



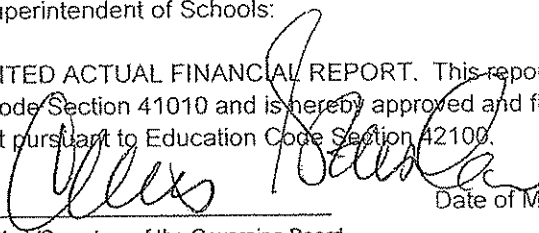
**2012-2013**  
**UNAUDITED ACTUALS**  
**STATE FINANCIAL REPORT**

**BOARD APPROVED SEPTEMBER 3, 2013**

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: Sept. 3, 2013

To the Superintendent of Public Instruction:

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

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

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

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

For County Office of Education:

For School District:

Michael Jamshidi

Susan Ginder

Name

Name

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Title

Title

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SELECTION OF BUDGET ADOPTION CYCLE:

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

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

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

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	65.41%
	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	\$445,239,900.56
	Appropriations Subject to Limit These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	\$437,698,951.23
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2014-15, subject to CDE approval.	4.42%
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	\$3,488,815.66
	Approved Transportation Expense - SD/OI For each of these programs, if the amount received exceeds actual costs, the next apportionment is subject to reduction (EC 41851.5[c]).	\$6,895,397.50

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Unaudited Actuals  
2012-13 Unaudited Actuals  
Technical Review Checks

Long Beach Unified

Los Angeles County

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

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

### IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all	

goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, 6500-6540, and 7240, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, 3322, 3329, 3332, and 3334. PASSED

BALANCE-FDxRS - (F) - Adjusted Beginning Fund Balance plus Revenues minus Expenditures minus Assets plus Liabilities, must total zero by fund and resource, except for agency funds 76 and 95. PASSED

PY-EFB=CY-BFB - (F) - Prior year ending fund balance (preloaded from last year's unaudited actuals submission) must equal current year beginning fund balance (Object 9791). PASSED

PY-EFB=CY-BFB-RES - (F) - Prior year ending balance (preloaded from last year's unaudited actuals submission) must equal current year beginning balance (Object 9791), by fund and resource. PASSED

BALANCE-FDxRS-AGENCY - (F) - Assets (objects 9100-9499) minus Liabilities (objects 9500-9699) must total zero by fund and resource for agency funds 76 and 95. PASSED

## GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (F) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (F) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

DUE-FROM=DUE-TO - (F) - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610). PASSED

PERS-REDUCTION - (F) - PERS Reduction Transfer (Object 8092) in the General Fund must equal PERS Reduction, certificated and classified positions (objects 3801-3802) in all funds. PASSED

RL-TRANSFER - (F) - Revenue Limit Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRA-FD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRA-FD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRA-FD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

RESTR-BAL-TRANSFER - (F) - Transfers of Restricted Balances (Object 8997) must net to zero. PASSED

EPA-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for resources 3327 and 3328), by resource. PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. PASSED

CEFB=FD-EQUITY - (F) - Components of Ending Fund Balance/Net Position (objects 9710-9790, 9796, and 9797) must agree with Fund Equity (Assets [objects 9100-9499] minus Liabilities [objects 9500-9699]). PASSED

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 73). PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 73. PASSED

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 73. PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 73. PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund. PASSED

OBJ-POSITIVE - (W) - All applicable objects should have a positive balance by resource, by fund. PASSED

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. PASSED

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. PASSED

AR-AP-POSITIVE - (F) - Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500), and Due to Other Funds (Object 9610) should have a positive balance by resource, by fund. PASSED

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. PASSED

CONSOLIDATED-ADM-BAL - (F) - Net expenditures and assets minus liabilities must equal zero for Resource 3155, NCLB: Consolidated Administrative Funds. PASSED

## SUPPLEMENTAL CHECKS

BDGT-ADOPTION-PRVDED - (F) - In compliance with EC Section 42127(i), selection of a Budget Adoption Cycle must be provided. PASSED

NCMOE-ADA - (F) - If Form NCMOE is completed, ADA must be reported in Section II, Line E. PASSED

CORR-ADA - (F) - If Adults in Correctional Facilities ADA is reported in Form A, Line 17, general ledger data for Adults in Correctional Facilities (Resource 6015, Goal 4620) must be provided and Form CORR (Adults in Correctional Facilities) must be completed. PASSED

CORR-NO-ADA - (W) - If Adults in Correctional Facilities ADA is not reported in Form A, Line 17, general ledger data for Adults in Correctional Facilities (Resource 6015, Goal 4620) should not be reported. PASSED

DAY-NO-ADA - (W) - If Community Day Schools Annual ADA is not reported in Form A, Line 1g or 4e, general ledger data for Community Day Schools (Resource 2430) should not be reported. PASSED

ASSET-IMPORT - (F) - If capital asset amounts are imported/keyed (Function 8500, Facilities Acquisition and Construction, or objects 6XXX, Capital Outlay; or objects 94XX, Capital Assets, in funds 61-67), then capital asset supplemental data (Form ASSET) must be provided. PASSED

DEBT-IMPORT - (F) - If long-term debt amounts are imported/keyed, the long-term debt supplemental data (Form DEBT) must be provided. PASSED

LOT-IMPORT - (F) - If lottery amounts are imported in resources 1100 and/or 6300, then the Lottery Report, Form L, must be completed and saved. PASSED

LOT-CONTRIB-IMPORT-A - (F) - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental data for those contributions must be entered in Form L. PASSED

LOT-CONTRIB-IMPORT-B - (W) - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental expenditure data for

those contributions should be entered in Form L. PASSED

NCMOE-IMPORT - (F) - If No Child Left Behind amounts are imported, then the No Child Left Behind Maintenance of Effort form, Form NCMOE, must be provided.

PASSED

TRAN-IMPORT - (W) - If Home-to-School and/or Special Education (Severely Disabled/Orthopedically Impaired) transportation amounts are imported in resources 7230 and/or 7240, the Annual Report of Pupil Transportation, Form TRAN, must be completed and saved.

PASSED

RL-CALC - (F) - Revenue Limit Sources (objects 8010-8089) minus Charter Schools General Purpose Entitlement - State Aid (Object 8015) minus Revenue Limit State Aid - Prior Years (Object 8019) should agree with Property Taxes (ID 0587), plus Miscellaneous Funds (ID 0588), plus Community Redevelopment Funds (IDs 0589 and 0721), plus Total Net State Aid Portion of Revenue Limit (Line 42), plus Education Protection Account (Line 31b) in Form RL.

PASSED

RL-STATE-AID-NET - (F) - RL Net State Aid - Current Year (Object 8011) should agree with Total Net State Aid Portion of Revenue Limit calculated in Form RL (Line 42).

PASSED

RL-STATE-AID-EPA - (F) - Education Protection Account (EPA) (Object 8012) should agree with EPA on Form RL (Line 31b).

PASSED

RL-LOCAL-REVENUES - (F) - The sum of RL Local Revenues (objects 8020-8089) should agree with the sum of Local Revenues (IDs 0587, 0588, 0589, and 0721) in Form RL.

PASSED

ADA-RL-COMPARISON - (F) - In Form A, Total Revenue Limit - K-12 ADA (Line 10) minus ADA from Necessary Small Schools (Line 11) plus ADA for Block Grant Funded Charters Sponsored by a Unified District, pupils residing in the Unified District (Line 24a), plus ADA for Revenue Limit Funded Charters (Line 25) should agree with the ADA reported in Form RL, Line 5c.

