Division
Magnolia Elementary School
April 17, 2013**

Classroom No. 22's only outside access is directly into the parking lot. The only other door is an interior door that leads into another classroom. Fencing needs to be added to separate the classroom from the parking lot and allow students access to the campus without traveling outside the fence lines.

Photo 5



Photo 6



Magnolia has a historical fence separating the playground from Magnolia Avenue. Unfortunately, the fence is only 3-4 feet tall, and also has footholds that would make even that low fence even easier to climb. Students aren't allowed to use much of the playfield area due to its proximity to Magnolia Avenue. A standard 6' fence should be installed on the interior of the historic fence to secure the playground area from unauthorized access. The fence would need to be 450' in length with gates that mirror the gate locations of the historic wall.

**Security Audit of Facilities
Operations Division
Magnolia Elementary School
April 17, 2013**

Photo 7



Photo 8

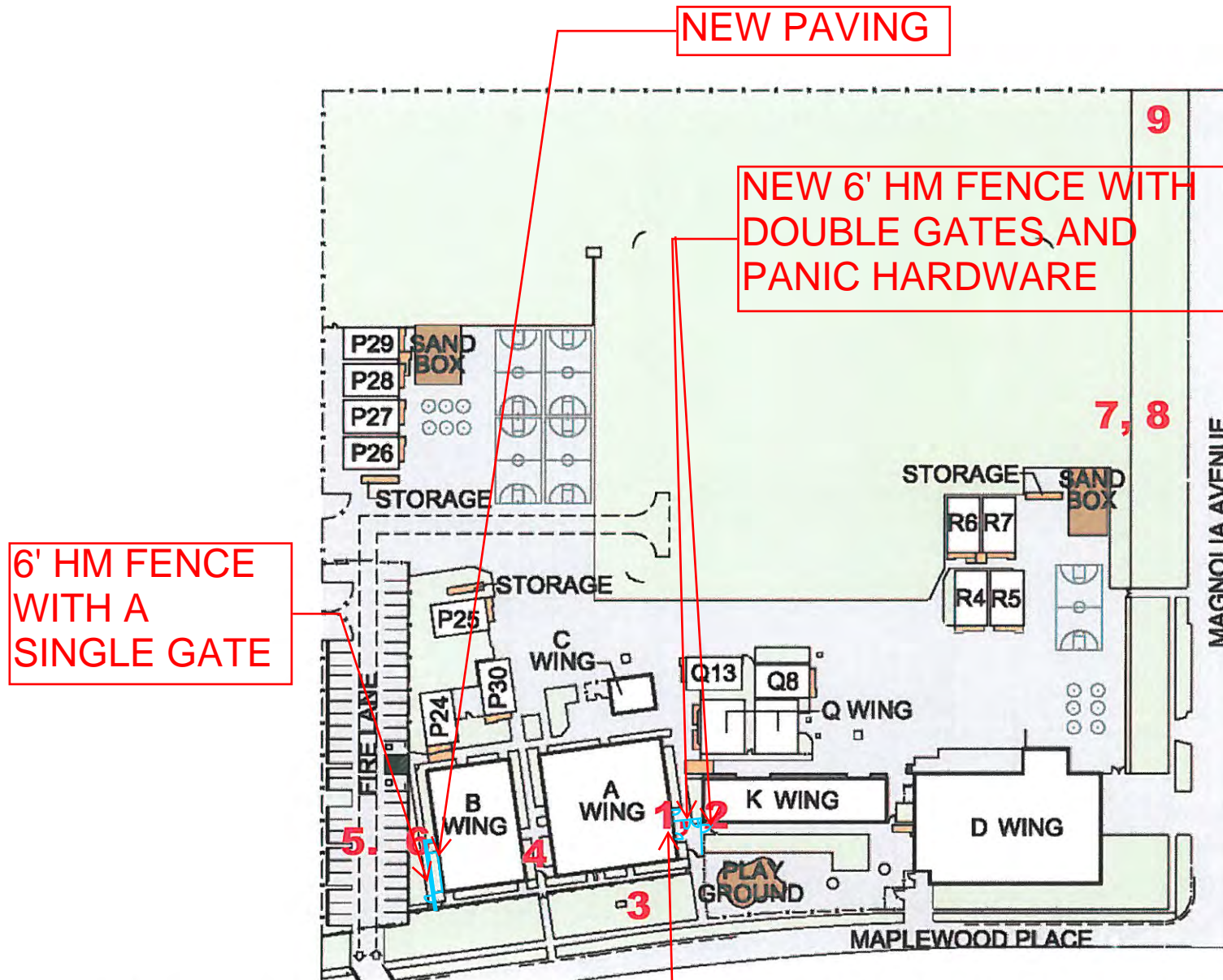


Photo 9



Estimate:

\$173,467.00



SITE PLAN - General

RIVERSIDE UNIFIED SCHOOL DISTRICT

NEW STOREFRONT
WITH 2 DOORS

MAGNOLIA Elementary School

3975 MAPLE WOOD PL, Riverside, CA 92506

Tel. # (951) 788-7274



**Security Audit of Facilities
Operations Division
Martin Luther King High School
April 25, 2013**

Martin Luther King High School has a number of security issues.

The administration entry needs to be manned at all times by a campus supervisor to ensure that visitors sign in to the campus. Since the administration offices are on the second floor, this has to be a separate duty. If the campus supervisor was located outside the main building, although in the weather, they would be able to make additional observations of the parking lot and gates leading into the sites.

Photo 1



**Security Audit of Facilities
Operations Division
Martin Luther King High School
April 25, 2013**

The large gates located primarily in the front of the school, but also elsewhere on the campus have automatic closers that do not function properly. Although they have been adjusted, the closers no longer maintain the adjustment need to be replaced. Since all of the gates are not needed for emergency egress, gates can be locked during the day to prevent added wear, and to ensure that gates are not left open. Students can be more readily monitored through the unlocked gates.

Photo 2



There are two portable classrooms, B139 and B141, which extend into the parking lot, requiring that the gates into campus remain open. If fencing is extended around these two buildings, this part of the campus will be secured. The fence extension does interfere with a current accessible parking spot however, which will need to be accommodated.

Photo 3



Photo 4



**Security Audit of Facilities
Operations Division
Martin Luther King High School
April 25, 2013**

The staff parking lot is open via the gate on the south side of the campus. There is also a man-gate in this location, which is also left open. Currently the site posts a campus supervisor in this location periodically throughout the day due to the number of students who were walking off site via this route during the day. Ideally, the gates would be secured.

A number of teachers leave the site during the day for lunch, via this route, which would either not be possible, or the gate would have to be opened and closed as teacher's went in and out. An automated gate, such as one would find in a gated community would also be a possibility, though not the most secure solution.

Photo 5



The site suggested that a sidewalk along the southern side of the bus loop would aide in easing traffic congestion. Currently the crosswalk crosses the bus loop, and crossing students impede the flow of traffic. The south side of the bus loop would have to be built up to add the sidewalk to that area.



Photo 6

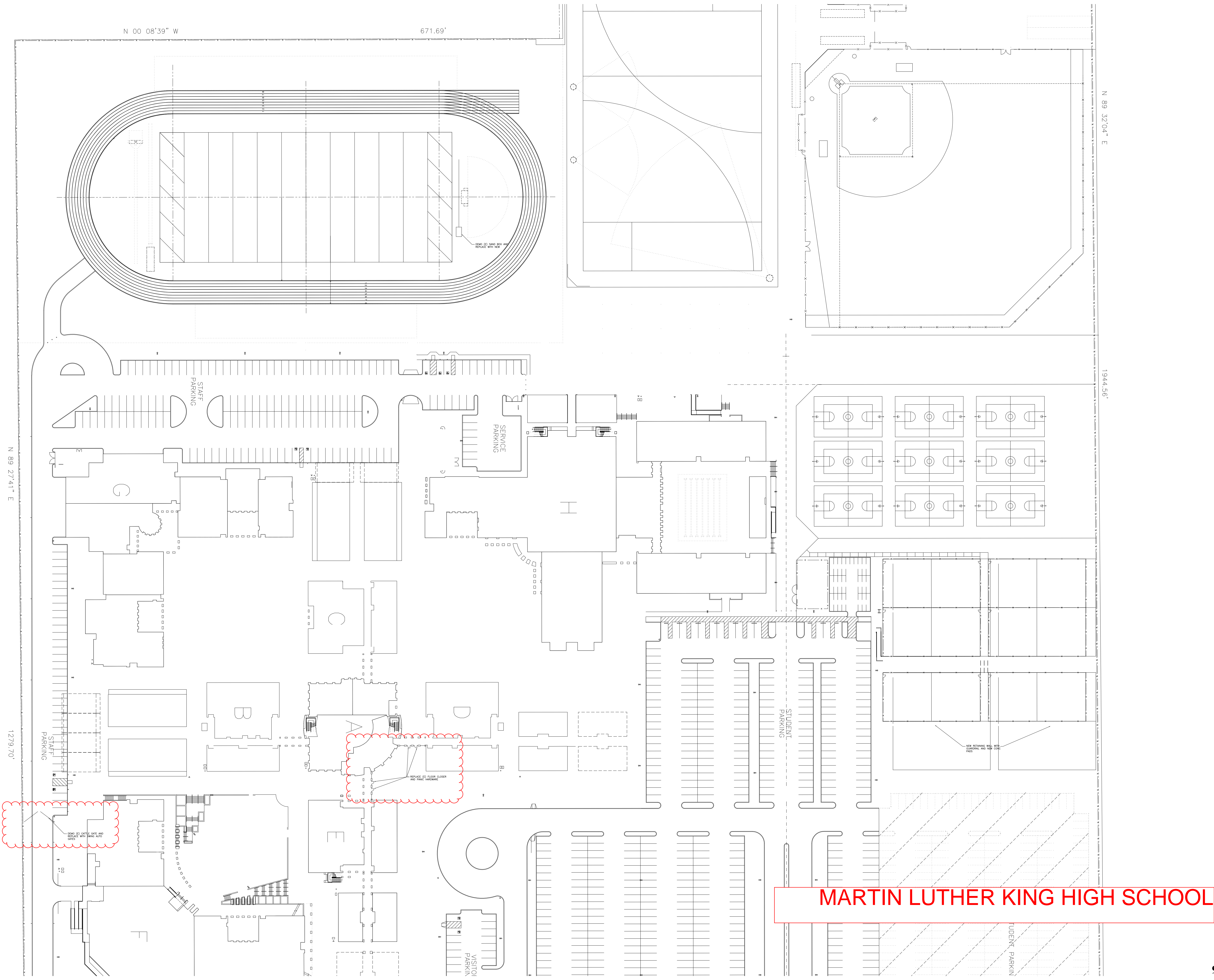
**Security Audit of Facilities
Operations Division
Martin Luther King High School
April 25, 2013**

There are portables near the athletic fields that would be impossible to include within the building perimeter fence, however if the rear parking lot were secured, this would not be an issue. Classroom D101 has one door that opens onto the exterior of the campus. The site has solved this issue procedurally.

Photo 7



Estimate: \$102,142



MARTIN LUTHER KING HIGH SCHOOL

**Security Audit of Facilities
Operations Division
John W. North High School
April 30, 2013**

The John W. North High School office is clearly labeled.

Photo No. 1



The site has a campus supervisor stationed at the gate east of the office to check visitors into the site. The gate west of the office was locked on the day of the visit. Since both gates are used for evacuation routes, the gates need to remain unlocked during school hours. Both gates should be equipped with panic hardware.

Photo No. 2



Photo No. 3



**Security Audit of Facilities
Operations Division
John W. North High School
April 30, 2013**

The west gate is particularly easy to climb with footholds, and the height should be increased to discourage climbing. There is additional fencing scheduled to be installed during Phase I of the security modifications to separate students from the parking lot.

Care needs to be taken to ensure that adequate evacuation routes are considered. The new tennis courts impede evacuation routes to the playfields, so the evacuation routes are planned to go toward the student parking lot. Currently, gates near the portables are locked. These gates must remain unlocked, and panic hardware should be added to the gates.

Photo No. 4

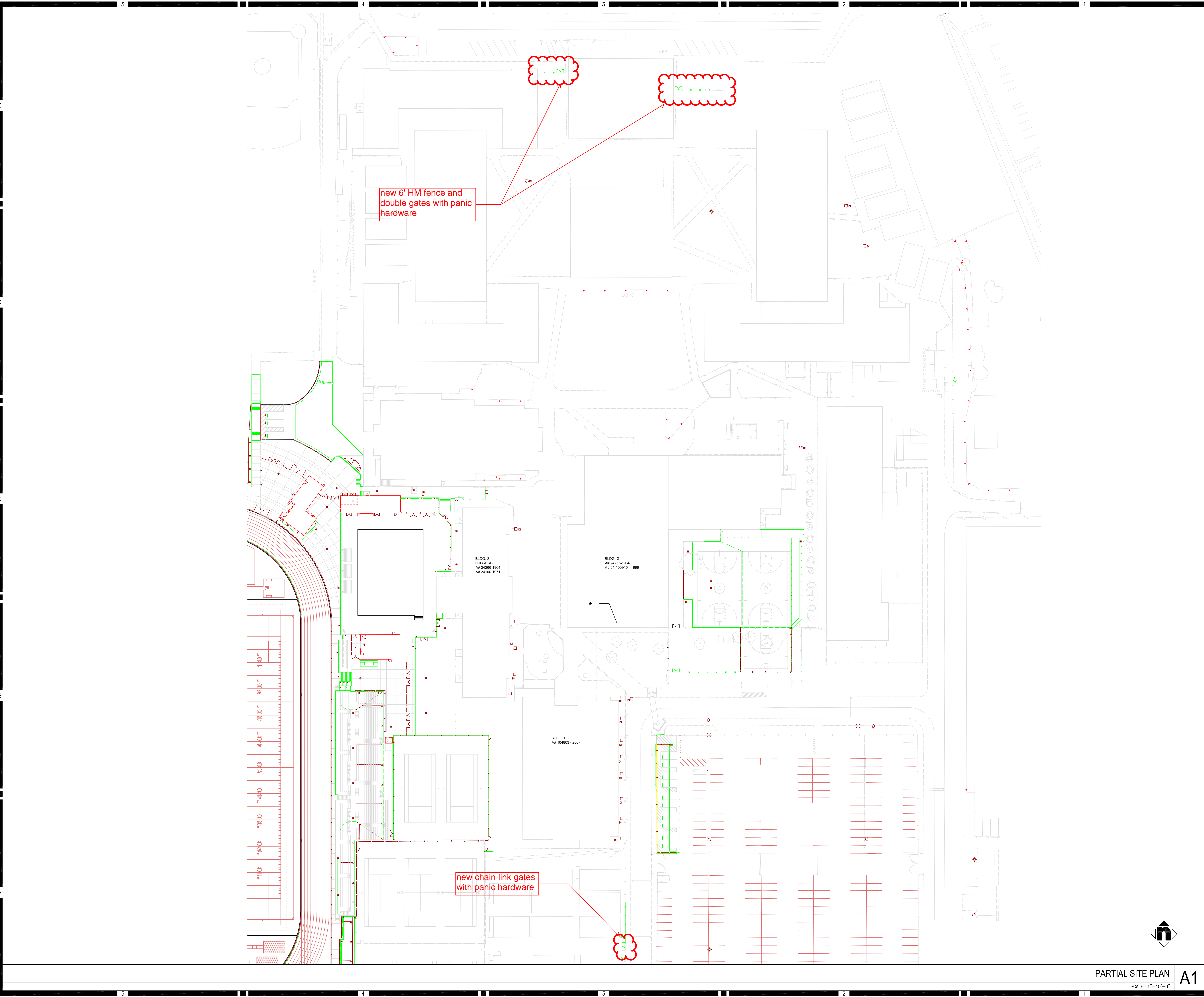


The old agriculture area is accessed primarily by the Maintenance and Operations Division. M and O should take care to secure the gate to the area to keep students from entering the area.



Photo 5

Estimate: \$138,064



Agency Approval

FILE NO. 33-H9

IDENTIFICATION STAMP
DIV. OF THE STATE ARCHITECT
OFFICE OF REGULATION SERVICES

APPL. _____

AC _____ FLS _____ SS _____
DATE _____

Project Title: RIVERSIDE UNIFIED SCHOOL DISTRICT
JOHN W. NORTH
HIGH SCHOOL
SECURITY UPGRADES

1550 THIRD STREET
RIVERSIDE, CA 92507

No.	Description	Date	No.	Description	Date

Drawing Title: PARTIAL SITE PLAN

	Designed: ---	Project No. 3152149-000
	Drawn: ---	Scale: AS NOTED
	QA/QC: ---	Drawing No. A1.0
	Date: 00/00/2013	

**Security Audit of Facilities
Operations Division
Sierra Middle School
May 2013**

Sierra Middle Schools main entrance needs alteration to direct visitors into the office to check in prior to accessing the rest of the campus.

Photo 1



A second door can be added in the storefront of the office, also necessitating the moving of a trophy case. Fencing can then be added allowing people to enter the office. Gates can allow free access and egress at the start of school and dismissal, but will remain closed during the school day.

Photo 2

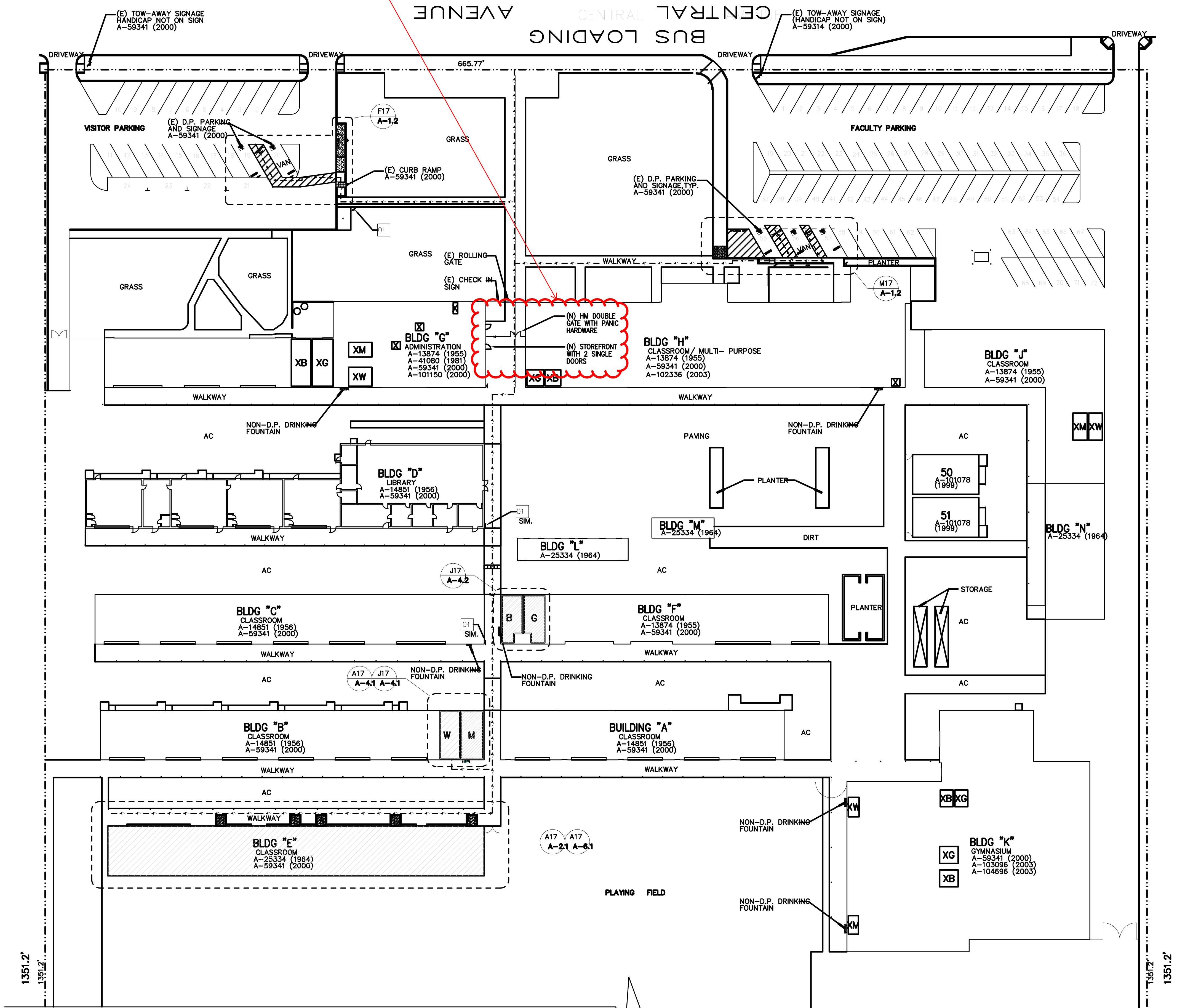


The remainder of the campus is secure.

Estimate: \$130,613

SIERRA MIDDLE SCHOOL

SCOPE OF WORK.
DISREGARD ALL OTHER
NOTES ON THIS SHEET



**Security Audit of Facilities
Operations Division
Franklin Elementary School
April 17, 2013**

PHASE III SAMPLES

The entrance to the office is well-defined and encourages people to check in to the office. The first gate under the archway seems to be redundant and does not prevent entry into the site.



Photo 1: Redundant front gate that doesn't prevent entry

There are a number of fencing issues at the site.

The planter to the immediate east of the main entrance does not have a fence separating the exterior of the school from the interior. Anyone entering the planter can simply walk onto the interior of the campus. Twenty (20) feet of ornamental iron fence will need to be added in this location.



Photo 2: Planter east of main entrance from campus interior

Security Audit of Facilities Operations Division

The fence surrounding the kindergarten area is only about four feet tall. Approximately 324 feet of 6 foot tall chain link fencing will need to replace two sides of the fence. Access to the third side can be limited by tying the fence line into the property line with an additional 10 feet of fencing. The gate to the kindergarten area should also be secured except at the start of school and at dismissal. The short gate can be relocated to the east side of the kindergarten yard to allow access for landscaping maintenance.



Photo 3: 4' kindergarten fence



Photo 4: Short kindergarten gate



Photo 5: East side of kindergarten yard, showing area where access can be controlled

Security Audit of Facilities Operations Division

Fencing by the delivery dock is short. A stairway leading from the driveway up to the delivery platform makes it very easy to climb over the fence into the lunch court area. The gate leading from the delivery area to the lunch area is left unlocked since the custodian to access a storage room and trash bins, particularly during lunch. I would recommend that a drive gate be installed further down the driveway to enclose the area from outside access during school hours. This would require 30.5 feet of 6' high chain link fencing, including a drive gate.