PASSED

RL-PERS-REDUCTION - (WC) - The PERS Reduction Transfer (Object 8092) should equal PERS Reduction (ID 0195) minus PERS Safety Adjustment/SFUSD PERS Adjustment (IDs 0205 and 0654) in Form RL (unless Line 31a is zero).

PASSED

CURRENT-CALC-EXP - (O) - The Percent of Current Cost of Education Expended for Classroom Compensation (Line 15 in Form CEA) must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts under EC Section 41372, unless the district is exempt pursuant to EC Section 41374.

PASSED

IC-ADMIN-PLANT-SVCS - (W) - Percentage of plant services costs attributable to general administration should not be zero or exceed 25%.

PASSED

IC-PCT - (W) - The straight indirect cost percentage before the carry-forward adjustment (Form ICR, Part III, Line C) is between 2% and 9%.

PASSED

IC-POSITIVE - (W) - The indirect cost rate after the carry-forward adjustment (Form ICR, Part III, Line D) should be positive.

PASSED

IC-ADMIN-NOT-ZERO - (F) - Other General Administration costs (Part III, Line A1) in Form ICR should not be zero.

PASSED

IC-BD-SUPT-NOT-ZERO - (W) - Board and Superintendent costs (Part III, Line B7)



in Form ICR should not be zero. PASSED

IC-BD-SUPT-VS-ADMIN - (W) - In Form ICR, the ratio of Board and Superintendent costs (Part III, Line B7) to Other General Administration costs (Part III, Line A1) should not be less than 5%. PASSED

IC-EXCEEDS-LEA-RATE - (W) - The indirect cost rate used in one or more programs (Form ICR, Exhibit A - Rate Used) exceeds the LEA's approved indirect cost rate. Please review your records and make any necessary changes. EXCEPTION

Explanation: Per Head Start instructions, funds carried over from 2011-2012 into 2012-2013 were to be assessed the 2011-2012 indirect cost rate. Since this rate was higher than the 2012-2013 rate, the combined indirect cost rate exceeded the current rate.

TRAN-PUPIL-DATA - (F) - If miles or pupils transported data have been reported in Form TRAN, Schedule I, Line B1 and/or Line C, then costs must be reported in Schedule III, Line K. PASSED

TRAN-NO-PUPIL-DATA - (F) - If costs are reported in Form TRAN, Schedule III, Line K, then the applicable pupil transportation data must be reported in Schedule I. PASSED

TRAN-COST-PER-MILE - (W) - The calculated cost per mile in Form TRAN, Schedule III, Line H1, should not exceed \$12. PASSED

TRAN-COST-PER-PUPIL - (W) - The calculated cost per pupil in Form TRAN, Schedule III, Line H2, should not exceed \$6,500 for Home-to-School or \$12,500 for Severely Disabled/Orthopedically Impaired (SD/OI) transportation. PASSED

PCRAF-UNDISTRIBUTED - (F) - Allocation factors must be entered in Form PCRAF for support functions with costs in undistributed goals (goals 0000 and 9000). PASSED

PCR-ALLOC-NO-DIRECT - (W) - In forms PCR/PCRAF, costs should normally only be allocated to goals that have direct costs. PASSED

PCR-GF-EXPENDITURES - (F) - Total Costs by Program in Form PCR, Column 6 should agree with total expenditures (objects 1000-7999) in funds 01, 09, and 62. PASSED

ASSET-ACCUM-DEPR-NEG - (F) - In Form ASSET, accumulated depreciation for governmental and business-type activities must be zero or negative. PASSED

ASSET-PY-BAL - (F) - If capital asset ending balances were included in the prior year unaudited actuals, the Schedule of Capital Assets (Form ASSET) must be provided. PASSED

DEBT-ACTIVITY - (O) - If long-term debt exists, there should be activity entered in the Schedule of Long-Term Liabilities (Form DEBT) for each type of debt. PASSED

DEBT-POSITIVE - (F) - In Form DEBT, long-term liability ending balances must be positive. PASSED

DEBT-PY-BAL - (F) - If long-term liability ending balances were included in the prior year unaudited actuals data, the Schedule of Long-Term Liabilities (Form DEBT) must be provided. PASSED

## EXPORT CHECKS

FORM01-PROVIDE - (F) - Form 01 (Form 01I) must be opened and saved. PASSED

RL-SUPP-PROVIDE - (F) - Revenue Limit supplemental data (Form RL) must be provided. PASSED

UNAUDIT-CERT-PROVIDE - (F) - Unaudited Actual Certification (Form CA) must be provided. PASSED

ADA-PROVIDE - (F) - Average Daily Attendance data (Form A) must be provided. PASSED

CEA-PROVIDE - (F) - Current Expense Formula/Minimum Classroom Compensation data (Form CEA) must be provided. PASSED

ICR-PROVIDE - (F) - Indirect Cost Rate Worksheet (Form ICR) must be provided. PASSED

GANN-PROVIDE - (F) - Appropriations Limit Calculations supplemental data (Form GANN) must be provided. PASSED

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. PASSED

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export can be completed. PASSED

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.

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Unaudited Actuals  
2013-14 Budget  
Technical Review Checks

Long Beach Unified

Los Angeles County

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

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

### IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid.	<u>PASSED</u>

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, 6500-6540, and 7240, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, 3322, 3329, 3332, and 3334. PASSED

## GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (F) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (F) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

PERS-REDUCTION - (F) - PERS Reduction Transfer (Object 8092) in the General Fund must equal PERS Reduction, certificated and classified positions (objects 3801-3802) in all funds. PASSED

RL-TRANSFER - (F) - Revenue Limit Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRA-FD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRA-FD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRA-FD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

RESTR-BAL-TRANSFER - (F) - Transfers of Restricted Balances (Object 8997) must net to zero. PASSED

EPA-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to

the Education Protection Account (Resource 1400). PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for resources 3327 and 3328), by resource. PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. PASSED

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 73). PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 73. PASSED

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 73. PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 73. PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund. PASSED

OBJ-POSITIVE - (W) - All applicable objects should have a positive balance by resource, by fund. PASSED

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. PASSED

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. PASSED

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. PASSED

## SUPPLEMENTAL CHECKS

RL-CALC - (F) - Revenue Limit Sources (objects 8010-8089) minus Charter Schools General Purpose Entitlement - State Aid (Object 8015) minus Revenue Limit State Aid - Prior Years (Object 8019) should agree with Property Taxes (ID 0587), plus Miscellaneous Funds (ID 0588), plus Community Redevelopment Funds (IDs 0589 and 0721), plus Total Net State Aid Portion of Revenue Limit

(Line 42), plus Education Protection Account (Line 31b) in Form RL. PASSED

RL-STATE-AID-NET - (F) - RL Net State Aid - Current Year (Object 8011) should agree with Total Net State Aid Portion of Revenue Limit calculated in Form RL (Line 42). PASSED

RL-STATE-AID-EPA - (F) - Education Protection Account (EPA) (Object 8012) should agree with EPA on Form RL (Line 31b). PASSED

RL-LOCAL-REVENUES - (F) - The sum of RL Local Revenues (objects 8020-8089) should agree with the sum of Local Revenues (IDs 0587, 0588, 0589, and 0721) in Form RL. PASSED

ADA-RL-COMPARISON - (F) - In Form A, Total Revenue Limit - K-12 ADA (Line 10) minus ADA from Necessary Small Schools (Line 11) plus ADA for Block Grant Funded Charters Sponsored by a Unified District, pupils residing in the Unified District (Line 24a), plus ADA for Revenue Limit Funded Charters (Line 25) should agree with the ADA reported in Form RL, Line 5c. PASSED

RL-PERS-REDUCTION - (WC) - The PERS Reduction Transfer (Object 8092) should equal PERS Reduction (ID 0195) minus PERS Safety Adjustment/SFUSD PERS Adjustment (IDs 0205 and 0654) in Form RL (unless Line 31a is zero). PASSED

## EXPORT CHECKS

FORM01-PROVIDE - (F) - Form 01 (Form 01I) must be opened and saved. PASSED

RL-SUPP-PROVIDE - (F) - Revenue Limit supplemental data (Form RL) must be provided. PASSED

ADA-PROVIDE - (F) - Average Daily Attendance data (Form A) must be provided. PASSED

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. PASSED

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export can be completed. PASSED

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.