Photo 6 and 7: Stairway leading from driveway to lunch court area, and gate leading from delivery area



Security Audit of Facilities Operations Division



Photo 8: Suggested location to install drive gate leading to loading dock and trash enclosure

There are some obvious areas that provide easy access to the roof.

At the entrance to the school, the front fence intersect is the covered walkway providing an easy means to climb onto the walkway roof. Once someone is on top of the covered walkway, they have access to most of the roofs on the campus.

Estimates:

DSA: None Required

Non-DSA: \$16,400

Work Orders: Work order for door contact on patio has been entered

Security Audit of Facilities Operations Division



Photo 9: Access to Roof from front entry fence

In the enclosed storage courtyard at the front of the campus, there are equipment cabinets that are tall enough to provide easy access to the roof. Currently, the Team Cleaning van is stored in this area, which provides even easier access to the cabinets, and then the roof.

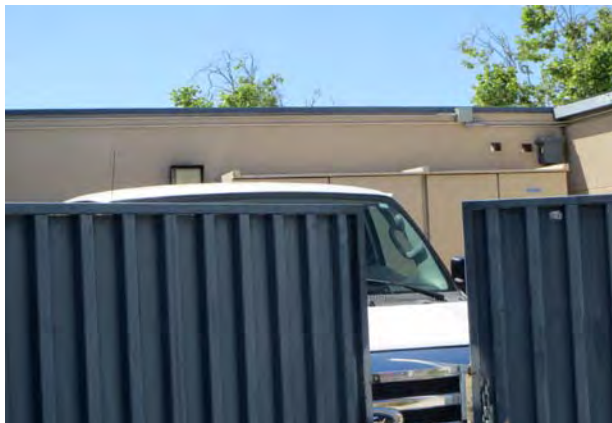


Photo 10: Equipment cabinets providing access to the roof.

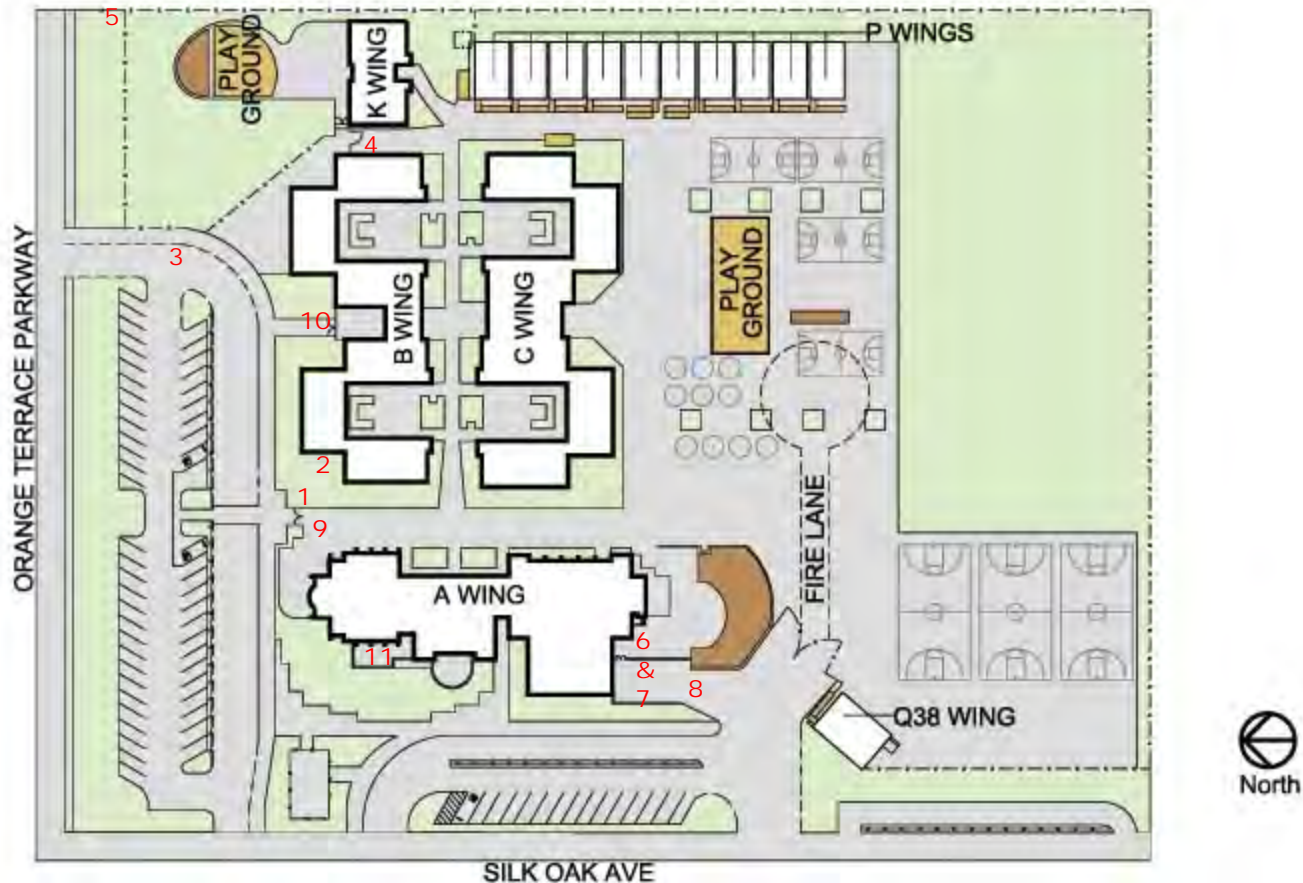
The covered walkway and equipment cabinet locations would be ideal to pilot the installation anti-climbing spikes as a deterrent to people accessing the roof since we have a history of people climbing onto the roof at this site, and these locations are not legitimately accessed by outside visitors. Warning signs will need to be installed warning of the anti-climbing spikes.

The wall enclosing the patio outside the teacher's lounge is vulnerable to being climbed. Once inside, no one is visible from the street. There is a door that can be opened via the panic hardware on the inside.

Security Audit of Facilities Operations Division



Photo 11: Block wall enclosing patio outside teacher's lounge



SITE PLAN - General

BENJAMIN FRANKLIN Elementary School

RIVERSIDE UNIFIED SCHOOL DISTRICT

19661 Orange Terrace Pkwy. Riverside, CA 92508

Tel. # (951) 697-5755



**Security Audit of Facilities
Operations Division
Taft Elementary School
April 17, 2013**

PHASE III SAMPLES

The entrance to the office is well-defined and encourages people to check in to the office. There is however a number of fencing issues at the site.

Photo 1



The planter adjacent to the kindergarten entrance does not have a fence separating the exterior of the school from the interior. Anyone entering the planter can simply walk onto the interior of the campus. A fence will need to be added in this location.

Photo 2



**Security Audit of Facilities
Operations Division
Taft Elementary School
April 17, 2013**

The fence surrounding the kindergarten area is short in some areas. Some parts of the fencing will need to be replaced. Photo3



Fencing by the delivery dock is short. A stairway leading from the driveway up to the delivery platform makes it very easy to climb over the fence into the lunch court area. The fencing will need to be augmented in this area probably by installing a taller fence adjacent to or on top of the existing stucco fence.

Photo 4



Fencing adjacent to loading dock

Photo 5



Low fence by lunch court

**Security Audit of Facilities
Operations Division
Taft Elementary School
April 17, 2013**

At the entrance to the school, the front fence intersect is the covered walkway providing an easy means to climb onto the walkway roof. Once someone is on top of the covered walkway, they have access to most of the roofs on the campus.



Fence provides access to covered walkway. The walkway accesses most buildings on site. Photo 6

Although the means of access is not immediately obvious, there has been considerable history of people accessing the roof over the office area. Most likely it is accessed by climbing the wall of the teacher's lounge patio area.

Photo 7

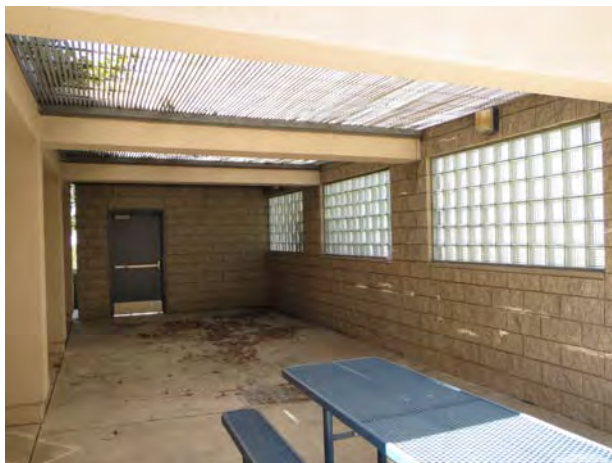


Photo 8



Interior and exterior of teachers' lounge patio

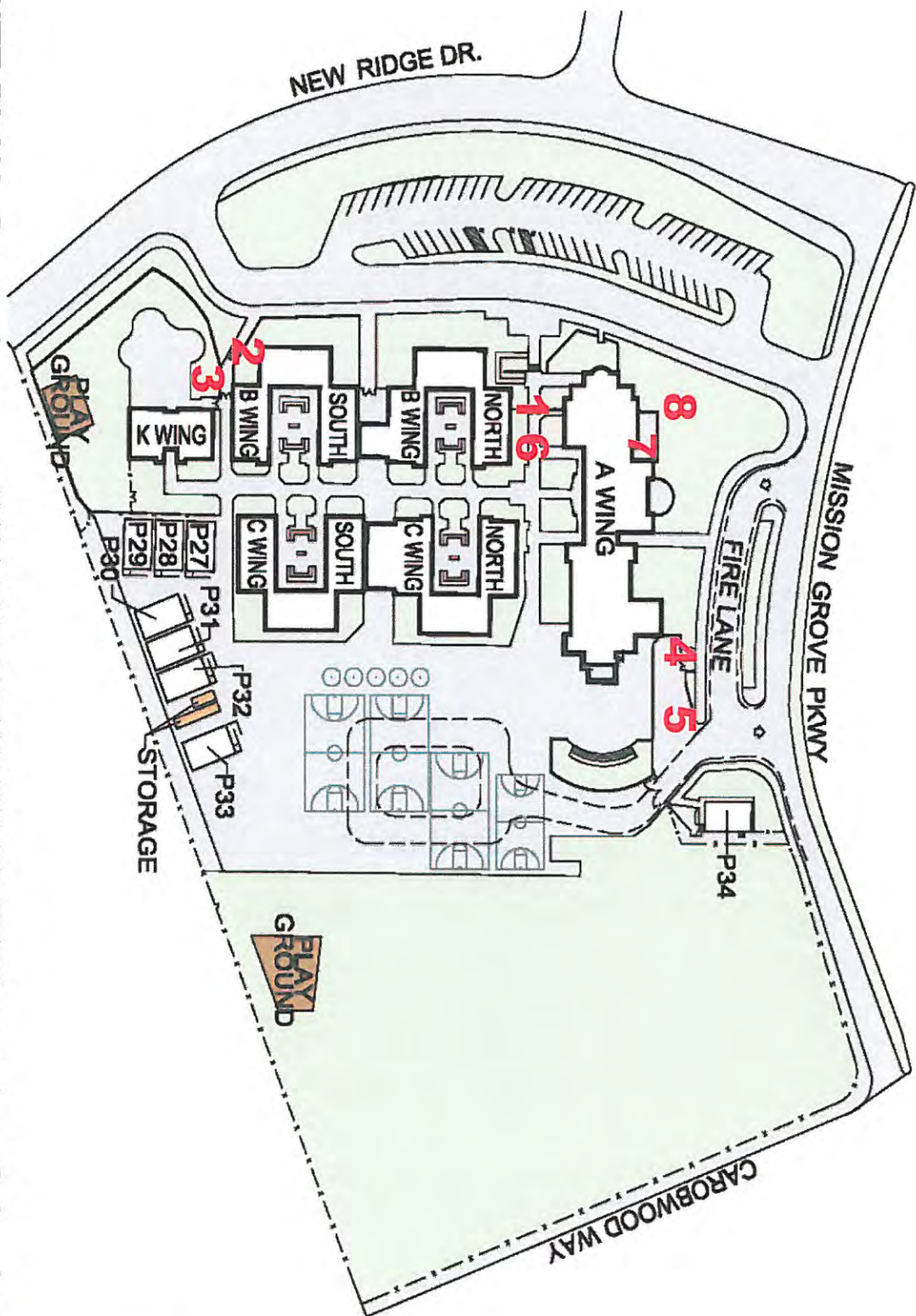
**Security Audit of Facilities
Operations Division
Taft Elementary School
April 17, 2013**

These locations would be well suited to pilot the installation anti-climbing spikes as a deterrent to people accessing the roof since we have a history of people climbing onto the roof at this site, and these locations are not legitimately accessed by outside visitors. Warning signs will need to be installed warning of the anti-climbing spikes.

WILLIAM HOWARD TAFT Elementary School

959 MISSION GROVE PKWY, Riverside, CA 92504

Tel. # (951) 776-3018



**Board Meeting Agenda
September 3, 2013**

Topic: Recommendation for the Formation of a 7-11 Committee for Surplus Property Review

Presented by: Kirk Lewis, Ed.D, Assistant Superintendent, Operations

Responsible
Cabinet Member: Kirk Lewis, Ed.D, Assistant Superintendent, Operations

Type of Item: Action

Short Description: Staff will present the Operations/Board Subcommittee recommendation of approval of the initiation of a 7-11 Committee process for a number of district properties.

DESCRIPTION OF AGENDA ITEM:

The Operations/Board Subcommittee has recommended that the Board of Education approve the formation of a 7-11 Committee for the review of the following properties for the potential declaration of these properties as surplus for long term leasing or sale:

- Cleveland and Myers – 20 ac.
- District Office – 1.1 ac.
- Grant Educational Center – 5.5 ac.
- Hawthorne I - 4.3 ac.
- Van Buren (between Van Buren and the Martin Luther King Jr. High School Detention Basin) – 1.72 ac.

The 7-11 Committee is advisory to the Board of Education and is represented by a specific cross-section of community members and staff. The committee's duties will include:

- Reviewing data related to the properties
- Establish a priority list of uses for the properties
- Conduct public hearings regarding the potential list of uses for the properties, and
- Make a final determination of a range of recommended uses for presentation to the Board of Education

FISCAL IMPACT: Unknown.

RECOMMENDATION: It is recommended that the Board of Education approve the Operations/Board Subcommittee recommendation of approval of the formation of the 7-11 Committee for property review.

ADDITIONAL MATERIAL: No.

**Board Meeting Agenda
September 03, 2013**

Topic: Resolution No. 2013/14-07 – Resolution of the Board of Education of the Riverside Unified School District Approving the Certification of the 2012-2013 Unaudited Financial Reports for all Operating Funds of the District, Establishing Appropriations Due to the Reconciliation of the 2012-2013 Estimated Ending Fund Balances to the 2012-2013 Unaudited Actual Ending Fund Balances

Presented by: Sandra L. Meekins, Director, Business Services

Responsible

Cabinet Member: Michael H. Fine, Deputy Superintendent, Business Services and Governmental Relations

Type of Item: Action

Short Description: Adoption of Resolution 2013/14-07 will certify the 2012-2013 unaudited financial reports as required by Education Code 42100, and establish appropriations for differences between the estimated year-end balances and the unaudited year-end balances as required by Education Code 42600.

DESCRIPTION OF AGENDA ITEM:

California Education Code 42100 requires districts to annually prepare and submit unaudited financial statements for the prior fiscal year. All operating funds of the District have been included and must be submitted to the Riverside County Office of Education for transmittal to the State of California. A signed District certification must be submitted along with the financial reports. The unaudited financial reports are attached.

California Education Code 42600 requires approval of adjustments resulting from the reconciliation of the 2012-2013 Estimated Ending Fund Balances to the 2012-2013 Unaudited Actual Ending Fund Balances. At the time of the adoption of the 2013-2014 District Budget on June 17, 2013, the District's estimated all funds balance was \$171,067,203. After completing the year-end closing process, the District's unaudited all funds balance was \$174,565,648. The difference of \$3,498,445 must be reflected in the 2013-2014 Revised Budget with appropriations, either added to the ending fund balance or allocated to an expenditure series object code, as detailed by fund on the attached listing.

Staff will present a summary of the 2012-2013 unaudited actual financial reports at the meeting.

FISCAL IMPACT: Increased ending fund balance for all funds for 2012-2013 is \$3,498,445.

RECOMMENDATION: It is recommended that the Board of Education adopt Resolution No. 2013/2014-07 – Resolution of the Board of Education of the Riverside Unified School District Approving the Certification of the 2012-2013 Unaudited Financial Reports for all Operating Funds of the District, Establishing Appropriations Due to the Reconciliation of the 2012-2013 Estimated Ending Fund Balances to the 2012-2013 Unaudited Actual Ending Fund Balances.

ADDITIONAL MATERIAL: 1) Resolution No. 2013/2014-07, 2) Fund Summary Reconciliation of the 2012-2013 Estimated Ending Fund Balances to the 2012-2013 Unaudited Actual Ending Fund Balances, 3) Unaudited Financial Reports, 4) Overview of Unaudited Financial Reports (presentation)

Attached: Yes

RIVERSIDE UNIFIED SCHOOL DISTRICT

RESOLUTION NO. 2013/14-07

RESOLUTION OF THE BOARD OF EDUCATION OF THE RIVERSIDE UNIFIED SCHOOL DISTRICT APPROVING THE CERTIFICATION OF THE 2012-2013 UNAUDITED FINANCIAL REPORTS FOR ALL OPERATING FUNDS OF THE DISTRICT, ESTABLISHING APPROPRIATIONS DUE TO THE RECONCILIATION OF THE 2012-2013 ESTIMATED ENDING FUND BALANCES TO THE 2012-2013 UNAUDITED ACTUALS ENDING FUND BALANCES

WHEREAS, the District is required to annually prepare and submit unaudited financial statements to the State of California; and

WHEREAS, the 2012-2013 Estimated Ending Fund Balance for all funds was \$171,067,203, and the 2012-2013 Unaudited Actual Ending Fund Balance for all funds was \$174,565,648, resulting in a difference of \$3,498,445 which must be reflected in the 2013-2014 Revised Budget with said appropriations either added to the ending fund balance or allocated to an expenditure series object code; and

NOW, THEREFORE, BE IT RESOLVED, that pursuant to California Education Code Section 42100 that the Board of Education of the Riverside Unified School District hereby certifies the 2012-2013 Unaudited Financial Reports;

AND, BE IT FURTHER RESOLVED, that pursuant to California Education Code Section 42600, the difference of \$3,448,445 in fund balance shall be appropriated as detailed on the attached listing;

PASSED AND ADOPTED by the Board of Education of the Riverside Unified School District at its regular meeting held on September 03, 2013 by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

Kathy Y. Allavie, Clerk
Board of Education

Dated:_____

Riverside Unified School District
Fund Summary Reconciliation of 2012-2013 Ending Balances

No	Fund	2012-13 Unaudited Actuals Ending Fund Balances	2012-13 Estimated Ending Fund Balances	Difference
03	Unrestricted General Fund	\$ 64,828,214.97	\$ 64,615,977.00	\$ 212,237.97
06*	Restricted General Fund	\$ 13,841,655.43	\$ 12,838,451.00	\$ 1,003,204.43
11	Adult Education Fund	\$ 4,341,984.05	\$ 4,844,816.00	\$ (502,831.95)
12	Child Development Fund	\$ -	\$ -	\$ -
13	Cafeteria Special Revenue Fund	\$ 5,898,660.65	\$ 4,481,856.00	\$ 1,416,804.65
14	Deferred Maintenance Fund	\$ 1,427,167.57	\$ 1,431,737.00	\$ (4,569.43)
21	Building Fund	\$ 24,901,736.57	\$ 23,498,112.00	\$ 1,403,624.57
25	Capital Facilities Fund	\$ 2,612,533.52	\$ 2,482,077.00	\$ 130,456.52
35	County School Facilities Fund	\$ 3,326,396.15	\$ 3,340,837.00	\$ (14,440.85)
40	Special Reserve Fund for Capital Projects	\$ 6,243,203.66	\$ 6,135,390.00	\$ 107,813.66
51	Bond Interest and Redemption Fund	\$ 6,801,101.60	\$ 7,255,939.00	\$ (454,837.40)
56	Debt Service Fund	\$ 1,923,779.70	\$ 1,900,247.00	\$ 23,532.70
67	Self-Insurance Fund	\$ 38,155,830.58	\$ 37,959,745.00	\$ 196,085.58
73	Foundation Private-Purpose Trust Fund	\$ 263,383.19	\$ 282,019.00	\$ (18,635.81)
Total All Funds		\$ 174,565,647.64	\$ 171,067,203.00	\$ 3,498,444.64

		2012-13 Unaudited Actuals Ending Fund Balances	2012-13 Estimated Ending Fund Balances	Difference
* Fund 06 Restricted General Fund by Resource				
5640	Medi-Cal Billing Option	\$ 1,562,679.68	\$ 1,379,316.00	\$ 183,363.68
6300	Lottery: Instructional Materials	\$ 892,719.36	\$ 616,018.00	\$ 276,701.36
6500	Special Education	\$ 96,754.78	\$ 94,738.00	\$ 2,016.78
6512	Special Education: Mental Health Services	\$ 3,997,356.76	\$ 3,970,010.00	\$ 27,346.76
7090	Economic Impact Aid (EIA)	\$ 243,331.94	\$ 203,551.00	\$ 39,780.94
7091	Economic Impact Aid, English Proficiency	\$ 613,003.10	\$ 901,339.00	\$ (288,335.90)
8150	Ongoing & Major Maintenance Account	\$ 497,798.69	\$ 538,685.00	\$ (40,886.31)
9010	Other Local: Redevelopment, NSTIC Pilot, Education Initiative	\$ 5,938,011.12	\$ 5,134,794.00	\$ 803,217.12
Total Fund 06 Restricted General Fund by Resource		\$ 13,841,655.43	\$ 12,838,451.00	\$ 1,003,204.43

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 03, 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:

Lindsay Whitelaw
Name
Coordinator
Title
(951) 826-6429
Telephone
lwhitelaw@rcoe.us
E-mail Address

For School District:

Sandra L. Meekins
Name
Director - Business Services
Title
(951) 352-6729 x82002
Telephone
smeekins@rusd.k12.ca.us
E-mail Address

SELECTION OF BUDGET ADOPTION CYCLE:

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

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

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)	63.55%
	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	\$232,337,898.17
	Appropriations Subject to Limit	\$221,590,252.84
	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.	3.77%
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	\$8,893,374.94
	Approved Transportation Expense - SD/OI For each of these programs, if the amount received exceeds actual costs, the next apportionment is subject to reduction (EC 41851.5[c]).	\$1,717,644.63