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

G = General Ledger Data; S = Supplemental Data

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



Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) Revenue Limit Sources		8010-8099	404,133,769.76	17,578,649.00	421,712,418.76	398,205,455.00	17,533,081.00	415,738,536.00	-1.4%
2) Federal Revenue		8100-8299	77,419.20	65,430,543.11	65,507,962.31	1,611,523.00	62,952,633.00	64,564,156.00	-1.4%
3) Other State Revenue		8300-8599	73,609,704.53	77,954,410.87	151,564,115.40	73,882,580.00	76,716,853.00	150,599,433.00	-0.6%
4) Other Local Revenue		8600-8799	10,860,109.38	5,942,758.46	16,802,867.84	8,064,240.00	9,002,154.00	17,066,394.00	1.6%
5) TOTAL, REVENUES			488,681,002.87	166,906,361.44	655,587,364.31	481,763,798.00	166,204,721.00	647,968,519.00	-1.2%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	242,407,057.78	81,017,254.45	323,424,312.23	242,320,183.00	83,108,093.00	325,428,276.00	0.6%
2) Classified Salaries		2000-2999	61,559,114.03	36,624,009.88	98,183,123.91	63,679,629.00	35,796,918.00	99,476,547.00	1.3%
3) Employee Benefits		3000-3999	106,775,069.76	43,263,570.01	150,038,639.77	110,875,584.00	47,065,276.00	157,940,860.00	5.3%
4) Books and Supplies		4000-4999	6,234,009.23	11,481,758.54	17,715,767.77	11,304,965.00	18,650,220.00	29,955,185.00	69.1%
5) Services and Other Operating Expenditures		5000-5999	24,173,151.43	48,022,474.90	72,195,626.33	23,471,978.00	50,156,819.00	73,628,797.00	2.0%
6) Capital Outlay		6000-6999	632,767.84	406,718.12	1,039,485.96	688,679.00	632,050.00	1,320,729.00	27.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	6,943.00	118,826.00	125,769.00	0.00	162,897.00	162,897.00	29.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(7,614,883.30)	6,731,237.70	(883,645.60)	(8,862,482.00)	7,892,898.00	(969,584.00)	9.7%
9) TOTAL, EXPENDITURES			434,173,229.77	227,665,849.60	661,839,079.37	443,478,536.00	243,465,171.00	686,943,707.00	3.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			54,507,773.10	(60,759,488.16)	(6,251,715.06)	38,285,262.00	(77,260,450.00)	(38,975,188.00)	523.4%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	500,000.00	0.00	500,000.00	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	7,068,586.82	0.00	7,068,586.82	7,365,263.00	0.00	7,365,263.00	4.2%
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	(62,284,893.48)	62,284,893.48	0.00	(71,091,960.00)	71,091,960.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(68,853,480.30)	62,284,893.48	(6,568,586.82)	(78,457,223.00)	71,091,960.00	(7,365,263.00)	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)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(14,345,707.20)	1,525,405.32	(12,820,301.88)	(40,171,961.00)	(6,168,490.00)	(46,340,451.00)	261.5%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	94,219,942.61	14,334,650.80	108,554,593.41	79,874,235.41	15,860,056.12	95,734,291.53	-11.8%
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)			94,219,942.61	14,334,650.80	108,554,593.41	79,874,235.41	15,860,056.12	95,734,291.53	-11.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			94,219,942.61	14,334,650.80	108,554,593.41	79,874,235.41	15,860,056.12	95,734,291.53	-11.8%
2) Ending Balance, June 30 (E + F1e)			79,874,235.41	15,860,056.12	95,734,291.53	39,702,274.41	9,691,566.12	49,393,840.53	-48.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	397,350.00	0.00	397,350.00	406,650.00	0.00	406,650.00	2.3%
Stores		9712	900,100.33	0.00	900,100.33	1,200,000.00	0.00	1,200,000.00	33.3%
Prepaid Expenditures		9713	385,355.41	0.00	385,355.41	300,000.00	0.00	300,000.00	-22.1%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	15,860,056.62	15,860,056.62	0.00	9,691,566.62	9,691,566.62	-38.9%
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	4,747,131.48	0.00	4,747,131.48	53,450.48	0.00	53,450.48	-98.9%
Site Carryover	0000	9780	4,693,681.00		4,693,681.00				
Site Carryover	1100	9780	53,450.48		53,450.48				
Site Carryover	1100	9780				53,450.48		53,450.48	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	13,378,154.00	0.00	13,378,154.00	13,886,180.00	0.00	13,886,180.00	3.8%
Unassigned/Unappropriated Amount		9790	60,066,144.19	(0.50)	60,066,143.69	23,855,993.93	(0.50)	23,855,993.43	-60.3%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	84,330,854.35	5,069,400.44	89,400,254.79				
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	397,350.00	0.00	397,350.00				
d) with Fiscal Agent		9135	0.00	0.00	0.00				
e) collections awaiting deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	1,733,758.19	2,358,444.04	4,092,202.23				
4) Due from Grantor Government		9290	46,516,808.27	25,747,627.25	72,264,435.52				
5) Due from Other Funds		9310	3,348,654.63	0.20	3,348,654.83				
6) Stores		9320	900,100.33	0.00	900,100.33				
7) Prepaid Expenditures		9330	385,355.41	0.00	385,355.41				
8) Other Current Assets		9340	17,205.19	0.00	17,205.19				
9) TOTAL, ASSETS			137,630,086.37	33,175,471.93	170,805,558.30				
<b>H. LIABILITIES</b>									
1) Accounts Payable		9500	12,663,259.91	13,591,024.13	26,254,284.04				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	45,000,000.00	0.00	45,000,000.00				
5) Deferred Revenue		9650	92,591.05	3,724,391.68	3,816,982.73				
6) TOTAL, LIABILITIES			57,755,850.96	17,315,415.81	75,071,266.77				
<b>I. FUND EQUITY</b>									
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			79,874,235.41	15,860,056.12	95,734,291.53				

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>REVENUE LIMIT SOURCES</b>									
Principal Apportionment State Aid - Current Year		8011	205,663,690.00	0.00	205,663,690.00	265,681,089.00	0.00	265,681,089.00	29.2%
Education Protection Account State Aid - Current Year		8012	90,140,815.00	0.00	90,140,815.00	66,404,601.00	0.00	66,404,601.00	-26.3%
Charter Schools General Purpose Entitlement - State Aid		8015	1,979,557.00	0.00	1,979,557.00	0.00	0.00	0.00	-100.0%
State Aid - Prior Years		8019	(160,639.00)	0.00	(160,639.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	555,424.00	0.00	555,424.00	555,565.00	0.00	555,565.00	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	1,204,994.11	0.00	1,204,994.11	1,181,454.00	0.00	1,181,454.00	-2.0%
County & District Taxes									
Secured Roll Taxes		8041	64,053,619.85	0.00	64,053,619.85	61,491,373.00	0.00	61,491,373.00	-4.0%
Unsecured Roll Taxes		8042	1,322,579.50	0.00	1,322,579.50	1,322,580.00	0.00	1,322,580.00	0.0%
Prior Years' Taxes		8043	4,446,201.37	0.00	4,446,201.37	3,301,288.00	0.00	3,301,288.00	-25.8%
Supplemental Taxes		8044	1,311,792.92	0.00	1,311,792.92	1,705,851.00	0.00	1,705,851.00	30.0%
Education Revenue Augmentation Fund (ERAF)		8045	15,799,265.61	0.00	15,799,265.61	(518,986.00)	0.00	(518,986.00)	-103.3%
Community Redevelopment Funds (SB 617/699/1992)		8047	34,802,757.06	0.00	34,802,757.06	14,122,731.00	0.00	14,122,731.00	-59.4%
Penalties and Interest from Delinquent Taxes		8048	178,757.65	0.00	178,757.65	0.00	0.00	0.00	-100.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	119,093.71	0.00	119,093.71	101,970.00	0.00	101,970.00	-14.4%
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	(59,546.86)	0.00	(59,546.86)	(50,985.00)	0.00	(50,985.00)	-14.4%
Subtotal, Revenue Limit Sources			421,358,361.92	0.00	421,358,361.92	415,298,531.00	0.00	415,298,531.00	-1.4%
Revenue Limit Transfers									
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(17,578,649.00)		(17,578,649.00)	(17,533,081.00)		(17,533,081.00)	-0.3%
Continuation Education ADA Transfer	2200	8091		1,392,837.00	1,392,837.00		1,393,672.00	1,393,672.00	0.1%
Community Day Schools Transfer	2430	8091		29,988.00	29,988.00		24,963.00	24,963.00	-16.8%
Special Education ADA Transfer	6500	8091		16,155,824.00	16,155,824.00		16,114,446.00	16,114,446.00	-0.3%

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	798,977.84	0.00	798,977.84	828,734.00	0.00	828,734.00	3.7%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(444,921.00)	0.00	(444,921.00)	(388,729.00)	0.00	(388,729.00)	-12.6%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, REVENUE LIMIT SOURCES</b>			404,133,769.76	17,578,649.00	421,712,418.76	398,205,455.00	17,533,081.00	415,738,536.00	-1.4%
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	13,301,657.42	13,301,657.42	0.00	12,600,157.00	12,600,157.00	-5.3%
Special Education Discretionary Grants		8182	0.00	1,972,230.28	1,972,230.28	0.00	2,336,515.00	2,336,515.00	18.5%
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	575,850.67	575,850.67	0.00	565,000.00	565,000.00	-1.9%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290		33,897,107.93	33,897,107.93		29,500,000.00	29,500,000.00	-13.0%
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		4,671,594.49	4,671,594.49		7,000,000.00	7,000,000.00	49.8%
NCLB: Title III, Immigrant Education Program	4201	8290		156,860.01	156,860.01		125,000.00	125,000.00	-20.3%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		1,449,699.14	1,449,699.14		2,900,000.00	2,900,000.00	100.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290		1,371,094.67	1,371,094.67		858,657.00	858,657.00	-37.4%
Vocational and Applied Technology Education	3500-3699	8290		735,599.77	735,599.77		690,042.00	690,042.00	-6.2%
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	77,419.20	7,298,848.73	7,376,267.93	1,611,523.00	6,377,262.00	7,988,785.00	8.3%
<b>TOTAL, FEDERAL REVENUE</b>			77,419.20	65,430,543.11	65,507,962.31	1,611,523.00	62,952,633.00	64,564,156.00	-1.4%
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
Community Day School Additional Funding Current Year	2430	8311		9,408.50	9,408.50		0.00	0.00	-100.0%
Prior Years	2430	8319		1,998.00	1,998.00		0.00	0.00	-100.0%
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		40,840,881.54	40,840,881.54		39,882,526.00	39,882,526.00	-2.3%
Prior Years	6500	8319		198,070.00	198,070.00		0.00	0.00	-100.0%
Home-to-School Transportation	7230	8311		4,325,551.00	4,325,551.00		4,320,012.00	4,320,012.00	-0.1%
Economic Impact Aid	7090-7091	8311		13,130,072.00	13,130,072.00		13,000,000.00	13,000,000.00	-1.0%
Spec. Ed. Transportation	7240	8311		704,425.00	704,425.00		704,530.00	704,530.00	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	12,996,585.00	0.00	12,996,585.00	13,000,000.00	0.00	13,000,000.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	2,392,517.00	0.00	2,392,517.00	3,721,931.00	0.00	3,721,931.00	55.6%
Lottery - Unrestricted and Instructional Materials		8560	10,681,498.66	2,635,526.76	13,317,025.42	10,177,774.00	2,462,365.00	12,640,139.00	-5.1%
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	117,450.00	117,450.00	0.00	117,450.00	117,450.00	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		8,881,459.75	8,881,459.75		9,462,885.00	9,462,885.00	6.5%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590		0.00	0.00		0.00	0.00	0.0%
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.0%
Class Size Reduction Facilities	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		1,182,600.00	1,182,600.00		1,118,500.00	1,118,500.00	-5.4%
All Other State Revenue	All Other	8590	47,539,103.87	5,926,968.32	53,466,072.19	46,982,875.00	5,648,585.00	52,631,460.00	-1.6%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>73,609,704.53</b>	<b>77,954,410.87</b>	<b>151,564,115.40</b>	<b>73,882,580.00</b>	<b>76,716,853.00</b>	<b>150,599,433.00</b>	<b>-0.6%</b>