G = General Ledger Data; S = Supplemental Data

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

G = General Ledger Data; S = Supplemental Data

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

			2012-13 Unaudited Actuals			2013-14 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes	Object Codes							
A. REVENUES									
1) Revenue Limit Sources	8010-8099		202,436,700.55	9,773,563.00	212,210,263.55	211,684,824.00	10,467,819.00	222,152,643.00	4.7%
2) Federal Revenue	8100-8299		373,544.13	27,438,214.42	27,811,758.55	262,613.00	23,204,649.00	23,467,262.00	-15.6%
3) Other State Revenue	8300-8599		34,730,450.52	35,908,670.58	70,639,121.10	35,457,978.00	36,658,636.00	72,116,614.00	2.1%
4) Other Local Revenue	8600-8799		5,389,501.00	3,451,274.61	8,840,775.61	1,855,797.00	1,807,504.00	3,663,301.00	-58.6%
5) TOTAL, REVENUES			242,930,196.20	76,571,722.61	319,501,918.81	249,261,212.00	72,138,608.00	321,399,820.00	0.6%
B. EXPENDITURES									
1) Certificated Salaries	1000-1999		129,585,548.08	37,543,278.16	167,128,826.24	125,499,695.00	33,526,327.00	159,026,022.00	-4.8%
2) Classified Salaries	2000-2999		29,624,860.70	16,717,276.99	46,342,137.69	28,324,172.00	15,960,304.00	44,284,476.00	-4.4%
3) Employee Benefits	3000-3999		45,613,325.72	16,782,174.26	62,395,499.98	43,588,257.00	15,845,178.00	59,433,435.00	-4.7%
4) Books and Supplies	4000-4999		6,462,694.81	9,848,859.38	16,311,554.19	5,405,670.00	10,632,557.00	16,038,227.00	-1.7%
5) Services and Other Operating Expenditures	5000-5999		16,357,206.75	21,708,609.75	38,065,816.50	17,855,552.00	21,122,543.00	38,978,095.00	2.4%
6) Capital Outlay	6000-6999		1,427,370.47	2,206,585.50	3,633,955.97	132,200.00	3,122,712.00	3,254,912.00	-10.4%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299 7400-7499		94,716.00	1.00	94,717.00	70,000.00	0.00	70,000.00	-26.1%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		(4,555,159.20)	3,640,382.87	(914,776.33)	(4,317,873.00)	3,309,232.00	(1,008,641.00)	10.3%
9) TOTAL, EXPENDITURES			224,610,563.33	108,447,167.91	333,057,731.24	216,557,673.00	103,518,853.00	320,076,526.00	-3.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			18,319,632.87	(31,875,445.30)	(13,555,812.43)	32,703,539.00	(31,380,245.00)	1,323,294.00	-109.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		6,498,198.76	0.00	6,498,198.76	1,100,000.00	0.00	1,100,000.00	-83.1%
b) Transfers Out	7600-7629		2,530,879.81	0.00	2,530,879.81	2,971,700.00	0.00	2,971,700.00	17.4%
2) Other Sources/Uses									
a) Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999		(32,531,153.70)	32,531,153.70	0.00	(30,041,687.00)	30,041,687.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(28,563,834.75)	32,531,153.70	3,967,318.95	(31,913,387.00)	30,041,687.00	(1,871,700.00)	-147.2%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(10,244,201.88)	655,708.40	(9,588,493.48)	790,152.00	(1,338,558.00)	(548,406.00)	-94.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	75,072,416.85	13,185,947.03	88,258,363.88	64,828,214.97	13,841,655.43	78,669,870.40	-10.9%
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)			75,072,416.85	13,185,947.03	88,258,363.88	64,828,214.97	13,841,655.43	78,669,870.40	-10.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			75,072,416.85	13,185,947.03	88,258,363.88	64,828,214.97	13,841,655.43	78,669,870.40	-10.9%
2) Ending Balance, June 30 (E + F1e)			64,828,214.97	13,841,655.43	78,669,870.40	65,618,366.97	12,503,097.43	78,121,464.40	-0.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	150,000.00	0.00	150,000.00	150,000.00	0.00	150,000.00	0.0%
Stores		9712	109,069.83	0.00	109,069.83	500,000.00	0.00	500,000.00	358.4%
Prepaid Expenditures		9713	43,725.98	0.00	43,725.98	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	13,841,655.43	13,841,655.43	0.00	12,503,097.43	12,503,097.43	-9.7%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	17,748,940.23	0.00	17,748,940.23	13,578,991.82	0.00	13,578,991.82	-23.5%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	6,711,773.00	0.00	6,711,773.00	6,460,965.00	0.00	6,460,965.00	-3.7%
Unassigned/Unappropriated Amount		9790	40,064,705.93	0.00	40,064,705.93	44,928,410.15	0.00	44,928,410.15	12.1%

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)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	40,784,446.86	294,340.21	41,078,787.07				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Fund		9130	150,000.00	0.00	150,000.00				
d) with Fiscal Agent		9135	0.00	0.00	0.00				
e) collections awaiting deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	971,373.27	616,589.63	1,587,962.90				
4) Due from Grantor Government		9290	31,038,606.25	15,461,939.04	46,500,545.29				
5) Due from Other Funds		9310	2,742,157.60	38,013.20	2,780,170.80				
6) Stores		9320	109,069.83	0.00	109,069.83				
7) Prepaid Expenditures		9330	43,725.98	0.00	43,725.98				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			75,839,379.79	16,410,882.08	92,250,261.87				
H. LIABILITIES									
1) Accounts Payable		9500	3,097,570.90	2,372,059.59	5,469,630.49				
2) Due to Grantor Governments		9590	4,546,399.00	54,698.00	4,601,097.00				
3) Due to Other Funds		9610	3,367,194.92	42,227.99	3,409,422.91				
4) Current Loans		9640	0.00	0.00	0.00				
5) Deferred Revenue		9650	0.00	100,241.07	100,241.07				
6) TOTAL, LIABILITIES			11,011,164.82	2,569,226.65	13,580,391.47				
I. FUND EQUITY									
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			64,828,214.97	13,841,655.43	78,669,870.40				

			2012-13 Unaudited Actuals			2013-14 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							% Diff Column C & F
REVENUE LIMIT SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	104,281,330.00	0.00	104,281,330.00	131,438,633.00	0.00	131,438,633.00	26.0%
Education Protection Account State Aid - Current Year		8012	45,364,345.00	0.00	45,364,345.00	36,379,505.00	0.00	36,379,505.00	-19.8%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	(72,019.00)	0.00	(72,019.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	922,272.30	0.00	922,272.30	922,271.00	0.00	922,271.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	1,239.99	0.00	1,239.99	0.00	0.00	0.00	-100.0%
County & District Taxes									
Secured Roll Taxes		8041	54,076,117.85	0.00	54,076,117.85	55,157,640.00	0.00	55,157,640.00	2.0%
Unsecured Roll Taxes		8042	2,687,214.34	0.00	2,687,214.34	2,579,725.00	0.00	2,579,725.00	-4.0%
Prior Years' Taxes		8043	4,617,863.20	0.00	4,617,863.20	3,879,005.00	0.00	3,879,005.00	-16.0%
Supplemental Taxes		8044	435,754.66	0.00	435,754.66	407,277.00	0.00	407,277.00	-6.5%
Education Revenue Augmentation Fund (ERAF)		8045	(12,503,436.85)	0.00	(12,503,436.85)	(12,685,461.00)	0.00	(12,685,461.00)	1.5%
Community Redevelopment Funds (SB 617/699/1992)		8047	12,336,552.33	0.00	12,336,552.33	3,874,501.00	0.00	3,874,501.00	-68.6%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, Revenue Limit Sources			212,147,233.82	0.00	212,147,233.82	221,953,096.00	0.00	221,953,096.00	4.6%
Revenue Limit Transfers									
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(9,773,563.00)		(9,773,563.00)	(10,467,819.00)		(10,467,819.00)	7.1%
Continuation Education ADA Transfer	2200	8091		0.00	0.00		0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091		0.00	0.00		0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091		9,773,563.00	9,773,563.00		10,467,819.00	10,467,819.00	7.1%

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)	
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	406,248.73	0.00	406,248.73	712,954.00	0.00	712,954.00	75.5%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(343,219.00)	0.00	(343,219.00)	(513,407.00)	0.00	(513,407.00)	49.6%
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%
TOTAL, REVENUE LIMIT SOURCES			202,436,700.55	9,773,563.00	212,210,263.55	211,684,824.00	10,467,819.00	222,152,643.00	4.7%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	7,456,327.64	7,456,327.64	0.00	6,882,517.00	6,882,517.00	-7.7%
Special Education Discretionary Grants		8182	0.00	733,137.99	733,137.99	0.00	717,871.00	717,871.00	-2.1%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	1,030,918.94	1,030,918.94	0.00	986,490.00	986,490.00	-4.3%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290		10,803,545.88	10,803,545.88		9,357,188.00	9,357,188.00	-13.4%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290		2,189,503.05	2,189,503.05		1,524,843.00	1,524,843.00	-30.4%
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		887,572.29	887,572.29		707,717.00	707,717.00	-20.3%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
	3011-3020, 3026- 3205, 4036-4126, 5510	8290							
Other No Child Left Behind		8290		2,425,580.42	2,425,580.42		1,920,857.00	1,920,857.00	-20.8%
Vocational and Applied Technology Education	3500-3699	8290		294,111.41	294,111.41		289,878.00	289,878.00	-1.4%
Safe and Drug Free Schools	3700-3799	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	373,544.13	1,617,516.80	1,991,060.93	262,613.00	817,288.00	1,079,901.00	-45.8%
TOTAL, FEDERAL REVENUE			373,544.13	27,438,214.42	27,811,758.55	262,613.00	23,204,649.00	23,467,262.00	-15.6%
OTHER STATE REVENUE									
Other State Apportionments									
Community Day School Additional Funding Current Year	2430	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	2430	8319		0.00	0.00		0.00	0.00	0.0%
ROC/P Entitlement									
Current Year	6355-6360	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6355-6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		20,745,529.00	20,745,529.00		21,630,808.00	21,630,808.00	4.3%
Prior Years	6500	8319		(196,459.00)	(196,459.00)		0.00	0.00	-100.0%
Home-to-School Transportation	7230	8311		545,804.00	545,804.00		545,804.00	545,804.00	0.0%
Economic Impact Aid	7090-7091	8311		4,999,260.00	4,999,260.00		4,749,590.00	4,749,590.00	-5.0%
Spec. Ed. Transportation	7240	8311		1,395,859.00	1,395,859.00		1,395,859.00	1,395,859.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	6,646,760.00	0.00	6,646,760.00	6,907,950.00	0.00	6,907,950.00	3.9%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	1,239,446.00	0.00	1,239,446.00	1,886,486.00	0.00	1,886,486.00	52.2%
Lottery - Unrestricted and Instructional Materials		8560	5,566,912.27	1,359,802.88	6,926,715.15	5,485,779.00	1,327,205.00	6,812,984.00	-1.6%
Tax Relief Subventions									

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		3,833,328.00	3,833,328.00		3,833,328.00	3,833,328.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590		0.00	0.00		0.00	0.00	0.0%
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590		0.00	0.00		0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	21,277,332.25	3,225,546.70	24,502,878.95	21,177,763.00	3,176,042.00	24,353,805.00	-0.6%
TOTAL, OTHER STATE REVENUE			34,730,450.52	35,908,670.58	70,639,121.10	35,457,978.00	36,658,636.00	72,116,614.00	2.1%

			2012-13 Unaudited Actuals			2013-14 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes	Object Codes							
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to RL Deduction		8625	0.00	2,440,680.49	2,440,680.49	0.00	1,683,504.00	1,683,504.00	-31.0%
Penalties and Interest from									
Delinquent Non-Revenue									
Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	8,504.70	0.00	8,504.70	0.00	0.00	0.00	-100.0%
Sale of Publications		8632	44,604.74	0.00	44,604.74	15,000.00	0.00	15,000.00	-66.4%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	582,190.34	0.00	582,190.34	557,582.00	0.00	557,582.00	-4.2%
Interest		8660	203,545.77	0.00	203,545.77	200,000.00	0.00	200,000.00	-1.7%
Net Increase (Decrease) in the Fair Value									
of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	29,394.00	29,394.00	0.00	24,000.00	24,000.00	-18.4%
Transportation Services	7230, 7240	8677		0.00	0.00		0.00	0.00	0.0%
Interagency Services	All Other	8677	60,046.30	0.00	60,046.30	0.00	0.00	0.00	-100.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Local Revenue									
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	4,490,609.15	981,200.12	5,471,809.27	1,083,215.00	100,000.00	1,183,215.00	-78.4%
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%
TOTAL, OTHER LOCAL REVENUE			5,389,501.00	3,451,274.61	8,840,775.61	1,855,797.00	1,807,504.00	3,663,301.00	-58.6%
TOTAL, REVENUES			242,930,196.20	76,571,722.61	319,501,918.81	249,261,212.00	72,138,608.00	321,399,820.00	0.6%

			2012-13 Unaudited Actuals			2013-14 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes	Object Codes							
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	113,858,122.81	28,495,774.03	142,353,896.84	109,819,238.00	24,917,382.00	134,736,620.00	-5.4%
Certificated Pupil Support Salaries		1200	4,605,084.80	2,316,555.93	6,921,640.73	4,513,912.00	2,086,572.00	6,600,484.00	-4.6%
Certificated Supervisors' and Administrators' Salaries		1300	10,704,637.95	2,926,246.03	13,630,883.98	10,857,232.00	2,810,611.00	13,667,843.00	0.3%
Other Certificated Salaries		1900	417,702.52	3,804,702.17	4,222,404.69	309,313.00	3,711,762.00	4,021,075.00	-4.8%
TOTAL, CERTIFICATED SALARIES			129,585,548.08	37,543,278.16	167,128,826.24	125,499,695.00	33,526,327.00	159,026,022.00	-4.8%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	1,186,543.16	9,281,998.71	10,468,541.87	1,152,579.00	8,945,338.00	10,097,917.00	-3.5%
Classified Support Salaries		2200	12,384,166.53	3,414,465.32	15,798,631.85	11,395,475.00	3,195,307.00	14,590,782.00	-7.6%
Classified Supervisors' and Administrators' Salaries		2300	4,627,980.06	1,118,660.04	5,746,640.10	4,482,764.00	1,187,160.00	5,669,924.00	-1.3%
Clerical, Technical and Office Salaries		2400	9,942,658.73	1,351,236.42	11,293,895.15	10,055,749.00	1,299,327.00	11,355,076.00	0.5%
Other Classified Salaries		2900	1,483,512.22	1,550,916.50	3,034,428.72	1,237,605.00	1,333,172.00	2,570,777.00	-15.3%
TOTAL, CLASSIFIED SALARIES			29,624,860.70	16,717,276.99	46,342,137.69	28,324,172.00	15,960,304.00	44,284,476.00	-4.4%
EMPLOYEE BENEFITS									
STRS		3101-3102	10,175,545.85	2,889,780.62	13,065,326.47	10,445,084.00	2,733,534.00	13,178,618.00	0.9%
PERS		3201-3202	4,422,743.96	2,736,181.17	7,158,925.13	4,850,749.00	2,875,263.00	7,726,012.00	7.9%
OASDI/Medicare/Alternative		3301-3302	3,896,694.93	1,736,212.63	5,632,907.56	3,882,927.00	1,717,196.00	5,600,123.00	-0.6%
Health and Welfare Benefits		3401-3402	20,560,597.11	7,127,818.45	27,688,415.56	20,487,513.00	7,164,403.00	27,651,916.00	-0.1%
Unemployment Insurance		3501-3502	1,800,331.68	594,441.93	2,394,773.61	76,921.00	24,749.00	101,670.00	-95.8%
Workers' Compensation		3601-3602	3,452,195.53	1,179,028.10	4,631,223.63	2,307,786.00	742,485.00	3,050,271.00	-34.1%
OPEB, Allocated		3701-3702	331,967.42	116,827.70	448,795.12	307,705.00	99,005.00	406,710.00	-9.4%
OPEB, Active Employees		3751-3752	745,243.45	300,160.06	1,045,403.51	761,990.00	310,533.00	1,072,523.00	2.6%
PERS Reduction		3801-3802	211,791.03	88,325.88	300,116.91	442,424.00	165,267.00	607,691.00	102.5%
Other Employee Benefits		3901-3902	16,214.76	13,397.72	29,612.48	25,158.00	12,743.00	37,901.00	28.0%
TOTAL, EMPLOYEE BENEFITS			45,613,325.72	16,782,174.26	62,395,499.98	43,588,257.00	15,845,178.00	59,433,435.00	-4.7%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	819,035.44	2,415,507.08	3,234,542.52	28,700.00	1,230,800.00	1,259,500.00	-61.1%
Books and Other Reference Materials		4200	74,304.83	229,284.41	303,589.24	54,200.00	9,419.00	63,619.00	-79.0%

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)	
Materials and Supplies		4300	4,281,076.81	5,521,953.53	9,803,030.34	4,276,370.00	8,940,687.00	13,217,057.00	34.8%
Noncapitalized Equipment		4400	1,288,277.73	1,682,114.36	2,970,392.09	1,046,400.00	451,651.00	1,498,051.00	-49.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			6,462,694.81	9,848,859.38	16,311,554.19	5,405,670.00	10,632,557.00	16,038,227.00	-1.7%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	1,178,431.36	14,476,888.96	15,655,320.32	0.00	14,332,003.00	14,332,003.00	-8.5%
Travel and Conferences		5200	397,017.34	722,577.71	1,119,595.05	406,840.00	124,646.00	531,486.00	-52.5%
Dues and Memberships		5300	87,335.99	10,875.00	98,210.99	88,230.00	4,850.00	93,080.00	-5.2%
Insurance		5400 - 5450	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	6,414,752.83	17,525.77	6,432,278.60	6,584,221.00	39,150.00	6,623,371.00	3.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	981,040.58	311,277.92	1,292,318.50	705,615.00	369,730.00	1,075,345.00	-16.8%
Transfers of Direct Costs		5710	(423,131.10)	423,131.10	0.00	(539,094.00)	539,094.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(130,347.02)	(21,739.90)	(152,086.92)	(37,185.00)	(37,537.00)	(74,722.00)	-50.9%
Professional/Consulting Services and Operating Expenditures		5800	6,603,574.65	5,722,904.31	12,326,478.96	9,504,228.00	5,705,984.00	15,210,212.00	23.4%
Communications		5900	1,248,532.12	45,168.88	1,293,701.00	1,142,697.00	44,623.00	1,187,320.00	-8.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			16,357,206.75	21,708,609.75	38,065,816.50	17,855,552.00	21,122,543.00	38,978,095.00	2.4%

			2012-13 Unaudited Actuals			2013-14 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes	Object Codes							
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	15,800.00	0.00	15,800.00	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	502,632.19	2,060,489.87	2,563,122.06	0.00	3,056,562.00	3,056,562.00	19.3%
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	519,336.91	102,901.29	622,238.20	105,000.00	46,150.00	151,150.00	-75.7%
Equipment Replacement		6500	389,601.37	43,194.34	432,795.71	27,200.00	20,000.00	47,200.00	-89.1%
TOTAL, CAPITAL OUTLAY			1,427,370.47	2,206,585.50	3,633,955.97	132,200.00	3,122,712.00	3,254,912.00	-10.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	1.00	1.00	0.00	0.00	0.00	-100.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	94,716.00	0.00	94,716.00	70,000.00	0.00	70,000.00	-26.1%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			94,716.00	1.00	94,717.00	70,000.00	0.00	70,000.00	-26.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(3,640,382.87)	3,640,382.87	0.00	(3,309,232.00)	3,309,232.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(914,776.33)	0.00	(914,776.33)	(1,008,641.00)	0.00	(1,008,641.00)	10.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(4,555,159.20)	3,640,382.87	(914,776.33)	(4,317,873.00)	3,309,232.00	(1,008,641.00)	10.3%
TOTAL, EXPENDITURES			224,610,563.33	108,447,167.91	333,057,731.24	216,557,673.00	103,518,853.00	320,076,526.00	-3.9%

			2012-13 Unaudited Actuals			2013-14 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes	Object Codes							
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	6,498,198.76	0.00	6,498,198.76	1,100,000.00	0.00	1,100,000.00	-83.1%
(a) TOTAL, INTERFUND TRANSFERS IN			6,498,198.76	0.00	6,498,198.76	1,100,000.00	0.00	1,100,000.00	-83.1%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	2,530,879.81	0.00	2,530,879.81	2,971,700.00	0.00	2,971,700.00	17.4%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,530,879.81	0.00	2,530,879.81	2,971,700.00	0.00	2,971,700.00	17.4%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(32,531,153.70)	32,531,153.70	0.00	(30,041,687.00)	30,041,687.00	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			(32,531,153.70)	32,531,153.70	0.00	(30,041,687.00)	30,041,687.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(28,563,834.75)	32,531,153.70	3,967,318.95	(31,913,387.00)	30,041,687.00	(1,871,700.00)	-147.2%

			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)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) Revenue Limit Sources		8010-8099	202,436,700.55	9,773,563.00	212,210,263.55	211,684,824.00	10,467,819.00	222,152,643.00	11.4%
2) Federal Revenue		8100-8299	373,544.13	27,438,214.42	27,811,758.55	262,613.00	23,204,649.00	23,467,262.00	-15.6%
3) Other State Revenue		8300-8599	34,730,450.52	35,908,670.58	70,639,121.10	35,457,978.00	36,658,636.00	72,116,614.00	2.1%
4) Other Local Revenue		8600-8799	5,389,501.00	3,451,274.61	8,840,775.61	1,855,797.00	1,807,504.00	3,663,301.00	-58.6%
5) TOTAL, REVENUES			242,930,196.20	76,571,722.61	319,501,918.81	249,261,212.00	72,138,608.00	321,399,820.00	4.0%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		151,635,801.95	67,344,797.41	218,980,599.36	144,357,456.00	63,416,363.00	207,773,819.00	-5.1%
2) Instruction - Related Services	2000-2999		24,996,730.42	12,653,215.70	37,649,946.12	25,771,330.00	12,604,050.00	38,375,380.00	1.9%
3) Pupil Services	3000-3999		9,002,090.90	14,194,577.99	23,196,668.89	8,747,478.00	12,858,898.00	21,606,376.00	-6.9%
4) Ancillary Services	4000-4999		2,478,684.49	0.00	2,478,684.49	1,963,158.00	0.00	1,963,158.00	-20.8%
5) Community Services	5000-5999		54,311.35	0.00	54,311.35	42,849.00	0.00	42,849.00	-21.1%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		10,124,589.35	3,725,535.17	13,850,124.52	10,797,463.00	3,309,232.00	14,106,695.00	1.9%
8) Plant Services	8000-8999		26,223,638.87	10,529,040.64	36,752,679.51	24,807,939.00	11,330,310.00	36,138,249.00	-1.7%
9) Other Outgo	9000-9999	Except 7600-7699	94,716.00	1.00	94,717.00	70,000.00	0.00	70,000.00	-26.1%
10) TOTAL, EXPENDITURES			224,610,563.33	108,447,167.91	333,057,731.24	216,557,673.00	103,518,853.00	320,076,526.00	-3.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			18,319,632.87	(31,875,445.30)	(13,555,812.43)	32,703,539.00	(31,380,245.00)	1,323,294.00	-109.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	6,498,198.76	0.00	6,498,198.76	1,100,000.00	0.00	1,100,000.00	-83.1%
b) Transfers Out		7600-7629	2,530,879.81	0.00	2,530,879.81	2,971,700.00	0.00	2,971,700.00	17.4%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(32,531,153.70)	32,531,153.70	0.00	(30,041,687.00)	30,041,687.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(28,563,834.75)	32,531,153.70	3,967,318.95	(31,913,387.00)	30,041,687.00	(1,871,700.00)	-147.2%

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)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(10,244,201.88)	655,708.40	(9,588,493.48)	790,152.00	(1,338,558.00)	(548,406.00)	-94.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	75,072,416.85	13,185,947.03	88,258,363.88	64,828,214.97	13,841,655.43	78,669,870.40	-10.9%
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)			75,072,416.85	13,185,947.03	88,258,363.88	64,828,214.97	13,841,655.43	78,669,870.40	-10.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			75,072,416.85	13,185,947.03	88,258,363.88	64,828,214.97	13,841,655.43	78,669,870.40	-10.9%
2) Ending Balance, June 30 (E + F1e)			64,828,214.97	13,841,655.43	78,669,870.40	65,618,366.97	12,503,097.43	78,121,464.40	-0.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	150,000.00	0.00	150,000.00	150,000.00	0.00	150,000.00	0.0%
Stores		9712	109,069.83	0.00	109,069.83	500,000.00	0.00	500,000.00	358.4%
Prepaid Expenditures		9713	43,725.98	0.00	43,725.98	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	13,841,655.43	13,841,655.43	0.00	12,503,097.43	12,503,097.43	-9.7%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	17,748,940.23	0.00	17,748,940.23	13,578,991.82	0.00	13,578,991.82	-23.5%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	6,711,773.00	0.00	6,711,773.00	6,460,965.00	0.00	6,460,965.00	-3.7%
Unassigned/Unappropriated Amount		9790	40,064,705.93	0.00	40,064,705.93	44,928,410.15	0.00	44,928,410.15	12.1%

Resource	Description	2012-13 Unaudited Actuals	2013-14 Budget
5640	Medi-Cal Billing Option	1,562,679.68	1,562,679.68
6300	Lottery: Instructional Materials	892,719.36	892,719.36
6500	Special Education	96,754.78	96,754.78
6512	Special Ed: Mental Health Services	3,997,356.76	3,997,356.76
7090	Economic Impact Aid (EIA): State Compensatory Education (SCE)	243,331.94	243,331.94
7091	Economic Impact Aid (EIA): Limited English Proficiency (LEP)	613,003.10	613,003.10
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	497,798.69	497,798.69
9010	Other Restricted Local	5,938,011.12	4,599,453.12
Total, Restricted Balance		13,841,655.43	12,503,097.43

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	667,636.00	522,487.00	-21.7%
3) Other State Revenue		8300-8599	3,653,364.00	3,771,034.00	3.2%
4) Other Local Revenue		8600-8799	536,114.15	282,100.00	-47.4%
5) TOTAL, REVENUES			4,857,114.15	4,575,621.00	-5.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,573,993.25	1,808,540.00	14.9%
2) Classified Salaries		2000-2999	857,478.41	847,643.00	-1.1%
3) Employee Benefits		3000-3999	867,932.70	851,316.00	-1.9%
4) Books and Supplies		4000-4999	154,157.32	675,324.00	338.1%
5) Services and Other Operating Expenditures		5000-5999	80,406.33	219,400.00	172.9%
6) Capital Outlay		6000-6999	0.00	12,000.00	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	2,231.40	161,398.00	7133.0%
9) TOTAL, EXPENDITURES			3,536,199.41	4,575,621.00	29.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,320,914.74	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	3,643,784.04	1,000,000.00	-72.6%
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			(3,643,784.04)	(1,000,000.00)	-72.6%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,322,869.30)	(1,000,000.00)	-56.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,664,853.35	4,341,984.05	-34.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,664,853.35	4,341,984.05	-34.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,664,853.35	4,341,984.05	-34.9%
2) Ending Balance, June 30 (E + F1e)			4,341,984.05	3,341,984.05	-23.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	4,341,984.05	3,341,984.05	-23.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,199,560.90		
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	26,816.83		
4) Due from Grantor Government		9290	2,356,255.00		
5) Due from Other Funds		9310	367,634.04		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			5,950,266.77		
H. LIABILITIES					
1) Accounts Payable		9500	21,103.68		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,587,179.04		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,608,282.72		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			4,341,984.05		

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
No Child Left Behind	3105, 3200, 4045	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	52,945.00	0.00	-100.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	614,691.00	522,487.00	-15.0%
TOTAL, FEDERAL REVENUE			667,636.00	522,487.00	-21.7%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
All Other State Revenue		8590	3,653,364.00	3,771,034.00	3.2%
TOTAL, OTHER STATE REVENUE			3,653,364.00	3,771,034.00	3.2%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	10,619.93	5,000.00	-52.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	270,540.38	202,100.00	-25.3%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	254,953.84	75,000.00	-70.6%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			536,114.15	282,100.00	-47.4%
TOTAL, REVENUES			4,857,114.15	4,575,621.00	-5.8%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,313,866.64	1,562,201.00	18.9%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	260,126.61	246,339.00	-5.3%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,573,993.25	1,808,540.00	14.9%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	188,809.91	193,747.00	2.6%
Classified Support Salaries		2200	83,871.75	85,629.00	2.1%
Classified Supervisors' and Administrators' Salaries		2300	139,103.23	126,205.00	-9.3%
Clerical, Technical and Office Salaries		2400	390,759.52	385,782.00	-1.3%
Other Classified Salaries		2900	54,934.00	56,280.00	2.5%
TOTAL, CLASSIFIED SALARIES			857,478.41	847,643.00	-1.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	120,851.34	145,300.00	20.2%
PERS		3201-3202	148,067.34	150,298.00	1.5%
OASDI/Medicare/Alternative		3301-3302	87,071.51	92,368.00	6.1%
Health and Welfare Benefits		3401-3402	392,375.70	385,614.00	-1.7%
Unemployment Insurance		3501-3502	26,567.90	1,328.00	-95.0%
Workers' Compensation		3601-3602	55,038.67	39,856.00	-27.6%
OPEB, Allocated		3701-3702	8,014.38	5,314.00	-33.7%
OPEB, Active Employees		3751-3752	16,008.66	16,968.00	6.0%
PERS Reduction		3801-3802	13,172.12	13,361.00	1.4%
Other Employee Benefits		3901-3902	765.08	909.00	18.8%
TOTAL, EMPLOYEE BENEFITS			867,932.70	851,316.00	-1.9%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	39,626.56	50,700.00	27.9%
Materials and Supplies		4300	77,145.70	577,624.00	648.7%
Noncapitalized Equipment		4400	37,385.06	47,000.00	25.7%
TOTAL, BOOKS AND SUPPLIES			154,157.32	675,324.00	338.1%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	6,940.33	9,950.00	43.4%
Dues and Memberships		5300	1,436.53	1,800.00	25.3%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	89,250.00	New
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	894.36	23,500.00	2527.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	23,618.64	21,050.00	-10.9%
Professional/Consulting Services and Operating Expenditures		5800	46,567.82	72,850.00	56.4%
Communications		5900	948.65	1,000.00	5.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			80,406.33	219,400.00	172.9%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	12,000.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	12,000.00	New
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	2,231.40	161,398.00	7133.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			2,231.40	161,398.00	7133.0%
TOTAL, EXPENDITURES			3,536,199.41	4,575,621.00	29.4%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	3,643,784.04	1,000,000.00	-72.6%
(b) TOTAL, INTERFUND TRANSFERS OUT			3,643,784.04	1,000,000.00	-72.6%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)					
			(3,643,784.04)	(1,000,000.00)	-72.6%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	667,636.00	522,487.00	-21.7%
3) Other State Revenue		8300-8599	3,653,364.00	3,771,034.00	3.2%
4) Other Local Revenue		8600-8799	536,114.15	282,100.00	-47.4%
5) TOTAL, REVENUES			4,857,114.15	4,575,621.00	-5.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		2,154,060.60	2,954,820.00	37.2%
2) Instruction - Related Services	2000-2999		1,145,207.55	1,138,118.00	-0.6%
3) Pupil Services	3000-3999		58,829.23	54,795.00	-6.9%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		2,231.40	161,398.00	7133.0%
8) Plant Services	8000-8999		175,870.63	266,490.00	51.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,536,199.41	4,575,621.00	29.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,320,914.74	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	3,643,784.04	1,000,000.00	-72.6%
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			(3,643,784.04)	(1,000,000.00)	-72.6%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,322,869.30)	(1,000,000.00)	-56.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,664,853.35	4,341,984.05	-34.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,664,853.35	4,341,984.05	-34.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,664,853.35	4,341,984.05	-34.9%
2) Ending Balance, June 30 (E + F1e)			4,341,984.05	3,341,984.05	-23.0%
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	4,341,984.05	3,341,984.05	-23.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,802,399.00	1,817,708.00	0.8%
4) Other Local Revenue		8600-8799	117,852.59	0.00	-100.0%
5) TOTAL, REVENUES			1,920,251.59	1,817,708.00	-5.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	607,535.30	576,307.00	-5.1%
2) Classified Salaries		2000-2999	666,709.76	587,186.00	-11.9%
3) Employee Benefits		3000-3999	525,382.69	458,720.00	-12.7%
4) Books and Supplies		4000-4999	19,644.61	102,558.00	422.1%
5) Services and Other Operating Expenditures		5000-5999	20,338.82	20,340.00	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	80,640.41	72,597.00	-10.0%
9) TOTAL, EXPENDITURES			1,920,251.59	1,817,708.00	-5.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	106,583.95		
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	88,267.69		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	87,949.15		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			282,800.79		
H. LIABILITIES					
1) Accounts Payable		9500	412.78		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	282,388.01		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			282,800.79		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			0.00		

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low- Income and Neglected	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6055, 6056, 6105	8590	1,802,399.00	1,817,708.00	0.8%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,802,399.00	1,817,708.00	0.8%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	125.22	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	110,978.00	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	6,749.37	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			117,852.59	0.00	-100.0%
TOTAL, REVENUES			1,920,251.59	1,817,708.00	-5.3%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	544,817.26	519,522.00	-4.6%
Certificated Pupil Support Salaries		1200	19,730.38	18,748.00	-5.0%
Certificated Supervisors' and Administrators' Salaries		1300	42,987.66	38,037.00	-11.5%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			607,535.30	576,307.00	-5.1%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	548,467.80	479,322.00	-12.6%
Classified Support Salaries		2200	7,381.08	12,047.00	63.2%
Classified Supervisors' and Administrators' Salaries		2300	22,013.05	26,747.00	21.5%
Clerical, Technical and Office Salaries		2400	20,891.49	17,552.00	-16.0%
Other Classified Salaries		2900	67,956.34	51,518.00	-24.2%
TOTAL, CLASSIFIED SALARIES			666,709.76	587,186.00	-11.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	28,571.84	36,858.00	29.0%
PERS		3201-3202	116,644.42	101,518.00	-13.0%
OASDI/Medicare/Alternative		3301-3302	69,542.63	61,309.00	-11.8%
Health and Welfare Benefits		3401-3402	244,150.57	219,004.00	-10.3%
Unemployment Insurance		3501-3502	13,952.23	582.00	-95.8%
Workers' Compensation		3601-3602	27,477.66	17,453.00	-36.5%
OPEB, Allocated		3701-3702	2,675.57	2,327.00	-13.0%
OPEB, Active Employees		3751-3752	10,902.45	10,044.00	-7.9%
PERS Reduction		3801-3802	11,465.32	9,625.00	-16.1%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			525,382.69	458,720.00	-12.7%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	19,644.61	102,558.00	422.1%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			19,644.61	102,558.00	422.1%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	753.62	4,500.00	497.1%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	420.00	500.00	19.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	14,795.86	10,000.00	-32.4%
Professional/Consulting Services and Operating Expenditures		5800	3,720.00	4,840.00	30.1%
Communications		5900	649.34	500.00	-23.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			20,338.82	20,340.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	80,640.41	72,597.00	-10.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			80,640.41	72,597.00	-10.0%
TOTAL, EXPENDITURES			1,920,251.59	1,817,708.00	-5.3%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,802,399.00	1,817,708.00	0.8%
4) Other Local Revenue		8600-8799	117,852.59	0.00	-100.0%
5) TOTAL, REVENUES			1,920,251.59	1,817,708.00	-5.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		1,573,440.41	1,505,803.00	-4.3%
2) Instruction - Related Services	2000-2999		231,096.43	197,715.00	-14.4%
3) Pupil Services	3000-3999		35,000.56	41,593.00	18.8%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		80,640.41	72,597.00	-10.0%
8) Plant Services	8000-8999		73.78	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,920,251.59	1,817,708.00	-5.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

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

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

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	15,391,807.34	15,211,615.00	-1.2%
3) Other State Revenue		8300-8599	1,265,778.38	1,234,624.00	-2.5%
4) Other Local Revenue		8600-8799	3,176,739.00	3,326,924.00	4.7%
5) TOTAL, REVENUES			19,834,324.72	19,773,163.00	-0.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	6,996,375.92	6,854,597.00	-2.0%
3) Employee Benefits		3000-3999	2,751,035.56	2,745,538.00	-0.2%
4) Books and Supplies		4000-4999	8,699,363.49	8,533,581.00	-1.9%
5) Services and Other Operating Expenditures		5000-5999	483,050.12	512,279.00	6.1%
6) Capital Outlay		6000-6999	62,567.16	529,621.00	746.5%
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	831,904.52	774,646.00	-6.9%
9) TOTAL, EXPENDITURES			19,824,296.77	19,950,262.00	0.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			10,027.95	(177,099.00)	-1866.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			10,027.95	(177,099.00)	-1866.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,888,632.70	5,898,660.65	0.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,888,632.70	5,898,660.65	0.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,888,632.70	5,898,660.65	0.2%
2) Ending Balance, June 30 (E + F1e)			5,898,660.65	5,721,561.65	-3.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	12,216.05	0.00	-100.0%
Stores		9712	280,070.01	0.00	-100.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	5,606,374.59	5,721,561.65	2.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,111,757.76		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	394,930.40		
c) in Revolving Fund		9130	12,216.05		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	180,383.98		
4) Due from Grantor Government		9290	2,864,668.00		
5) Due from Other Funds		9310	1,396.31		
6) Stores		9320	280,070.01		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			6,845,422.51		
H. LIABILITIES					
1) Accounts Payable		9500	102,941.81		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	843,820.05		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			946,761.86		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			5,898,660.65		

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
REVENUE LIMIT SOURCES					
Revenue Limit Transfers					
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Child Nutrition Programs		8220	15,391,807.34	15,211,615.00	-1.2%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			15,391,807.34	15,211,615.00	-1.2%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	1,265,778.38	1,234,624.00	-2.5%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,265,778.38	1,234,624.00	-2.5%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	3,062,522.57	3,237,551.00	5.7%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	9,052.58	8,000.00	-11.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	105,163.85	81,373.00	-22.6%
TOTAL, OTHER LOCAL REVENUE			3,176,739.00	3,326,924.00	4.7%
TOTAL, REVENUES			19,834,324.72	19,773,163.00	-0.3%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	5,442,733.86	5,337,947.00	-1.9%
Classified Supervisors' and Administrators' Salaries		2300	1,293,337.28	1,276,026.00	-1.3%
Clerical, Technical and Office Salaries		2400	260,304.78	240,624.00	-7.6%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			6,996,375.92	6,854,597.00	-2.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	59.73	0.00	-100.0%
PERS		3201-3202	847,184.16	875,919.00	3.4%
OASDI/Medicare/Alternative		3301-3302	517,586.46	523,724.00	1.2%
Health and Welfare Benefits		3401-3402	1,015,093.06	1,098,612.00	8.2%
Unemployment Insurance		3501-3502	76,065.26	3,433.00	-95.5%
Workers' Compensation		3601-3602	158,598.15	102,866.00	-35.1%
OPEB, Allocated		3701-3702	14,697.67	13,715.00	-6.7%
OPEB, Active Employees		3751-3752	44,564.26	48,147.00	8.0%
PERS Reduction		3801-3802	73,486.21	76,220.00	3.7%
Other Employee Benefits		3901-3902	3,700.60	2,902.00	-21.6%
TOTAL, EMPLOYEE BENEFITS			2,751,035.56	2,745,538.00	-0.2%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	767,524.82	694,184.00	-9.6%
Noncapitalized Equipment		4400	132,015.08	180,827.00	37.0%
Food		4700	7,799,823.59	7,658,570.00	-1.8%
TOTAL, BOOKS AND SUPPLIES			8,699,363.49	8,533,581.00	-1.9%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	8,435.64	9,491.00	12.5%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	166,247.52	192,775.00	16.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	211,889.26	183,460.00	-13.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	21,164.72	37,522.00	77.3%
Professional/Consulting Services and Operating Expenditures		5800	66,329.10	83,837.00	26.4%
Communications		5900	8,983.88	5,194.00	-42.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			483,050.12	512,279.00	6.1%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	32,232.32	177,099.00	449.4%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	30,334.84	352,522.00	1062.1%
TOTAL, CAPITAL OUTLAY			62,567.16	529,621.00	746.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	831,904.52	774,646.00	-6.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			831,904.52	774,646.00	-6.9%
TOTAL, EXPENDITURES			19,824,296.77	19,950,262.00	0.6%

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

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	15,391,807.34	15,211,615.00	-1.2%
3) Other State Revenue		8300-8599	1,265,778.38	1,234,624.00	-2.5%
4) Other Local Revenue		8600-8799	3,176,739.00	3,326,924.00	4.7%
5) TOTAL, REVENUES			19,834,324.72	19,773,163.00	-0.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		18,629,475.63	18,666,285.00	0.2%
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		831,904.52	774,646.00	-6.9%
8) Plant Services	8000-8999		362,916.62	509,331.00	40.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			19,824,296.77	19,950,262.00	0.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			10,027.95	(177,099.00)	-1866.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			10,027.95	(177,099.00)	-1866.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,888,632.70	5,898,660.65	0.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,888,632.70	5,898,660.65	0.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,888,632.70	5,898,660.65	0.2%
2) Ending Balance, June 30 (E + F1e)			5,898,660.65	5,721,561.65	-3.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	12,216.05	0.00	-100.0%
Stores		9712	280,070.01	0.00	-100.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	5,606,374.59	5,721,561.65	2.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2012-13	2013-14
		Unaudited Actuals	Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School I	5,369,330.98	5,661,617.04
9010	Other Restricted Local	237,043.61	59,944.61
Total, Restricted Balance		5,606,374.59	5,721,561.65

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	658,002.00	666,703.00	1.3%
4) Other Local Revenue		8600-8799	3,970.19	2,500.00	-37.0%
5) TOTAL, REVENUES			661,972.19	669,203.00	1.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	372,037.99	858,823.00	130.8%
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			372,037.99	858,823.00	130.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			289,934.20	(189,620.00)	-165.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	200,000.00	100,000.00	-50.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(200,000.00)	(100,000.00)	-50.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			89,934.20	(289,620.00)	-422.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,337,233.37	1,427,167.57	6.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,337,233.37	1,427,167.57	6.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,337,233.37	1,427,167.57	6.7%
2) Ending Balance, June 30 (E + F1e)			1,427,167.57	1,137,547.57	-20.3%
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	1,427,167.57	1,137,547.57	-20.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,481,693.92		
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	1,154.75		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	13,783.85		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,496,632.52		
H. LIABILITIES					
1) Accounts Payable		9500	69,464.95		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			69,464.95		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			1,427,167.57		

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
OTHER STATE REVENUE					
All Other State Revenue		8590	658,002.00	666,703.00	1.3%
TOTAL, OTHER STATE REVENUE			658,002.00	666,703.00	1.3%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	3,970.19	2,500.00	-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%
TOTAL, OTHER LOCAL REVENUE			3,970.19	2,500.00	-37.0%
TOTAL, REVENUES			661,972.19	669,203.00	1.1%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	150,107.44	666,703.00	344.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	221,930.55	192,120.00	-13.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			372,037.99	858,823.00	130.8%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			372,037.99	858,823.00	130.8%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General, Special Reserve, & Building Funds		8915	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	200,000.00	100,000.00	-50.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			200,000.00	100,000.00	-50.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(200,000.00)	(100,000.00)	-50.0%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	658,002.00	666,703.00	1.3%
4) Other Local Revenue		8600-8799	3,970.19	2,500.00	-37.0%
5) TOTAL, REVENUES			661,972.19	669,203.00	1.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		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		372,037.99	858,823.00	130.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			372,037.99	858,823.00	130.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			289,934.20	(189,620.00)	-165.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	200,000.00	100,000.00	-50.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(200,000.00)	(100,000.00)	-50.0%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			89,934.20	(289,620.00)	-422.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,337,233.37	1,427,167.57	6.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,337,233.37	1,427,167.57	6.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,337,233.37	1,427,167.57	6.7%
2) Ending Balance, June 30 (E + F1e)			1,427,167.57	1,137,547.57	-20.3%
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 (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,427,167.57	1,137,547.57	-20.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,153,056.45	111,000.00	-96.5%
5) TOTAL, REVENUES			3,153,056.45	111,000.00	-96.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	111,052.30	0.00	-100.0%
3) Employee Benefits		3000-3999	43,288.78	0.00	-100.0%
4) Books and Supplies		4000-4999	457,679.99	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	117,327.08	0.00	-100.0%
6) Capital Outlay		6000-6999	23,657,877.69	8,521,308.00	-64.0%
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			24,387,225.84	8,521,308.00	-65.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(21,234,169.39)	(8,410,308.00)	-60.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	448,839.13	0.00	-100.0%
b) Transfers Out		7600-7629	27,972.13	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			420,867.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(20,813,302.39)	(8,410,308.00)	-59.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	45,715,038.96	24,901,736.57	-45.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			45,715,038.96	24,901,736.57	-45.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			45,715,038.96	24,901,736.57	-45.5%
2) Ending Balance, June 30 (E + F1e)			24,901,736.57	16,491,428.57	-33.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	24,901,736.57	16,491,428.57	-33.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	25,668,727.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	559,853.05		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	17,237.13		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			26,245,817.18		
H. LIABILITIES					
1) Accounts Payable		9500	1,329,234.89		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	14,845.72		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,344,080.61		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			24,901,736.57		