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>OTHER LOCAL REVENUE</b>									
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	0.01	0.00	0.01	0.00	0.00	0.00	-100.0%
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	35,122.80	0.00	35,122.80	20,000.00	0.00	20,000.00	-43.1%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	982,082.55	180,372.90	1,162,455.45	879,693.00	0.00	879,693.00	-24.3%
Interest		8660	621,126.03	17,601.97	638,728.00	1,091,815.00	21,221.00	1,113,036.00	74.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677		0.00	0.00		0.00	0.00	0.0%
Interagency Services	All Other	8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	59,546.86	0.00	59,546.86	0.00	0.00	0.00	-100.0%
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	9,162,231.13	5,744,783.59	14,907,014.72	6,072,732.00	8,980,933.00	15,053,665.00	1.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			10,860,109.38	5,942,758.46	16,802,867.84	8,064,240.00	9,002,154.00	17,066,394.00	1.6%
<b>TOTAL, REVENUES</b>			488,681,002.87	166,906,361.44	655,587,364.31	481,763,798.00	166,204,721.00	647,968,519.00	-1.2%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	218,260,317.02	54,144,657.38	272,404,974.40	217,331,257.00	57,011,090.00	274,342,347.00	0.7%
Certificated Pupil Support Salaries		1200	5,515,047.76	15,300,452.51	20,815,500.27	6,338,082.00	14,423,251.00	20,761,333.00	-0.3%
Certificated Supervisors' and Administrators' Salaries		1300	16,259,684.40	4,329,141.68	20,588,826.08	16,325,186.00	4,417,940.00	20,743,126.00	0.7%
Other Certificated Salaries		1900	2,372,008.60	7,243,002.88	9,615,011.48	2,325,658.00	7,255,812.00	9,581,470.00	-0.3%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>242,407,057.78</b>	<b>81,017,254.45</b>	<b>323,424,312.23</b>	<b>242,320,183.00</b>	<b>83,108,093.00</b>	<b>325,428,276.00</b>	<b>0.6%</b>
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	2,369,345.78	20,854,147.62	23,223,493.40	2,433,615.00	20,741,791.00	23,175,406.00	-0.2%
Classified Support Salaries		2200	22,962,701.97	8,405,306.64	31,368,008.61	23,649,754.00	7,909,916.00	31,559,670.00	0.6%
Classified Supervisors' and Administrators' Salaries		2300	16,788,819.22	4,110,885.09	20,899,704.31	17,232,790.00	3,897,540.00	21,130,330.00	1.1%
Clerical, Technical and Office Salaries		2400	16,351,405.53	2,539,234.87	18,890,640.40	17,109,730.00	2,634,414.00	19,744,144.00	4.5%
Other Classified Salaries		2900	3,086,841.53	714,435.66	3,801,277.19	3,253,740.00	613,257.00	3,866,997.00	1.7%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>61,559,114.03</b>	<b>36,624,009.88</b>	<b>98,183,123.91</b>	<b>63,679,629.00</b>	<b>35,796,918.00</b>	<b>99,476,547.00</b>	<b>1.3%</b>
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	19,880,988.14	6,610,067.73	26,491,055.87	19,991,014.00	6,862,323.00	26,853,337.00	1.4%
PERS		3201-3202	6,250,596.40	3,258,839.38	9,509,435.78	6,217,819.00	3,582,046.00	9,799,865.00	3.1%
OASDI/Medicare/Alternative		3301-3302	7,615,974.32	3,449,829.70	11,065,804.02	8,003,018.00	3,781,367.00	11,784,385.00	6.5%
Health and Welfare Benefits		3401-3402	54,064,125.48	22,482,415.86	76,546,541.34	61,874,504.00	26,923,239.00	88,797,743.00	16.0%
Unemployment Insurance		3501-3502	3,783,960.14	1,274,500.27	5,058,460.41	768,112.00	106,196.00	874,308.00	-82.7%
Workers' Compensation		3601-3602	6,394,435.19	2,480,067.07	8,874,502.26	5,246,530.00	2,023,328.00	7,269,858.00	-18.1%
OPEB, Allocated		3701-3702	487,200.77	188,941.37	676,142.14	594,795.00	334,650.00	929,445.00	37.5%
OPEB, Active Employees		3751-3752	7,756,650.85	3,415,177.86	11,171,828.71	7,682,980.00	3,281,410.00	10,964,390.00	-1.9%
PERS Reduction		3801-3802	541,138.47	103,730.77	644,869.24	496,812.00	170,717.00	667,529.00	3.5%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>106,775,069.76</b>	<b>43,263,570.01</b>	<b>150,038,639.77</b>	<b>110,875,584.00</b>	<b>47,065,276.00</b>	<b>157,940,860.00</b>	<b>5.3%</b>
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	1,192,587.03	112,470.88	1,305,057.91	590,355.00	19,068.00	609,423.00	-53.3%
Books and Other Reference Materials		4200	41,416.28	882,199.10	923,615.38	73,361.00	141,448.00	214,809.00	-76.7%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Materials and Supplies		4300	4,597,022.26	6,346,504.14	10,943,526.40	10,395,154.00	18,076,228.00	28,471,382.00	160.2%
Noncapitalized Equipment		4400	380,394.43	4,135,051.17	4,515,445.60	246,095.00	410,476.00	656,571.00	-85.5%
Food		4700	22,589.23	5,533.25	28,122.48	0.00	3,000.00	3,000.00	-89.3%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>6,234,009.23</b>	<b>11,481,758.54</b>	<b>17,715,767.77</b>	<b>11,304,965.00</b>	<b>18,650,220.00</b>	<b>29,955,185.00</b>	<b>69.1%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	0.00	12,729,048.52	12,729,048.52	0.00	14,446,802.00	14,446,802.00	13.5%
Travel and Conferences		5200	296,925.28	620,315.61	917,240.89	386,389.00	698,634.00	1,085,023.00	18.3%
Dues and Memberships		5300	90,518.00	44,069.00	134,587.00	94,325.00	39,189.00	133,514.00	-0.8%
Insurance		5400 - 5450	17,836.35	737.10	18,573.45	0.00	400.00	400.00	-97.8%
Operations and Housekeeping Services		5500	8,766,073.38	18,830.52	8,784,903.90	8,563,444.00	27,705.00	8,591,149.00	-2.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,554,154.03	465,575.06	4,019,729.09	3,800,049.00	552,699.00	4,352,748.00	8.3%
Transfers of Direct Costs		5710	783,296.60	(783,296.60)	0.00	198,790.00	(198,790.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(590,784.72)	(464,617.90)	(1,055,402.62)	(802,450.00)	(130,939.00)	(933,389.00)	-11.6%
Professional/Consulting Services and Operating Expenditures		5800	8,587,898.34	35,140,835.58	43,728,733.92	8,961,132.00	34,579,874.00	43,541,006.00	-0.4%
Communications		5900	2,667,234.17	250,978.01	2,918,212.18	2,270,299.00	141,245.00	2,411,544.00	-17.4%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>24,173,151.43</b>	<b>48,022,474.90</b>	<b>72,195,626.33</b>	<b>23,471,978.00</b>	<b>50,156,819.00</b>	<b>73,628,797.00</b>	<b>2.0%</b>