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	126,266.06	111,000.00	-12.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	3,026,790.39	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,153,056.45	111,000.00	-96.5%
TOTAL, REVENUES			3,153,056.45	111,000.00	-96.5%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	55.30	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	71,165.62	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	39,831.38	0.00	-100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			111,052.30	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	15,460.72	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	8,495.52	0.00	-100.0%
Health and Welfare Benefits		3401-3402	12,803.28	0.00	-100.0%
Unemployment Insurance		3501-3502	1,232.68	0.00	-100.0%
Workers' Compensation		3601-3602	2,713.65	0.00	-100.0%
OPEB, Allocated		3701-3702	233.22	0.00	-100.0%
OPEB, Active Employees		3751-3752	570.41	0.00	-100.0%
PERS Reduction		3801-3802	1,779.30	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			43,288.78	0.00	-100.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	111,160.57	0.00	-100.0%
Noncapitalized Equipment		4400	346,519.42	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			457,679.99	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	75,865.90	0.00	-100.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	41,461.18	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			117,327.08	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	23,641,372.93	8,521,308.00	-64.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	16,504.76	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			23,657,877.69	8,521,308.00	-64.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			24,387,225.84	8,521,308.00	-65.1%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	448,839.13	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			448,839.13	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	27,972.13	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			27,972.13	0.00	-100.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			420,867.00	0.00	-100.0%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,153,056.45	111,000.00	-96.5%
5) TOTAL, REVENUES			3,153,056.45	111,000.00	-96.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		24,387,225.84	8,521,308.00	-65.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			24,387,225.84	8,521,308.00	-65.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(21,234,169.39)	(8,410,308.00)	-60.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	448,839.13	0.00	-100.0%
b) Transfers Out		7600-7629	27,972.13	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			420,867.00	0.00	-100.0%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(20,813,302.39)	(8,410,308.00)	-59.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	45,715,038.96	24,901,736.57	-45.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			45,715,038.96	24,901,736.57	-45.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			45,715,038.96	24,901,736.57	-45.5%
2) Ending Balance, June 30 (E + F1e)			24,901,736.57	16,491,428.57	-33.8%
Components of Ending Fund Balance)					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	24,901,736.57	16,491,428.57	-33.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	537,163.56	337,000.00	-37.3%
5) TOTAL, REVENUES			537,163.56	337,000.00	-37.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	45,086.61	49,532.00	9.9%
3) Employee Benefits		3000-3999	15,556.58	17,507.00	12.5%
4) Books and Supplies		4000-4999	71,279.06	42,150.00	-40.9%
5) Services and Other Operating Expenditures		5000-5999	53,084.53	58,450.00	10.1%
6) Capital Outlay		6000-6999	28,943.12	145,850.00	403.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			213,949.90	313,489.00	46.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			323,213.66	23,511.00	-92.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,290,336.00	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			(1,290,336.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(967,122.34)	23,511.00	-102.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,579,655.86	2,612,533.52	-27.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,579,655.86	2,612,533.52	-27.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,579,655.86	2,612,533.52	-27.0%
2) Ending Balance, June 30 (E + F1e)			2,612,533.52	2,636,044.52	0.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,612,533.52	2,636,044.52	0.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,509,686.35		
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	282,167.18		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	11,385.30		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			3,803,238.83		
H. LIABILITIES					
1) Accounts Payable		9500	1,190,705.31		
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			1,190,705.31		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			2,612,533.52		

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	17,158.64	12,000.00	-30.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	473,428.07	325,000.00	-31.4%
Other Local Revenue All Other Local Revenue		8699	46,576.85	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			537,163.56	337,000.00	-37.3%
TOTAL, REVENUES			537,163.56	337,000.00	-37.3%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	11,565.23	33,238.00	187.4%
Clerical, Technical and Office Salaries		2400	33,521.38	16,294.00	-51.4%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			45,086.61	49,532.00	9.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	5,787.91	6,796.00	17.4%
OASDI/Medicare/Alternative		3301-3302	3,210.77	3,632.00	13.1%
Health and Welfare Benefits		3401-3402	4,204.81	5,200.00	23.7%
Unemployment Insurance		3501-3502	495.18	25.00	-95.0%
Workers' Compensation		3601-3602	920.96	742.00	-19.4%
OPEB, Allocated		3701-3702	94.70	100.00	5.6%
OPEB, Active Employees		3751-3752	182.27	218.00	19.6%
PERS Reduction		3801-3802	659.98	794.00	20.3%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			15,556.58	17,507.00	12.5%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	55,866.28	1,000.00	-98.2%
Noncapitalized Equipment		4400	15,412.78	41,150.00	167.0%
TOTAL, BOOKS AND SUPPLIES			71,279.06	42,150.00	-40.9%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	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	13,800.00	14,000.00	1.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	60.81	1,150.00	1791.1%
Professional/Consulting Services and Operating Expenditures		5800	39,223.72	43,300.00	10.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			53,084.53	58,450.00	10.1%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	28,943.12	145,850.00	403.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			28,943.12	145,850.00	403.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			213,949.90	313,489.00	46.5%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,290,336.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,290,336.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,290,336.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	537,163.56	337,000.00	-37.3%
5) TOTAL, REVENUES			537,163.56	337,000.00	-37.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		99,927.72	110,489.00	10.6%
8) Plant Services	8000-8999		114,022.18	203,000.00	78.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			213,949.90	313,489.00	46.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			323,213.66	23,511.00	-92.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,290,336.00	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			(1,290,336.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(967,122.34)	23,511.00	-102.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,579,655.86	2,612,533.52	-27.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,579,655.86	2,612,533.52	-27.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,579,655.86	2,612,533.52	-27.0%
2) Ending Balance, June 30 (E + F1e)			2,612,533.52	2,636,044.52	0.9%
Components of Ending Fund Balance)					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,612,533.52	2,636,044.52	0.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2012-13	2013-14
		Unaudited Actuals	Budget
9010	Other Restricted Local	2,612,533.52	2,636,044.52
Total, Restricted Balance		2,612,533.52	2,636,044.52

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	420,867.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	11,597.61	9,000.00	-22.4%
5) TOTAL, REVENUES			432,464.61	9,000.00	-97.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,181.25	0.00	-100.0%
6) Capital Outlay		6000-6999	36,572.69	3,340,837.00	9034.8%
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			37,753.94	3,340,837.00	8749.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			394,710.67	(3,331,837.00)	-944.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	420,867.00	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			(420,867.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(26,156.33)	(3,331,837.00)	12638.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,352,552.48	3,326,396.15	-0.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,352,552.48	3,326,396.15	-0.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,352,552.48	3,326,396.15	-0.8%
2) Ending Balance, June 30 (E + F1e)			3,326,396.15	(5,440.85)	-100.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,326,396.15	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(5,440.85)	New

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,337,039.32		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	2,580.36		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			3,339,619.68		
H. LIABILITIES					
1) Accounts Payable		9500	10,019.60		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	3,203.93		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			13,223.53		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			3,326,396.15		

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	420,867.00	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			420,867.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	11,597.61	9,000.00	-22.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			11,597.61	9,000.00	-22.4%
TOTAL, REVENUES			432,464.61	9,000.00	-97.9%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,181.25	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,181.25	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	36,572.69	3,340,837.00	9034.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			36,572.69	3,340,837.00	9034.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			37,753.94	3,340,837.00	8749.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	420,867.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			420,867.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(420,867.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	420,867.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	11,597.61	9,000.00	-22.4%
5) TOTAL, REVENUES			432,464.61	9,000.00	-97.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		37,753.94	3,340,837.00	8749.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			37,753.94	3,340,837.00	8749.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			394,710.67	(3,331,837.00)	-944.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	420,867.00	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			(420,867.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(26,156.33)	(3,331,837.00)	12638.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,352,552.48	3,326,396.15	-0.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,352,552.48	3,326,396.15	-0.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,352,552.48	3,326,396.15	-0.8%
2) Ending Balance, June 30 (E + F1e)			3,326,396.15	(5,440.85)	-100.2%
Components of Ending Fund Balance)					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,326,396.15	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(5,440.85)	New

Resource	Description	2012-13	2013-14
		Unaudited Actuals	Budget
7710	State School Facilities Projects	3,326,396.15	0.00
Total, Restricted Balance		3,326,396.15	0.00

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	32,104.76	22,000.00	-31.5%
5) TOTAL, REVENUES			32,104.76	22,000.00	-31.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	7,500.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	21,268.12	0.00	-100.0%
6) Capital Outlay		6000-6999	5,458,864.95	2,674,108.00	-51.0%
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			5,487,633.07	2,674,108.00	-51.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(5,455,528.31)	(2,652,108.00)	-51.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,455,528.31)	(2,652,108.00)	-51.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,698,731.97	6,243,203.66	-46.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,698,731.97	6,243,203.66	-46.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,698,731.97	6,243,203.66	-46.6%
2) Ending Balance, June 30 (E + F1e)			6,243,203.66	3,591,095.66	-42.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	6,243,203.66	3,591,095.66	-42.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	6,368,499.20		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	5,136.95		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			6,373,636.15		
H. LIABILITIES					
1) Accounts Payable		9500	125,403.93		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	5,028.56		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			130,432.49		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			6,243,203.66		

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	4,260.00	0.00	-100.0%
Interest		8660	27,725.16	22,000.00	-20.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	119.60	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			32,104.76	22,000.00	-31.5%
TOTAL, REVENUES			32,104.76	22,000.00	-31.5%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	7,500.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			7,500.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	9,957.24	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	11,310.88	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			21,268.12	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	5,458,864.95	2,674,108.00	-51.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			5,458,864.95	2,674,108.00	-51.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			5,487,633.07	2,674,108.00	-51.3%

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

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	32,104.76	22,000.00	-31.5%
5) TOTAL, REVENUES			32,104.76	22,000.00	-31.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		5,487,633.07	2,674,108.00	-51.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5,487,633.07	2,674,108.00	-51.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(5,455,528.31)	(2,652,108.00)	-51.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,455,528.31)	(2,652,108.00)	-51.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,698,731.97	6,243,203.66	-46.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,698,731.97	6,243,203.66	-46.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,698,731.97	6,243,203.66	-46.6%
2) Ending Balance, June 30 (E + F1e)			6,243,203.66	3,591,095.66	-42.5%
Components of Ending Fund Balance)					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	6,243,203.66	3,591,095.66	-42.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	119,995.51	0.00	-100.0%
4) Other Local Revenue		8600-8799	10,132,385.68	0.00	-100.0%
5) TOTAL, REVENUES			10,252,381.19	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	10,707,218.78	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			10,707,218.78	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(454,837.59)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(454,837.59)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,255,939.19	6,801,101.60	-6.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,255,939.19	6,801,101.60	-6.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,255,939.19	6,801,101.60	-6.3%
2) Ending Balance, June 30 (E + F1e)			6,801,101.60	6,801,101.60	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	6,801,101.60	6,801,101.60	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	6,801,101.60		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			6,801,101.60		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			6,801,101.60		

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	119,995.51	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			119,995.51	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	9,131,647.02	0.00	-100.0%
Unsecured Roll		8612	465,242.75	0.00	-100.0%
Prior Years' Taxes		8613	437,481.07	0.00	-100.0%
Supplemental Taxes		8614	82,238.74	0.00	-100.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Interest		8660	15,776.10	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			10,132,385.68	0.00	-100.0%
TOTAL, REVENUES			10,252,381.19	0.00	-100.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	3,825,000.00	0.00	-100.0%
Bond Interest and Other Service Charges		7434	6,882,218.78	0.00	-100.0%
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)			10,707,218.78	0.00	-100.0%
TOTAL, EXPENDITURES			10,707,218.78	0.00	-100.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	119,995.51	0.00	-100.0%
4) Other Local Revenue		8600-8799	10,132,385.68	0.00	-100.0%
5) TOTAL, REVENUES			10,252,381.19	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	10,707,218.78	0.00	-100.0%
10) TOTAL, EXPENDITURES			10,707,218.78	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(454,837.59)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(454,837.59)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,255,939.19	6,801,101.60	-6.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,255,939.19	6,801,101.60	-6.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,255,939.19	6,801,101.60	-6.3%
2) Ending Balance, June 30 (E + F1e)			6,801,101.60	6,801,101.60	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	6,801,101.60	6,801,101.60	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2012-13	2013-14
		Unaudited Actuals	Budget
9010	Other Restricted Local	6,801,101.60	6,801,101.60
Total, Restricted Balance		6,801,101.60	6,801,101.60

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,910.72	2,500.00	-14.1%
5) TOTAL, REVENUES			2,910.72	2,500.00	-14.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,266,725.07	1,290,235.00	1.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,266,725.07	1,290,235.00	1.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,263,814.35)	(1,287,735.00)	1.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,290,336.00	1,291,000.00	0.1%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,290,336.00	1,291,000.00	0.1%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			26,521.65	3,265.00	-87.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,897,258.05	1,923,779.70	1.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,897,258.05	1,923,779.70	1.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,897,258.05	1,923,779.70	1.4%
2) Ending Balance, June 30 (E + F1e)			1,923,779.70	1,927,044.70	0.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,923,779.70	1,927,044.70	0.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	566,931.91		
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	1,356,405.00		
3) Accounts Receivable		9200	442.79		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,923,779.70		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			1,923,779.70		

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Interest		8660	2,910.72	2,500.00	-14.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,910.72	2,500.00	-14.1%
TOTAL, REVENUES			2,910.72	2,500.00	-14.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	591,725.07	585,235.00	-1.1%
Other Debt Service - Principal		7439	675,000.00	705,000.00	4.4%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,266,725.07	1,290,235.00	1.9%
TOTAL, EXPENDITURES			1,266,725.07	1,290,235.00	1.9%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	1,290,336.00	1,291,000.00	0.1%
(a) TOTAL, INTERFUND TRANSFERS IN			1,290,336.00	1,291,000.00	0.1%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,290,336.00	1,291,000.00	0.1%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,910.72	2,500.00	-14.1%
5) TOTAL, REVENUES			2,910.72	2,500.00	-14.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	1,266,725.07	1,290,235.00	1.9%
10) TOTAL, EXPENDITURES			1,266,725.07	1,290,235.00	1.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,263,814.35)	(1,287,735.00)	1.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,290,336.00	1,291,000.00	0.1%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,290,336.00	1,291,000.00	0.1%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			26,521.65	3,265.00	-87.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,897,258.05	1,923,779.70	1.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,897,258.05	1,923,779.70	1.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,897,258.05	1,923,779.70	1.4%
2) Ending Balance, June 30 (E + F1e)			1,923,779.70	1,927,044.70	0.2%
Components of Ending Fund Balance)					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,923,779.70	1,927,044.70	0.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2012-13	2013-14
		Unaudited Actuals	Budget
9010	Other Restricted Local	1,923,779.70	1,927,044.70
Total, Restricted Balance		1,923,779.70	1,927,044.70

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	16,878,190.14	15,528,162.00	-8.0%
5) TOTAL, REVENUES			16,878,190.14	15,528,162.00	-8.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	51,554.72	3,000.00	-94.2%
2) Classified Salaries		2000-2999	372,160.88	328,289.00	-11.8%
3) Employee Benefits		3000-3999	156,457.24	135,014.00	-13.7%
4) Books and Supplies		4000-4999	7,095.62	173,150.00	2340.2%
5) Services and Other Operating Expenses		5000-5999	15,971,507.80	16,160,433.00	1.2%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			16,558,776.26	16,799,886.00	1.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			319,413.88	(1,271,724.00)	-498.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,530,879.81	1,680,700.00	-33.6%
b) Transfers Out		7600-7629	2,654,414.72	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			(123,534.91)	1,680,700.00	-1460.5%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			195,878.97	408,976.00	108.8%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	37,959,951.61	38,155,830.58	0.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			37,959,951.61	38,155,830.58	0.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			37,959,951.61	38,155,830.58	0.5%
2) Ending Net Position, June 30 (E + F1e)			38,155,830.58	38,564,806.58	1.1%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	38,155,830.58	38,564,806.58	1.1%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	43,849,776.83		
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	915,000.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	51,043.92		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	2,921,554.04		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			47,737,374.79		

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
H. LIABILITIES					
1) Accounts Payable		9500	9,526,971.81		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	54,572.40		
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			9,581,544.21		
I. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 - H7)			38,155,830.58		

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	152,425.60	147,000.00	-3.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	15,541,832.63	14,872,162.00	-4.3%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,183,931.91	509,000.00	-57.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			16,878,190.14	15,528,162.00	-8.0%
TOTAL, REVENUES			16,878,190.14	15,528,162.00	-8.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	51,554.72	3,000.00	-94.2%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			51,554.72	3,000.00	-94.2%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	21,744.16	500.00	-97.7%
Classified Supervisors' and Administrators' Salaries		2300	77,293.03	68,909.00	-10.8%
Clerical, Technical and Office Salaries		2400	253,323.70	238,880.00	-5.7%
Other Classified Salaries		2900	19,799.99	20,000.00	1.0%
TOTAL, CLASSIFIED SALARIES			372,160.88	328,289.00	-11.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	4,253.26	248.00	-94.2%
PERS		3201-3202	58,848.05	55,637.00	-5.5%
OASDI/Medicare/Alternative		3301-3302	28,565.52	25,158.00	-11.9%
Health and Welfare Benefits		3401-3402	42,030.55	41,080.00	-2.3%
Unemployment Insurance		3501-3502	4,665.84	165.00	-96.5%
Workers' Compensation		3601-3602	9,844.23	4,970.00	-49.5%
OPEB, Allocated		3701-3702	889.93	662.00	-25.6%
OPEB, Active Employees		3751-3752	1,790.97	1,831.00	2.2%
PERS Reduction		3801-3802	5,568.89	5,263.00	-5.5%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			156,457.24	135,014.00	-13.7%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,155.38	168,100.00	14449.3%
Noncapitalized Equipment		4400	5,940.24	5,050.00	-15.0%
TOTAL, BOOKS AND SUPPLIES			7,095.62	173,150.00	2340.2%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,718.69	3,900.00	43.5%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	1,986,863.13	2,033,200.00	2.3%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,271.57	0.00	-100.0%
Transfers of Direct Costs - Interfund		5750	2,249.35	5,000.00	122.3%
Professional/Consulting Services and Operating Expenditures		5800	13,976,405.06	14,118,333.00	1.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			15,971,507.80	16,160,433.00	1.2%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			16,558,776.26	16,799,886.00	1.5%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	2,530,879.81	1,680,700.00	-33.6%
(a) TOTAL, INTERFUND TRANSFERS IN			2,530,879.81	1,680,700.00	-33.6%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	2,654,414.72	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,654,414.72	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(123,534.91)	1,680,700.00	-1460.5%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	16,878,190.14	15,528,162.00	-8.0%
5) TOTAL, REVENUES			16,878,190.14	15,528,162.00	-8.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		16,558,776.26	16,799,886.00	1.5%
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			16,558,776.26	16,799,886.00	1.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			319,413.88	(1,271,724.00)	-498.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,530,879.81	1,680,700.00	-33.6%
b) Transfers Out		7600-7629	2,654,414.72	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			(123,534.91)	1,680,700.00	-1460.5%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			195,878.97	408,976.00	108.8%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	37,959,951.61	38,155,830.58	0.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			37,959,951.61	38,155,830.58	0.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			37,959,951.61	38,155,830.58	0.5%
2) Ending Net Position, June 30 (E + F1e)			38,155,830.58	38,564,806.58	1.1%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	38,155,830.58	38,564,806.58	1.1%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Resource	Description	2012-13	2013-14
		Unaudited Actuals	Budget
9010	Other Restricted Local	38,155,830.58	38,564,806.58
Total, Restricted Net Position		38,155,830.58	38,564,806.58

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	43,634.10	0.00	-100.0%
5) TOTAL, REVENUES			43,634.10	0.00	-100.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	22,297.92	0.00	-100.0%
5) Services and Other Operating Expenses		5000-5999	59,545.36	0.00	-100.0%
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			81,843.28	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(38,209.18)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(38,209.18)	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	301,592.37	263,383.19	-12.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			301,592.37	263,383.19	-12.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			301,592.37	263,383.19	-12.7%
2) Ending Net Position, June 30 (E + F1e)			263,383.19	263,383.19	0.0%
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	263,383.19	263,383.19	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	291,101.44		
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	231.75		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			291,333.19		

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
H. LIABILITIES					
1) Accounts Payable		9500	27,300.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	650.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net OPEB Obligation		9664	0.00		
b) Compensated Absences		9665	0.00		
c) COPs Payable		9666	0.00		
d) Capital Leases Payable		9667	0.00		
e) Lease Revenue Bonds Payable		9668	0.00		
f) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			27,950.00		
I. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 - H7)			263,383.19		

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,016.46	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	42,617.64	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			43,634.10	0.00	-100.0%
TOTAL, REVENUES			43,634.10	0.00	-100.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	17,342.19	0.00	-100.0%
Noncapitalized Equipment		4400	4,955.73	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			22,297.92	0.00	-100.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	22,717.87	0.00	-100.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,327.26	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	4,374.40	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	31,125.83	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			59,545.36	0.00	-100.0%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			81,843.28	0.00	-100.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	43,634.10	0.00	-100.0%
5) TOTAL, REVENUES			43,634.10	0.00	-100.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		68,543.28	0.00	-100.0%
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		13,300.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			81,843.28	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(38,209.18)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(38,209.18)	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	301,592.37	263,383.19	-12.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			301,592.37	263,383.19	-12.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			301,592.37	263,383.19	-12.7%
2) Ending Net Position, June 30 (E + F1e)			263,383.19	263,383.19	0.0%
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	263,383.19	263,383.19	0.0%