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CAPITAL OUTLAY</b>									
Land		6100	7,162.94	2,547.20	9,710.14	1,000.00	0.00	1,000.00	-89.7%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	104,846.43	325,049.04	429,895.47	130,000.00	578,002.00	708,002.00	64.7%
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	242,663.72	79,121.88	321,785.60	131,679.00	54,048.00	185,727.00	-42.3%
Equipment Replacement		6500	278,094.75	0.00	278,094.75	426,000.00	0.00	426,000.00	53.2%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>632,767.84</b>	<b>406,718.12</b>	<b>1,039,485.96</b>	<b>688,679.00</b>	<b>632,050.00</b>	<b>1,320,729.00</b>	<b>27.1%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
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	6,943.00	0.00	6,943.00	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	0.00	1,376.00	1,376.00	0.00	45,447.00	45,447.00	3202.8%
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	117,450.00	117,450.00	0.00	117,450.00	117,450.00	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)			6,943.00	118,826.00	125,769.00	0.00	162,897.00	162,897.00	29.5%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(6,731,237.70)	6,731,237.70	0.00	(7,892,898.00)	7,892,898.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(883,645.60)	0.00	(883,645.60)	(969,584.00)	0.00	(969,584.00)	9.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(7,614,883.30)	6,731,237.70	(883,645.60)	(8,862,482.00)	7,892,898.00	(969,584.00)	9.7%
TOTAL, EXPENDITURES			434,173,229.77	227,665,849.60	661,839,079.37	443,478,536.00	243,465,171.00	686,943,707.00	3.8%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
From: Special Reserve Fund		8912	500,000.00	0.00	500,000.00	0.00	0.00	0.00	-100.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			500,000.00	0.00	500,000.00	0.00	0.00	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund		7611	15,315.51	0.00	15,315.51	0.00	0.00	0.00	-100.0%
To: Special Reserve Fund		7612	5,104,474.50	0.00	5,104,474.50	0.00	0.00	0.00	-100.0%
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	2,738,724.00	0.00	2,738,724.00	New
To: Cafeteria Fund		7616	196,821.20	0.00	196,821.20	196,821.00	0.00	196,821.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,751,975.61	0.00	1,751,975.61	4,429,718.00	0.00	4,429,718.00	152.8%
(b) TOTAL, INTERFUND TRANSFERS OUT			7,068,586.82	0.00	7,068,586.82	7,365,263.00	0.00	7,365,263.00	4.2%
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
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%
<b>USES</b>									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(62,284,893.48)	62,284,893.48	0.00	(71,091,960.00)	71,091,960.00	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			(62,284,893.48)	62,284,893.48	0.00	(71,091,960.00)	71,091,960.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(68,853,480.30)	62,284,893.48	(6,568,586.82)	(78,457,223.00)	71,091,960.00	(7,365,263.00)	12.1%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) Revenue Limit Sources		8010-8099	404,133,769.76	17,578,649.00	421,712,418.76	398,205,455.00	17,533,081.00	415,738,536.00	5.3%
2) Federal Revenue		8100-8299	77,419.20	65,430,543.11	65,507,962.31	1,611,523.00	62,952,633.00	64,564,156.00	-1.4%
3) Other State Revenue		8300-8599	73,609,704.53	77,954,410.87	151,564,115.40	73,882,580.00	76,716,853.00	150,599,433.00	-0.6%
4) Other Local Revenue		8600-8799	10,860,109.38	5,942,758.46	16,802,867.84	8,064,240.00	9,002,154.00	17,066,394.00	1.6%
5) TOTAL, REVENUES			488,681,002.87	166,906,361.44	655,587,364.31	481,763,798.00	166,204,721.00	647,968,519.00	2.8%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1999		297,192,265.07	147,300,277.77	444,492,542.84	302,693,801.00	165,036,689.00	467,730,490.00	5.2%
2) Instruction - Related Services	2000-2999		39,395,971.02	27,884,294.35	67,280,265.37	41,204,412.00	28,008,430.00	69,212,842.00	2.9%
3) Pupil Services	3000-3999		11,690,994.19	31,651,385.69	43,342,379.88	11,098,931.00	28,900,094.00	39,999,025.00	-7.7%
4) Ancillary Services	4000-4999		682,810.58	192,018.33	874,828.91	644,280.00	120,000.00	764,280.00	-12.6%
5) Community Services	5000-5999		5,386,173.06	418,597.07	5,804,770.13	5,589,796.00	436,896.00	6,026,692.00	3.8%
6) Enterprise	6000-6999		3,546.94	0.00	3,546.94	357,401.00	0.00	357,401.00	9976.3%
7) General Administration	7000-7999		21,440,897.62	6,742,753.87	28,183,651.49	21,334,280.00	7,922,092.00	29,256,372.00	3.8%
8) Plant Services	8000-8999		57,015,105.46	13,357,696.52	70,372,801.98	58,934,802.00	12,878,073.00	71,812,875.00	2.0%
9) Other Outgo	9000-9999	Except 7600-7699	1,365,465.83	118,826.00	1,484,291.83	1,620,833.00	162,897.00	1,783,730.00	20.2%
10) TOTAL, EXPENDITURES			434,173,229.77	227,665,849.60	661,839,079.37	443,478,536.00	243,465,171.00	686,943,707.00	3.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			54,507,773.10	(60,759,488.16)	(6,251,715.06)	38,285,262.00	(77,260,450.00)	(38,975,188.00)	523.4%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	500,000.00	0.00	500,000.00	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	7,068,586.82	0.00	7,068,586.82	7,365,263.00	0.00	7,365,263.00	4.2%
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	(62,284,893.48)	62,284,893.48	0.00	(71,091,960.00)	71,091,960.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(68,853,480.30)	62,284,893.48	(6,568,586.82)	(78,457,223.00)	71,091,960.00	(7,365,263.00)	12.1%



Description	Function Codes	Object Codes	2012-13 Unaudited Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(14,345,707.20)	1,525,405.32	(12,820,301.88)	(40,171,961.00)	(6,168,490.00)	(46,340,451.00)	261.5%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	94,219,942.61	14,334,650.80	108,554,593.41	79,874,235.41	15,860,056.12	95,734,291.53	-11.8%
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)			94,219,942.61	14,334,650.80	108,554,593.41	79,874,235.41	15,860,056.12	95,734,291.53	-11.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			94,219,942.61	14,334,650.80	108,554,593.41	79,874,235.41	15,860,056.12	95,734,291.53	-11.8%
2) Ending Balance, June 30 (E + F1e)			79,874,235.41	15,860,056.12	95,734,291.53	39,702,274.41	9,691,566.12	49,393,840.53	-48.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	397,350.00	0.00	397,350.00	406,650.00	0.00	406,650.00	2.3%
Stores		9712	900,100.33	0.00	900,100.33	1,200,000.00	0.00	1,200,000.00	33.3%
Prepaid Expenditures		9713	385,355.41	0.00	385,355.41	300,000.00	0.00	300,000.00	-22.1%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	15,860,056.62	15,860,056.62	0.00	9,691,566.62	9,691,566.62	-38.9%
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	4,747,131.48	0.00	4,747,131.48	53,450.48	0.00	53,450.48	-98.9%
Site Carryover	0000	9780	4,693,681.00		4,693,681.00				
Site Carryover	1100	9780	53,450.48		53,450.48				
Site Carryover	1100	9780				53,450.48		53,450.48	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	13,378,154.00	0.00	13,378,154.00	13,886,180.00	0.00	13,886,180.00	3.8%
Unassigned/Unappropriated Amount		9790	60,066,144.19	(0.50)	60,066,143.69	23,855,993.93	(0.50)	23,855,993.43	-60.3%

<b>Resource</b>	<b>Description</b>	<b>2012-13 Unaudited Actuals</b>	<b>2013-14 Budget</b>
5640	Medi-Cal Billing Option	2,878,305.02	2,878,305.02
6300	Lottery: Instructional Materials	4,743,516.47	3,717,086.47
7090	Economic Impact Aid (EIA): State Compensatory Education (SCE)	3,648,525.25	1,898,525.25
7091	Economic Impact Aid (EIA): Limited English Proficiency (LEP)	2,027,005.28	527,005.28
9010	Other Restricted Local	2,562,704.60	670,644.60
Total, Restricted Balance		15,860,056.62	9,691,566.62

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	420,002.52	380,932.00	-9.3%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,022,192.74	690,000.00	-32.5%
5) TOTAL, REVENUES			1,442,195.26	1,070,932.00	-25.7%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	802,815.61	573,004.00	-28.6%
2) Classified Salaries		2000-2999	210,235.74	159,742.00	-24.0%
3) Employee Benefits		3000-3999	228,901.32	191,202.00	-16.5%
4) Books and Supplies		4000-4999	48,562.59	3,330.00	-93.1%
5) Services and Other Operating Expenditures		5000-5999	172,566.26	147,970.00	-14.3%
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	28,235.20	20,684.00	-26.7%
9) TOTAL, EXPENDITURES			1,491,316.72	1,095,932.00	-26.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>					
			(49,121.46)	(25,000.00)	-49.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	51,975.61	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			51,975.61	0.00	-100.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			2,854.15	(25,000.00)	-975.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	134,189.71	137,043.86	2.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			134,189.71	137,043.86	2.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			134,189.71	137,043.86	2.1%
2) Ending Balance, June 30 (E + F1e)			137,043.86	112,043.86	-18.2%
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			137,043.86	112,043.86	-18.2%
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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	711,344.30		
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	1,471.64		
4) Due from Grantor Government		9290	132,032.00		
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			844,847.94		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	42,238.15		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	665,565.93		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			707,804.08		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			137,043.86		

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
No Child Left Behind	3105, 3200, 4045	8290	15,186.52	0.00	-100.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	404,816.00	380,932.00	-5.9%
<b>TOTAL, FEDERAL REVENUE</b>			<b>420,002.52</b>	<b>380,932.00</b>	<b>-9.3%</b>
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	4,672.69	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,017,520.05	690,000.00	-32.2%
Tuition		8710	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>1,022,192.74</b>	<b>690,000.00</b>	<b>-32.5%</b>
<b>TOTAL, REVENUES</b>			<b>1,442,195.26</b>	<b>1,070,932.00</b>	<b>-25.7%</b>

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	698,546.19	568,004.00	-18.7%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	98,058.86	5,000.00	-94.9%
Other Certificated Salaries		1900	6,210.56	0.00	-100.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>802,815.61</b>	<b>573,004.00</b>	<b>-28.6%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	53,173.28	65,199.00	22.6%
Classified Support Salaries		2200	5,221.48	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	101,522.72	86,543.00	-14.8%
Other Classified Salaries		2900	50,318.26	8,000.00	-84.1%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>210,235.74</b>	<b>159,742.00</b>	<b>-24.0%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	61,162.88	47,362.00	-22.6%
PERS		3201-3202	11,126.89	11,705.00	5.2%
OASDI/Medicare/Alternative		3301-3302	21,804.00	19,026.00	-12.7%
Health and Welfare Benefits		3401-3402	88,343.69	85,343.00	-3.4%
Unemployment Insurance		3501-3502	10,959.60	1,795.00	-83.6%
Workers' Compensation		3601-3602	21,279.43	12,934.00	-39.2%
OPEB, Allocated		3701-3702	1,622.15	1,177.00	-27.4%
OPEB, Active Employees		3751-3752	12,121.84	10,587.00	-12.7%
PERS Reduction		3801-3802	480.84	1,273.00	164.7%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>228,901.32</b>	<b>191,202.00</b>	<b>-16.5%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	3,410.20	0.00	-100.0%
Materials and Supplies		4300	29,740.03	3,330.00	-88.8%
Noncapitalized Equipment		4400	15,412.36	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>48,562.59</b>	<b>3,330.00</b>	<b>-93.1%</b>



Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	444.10	500.00	12.6%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	19,866.02	18,000.00	-9.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	12,267.21	11,500.00	-6.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	27,580.79	13,000.00	-52.9%
Professional/Consulting Services and Operating Expenditures		5800	107,502.50	101,470.00	-5.6%
Communications		5900	4,905.64	3,500.00	-28.7%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>172,566.26</b>	<b>147,970.00</b>	<b>-14.3%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal					
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	28,235.20	20,684.00	-26.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			28,235.20	20,684.00	-26.7%
TOTAL, EXPENDITURES			1,491,316.72	1,095,932.00	-26.5%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	51,975.61	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			51,975.61	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
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)			51,975.61	0.00	-100.0%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	420,002.52	380,932.00	-9.3%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,022,192.74	690,000.00	-32.5%
5) TOTAL, REVENUES			1,442,195.26	1,070,932.00	-25.7%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		1,023,140.35	895,265.00	-12.5%
2) Instruction - Related Services	2000-2999		375,292.74	145,483.00	-61.2%
3) Pupil Services	3000-3999		733.19	0.00	-100.0%
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		28,235.20	20,684.00	-26.7%
8) Plant Services	8000-8999		63,915.24	34,500.00	-46.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,491,316.72	1,095,932.00	-26.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(49,121.46)	(25,000.00)	-49.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	51,975.61	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			51,975.61	0.00	-100.0%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			2,854.15	(25,000.00)	-975.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	134,189.71	137,043.86	2.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			134,189.71	137,043.86	2.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			134,189.71	137,043.86	2.1%
2) Ending Balance, June 30 (E + F1e)			137,043.86	112,043.86	-18.2%
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			137,043.86	112,043.86	-18.2%
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%

<b>Resource</b>	<b>Description</b>	<b>2012-13 Unaudited Actuals</b>	<b>2013-14 Budget</b>
6300	Lottery: Instructional Materials	51,283.00	51,283.00
9010	Other Restricted Local	85,760.86	60,760.86
Total, Restricted Balance		<u>137,043.86</u>	<u>112,043.86</u>

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	20,602,390.63	20,628,670.00	0.1%
3) Other State Revenue		8300-8599	5,169,908.81	5,233,414.00	1.2%
4) Other Local Revenue		8600-8799	980,750.10	1,147,717.00	17.0%
5) TOTAL, REVENUES			26,753,049.54	27,009,801.00	1.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	9,755,728.82	9,596,693.00	-1.6%
2) Classified Salaries		2000-2999	5,709,122.92	5,990,892.00	4.9%
3) Employee Benefits		3000-3999	7,239,811.79	7,658,103.00	5.8%
4) Books and Supplies		4000-4999	1,615,741.88	1,559,983.00	-3.5%
5) Services and Other Operating Expenditures		5000-5999	1,517,024.74	1,661,375.00	9.5%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	855,410.40	948,900.00	10.9%
9) TOTAL, EXPENDITURES			26,692,840.55	27,415,946.00	2.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			60,208.99	(406,145.00)	-774.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	15,315.51	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			15,315.51	0.00	-100.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			75,524.50	(406,145.00)	-637.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	908,944.32	984,468.82	8.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			908,944.32	984,468.82	8.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			908,944.32	984,468.82	8.3%
2) Ending Balance, June 30 (E + F1e)			984,468.82	578,323.82	-41.3%
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			984,468.82	578,323.82	-41.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	49,527.18		
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	25,118.51		
4) Due from Grantor Government		9290	2,745,992.64		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,820,638.33		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	825,307.94		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	911,292.42		
4) Current Loans		9640			
5) Deferred Revenue		9650	99,569.15		
6) TOTAL, LIABILITIES			1,836,169.51		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			984,468.82		

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	669,991.05	636,650.00	-5.0%
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	19,932,399.58	19,992,020.00	0.3%
<b>TOTAL, FEDERAL REVENUE</b>			<b>20,602,390.63</b>	<b>20,628,670.00</b>	<b>0.1%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	45,827.48	42,345.00	-7.6%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6055, 6056, 6105	8590	5,124,081.33	5,191,069.00	1.3%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>5,169,908.81</b>	<b>5,233,414.00</b>	<b>1.2%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	3,429.72	26,226.00	664.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	431,143.40	452,507.00	5.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	438,620.24	484,900.00	10.6%
Other Local Revenue					
All Other Local Revenue		8699	107,556.74	184,084.00	71.2%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>980,750.10</b>	<b>1,147,717.00</b>	<b>17.0%</b>
<b>TOTAL, REVENUES</b>			<b>26,753,049.54</b>	<b>27,009,801.00</b>	<b>1.0%</b>