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

Description	2012-13 Unaudited Actuals			2013-14 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
ELEMENTARY						
1. General Education			25,787.61	25,779.00	25,731.00	25,779.85
a. Kindergarten	2,821.47	2,828.41				
b. Grades One through Three	8,433.71	8,443.06				
c. Grades Four through Six	8,652.47	8,657.96				
d. Grades Seven and Eight	5,852.32	5,842.51				
e. Opportunity Schools and Full-Day Opportunity Classes	15.92	18.01				
f. Home and Hospital	2.96	4.16				
g. Community Day School	0.00	0.00				
2. Special Education						
a. Special Day Class	1,255.67	1,266.33	1,255.67	1,256.00	1,256.00	1,256.00
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	51.73	46.73	51.73	55.00	55.00	55.00
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions	6.68	6.08	6.68	7.00	7.00	7.00
3. TOTAL, ELEMENTARY	27,092.93	27,113.25	27,101.69	27,097.00	27,049.00	27,097.85
HIGH SCHOOL						
4. General Education			12,381.33	12,376.00	12,331.00	12,377.00
a. Grades Nine through Twelve	11,908.91	11,851.24				
b. Continuation Education	386.69	377.52				
c. Opportunity Schools and Full-Day Opportunity Classes	68.15	64.12				
d. Home and Hospital	8.58	8.67				
e. Community Day School	0.00	0.00				
5. Special Education						
a. Special Day Class	573.87	568.94	573.87	579.00	579.00	579.00
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	25.31	23.04	25.31	25.00	25.00	25.00
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions	62.52	56.57	62.52	63.00	63.00	63.00
6. TOTAL, HIGH SCHOOL	13,034.03	12,950.10	13,043.03	13,043.00	12,998.00	13,044.00
COUNTY SUPPLEMENT						
7. County Community Schools (EC 1982[a])						
a. Elementary	5.17	5.22	5.17	5.00	5.00	5.00
b. High School	64.85	60.25	64.85	65.00	65.00	65.00
8. Special Education						
a. Special Day Class - Elementary	0.00	0.00	0.00	0.00	0.00	0.00
b. Special Day Class - High School	0.00	0.00	0.00	0.00	0.00	0.00
c. Nonpublic, Nonsectarian Schools - Elementary	0.00	0.00	0.00	0.00	0.00	0.00
d. Nonpublic, Nonsectarian Schools - High School	0.00	0.00	0.00	0.00	0.00	0.00
e. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - Elementary	0.00	0.00	0.00	0.00	0.00	0.00
f. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - High School	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL, ADA REPORTED BY COUNTY OFFICES	70.02	65.47	70.02	70.00	70.00	70.00
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	40,196.98	40,128.82	40,214.74	40,210.00	40,117.00	40,211.85
11. ADA for Necessary Small Schools also included in lines 3 and 6.			0.00			0.00
12. REGIONAL OCCUPATIONAL CENTERS & PROGRAMS*						

Description	2012-13 Unaudited Actuals			2013-14 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
CLASSES FOR ADULTS						
13. Concurrently Enrolled Secondary Students*						
14. Adults Enrolled, State Apportioned*						
15. Students 21 Years or Older and Students 19 or Older Not Continuously Enrolled Since Their 18th Birthday, Participating in Full-Time Independent Study*						
16. TOTAL, CLASSES FOR ADULTS (sum lines 13 through 15)						
17. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0.00
18. TOTAL, ADA (sum lines 10, 12, 16, and 17)	40,196.98	40,128.82	40,214.74	40,210.00	40,117.00	40,211.85
SUPPLEMENTAL INSTRUCTIONAL HOURS						
19. ELEMENTARY*						
20. HIGH SCHOOL*						
21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS (sum lines 19 and 20)						
COMMUNITY DAY SCHOOLS - Additional Funds						
22. ELEMENTARY	0.00	0.00	0.00	0.00	0.00	0.00
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only						
b. 7th & 8th Hour Pupil Hours (Hours)*						
23. HIGH SCHOOL	0.00	0.00	0.00	0.00	0.00	0.00
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only						
b. 7th & 8th Hour Pupil Hours (Hours)*						
CHARTER SCHOOLS						
24. Charter ADA Funded Through the Block Grant	0.00	0.00	0.00	0.00	0.00	0.00
a. Charters Sponsored by Unified Districts - Resident (EC 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RL)						
b. All Other Block Grant Funded Charters	275.19	280.37	275.19	415.00	255.00	415.00
25. Charter ADA Funded Through the Revenue Limit	0.00	0.00	0.00	0.00	0.00	0.00
26. TOTAL, CHARTER SCHOOLS ADA (sum lines 24a, 24b, and 25)	275.19	280.37	275.19	415.00	255.00	415.00
27. SUPPLEMENTAL INSTRUCTIONAL HOURS*						
BASIC AID "CHOICE"/COURT ORDERED VOLUNTARY PUPIL TRANSFER						
28. Regular Elementary and High School ADA (SB 937)	0.00	0.00	0.00	0.00	0.00	0.00
BASIC AID OPEN ENROLLMENT						
29. Regular Elementary and High School ADA	0.00	0.00	0.00	0.00	0.00	0.00

*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 Actuals
2012-13 Unaudited Actuals
Schedule of Capital Assets

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	36,524,876.00		36,524,876.00			36,524,876.00
Work in Progress	45,724,883.00	(29,912,223.00)	15,812,660.00			15,812,660.00
Total capital assets not being depreciated	82,249,759.00	(29,912,223.00)	52,337,536.00	0.00	0.00	52,337,536.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings	545,617,877.00	49,494,763.00	595,112,640.00			595,112,640.00
Equipment	14,604,691.00	435,706.00	15,040,397.00			15,040,397.00
Total capital assets being depreciated	560,222,568.00	49,930,469.00	610,153,037.00	0.00	0.00	610,153,037.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings	(129,544,300.00)	(13,409,197.00)	(142,953,497.00)			(142,953,497.00)
Equipment	(10,652,065.00)	(786,705.00)	(11,438,770.00)			(11,438,770.00)
Total accumulated depreciation	(140,196,365.00)	(14,195,902.00)	(154,392,267.00)	0.00	0.00	(154,392,267.00)
Total capital assets being depreciated, net	420,026,203.00	35,734,567.00	455,760,770.00	0.00	0.00	455,760,770.00
Governmental activity capital assets, net	502,275,962.00	5,822,344.00	508,098,306.00	0.00	0.00	508,098,306.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

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

FEDERAL PROGRAM NAME	NCLB: Title I, Part A, Basic	NCLB: Title I, Part A, Basic	Spec Ed: IDEA Local Asst	Spec Ed: IDEA Local Asst Prv Schl ISP	Spec Ed: IDEA Local Asst Early Interv Svcs	Spec Ed: IDEA Preschool	Spec Ed: IDEA Preschl Local Entitl
FEDERAL CATALOG NUMBER	84.01	84.01	84.027	84.027	84.027	84.173A	84.027A
RESOURCE CODE	3010	3010	3310	3311	3312	3315	3320
REVENUE OBJECT	8290	8699	8181	8699	8990	8182	8182
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	2,782,327.54		437,199.94	9,941.75	10,000.00	12,444.34	11,636.71
2. a. Current Year Award	9,943,877.00	199.00	7,304,545.00	9,500.00	10,000.00	188,097.00	335,039.00
b. Transferability (NCLB)			(10,000.00)				
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	9,943,877.00	199.00	7,294,545.00	9,500.00	10,000.00	188,097.00	335,039.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	12,726,204.54	199.00	7,731,744.94	19,441.75	20,000.00	200,541.34	346,675.71
REVENUES							
5. Revenue Deferred from Prior Year		199.00		9,941.75			
6. Cash Received in Current Year	10,210,129.54		3,158,544.94			87,954.34	148,687.71
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	10,210,129.54	199.00	3,158,544.94	9,941.75	0.00	87,954.34	148,687.71
EXPENDITURES							
9. Donor-Authorized Expenditures	10,803,545.88	199.00	7,438,987.42	17,340.22		200,107.50	346,675.71
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	10,803,545.88	199.00	7,438,987.42	17,340.22	0.00	200,107.50	346,675.71
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(593,416.34)	0.00	(4,280,442.48)	(7,398.47)	0.00	(112,153.16)	(197,988.00)
a. Deferred Revenue				437.42			
b. Accounts Payable							
c. Accounts Receivable	593,416.34		4,280,442.48	7,835.89		112,153.16	197,988.00
14. Unused Grant Award Calculation (line 4 minus line 9)	1,922,658.66	0.00	292,757.52	2,101.53	20,000.00	433.84	0.00
15. If Carryover is allowed, enter line 14 amount here	1,922,658.66		292,757.52	2,101.53	20,000.00	433.84	
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	10,803,545.88	199.00	7,438,987.42	17,340.22	0.00	200,107.50	346,675.71

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

FEDERAL PROGRAM NAME	Spec Ed: IDEA Mental Hlth Alloc Plan	Spec Ed: IDEA Preschl Staff Dev	Spec Ed: IDEA Early Interv, Part C	Carl Perkins Voc & Applied Tech-Sec	NCLB: Title II, Part A Improv Tchr Qual	NCLB: Title II, Part A Improv Tchr Qual	NCLB: Title II, Part B CA Math & Sci
FEDERAL CATALOG NUMBER	84.027A	84.173A	84.181	84.048	84.367	84.367	84.366B
RESOURCE CODE	3327	3345	3385	3550	4035	4035	4050
REVENUE OBJECT	8182	8182	8182	8290	8290	8699	8290
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	63,715.32	3,845.19			2,122,321.90		2,322.80
2. a. Current Year Award	209,129.00	1,537.00	134,487.00	294,111.41	1,620,449.00	143.60	720,000.00
b. Transferability (NCLB)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	209,129.00	1,537.00	134,487.00	294,111.41	1,620,449.00	143.60	720,000.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	272,844.32	5,382.19	134,487.00	294,111.41	3,742,770.90	143.60	722,322.80
REVENUES							
5. Revenue Deferred from Prior Year	1,981.32	1,459.19			110,852.90		
6. Cash Received in Current Year	23,151.00	2,770.00	67,244.00	190,056.83	2,007,646.00	143.60	293,625.80
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	25,132.32	4,229.19	67,244.00	190,056.83	2,118,498.90	143.60	293,625.80
EXPENDITURES							
9. Donor-Authorized Expenditures	49,062.22	2,805.56	134,487.00	294,111.41	2,189,503.05	143.60	645,760.91
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	49,062.22	2,805.56	134,487.00	294,111.41	2,189,503.05	143.60	645,760.91
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(23,929.90)	1,423.63	(67,243.00)	(104,054.58)	(71,004.15)	0.00	(352,135.11)
a. Deferred Revenue	23,151.00	1,423.63					
b. Accounts Payable							
c. Accounts Receivable	47,080.90		67,243.00	104,054.58	71,004.15		352,135.11
14. Unused Grant Award Calculation (line 4 minus line 9)	223,782.10	2,576.63	0.00	0.00	1,553,267.85	0.00	76,561.89
15. If Carryover is allowed, enter line 14 amount here	223,782.10	2,576.63			1,553,267.85		76,561.89
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	49,062.22	2,805.56	134,487.00	294,111.41	2,189,503.05	143.60	645,760.91

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

FEDERAL PROGRAM NAME	NCLB: Title IV, Part B 21st Century	NCLB: Title III LEP	Head Start	Head Start	Educ for Homeless Children & Youth	Teaching Amer History	Advanced Placement Incentv
FEDERAL CATALOG NUMBER	84.287	84.365	93.6	93.6	84.196A	84.215X	84.330C
RESOURCE CODE	4124	4203	5210	5210	5630	5908	5920
REVENUE OBJECT	8290	8290	8285	8699	8290	8290	8290
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	24,162.44	376,181.54	67,818.57			387,476.95	60,876.72
2. a. Current Year Award	2,041,293.00	752,090.00	1,072,343.00	13,197.28	103,388.00		
b. Transferability (NCLB)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	2,041,293.00	752,090.00	1,072,343.00	13,197.28	103,388.00	0.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	2,065,455.44	1,128,271.54	1,140,161.57	13,197.28	103,388.00	387,476.95	60,876.72
REVENUES							
5. Revenue Deferred from Prior Year							
6. Cash Received in Current Year	1,500,132.19	767,104.54	901,560.74	8,200.87	30,091.20	300,873.72	60,876.72
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	1,500,132.19	767,104.54	901,560.74	8,200.87	30,091.20	300,873.72	60,876.72
EXPENDITURES							
9. Donor-Authorized Expenditures	1,779,819.51	887,572.29	1,030,918.94	13,197.28	67,722.57	358,615.15	60,876.72
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	1,779,819.51	887,572.29	1,030,918.94	13,197.28	67,722.57	358,615.15	60,876.72
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(279,687.32)	(120,467.75)	(129,358.20)	(4,996.41)	(37,631.37)	(57,741.43)	0.00
a. Deferred Revenue							
b. Accounts Payable							
c. Accounts Receivable	279,687.32	120,467.75	129,358.20	4,996.41	37,631.37	57,741.43	
14. Unused Grant Award Calculation (line 4 minus line 9)	285,635.93	240,699.25	109,242.63	0.00	35,665.43	28,861.80	0.00
15. If Carryover is allowed, enter line 14 amount here	285,635.93	240,699.25	109,242.63			28,861.80	
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,779,819.51	887,572.29	1,030,918.94	13,197.28	67,722.57	358,615.15	60,876.72

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

FEDERAL PROGRAM NAME	Carl Perkins	WIA Adult Basic Educ	WIA Adult Secondary Ed	WIA English Lit & Civics	TOTAL
FEDERAL CATALOG NUMBER	84.048	84.002A	84.002A	84.002A	
RESOURCE CODE	3555	3905	3913	3926	
REVENUE OBJECT	8290	8290	8290	8290	
LOCAL DESCRIPTION (if any)					
AWARD					
1. Prior Year Carryover					6,372,271.71
2. a. Current Year Award	52,945.00	261,363.00	219,224.00	134,104.00	25,421,061.29
b. Transferability (NCLB)					(10,000.00)
c. Other Adjustments					0.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	52,945.00	261,363.00	219,224.00	134,104.00	25,411,061.29
3. Required Matching Funds/Other					0.00
4. Total Available Award (sum lines 1, 2d, & 3)	52,945.00	261,363.00	219,224.00	134,104.00	31,783,333.00
REVENUES					
5. Revenue Deferred from Prior Year					124,434.16
6. Cash Received in Current Year	24,816.00	107,798.00	96,656.00	2,853.00	19,990,916.74
7. Contributed Matching Funds					0.00
8. Total Available (sum lines 5, 6, & 7)	24,816.00	107,798.00	96,656.00	2,853.00	20,115,350.90
EXPENDITURES					
9. Donor-Authorized Expenditures	52,945.00	261,363.00	219,224.00	134,104.00	26,989,087.94
10. Non Donor-Authorized Expenditures					0.00
11. Total Expenditures (lines 9 & 10)	52,945.00	261,363.00	219,224.00	134,104.00	26,989,087.94
12. Amounts Included in Line 6 above for Prior Year Adjustments					0.00
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(28,129.00)	(153,565.00)	(122,568.00)	(131,251.00)	(6,873,737.04)
a. Deferred Revenue					25,012.05
b. Accounts Payable					0.00
c. Accounts Receivable	28,129.00	153,565.00	122,568.00	131,251.00	6,898,749.09
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	0.00	4,794,245.06
15. If Carryover is allowed, enter line 14 amount here					4,758,579.63
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	52,945.00	261,363.00	219,224.00	134,104.00	26,989,087.94

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STATE GRANT AWARDS,
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SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES

STATE PROGRAM NAME	After School Educ & Safety	After School Educ & Safety	CA Health Sci Capacity Build Prjt	Spec Ed: IDEA Infant Discret	Spec Ed: Workability	Spec Ed: Low Incid Spec Svcs	Spec Ed: Personnel Staff Dev
RESOURCE CODE	6010	6010	6378	6515	6520	6530	6535
REVENUE OBJECT	8590	8699	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)							
AWARD							
1. a. Prior Year Carryover	0.00	3,043.91	50,000.00	2,148.00			
b. Restr Bal Transfers (Obj 8997)							
c. Adjusted Prior Year Carryover (sum lines 1a & 1b)	0.00	3,043.91	50,000.00	2,148.00	0.00	0.00	0.00
2. a. Current Year Award	3,833,328.00	7,707.42	54,500.00	3,689.00	335,976.00	13,508.00	17,564.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	3,833,328.00	7,707.42	54,500.00	3,689.00	335,976.00	13,508.00	17,564.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2c, & 3)	3,833,328.00	10,751.33	104,500.00	5,837.00	335,976.00	13,508.00	17,564.00
REVENUES							
5. Revenue Deferred from Prior Year		3,043.91	25,000.00				
6. Cash Received in Current Year	3,449,995.20	7,707.42	22,500.00	2,148.00	204,748.00	3,377.00	17,564.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	3,449,995.20	10,751.33	47,500.00	2,148.00	204,748.00	3,377.00	17,564.00
EXPENDITURES							
9. Donor-Authorized Expenditures	3,833,328.00	10,467.42	54,771.63	2,148.00	335,976.00	13,508.00	17,564.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	3,833,328.00	10,467.42	54,771.63	2,148.00	335,976.00	13,508.00	17,564.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(383,332.80)	283.91	(7,271.63)	0.00	(131,228.00)	(10,131.00)	0.00
a. Deferred Revenue		283.91	5,228.37				
b. Accounts Payable							
c. Accounts Receivable	383,332.80		12,500.00		131,228.00	10,131.00	
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	283.91	49,728.37	3,689.00	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here				3,689.00			
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	3,833,328.00	10,467.42	54,771.63	2,148.00	335,976.00	13,508.00	17,564.00

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

STATE PROGRAM NAME	Tobacco Use Prev Educ Gr 6-12	CA Partnership Academies	CA Partnership Academies	State Preschool	State Preschool	State Preschool	State Preschool
RESOURCE CODE	6690	7220	7220	6105	6105	6105	6105
REVENUE OBJECT	8590	8590	8699	8590	8673	8699	8660
LOCAL DESCRIPTION (if any)							
AWARD							
1. a. Prior Year Carryover	2,935.65	48,367.47					
b. Restr Bal Transfers (Obj 8997)							
c. Adjusted Prior Year Carryover (sum lines 1a & 1b)	2,935.65	48,367.47	0.00	0.00	0.00	0.00	0.00
2. a. Current Year Award		437,400.00	2,048.60	1,802,399.00	110,978.00	6,749.37	125.22
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	437,400.00	2,048.60	1,802,399.00	110,978.00	6,749.37	125.22
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2c, & 3)	2,935.65	485,767.47	2,048.60	1,802,399.00	110,978.00	6,749.37	125.22
REVENUES							
5. Revenue Deferred from Prior Year	685.65						
6. Cash Received in Current Year	1,125.00	267,067.47	2,048.60	1,717,244.00	110,584.69	4,224.91	
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	1,810.65	267,067.47	2,048.60	1,717,244.00	110,584.69	4,224.91	0.00
EXPENDITURES							
9. Donor-Authorized Expenditures		425,000.07	2,048.60	1,802,399.00	110,978.00	6,749.37	125.22
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	0.00	425,000.07	2,048.60	1,802,399.00	110,978.00	6,749.37	125.22
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	1,810.65	(157,932.60)	0.00	(85,155.00)	(393.31)	(2,524.46)	(125.22)
a. Deferred Revenue	1,810.65						
b. Accounts Payable							
c. Accounts Receivable		157,932.60		85,155.00	393.31	2,524.46	125.22
14. Unused Grant Award Calculation (line 4 minus line 9)	2,935.65	60,767.40	0.00	0.00	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	2,935.65	60,767.40					
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	425,000.07	2,048.60	1,802,399.00	110,978.00	6,749.37	125.22

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

STATE PROGRAM NAME	TOTAL
RESOURCE CODE	
REVENUE OBJECT	
LOCAL DESCRIPTION (if any)	
AWARD	
1. a. Prior Year Carryover	106,495.03
b. Restr Bal Transfers (Obj 8997)	0.00
c. Adjusted Prior Year Carryover (sum lines 1a & 1b)	106,495.03
2. a. Current Year Award	6,625,972.61
b. Other Adjustments	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	6,625,972.61
3. Required Matching Funds/Other	0.00
4. Total Available Award (sum lines 1c, 2c, & 3)	6,732,467.64
REVENUES	
5. Revenue Deferred from Prior Year	28,729.56
6. Cash Received in Current Year	5,810,334.29
7. Contributed Matching Funds	0.00
8. Total Available (sum lines 5, 6, & 7)	5,839,063.85
EXPENDITURES	
9. Donor-Authorized Expenditures	6,615,063.31
10. Non Donor-Authorized Expenditures	0.00
11. Total Expenditures (lines 9 & 10)	6,615,063.31
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(775,999.46)
a. Deferred Revenue	7,322.93
b. Accounts Payable	0.00
c. Accounts Receivable	783,322.39
14. Unused Grant Award Calculation (line 4 minus line 9)	117,404.33
15. If Carryover is allowed, enter line 14 amount here	67,392.05
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	6,615,063.31

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

LOCAL PROGRAM NAME	Riverside Says No to Drugs	Community Learning in Partnership	James Irvine Foundation	Puente Project	Verizon Thinkfinity	CTA Insitit for Teaching	Secure Our Schools
RESOURCE CODE	9000	9003	9011	9027	9028	9029	9095
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)							
AWARD							
1. a. Prior Year Carryover	78,999.13			6,214.15	5,000.00		27,104.50
b. Restr Bal Transfers (Obj 8997)							
c. Adj Prior Year Carryover (sum lines 1a & 1b)	78,999.13	0.00	0.00	6,214.15	5,000.00	0.00	27,104.50
2. a. Current Year Award		404,862.00	133,542.02	18,160.00		4,850.00	
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	404,862.00	133,542.02	18,160.00	0.00	4,850.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2c, & 3)	78,999.13	404,862.00	133,542.02	24,374.15	5,000.00	4,850.00	27,104.50
REVENUES							
5. Revenue Deferred from Prior Year	78,999.13			6,214.15			
6. Cash Received in Current Year		227,869.69	7,984.80	18,160.00	5,000.00	4,850.00	
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	78,999.13	227,869.69	7,984.80	24,374.15	5,000.00	4,850.00	0.00
EXPENDITURES							
9. Donor-Authorized Expenditures	11,093.04	361,388.70	12,790.90	24,374.15	5,000.00	2,958.55	
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	11,093.04	361,388.70	12,790.90	24,374.15	5,000.00	2,958.55	0.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	67,906.09	(133,519.01)	(4,806.10)	0.00	0.00	1,891.45	0.00
a. Deferred Revenue	67,906.09						
b. Accounts Payable						1,891.45	
c. Accounts Receivable		133,519.01	4,806.10				
14. Unused Grant Award Calculation (line 4 minus line 9)	67,906.09	43,473.30	120,751.12	0.00	0.00	1,891.45	27,104.50
15. If Carryover is allowed, enter line 14 amount here	67,906.09	43,473.30	120,751.12				27,104.50
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	11,093.04	361,388.70	12,790.90	24,374.15	5,000.00	2,958.55	0.00

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

LOCAL PROGRAM NAME	Access to Online Educ	TOTAL
RESOURCE CODE	9035	
REVENUE OBJECT	8699	
LOCAL DESCRIPTION (if any)		
AWARD		
1. a. Prior Year Carryover	13,464.92	130,782.70
b. Restr Bal Transfers (Obj 8997)		0.00
c. Adj Prior Year Carryover (sum lines 1a & 1b)	13,464.92	130,782.70
2. a. Current Year Award		561,414.02
b. Other Adjustments		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	561,414.02
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1c, 2c, & 3)	13,464.92	692,196.72
REVENUES		
5. Revenue Deferred from Prior Year		85,213.28
6. Cash Received in Current Year	13,464.92	277,329.41
7. Contributed Matching Funds		0.00
8. Total Available (sum lines 5, 6, & 7)	13,464.92	362,542.69
EXPENDITURES		
9. Donor-Authorized Expenditures	13,464.92	431,070.26
10. Non Donor-Authorized Expenditures		0.00
11. Total Expenditures (lines 9 & 10)	13,464.92	431,070.26
12. Amounts Included in Line 6 above for Prior Year Adjustments		0.00
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	(68,527.57)
a. Deferred Revenue		67,906.09
b. Accounts Payable		1,891.45
c. Accounts Receivable		138,325.11
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	261,126.46
15. If Carryover is allowed, enter line 14 amount here		259,235.01
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	13,464.92	431,070.26

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

FEDERAL PROGRAM NAME	Medi-Cal	TOTAL
FEDERAL CATALOG NUMBER	93.778	
RESOURCE CODE	5640	
REVENUE OBJECT	8290	
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Restricted Ending Balance	1,278,340.77	1,278,340.77
2. a. Current Year Award	1,130,302.36	1,130,302.36
b. Other Adjustments		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	1,130,302.36	1,130,302.36
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1, 2c, & 3)	2,408,643.13	2,408,643.13
REVENUES		
5. Cash Received in Current Year	863,516.76	863,516.76
6. Amounts Included in Line 5 for Prior Year Adjustments		0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	266,785.60	266,785.60
b. Noncurrent Accounts Receivable		0.00
c. Current Accounts Receivable (line 7a minus line 7b)	266,785.60	266,785.60
8. Contributed Matching Funds		0.00
9. Total Available (sum lines 5, 7c, & 8)	1,130,302.36	1,130,302.36
EXPENDITURES		
10. Donor-Authorized Expenditures	845,963.45	845,963.45
11. Non Donor-Authorized Expenditures		0.00
12. Total Expenditures (line 10 plus line 11)	845,963.45	845,963.45
RESTRICTED ENDING BALANCE		
13. Current Year (line 4 minus line 10)	1,562,679.68	1,562,679.68

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	167,128,826.24	301	387,889.38	303	166,740,936.86	305	4,678,941.10		307	162,061,995.76	309
2000 - Classified Salaries	46,342,137.69	311	782,515.15	313	45,559,622.54	315	1,957,600.89		317	43,602,021.65	319
3000 - Employee Benefits (Excluding 3800)	62,095,383.07	321	858,423.04	323	61,236,960.03	325	1,525,735.81		327	59,711,224.22	329
4000 - Books, Supplies Equip Replace. (6500)	16,744,349.90	331	197,966.51	333	16,546,383.39	335	4,100,266.00		337	12,446,117.39	339
5000 - Services. . . & 7300 - Indirect Costs	37,151,040.17	341	39,119.28	343	37,111,920.89	345	17,521,280.48		347	19,590,640.41	349
TOTAL					327,195,823.71	365	TOTAL			297,411,999.43	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	140,987,445.97 375
2. Salaries of Instructional Aides Per EC 41011.		2100	10,111,413.68 380
3. STRS.		3101 & 3102	10,894,817.69 382
4. PERS.		3201 & 3202	1,769,711.83 383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	2,778,420.31 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	18,418,702.99 385
7. Unemployment Insurance.		3501 & 3502	1,674,631.94 390
8. Workers' Compensation Insurance.		3601 & 3602	3,307,679.06 392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	707,666.49
10. Other Benefits (EC 22310).		3901 & 3902	26,367.29 393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			190,676,857.25 395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			611,735.81
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			1,062,778.21 396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.			189,002,343.23 397
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.			63.55%
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)	63.55%
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).	297,411,999.43
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

Unaudited Actuals
2012-13 Unaudited Actuals
Schedule of Long-Term Liabilities

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	149,990,000.00	1,328,805.00	151,318,805.00		4,103,920.00	147,214,885.00	4,273,920.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	13,260,000.00		13,260,000.00		675,000.00	12,585,000.00	705,000.00
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	4,764,399.00	1,589,796.00	6,354,195.00			6,354,195.00	
Net OPEB Obligation	8,432,190.00	2,139,452.00	10,571,642.00			10,571,642.00	
Compensated Absences Payable	4,243,485.00	(109,952.00)	4,133,533.00	73,820.00		4,207,353.00	
Governmental activities long-term liabilities	180,690,074.00	4,948,101.00	185,638,175.00	73,820.00	4,778,920.00	180,933,075.00	4,978,920.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

	2012-13 Calculations			2013-14 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA (2011-12 Actual 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)	223,338,635.36		223,338,635.36			232,337,898.17
2. PRIOR YEAR GANN ADA (Preload/Line B9, PY column)	40,372.73		40,372.73			40,472.17
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2011-12			Adjustments to 2012-13		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)		0.00				0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA (2012-13 data should tie to Principal Apportionment Attendance Software reports)	2012-13 P2 Report			2013-14 P2 Estimate		
1. Total K-12 ADA (Form A, Lines 10, 28, & 29)	40,196.98		40,196.98	40,210.00		40,210.00
2. ROC/P ADA**						
3. Total Charter Schools ADA (Form A, Line 26)	275.19		275.19	415.00		415.00
4. Total Supplemental Instructional Hours**						
5. Divide Line B4 by 700 (Round to 2 decimal places)						
6. TOTAL P2 ADA (Lines B1 through B3 plus B5)		40,472.17				40,625.00
OTHER ADA (From Principal Apportionment Attendance Software)						
7. Apprentice Hours - High School						
8. Divide Line B7 by 525 (Round to 2 decimal places)		0.00				0.00
9. TOTAL CURRENT YEAR GANN ADA (Sum Lines B6 plus B8)		40,472.17				40,625.00
C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED TAXES AND SUBVENTIONS (Funds 01, 09, and 62)	2012-13 Actual			2013-14 Budget		
1. Homeowners' Exemption (Object 8021)	922,272.30		922,272.30	922,271.00		922,271.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	1,239.99		1,239.99	0.00		0.00
4. Secured Roll Taxes (Object 8041)	54,076,117.85		54,076,117.85	55,157,640.00		55,157,640.00
5. Unsecured Roll Taxes (Object 8042)	2,687,214.34		2,687,214.34	2,579,725.00		2,579,725.00
6. Prior Years' Taxes (Object 8043)	4,617,863.20		4,617,863.20	3,879,005.00		3,879,005.00
7. Supplemental Taxes (Object 8044)	435,754.66		435,754.66	407,277.00		407,277.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(12,503,436.85)		(12,503,436.85)	(12,685,461.00)		(12,685,461.00)
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (Obj. 8047 & 8625)	14,777,232.82		14,777,232.82	5,558,005.00		5,558,005.00
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)	(343,219.00)		(343,219.00)	(513,407.00)		(513,407.00)
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	64,671,039.31	0.00	64,671,039.31	55,305,055.00	0.00	55,305,055.00
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)	64,671,039.31	0.00	64,671,039.31	55,305,055.00	0.00	55,305,055.00

	2012-13 Calculations			2013-14 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
EXCLUDED APPROPRIATIONS						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			2,875,529.37			2,848,394.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			2,875,529.37			2,848,394.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. Revenue Limit State Aid - CY (objects 8011 and 8012)	149,645,675.00		149,645,675.00	167,818,138.00		167,818,138.00
25. Revenue Limit State Aid - Prior Years (Object 8019)	(72,019.00)		(72,019.00)	0.00		0.00
26. Supplemental Instruction - CY (Res. 0000, Object 8590)**		2,476,863.00	2,476,863.00		2,485,972.00	2,485,972.00
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)**		0.00	0.00		0.00	0.00
29. Comm Day Sch Addl Funding - PY (Res. 2430, Obj. 8319 and Res. 0000, Obj. 8590)**		0.00	0.00		0.00	0.00
30. ROC/P Apportionment - CY (Res. 0000, Object 8590)**		0.00	0.00		0.00	0.00
31. ROC/P Apportionment - PY (Res. 0000, Object 8590)**		0.00	0.00		0.00	0.00
32. Charter Schs. Gen. Purpose Entitlement (Object 8015)	0.00	0.00	0.00	0.00	0.00	0.00
33. Charter Schs. Categorical Block Grant (Object 8590)**		0.00	0.00		0.00	0.00
34. Class Size Reduction, Grades K-3 (Object 8434)	6,646,760.00	0.00	6,646,760.00	6,907,950.00	0.00	6,907,950.00
35. Class Size Reduction, Grade 9 (Object 8590)**		589,197.00	589,197.00		586,913.00	586,913.00
36. SUBTOTAL STATE AID RECEIVED (Lines C24 through C35)	156,220,416.00	3,066,060.00	159,286,476.00	174,726,088.00	3,072,885.00	177,798,973.00
ADD BACK TRANSFERS TO COUNTY						
37. County Office Funds Transfer (Form RL, Line 32)	365,266.00		365,266.00	386,558.00		386,558.00
38. TOTAL STATE AID (Lines C36 plus C37)	156,585,682.00	3,066,060.00	159,651,742.00	175,112,646.00	3,072,885.00	178,185,531.00
DATA FOR INTEREST CALCULATION						
39. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	319,501,918.81		319,501,918.81	321,399,820.00		321,399,820.00
40. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	203,545.77		203,545.77	200,000.00		200,000.00
APPROPRIATIONS LIMIT CALCULATIONS						
D. PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			223,338,635.36			232,337,898.17
2. Inflation Adjustment			1.0377			1.0512
3. Program Population Adjustment (Lines B9 divided by [A2 plus A7]) (Round to four decimal places)			1.0025			1.0038
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			232,337,898.17			245,161,686.23
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			64,671,039.31			55,305,055.00
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)			4,856,660.40			4,875,000.00
b. Maximum State Aid in Local Limit (Lesser of Line C38 or Lines D4 minus D5 plus C23; but not less than zero)			159,651,742.00			178,185,531.00
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			159,651,742.00			178,185,531.00
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])			143,000.90			145,386.50
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			64,814,040.21			55,450,441.50
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)			159,651,742.00			178,185,531.00
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			64,814,040.21			
b. State Subventions (Line D8)			159,651,742.00			
c. Less: Excluded Appropriations (Line C23)			2,875,529.37			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			221,590,252.84			

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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) 8,530,493.62
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.

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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) 266,518,736.33

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) 3.20%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	6,824,554.57
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	4,160,067.67
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	56,450.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	46,397.27
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)	1,073,513.94
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	12,160,983.45
9. Carry-Forward Adjustment (Part IV, Line F)	133,796.15
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	12,294,779.60

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	212,774,598.83
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	37,513,230.29
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	13,490,406.43
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	2,478,684.49
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	54,311.35
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	3,157,857.01
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)	84,175.00
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)	977.30
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)	32,473,796.80
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	3,533,968.01
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,839,611.18
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	18,929,825.09
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)	326,331,441.78

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) 3.73%

D. Preliminary Proposed Indirect Cost Rate

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

(Line A10 divided by Line B18) 3.77%

Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>12,160,983.45</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>2,331,396.14</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (4.4%) times Part III, Line B18); zero if negative	<u>133,796.15</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.4%) times Part III, Line B18) or (the highest rate used to recover costs from any program (4.4%) times Part III, Line B18); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>133,796.15</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>133,796.15</u>

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	202,773.38		2,141,897.97	2,344,671.35
2. State Lottery Revenue	8560	5,566,912.27		1,359,802.88	6,926,715.15
3. Other Local Revenue	8600-8799	38,221.41		0.00	38,221.41
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)		5,807,907.06	0.00	3,501,700.85	9,309,607.91
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	1,958,038.26			1,958,038.26
2. Classified Salaries	2000-2999	1,300,291.85			1,300,291.85
3. Employee Benefits	3000-3999	764,534.87			764,534.87
4. Books and Supplies	4000-4999	161,434.97		2,447,230.66	2,608,665.63
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	1,207,996.29			1,207,996.29
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			161,750.83	161,750.83
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)		5,392,296.24	0.00	2,608,981.49	8,001,277.73
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	415,610.82	0.00	892,719.36	1,308,330.18
D. COMMENTS:					
Purchased Scholastic, Inc. software licenses for Read180 program (\$73,950); contracted with Sanford Systems, Inc. dba Key Data for data, evaluation, assessment and professional development consulting services-assessments include benchmarks, library, English Language Learner and California High School Exit Exam (\$84,175), and paid for bindery and duplicating services (\$3,625.83).					

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

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

Section I - Expenditures	Funds 01, 09, and 62			2012-13 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	335,588,611.05
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3355 and 3385)	All	All	1000-7999	27,032,928.39
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	54,249.59
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	3,633,955.97
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	2,530,879.81
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	23,744.75
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	300,020.86
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)				6,542,850.98
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures before adjustments (Line A minus lines B and C11, plus lines D1 and D2)				302,012,831.68
F. Charter school expenditure adjustments (From Section V)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				302,012,831.68

Section II - Expenditures Per ADA		2012-13 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, lines 3, 6, 26, 28, and 29)		40,343.72
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)		40,343.72
D. Charter school ADA adjustments (From Section V)		0.00
E. Adjusted total ADA (Lines C plus D)		40,343.72
F. Expenditures per ADA (Line I.G divided by Line II.E)		7,485.99
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	280,085,331.41	6,989.04
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)	280,085,331.41	6,989.04
B. Required effort (Line A.2 times 90%)	252,076,798.27	6,290.14
C. Current year expenditures (Line I.G and Line II.F)	302,012,831.68	7,485.99
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2014-15 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

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

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

Aggregate Expenditures/Per ADA Expenditures	Total	Per ADA
B. MOE deficiency amount if MOE not met Col 1 (Line III.D) and Col 2 (Line III.D x Line II.E)	0.00	0.00
C. Education Jobs Fund expenditures applied (Using lowest amount needed) (Lowest amount in Line IV.B, up to amount available in Line IV.A4)	0.00	0.00
D. Total expenditures, with adjustments, Col 1 (Line I.G plus Line IV.C)	302,012,831.68	
E. Total expenditures per ADA, with adjustments, Col 2 (Col 1 Line IV.D divided by Line II.E)		7,485.99
F. Adjusted MOE expenditures deficiency amount, Col 1 (Line IV.B minus Line IV.C)	0.00	
G. Adjusted MOE per pupil expenditure deficiency amount, Col 2 (Line III.B minus IV.E) (If negative, then zero)		0.00
H. MOE determination with Education Jobs Fund expenditure adjustment. (If both amounts in lines F and G are positive, MOE not met. If either column in Line IV.F or IV.G equals zero, MOE requirement has been met)	MOE Met	
I. MOE adjusted deficiency percentage, if MOE not met; otherwise zero. Col 1 (Line IV.F divided by Line III.B) and Col 2 (Line IV.G divided by Line III.B) (Funding under NCLB covered programs in FY 2014-15 may be reduced by the lower of the two percentages)	0.00%	0.00%

SECTION V - Detail of Charter School Adjustments (used in Section I, Line F and Section II, Line D)		
Charter School Name/Reason for Adjustment	Expenditure Adjustment	ADA Adjustment
Total charter school adjustments	0.00	0.00

SECTION VI - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

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

	----- Teacher Full-Time Equivalents -----				----- Classroom Units -----		Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	1,616,862.18	740,993.82	0.00	8,750,016.46	33,131,538.00	0.00	2,226,064.57
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals Description							
0001 Pre-Kindergarten							
1110 Regular Education, K-12	1,337.31	1,337.31		1,337.31	1,900.00		5,412.00
3100 Alternative Schools							
3200 Continuation Schools	13.60	13.60		13.60	14.00		
3300 Independent Study Centers	21.20	21.20		21.20	22.00		
3400 Opportunity Schools	3.40	3.40		3.40	4.00		
3550 Community Day Schools							
3700 Specialized Secondary Programs							
3800 Vocational Education							
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Vocational Education							
4760 Bilingual	7.78	7.78		7.78	8.00		
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)	266.40	266.40		266.40	267.00		949.00
6000 ROC/P							
Other Goals Description							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
Other Funds Description							
- - Adult Education (Fund 11)					46.00		
- - Child Development (Fund 12)	11.50	11.50		11.50	12.00		
- - Cafeteria (Funds 13 & 61)					107.00		
C. Total Allocation Factors	1,661.19	1,661.19	0.00	1,661.19	2,380.00	0.00	6,361.00

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

Goal	Program/Activity	----- Direct Costs -----			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6			
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3						
Instructional Goals										
0001	Pre-Kindergarten	91,834.06	0.00	91,834.06	3,983.27		95,817.33			
1110	Regular Education, K–12	194,479,459.05	37,285,689.66	231,765,148.71	10,052,733.34		241,817,882.05			
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00			
3200	Continuation Schools	2,360,028.16	285,830.46	2,645,858.62	114,763.20		2,760,621.82			
3300	Independent Study Centers	4,318,071.36	448,015.87	4,766,087.23	206,727.39		4,972,814.62			
3400	Opportunity Schools	869,478.66	78,418.02	947,896.68	41,114.69		989,011.37			
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00			
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00			
3800	Vocational Education	281,715.91	0.00	281,715.91	12,219.33		293,935.24			
4110	Regular Education, Adult	328,112.34	0.00	328,112.34	14,231.76		342,344.10			
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00			
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00			
4630	Adult Vocational Education	0.00	0.00	0.00	0.00		0.00			
4760	Bilingual	4,911,433.95	163,389.01	5,074,822.96	220,118.69		5,294,941.65			
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00			
5000-5999	Special Education	60,583,901.98	5,830,300.63	66,414,202.61	2,880,693.12		69,294,895.73			
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00			
Other Goals										
7110	Nonagency - Educational	1,016,980.69	0.00	1,016,980.69	44,111.19		1,061,091.88			
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00				
8100	Community Services	355,153.40	0.00	355,153.40	15,404.66	370,558.06				
8500	Child Care and Development Services	38,831.92	0.00	38,831.92	1,684.32	40,516.24				
Other Costs										
----	Food Services					7,760.89	7,760.89			
----	Enterprise					0.00	0.00			
----	Facilities Acquisition & Construction					3,004,652.32	3,004,652.32			
----	Other Outgo					2,625,596.81	2,625,596.81			
Other Funds										
----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)						2,373,831.36	2,373,831.36	1,157,115.89	3,530,947.25
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)								(914,776.33)	(914,776.33)
----	Total General Fund and Charter Schools Funds Expenditures	269,635,001.48	46,465,475.01	316,100,476.49	13,850,124.52	5,638,010.02	335,588,611.03			

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

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	77,624.06	14,090.07	0.00	70.65	0.00	0.00	0.00			49.28	0.00	91,834.06
1110	Regular Education, K-12	162,896,024.89	4,635,227.70	2,528,054.73	20,990,720.47	728,640.98	12,019.09	2,478,684.49			210,086.70	0.00	194,479,459.05
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	1,620,485.18	23,754.54	175.42	578,604.26	135,931.79	0.00	0.00			1,076.97	0.00	2,360,028.16
3300	Independent Study Centers	3,268,534.86	168,641.66	54,060.14	603,587.66	208,259.89	0.00	0.00			14,987.15	0.00	4,318,071.36
3400	Opportunity Schools	598,539.23	23,754.54	28.85	139,311.20	107,777.68	0.00	0.00			67.16	0.00	869,478.66
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Vocational Education	270,617.59	10,597.80	0.00	0.00	0.00	0.00	0.00			500.52	0.00	281,715.91
4110	Regular Education, Adult	214,234.05	1,648.51	0.00	35,664.80	1,161.81	0.00	0.00			75,403.17	0.00	328,112.34
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	2,521,374.59	1,362,753.11	995,878.16	11,566.45	18,139.67	0.00	0.00			1,721.97	0.00	4,911,433.95
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	46,838,134.78	2,467,146.11	32,370.90	270,696.70	2,673,537.87	8,290,261.40	0.00			11,754.22	0.00	60,583,901.98
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	636,198.21	126,333.90	217,351.79	0.00	37,096.79	0.00	0.00	0.00	0.00	0.00	0.00	1,016,980.69
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00		54,311.35	0.00	300,842.05	0.00	355,153.40
8500	Child Care and Development Services	38,831.92	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	38,831.92
Total Direct Charged Costs		218,980,599.36	8,833,947.94	3,827,919.99	22,630,222.19	3,910,546.48	8,302,280.49	2,478,684.49	54,311.35	0.00	616,489.19	0.00	269,635,001.48

* Functions 7100-7199 for goals 8100 and 8500

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

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K–12	8,942,185.37	26,449,547.14	1,893,957.15	37,285,689.66
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	90,939.06	194,891.40	0.00	285,830.46
3300	Independent Study Centers	141,757.96	306,257.91	0.00	448,015.87
3400	Opportunity Schools	22,734.76	55,683.26	0.00	78,418.02
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Vocational Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00
4760	Bilingual	52,022.50	111,366.51	0.00	163,389.01
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	1,781,335.80	3,716,857.41	332,107.42	5,830,300.63
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs	0.00	0.00	0.00	0.00
Other Funds					
- -	Adult Education (Fund 11)		640,357.46		640,357.46
- -	Child Development (Fund 12)	76,897.00	167,049.77	0.00	243,946.77
- -	Cafeteria (Funds 13 and 61)		1,489,527.13		1,489,527.13
Total Allocated Support Costs		11,107,872.45	33,131,537.99	2,226,064.57	46,465,475.01

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

A. Central Administration Costs in General Fund and Charter Schools Funds		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	3,204,254.28
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	56,450.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	6,946,934.11
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	4,557,262.46
5	Total Central Administration Costs in General Fund and Charter Schools Fund:	14,764,900.85
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	269,635,001.48
2	Total Allocated Costs (from Form PCR, Column 2, Total)	46,465,475.01
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	316,100,476.49
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	3,533,968.01
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	1,839,611.18
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	18,929,825.09
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	24,303,404.28
D. Total Direct Charged and Allocated Costs (B3 + C5)		340,403,880.77
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		4.34%

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)	7,760.89				7,760.89
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			3,004,652.32		3,004,652.32
Other Outgo (Objects 1000-7999)				2,625,596.81	2,625,596.81
Total Other Costs	7,760.89	0.00	3,004,652.32	2,625,596.81	5,638,010.02

Description	Principal Appt. Software Data ID	2012-13 Unaudited Actuals	2013-14 Budget
BASE REVENUE LIMIT PER ADA			
1. Base Revenue Limit per ADA (prior year)	0025	6,499.34	6,711.34
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	6,711.34	6,817.34
REVENUE LIMIT SUBJECT TO DEFICIT			
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	6,711.34	6,817.34
b. AB 851 Add-on (Meals, BTS, Special Adjustments)	0719	13.44	13.65
c. Revenue Limit ADA	0033	40,214.74	40,211.85
d. Total Base Revenue Limit (Lines 5a plus 5b, times 5c)	0034, 0724	270,435,279.26	274,686,745.23
6. Allowance for Necessary Small School	0489		
7. Gain or Loss from Interdistrict Attendance Agreements	0272		
8. Meals for Needy Pupils	0090		
9. Special Revenue Limit Adjustments	0274		
10. One-time Equalization Adjustments	0275		
11. Miscellaneous Revenue Limit Adjustments	0276, 0659		
12. Less: All Charter District Revenue Limit Adjustment	0217		
13. Beginning Teacher Salary Incentive Funding	0552		
14. Less: Class Size Penalties Adjustment	0173		
15. REVENUE LIMIT SUBJECT TO DEFICIT (Sum Lines 5d through 11, plus Line 13, minus Lines 12 and 14)	0082	270,435,279.26	274,686,745.23
DEFICIT CALCULATION			
16. Deficit Factor	0281	0.77728	0.81003
17. TOTAL DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	210,203,933.86	222,504,504.24
OTHER REVENUE LIMIT ITEMS			
18. Unemployment Insurance Revenue	0060	2,445,247.14	34,696.76
19. Less: Longer Day/Year Penalty	0287		
20. Less: Excess ROC/P Reserves Adjustment	0288		
21. Less: PERS Reduction	0195	406,249.00	712,954.00
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)	- - -	2,038,998.14	(678,257.24)
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	212,242,932.00	221,826,247.00

Description	Principal Appt. Software Data ID	2012-13 Unaudited Actuals	2013-14 Budget
REVENUE LIMIT - LOCAL SOURCES			
25. Property Taxes	0587	50,237,025.00	53,406,001.00
26. Miscellaneous Funds	0588		
27. Community Redevelopment Funds	0589, 0721	12,336,552.00	728,957.00
28. Less: Charter Schools In-lieu Taxes	0595	341,586.00	513,407.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	62,231,991.00	53,621,551.00
30. Charter School General Purpose Block Grant Offset (Unified Districts Only)	0293		
31. STATE AID PORTION OF REVENUE LIMIT			
a. Gross State Aid Portion of Revenue Limit (Sum Line 24 minus Lines 29 and 30; if negative, then zero)	0111	150,010,941.00	168,204,696.00
b. Less: Education Protection Account (EPA) (Obj. 8012)	- - -	45,364,345.00	36,379,505.00
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	104,646,596.00	131,825,191.00
OTHER ITEMS			
32. Less: County Office Funds Transfer	0458	365,266.00	386,558.00
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)	- - -	(365,266.00)	(386,558.00)
42. TOTAL, NET STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31d and 41) (This amount should agree with Object 8011)	- - -	104,281,330.00	131,438,633.00
43. Less: Revenue Limit State Apportionment Receipts	- - -		
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43)	- - -	104,281,330.00	

OTHER NON-REVENUE LIMIT ITEMS			
45. Core Academic Program	9001	650,535.00	650,535.00
46. California High School Exit Exam	9002	1,558,006.00	1,558,006.00
47. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017	277,431.00	277,431.00
48. Apprenticeship Funding	0570		
49. Community Day School Additional Funding	3103, 9007		

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(152,086.92)	0.00	(914,776.33)				
Other Sources/Uses Detail					6,498,198.76	2,530,879.81		
Fund Reconciliation							2,780,170.80	3,409,422.91
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	23,618.64	0.00	2,231.40	0.00				
Other Sources/Uses Detail					0.00	3,643,784.04		
Fund Reconciliation							367,634.04	1,587,179.04
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	14,795.86	0.00	80,640.41	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							87,949.15	282,388.01
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	21,164.72	0.00	831,904.52	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							1,396.31	843,820.05
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	200,000.00		
Fund Reconciliation							13,783.85	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	75,865.90	0.00						
Other Sources/Uses Detail					448,839.13	27,972.13		
Fund Reconciliation							17,237.13	14,845.72
25 CAPITAL FACILITIES FUND								
Expenditure Detail	60.81	0.00						
Other Sources/Uses Detail					0.00	1,290,336.00		
Fund Reconciliation							11,385.30	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	420,867.00		
Fund Reconciliation							0.00	3,203.93
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	9,957.24	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	5,028.56
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					1,290,336.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	2,249.35	0.00						
Other Sources/Uses Detail					2,530,879.81	2,654,414.72		
Fund Reconciliation							2,921,554.04	54,572.40
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	4,374.40	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	650.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	152,086.92	(152,086.92)	914,776.33	(914,776.33)	10,768,253.70	10,768,253.70	6,201,110.62	6,201,110.62

Description	EDP No.	Home-to-School	SD/OI
SCHEDULE I - PUPIL TRANSPORTATION DATA			
A. ENTER average number of buses used to transport pupils daily to/from school	008/006	87.0	71.0
B. 1. ENTER average number of pupils transported daily one way to/from school (excluding extended year)	020/019	6,361.0	308.0
2. ENTER number of pupils included on Line B1 with transportation in IEP	023/024	949.0	255.0
C. ENTER total number of miles driven to/from school	021/022	2,021,546.0	421,011.0
D. ENTER 1 for traditional school year, 2 for year-round, or 3 for a combination of both, for days pupils transported	030/033	1	1
SCHEDULE II - COST DATA			
(Home-to-School: Unless otherwise specified, Fund 01, Resources 1100, 7230 and 7235, Function 3600)			
(SD/OI: Unless otherwise specified, Fund 01, Resource 7240, Function 3600)			
A. Classified Salaries & Benefits (Objects 2100-2999, 3102, 3202, 3302, 3402, 3502, 3602, 3702, 3752, 3802, and 3902)	003/004	234,679.06	0.00
B. Books & Supplies (Objects 4200, 4300, and 4400)		962,838.71	237,828.21
C. 1. Subagreements for Services (Object 5100)		8,235,145.45	1,471,117.01
a. ENTER amount included on Line C1 paid to a private contractor to transport pupils		8,235,145.45	1,471,117.01
2. Travel/Conferences & Dues/Memberships (Objects 5200 and 5300)		0.00	0.00
3. Insurance (Objects 5400 and 5450)		0.00	0.00
4. Rentals, Leases, Repairs, and Noncapitalized Improvements (Object 5600)		0.00	0.00
5. Interprogram/Interfund Transfers (Objects 5710 and 5750)		(649,526.95)	(1,734.06)
6. Other Services and Operating Expenditures (Object 5800) (Contracts for repairs should be charged to Object 5600)		25,804.37	43.42
7. Communications (Object 5900)		798.42	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)		55,894.41	0.00
F. Direct and Direct Support Costs (Lines A through E1 except Line C1a)	096/095	8,865,633.47	1,707,254.58
G. Reconciliation Amounts (For CDE's use; LEAs, refer to instructions)	094/093		
1. Additions			
2. Deductions			
H. Gross Transportation Expense (Line F plus Line G1 minus Line G2)	097/098	8,865,633.47	1,707,254.58
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		23,599.44	0.00
1. ENTER amount of Line I that represents reimbursements other than for transportation services (i.e., fuel tax reimbursement, insurance recovery, bus trade-in or sale, prior year refunds, etc.		23,599.44	
J. Subtotal, Pupil Transportation Expense (Line H minus Line I plus Line I1)	100/101	8,865,633.47	1,707,254.58
K. Indirect Costs (Approved indirect cost rate of 4.40% times the sum of Line H minus lines C1, D, and D1. If negative, then zero.)		27,741.47	10,390.05
L. Net Pupil Transportation Expense (Lines J and K)		8,893,374.94	1,717,644.63

Description	EDP No.	Home-to-School	SD/OI
SCHEDULE III - ALLOWABLE TRANSPORTATION EXPENSE			
A. Net Pupil Transportation Expense (Schedule II, Line L)		8,893,374.94	1,717,644.63
B. ENTER deduction for increased cost of court ordered transportation (Los Angeles Unified, San Bernardino Unified and San Diego Unified only)			
C. Deduction for payments to common carriers and parents in lieu of transportation provided to your pupils			
1. ENTER payments by your LEA, included in Schedule II			
Line C1		0.00	191.31
2. ENTER payments by another LEA, included in Schedule II,			
Line C1		0.00	0.00
3. Less: ENTER payments to common carriers and parents, deducted on Line B			
D. Deduction for bus acquisition and/or replacement			
1. ENTER portion of bus payments included in Schedule II, Line D plus Line D1 that was for your pupils (exclude portion other LEAs paid to you as part of their costs)			
2. ENTER portion of payments included in Schedule II, lines C1 and C6 paid to another LEA providing services to your LEA		0.00	0.00
3. Less: ENTER bus acquisition and/or replacement included in deduction taken on Line B			
E. Deduction for unallowable costs			
1. ENTER amount of unallowable costs included in Schedule II, lines C1 and C6 paid by you to another LEA			
2. Less: ENTER unallowable costs amount included in deduction taken on Line B			
F. Total Deductions (Lines B, C1, C2, D1, D2, and E1 minus lines C3, D3, and E2)		0.00	191.31
G. Bus Operating Expense (Line A minus Line F)	110/111	8,893,374.94	1,717,453.32
H. 1. Cost Per Mile (Line G divided by Schedule I, Line C)	120/121	4,399	4.079
2. Cost Per Pupil (Line G divided by Schedule I, Line B1)	122/123	1,398.110	5,576.147
I. Payments to common carriers and to parents in lieu of transportation (Lines C1 and C2 minus Line C3)	080/081	0.00	191.31
J. 1. ENTER prior year unallowable costs paid to another LEA used in the current year for bus purchases			
2. Bus acquisition and replacement (Lines J1, D1, and D2 minus D3)	085/086	0.00	0.00
K. Approved Transportation Expense (Lines G, I, and J2)	130/133	8,893,374.94	1,717,644.63
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	1,326,805.98	
2. ENTER LEA's computed expense if different than amount calculated in Line L1 (maintain documentation locally)	132a		

Contact: Laura Perez

Title: Accountant

Agency: Riverside Unified School District

Phone Number/Ext: (951) 352-6729 x82104

E-mail Address: laperez@rusd.k12.ca.us

Unaudited Actuals Year Ending June 30, 2013



Disclosure Highlights

In accordance with California
Education Code Section 42100

Riverside Unified School District
September 3, 2013

12-13 Ending Fund Balance

Fund	Audited Beginning Balance	Revenues	Expenditures	Other Sources & Uses	Unaudited Ending Balance
General – Unrestricted	\$75.1	\$242.9	\$224.6	(\$28.6)	\$64.8
General – Restricted	13.2	76.6	108.5	32.5	13.8
Total General	\$88.3	\$319.5	\$333.1	\$3.9	\$78.6

Components of GF Ending Balance

Unaudited General Fund Ending Fund Balance (6/30/12)	<u>\$78,669,870</u>
• Revolving Cash and Stores Inventory (Non-Spendable)	302,796
• Designated for Economic Uncertainties (2%) (Unassigned)	6,711,773
• School Discretionary Carryover (Assigned)	1,213,308
• Categorical Program Carryover (Restricted)	13,841,655
• Tier III Program Carryover (Assigned)	2,281,002
• Special Program Carryover (AVID, REEF, Lottery, E-Rate, etc.) (Assigned)	4,683,927
• Medi-Cal Administrative Activities (MAA) (Assigned)	2,466,978
• Mandated Cost Contingent Liability (Assigned)	6,635,899
• Unclaimed Property (Assigned)	467,826
• Undesignated (Unassigned)	40,064,706

12-13 Ending Fund Balances

Fund	Audited Beginning Balance	Revenues	Expenditures	Other Sources & Uses	Unaudited Ending Balance
Special Reserve	\$11.7	\$0	\$5.5	\$0	\$6.2

Components of SR Ending Balance

Unaudited Special Reserve Ending Fund Balance (6/30/12)	<u>\$6,243,204</u>
• Highgrove Easement	4,260
• Hawthorne I State Share	1,791,500
• Seismic Screening Evaluation	21,258
• Education Center Consolidation Planning	174,781
• HS Athletic – Arlington (RDA)	6,836
• HS Athletic – Poly HS Pool (RDA)	99,218
• HS Athletic – Ramona (RDA)	15,071
• Energy Master Plan	421,824
• Sale of Rivera Land Strip	479,401
• Restricted Special Tax Reserve – CFDs 12, 20 and 26	1,220,543
• Undesignated	2,008,512

12-13 Ending Fund Balances

Fund	Audited Beginning Balance	Revenues	Expenditures	Other Sources & Uses	Unaudited Ending Balance
Self-Insurance	\$37.9	\$16.9	\$16.6	(\$0.1)	\$38.1

Components of SIR Ending Balance

Unaudited Self-Insurance Ending Fund Balance (6/30/13)		<u>\$38,155,831</u>
	<u>Requirement</u>	<u>Reserve</u>
Workers' Compensation IBNR	\$7,622,590	\$7,622,590
Property and Liability	1,700,000	1,700,000
H&W Medical IBNR	2,320,000	2,320,000
GASB 45 OPEB	72,190,808*	26,513,241

12-13 Ending Fund Balances

Fund	Audited Beginning Balance	Revenues	Expenditures	Other Sources & Uses	Unaudited Ending Balance
Cafeteria	\$5.9	\$19.8	\$19.8	\$0	\$5.9

12-13 Ending Fund Balances

Fund	Audited Beginning Balance	Revenues	Expenditures	Other Sources & Uses	Unaudited Ending Balance
Adult Ed	\$6.7	\$4.8	\$3.5	(\$3.7)	\$4.3
Child Development	0	1.9	1.9	0	0
Bond Interest & Redemption	7.3	10.2	10.7	0	6.8
Debit Service	1.9	0	1.3	1.3	1.9
Foundation Trust	0.3	0	0	0	0.3

12-13 Ending Fund Balances

Fund	Audited Beginning Balance	Revenues	Expenditures	Other Sources & Uses	Unaudited Ending Balance
Deferred Maintenance	\$1.3	\$0.7	\$0.4	(\$0.2)	\$1.4
Building Fund	45.7	3.2	24.4	0.4	24.9
Capital Facilities	3.6	0.5	0.2	(1.3)	2.6
State Building	3.4	0.4	0.1	(0.4)	3.3
TOTAL BUILDING RELATED FUNDS	\$54.0	\$4.8	\$25.1	(\$1.5)	\$32.2

12-13 Ending Fund Balance

Fund	Audited Beginning Balance	Revenues	Expenditures	Other Sources & Uses	Unaudited Ending Balance
ALL FUNDS	\$214.0	\$377.9	\$417.5	(\$0.1)	\$174.3

Schedule of Long-Term Liabilities

Liability	Audited Beginning Balance	Increase	Decrease	Unaudited Ending Balance	Due Within One Year
General Obligation Bonds	\$151.319	\$0	\$4.104	\$147.215	\$4.274
Certificates of Participation	13,260	0	0.675	12.585	0.705
Other Debt (IBNR)	6.354	0	0	6.354	
Net OPEB Obligation*	10.572	0	0	10.572	
Compensated Absences*	4.134	0.074	0	4.207	
TOTAL LT Liabilities	\$185.638	\$0.074	\$4.779	\$180.933	\$4.979

Supplemental Info – Form CEA

Form CEA – Current Expense Formula/Minimum Classroom Compensation

Used to determine whether the District complies with EC Section 41372, Apportionments for the Payment of Salaries of Classroom Teachers, which requires that unified districts expend 55 percent of their current cost of education for classroom teacher and aide salaries, plus associated benefits.

12-13 CEA	63.55%
11-12 CEA	62.83%
10-11 CEA	62.55%
09-10 CEA	63.17%
08-09 CEA	62.28%
07-08 CEA	62.59%

Supplemental Info – Form ICR

Form ICR – Indirect Cost Rate

Direct costs can be identified with a particular instruction or instruction-related grant, contract, or function; indirect costs are more global in nature. Indirect costs are necessary for the general operation of the district (e.g., accounting, payroll, personnel, purchasing, centralized data processing, utilities, etc.). The standardized method for distributing these indirect costs to programs is the indirect cost rate (ICR). The ICR is determined by dividing the District's indirect costs by the majority of its other expenditures. The current year calculation determines the rate in the second subsequent year.

14-15 ICR	3.77% (preliminary)
13-14 ICR	4.16%
12-13 ICR	4.40%
11-12 ICR	4.29%
10-11 ICR	2.56%
09-10 ICR	3.26%
08-09 ICR	2.44%

Supplemental Info – Form TRAN

Form TRAN – Annual Report of Pupil Transportation

The costs of transportation services are funded with restricted state entitlements. This form is used to report expenditure data, distributions of costs, number of students, days, miles and buses in the transportation program.

	<u>Home-To-School</u>	<u>SD/OH</u>
Average number of buses	87	71
Average number of pupils transported	6,361	308
Total number of miles driven	2,021,546	421,011
Net transportation expense	\$8,869,776	\$1,717,645
Cost Per Mile	\$4.39	\$4.08
Cost Per Pupil	\$1,394.40	\$5,576.15

**Board Meeting Agenda
September 3, 2013**

Topic: Resolution No. 2013/14-06 – Resolution of the Board of Education of the Riverside Unified School District Establishing Appropriations Limit Pursuant to Article XIII-B of the California Constitution, Revising the 2012-2013 Appropriations Limit and Adopting the 2013-2014 Appropriations Limit (Gann Limit)

Presented by: Sandra L. Meekins, Director, Business Services

Responsible
Cabinet Member: Michael H. Fine, Deputy Superintendent, Business Services and Governmental Relations

Type of Item: Action

Short Description: Proposition 4 of 1979, otherwise known as the Gann Limit established a constitutional limit on the allowable growth in state and local government spending. The Board of Education is being asked to adopt a resolution revising the 2012-13 appropriations limit and to establish the initial 2013-14 appropriations limit.

DESCRIPTION OF AGENDA ITEM:

In 1979, Paul Gann, co-author of Proposition 13 (1978), continued the spirit of the “taxpayer’s revolt” with his own initiative designed to limit the growth in government spending. This initiative, enacted as Proposition 4 (1979), did not require cuts in government spending, but rather limited the growth in government spending to be no faster than the growth in population and inflation. This limit on government spending, which became known as the Gann Appropriation Limit, or simply Gann Limit, applies to not only the State of California, but also to cities, counties and special districts, as well as to school districts and county offices of education.

The base year for Gann Limit calculations was 1978-1979, the fiscal year before Proposition 4 was enacted. In each year since then, a school agency’s Gann Limit is increased for both inflation and for population. Inflation for these purposes is currently the annual percentage change in California per capita personal income. And for school agencies, change in ADA is used as a measurement of the change in population.

The starting point for the 2013-2014 Gann Limit calculation is the District's 2012-2013 Gann Limit. This is increased by both this year's inflation factor of 1.0512% and by the District's percentage increase in ADA (1.0038%) to arrive at the 2013-2014 Gann Limit. This calculation determines only one side of the equation, namely the amount of the current year's limit. A second calculation is made to determine those revenues that are subject to the limit to ensure that the District is not over its limit. It is important to understand that not all revenue sources count against the Gann Limit. Gann Limits only constrain the appropriations from state and local tax sources. Federal aid is excluded as well as non-tax income, such as revenues from cafeteria sales or adult education fees. Many of the District's revenues (i.e., categorical programs) count toward the State's Gann Limit—not the District's limit.

All calculations and documentation have been prepared in accordance with applicable constitutional and statutory law. Appropriations in the All Funds Final Budget for the 2013-14 fiscal year do not exceed the limitations imposed by Proposition 4. A recalculation of the appropriations subject to the Gann Limit for 2012-2013 is \$232,337,898.17. The estimated appropriations limit for 2013-14 is \$245,161,686.23.

FISCAL IMPACT: None

RECOMMENDATION: It is recommended that the Board of Education adopt Resolution No. 2013/2014-06 – Resolution Establishing Appropriations Limit Pursuant to Article XIII-B of the California Constitution, Revising the 2012-2013 Appropriations Limit and Adopting the 2013-2014 Appropriations Limit (Gann Limit).

ADDITIONAL MATERIAL: Resolution No. 2013/2014-06, Form GANN

Attached: Yes

RIVERSIDE UNIFIED SCHOOL DISTRICT

RESOLUTION NO. 2013-14-06

RESOLUTION OF THE BOARD OF EDUCATION OF THE RIVERSIDE UNIFIED SCHOOL DISTRICT ESTABLISHING APPROPRIATIONS LIMIT PURSUANT TO ARTICLE XIII-B OF THE CALIFORNIA CONSTITUTION, REVISING THE 2012-2013 APPROPRIATIONS LIMIT AND ADOPTING THE 2013-2014 APPROPRIATIONS LIMIT (GANN LIMIT)

WHEREAS, in November of 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 public agencies, including school districts; and

WHEREAS, the District must establish a revised Gann Limit for the 2012-2013 fiscal year and a projected Gann Limit for the 2013-2014 fiscal year in accordance with the provisions of Article XIII-B and applicable statutory law;

NOW, THEREFORE, BE IT RESOLVED that the Board of Education does provide public notice that the attached calculations and documentation of the Gann Limits for the 2012-2013 and 2013-2014 fiscal years are made in accordance with applicable constitutional and statutory law;

AND BE IT FURTHER RESOLVED that the Board of Education does hereby declare that the appropriations in the budget for the 2012-2013 and 2013-2014 fiscal years do not exceed the limitations imposed by Proposition 4;

AND BE IT FURTHER RESOLVED that the Superintendent will provide copies of this resolution along with the appropriate attachments to interested citizens of the District.

PASSED AND ADOPTED by the Board of Education of the Riverside Unified School District at its regular meeting held on September 3, 2013 by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

Kathy Y. Allavie, Clerk
Board of Education

Dated: _____