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	8,515,096.50	8,463,449.00	-0.6%
Certificated Pupil Support Salaries		1200	56,959.63	60,777.00	6.7%
Certificated Supervisors' and Administrators' Salaries		1300	385,969.96	429,706.00	11.3%
Other Certificated Salaries		1900	797,702.73	642,761.00	-19.4%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>9,755,728.82</b>	<b>9,596,693.00</b>	<b>-1.6%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	2,619,306.14	2,755,380.00	5.2%
Classified Support Salaries		2200	1,775,343.93	1,907,280.00	7.4%
Classified Supervisors' and Administrators' Salaries		2300	624,108.02	630,786.00	1.1%
Clerical, Technical and Office Salaries		2400	690,364.83	697,446.00	1.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>5,709,122.92</b>	<b>5,990,892.00</b>	<b>4.9%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	759,276.61	767,256.00	1.1%
PERS		3201-3202	555,611.32	532,988.00	-4.1%
OASDI/Medicare/Alternative		3301-3302	529,739.03	493,896.00	-6.8%
Health and Welfare Benefits		3401-3402	4,230,201.06	4,870,252.00	15.1%
Unemployment Insurance		3501-3502	165,414.66	26,255.00	-84.1%
Workers' Compensation		3601-3602	326,603.33	263,421.00	-19.3%
OPEB, Allocated		3701-3702	24,884.68	32,649.00	31.2%
OPEB, Active Employees		3751-3752	641,204.01	641,035.00	0.0%
PERS Reduction		3801-3802	6,877.09	30,351.00	341.3%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>7,239,811.79</b>	<b>7,658,103.00</b>	<b>5.8%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	1,426.00	New
Materials and Supplies		4300	725,919.38	679,061.00	-6.5%
Noncapitalized Equipment		4400	70,325.06	4,865.00	-93.1%
Food		4700	819,497.44	874,631.00	6.7%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>1,615,741.88</b>	<b>1,559,983.00</b>	<b>-3.5%</b>

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	88,486.28	95,827.00	8.3%
Dues and Memberships		5300	600.00	600.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	140,139.34	190,020.00	35.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	570,087.30	636,287.00	11.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	438,748.94	95,872.00	-78.1%
Professional/Consulting Services and Operating Expenditures		5800	215,043.48	575,907.00	167.8%
Communications		5900	63,919.40	66,862.00	4.6%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,517,024.74</b>	<b>1,661,375.00</b>	<b>9.5%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	855,410.40	948,900.00	10.9%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>855,410.40</b>	<b>948,900.00</b>	<b>10.9%</b>
<b>TOTAL, EXPENDITURES</b>			<b>26,692,840.55</b>	<b>27,415,946.00</b>	<b>2.7%</b>

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8911	15,315.51	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			15,315.51	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			15,315.51	0.00	-100.0%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	20,602,390.63	20,628,670.00	0.1%
3) Other State Revenue		8300-8599	5,169,908.81	5,233,414.00	1.2%
4) Other Local Revenue		8600-8799	980,750.10	1,147,717.00	17.0%
5) TOTAL, REVENUES			26,753,049.54	27,009,801.00	1.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		16,544,464.04	16,880,052.00	2.0%
2) Instruction - Related Services	2000-2999		3,820,049.97	4,183,584.00	9.5%
3) Pupil Services	3000-3999		3,109,514.63	3,234,608.00	4.0%
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		855,410.40	948,900.00	10.9%
8) Plant Services	8000-8999		2,363,401.51	2,168,802.00	-8.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			26,692,840.55	27,415,946.00	2.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			60,208.99	(406,145.00)	-774.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	15,315.51	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			15,315.51	0.00	-100.0%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			75,524.50	(406,145.00)	-637.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	908,944.32	984,468.82	8.3%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			908,944.32	984,468.82	8.3%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			908,944.32	984,468.82	8.3%
2) Ending Balance, June 30 (E + F1e)					
			984,468.82	578,323.82	-41.3%
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	984,468.82	578,323.82	-41.3%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2012-13 Unaudited Actuals</b>	<b>2013-14 Budget</b>
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	531,093.40	531,093.40
6130	Child Development: Center-Based Reserve Account	381,475.00	0.00
9010	Other Restricted Local	71,900.42	47,230.42
Total, Restricted Balance		<u>984,468.82</u>	<u>578,323.82</u>



Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	27,073,514.71	28,974,119.00	7.0%
3) Other State Revenue		8300-8599	2,262,933.10	2,358,203.00	4.2%
4) Other Local Revenue		8600-8799	5,131,663.98	5,022,775.00	-2.1%
5) TOTAL, REVENUES			34,468,111.79	36,355,097.00	5.5%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	13,768,334.66	14,042,319.00	2.0%
3) Employee Benefits		3000-3999	6,458,527.79	7,361,541.00	14.0%
4) Books and Supplies		4000-4999	12,063,964.93	12,494,393.00	3.6%
5) Services and Other Operating Expenditures		5000-5999	1,348,185.01	1,396,407.00	3.6%
6) Capital Outlay		6000-6999	435,094.01	556,284.00	27.9%
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			34,074,106.40	35,850,944.00	5.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			394,005.39	504,153.00	28.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	196,821.20	196,821.00	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			196,821.20	196,821.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			590,826.59	700,974.00	18.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,915,921.75	8,506,748.34	7.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,915,921.75	8,506,748.34	7.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,915,921.75	8,506,748.34	7.5%
2) Ending Balance, June 30 (E + F1e)			8,506,748.34	9,207,722.34	8.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	1,255.00	0.00	-100.0%
Stores		9712	1,310,377.97	0.00	-100.0%
Prepaid Expenditures		9713	4,799.33	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			7,190,316.04	9,207,722.34	28.1%
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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	915,651.07		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	3,839,838.53		
c) in Revolving Fund		9130	1,255.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	16,748.43		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	46,546.88		
4) Due from Grantor Government		9290	5,339,837.46		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	1,310,377.97		
7) Prepaid Expenditures		9330	4,799.33		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			11,475,054.67		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	1,232,740.53		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,735,565.80		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			2,968,306.33		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			8,506,748.34		

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>REVENUE LIMIT SOURCES</b>					
Revenue Limit Transfers					
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	27,073,514.71	28,974,119.00	7.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			27,073,514.71	28,974,119.00	7.0%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	2,262,933.10	2,358,203.00	4.2%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,262,933.10	2,358,203.00	4.2%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	5,058,252.68	4,956,732.00	-2.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	10,749.96	2,838.00	-73.6%
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	62,661.34	63,205.00	0.9%
TOTAL, OTHER LOCAL REVENUE			5,131,663.98	5,022,775.00	-2.1%
TOTAL, REVENUES			34,468,111.79	36,355,097.00	5.5%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
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%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	7,151,714.44	7,406,091.00	3.6%
Classified Supervisors' and Administrators' Salaries		2300	4,705,574.80	4,722,280.00	0.4%
Clerical, Technical and Office Salaries		2400	1,172,880.82	1,195,524.00	1.9%
Other Classified Salaries		2900	738,164.60	718,424.00	-2.7%
TOTAL, CLASSIFIED SALARIES			13,768,334.66	14,042,319.00	2.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	1,164,792.64	1,124,586.00	-3.5%
OASDI/Medicare/Alternative		3301-3302	990,033.20	951,333.00	-3.9%
Health and Welfare Benefits		3401-3402	3,215,608.14	4,363,424.00	35.7%
Unemployment Insurance		3501-3502	145,591.32	6,354.00	-95.6%
Workers' Compensation		3601-3602	291,876.99	227,152.00	-22.2%
OPEB, Allocated		3701-3702	22,237.92	20,769.00	-6.6%
OPEB, Active Employees		3751-3752	529,648.19	541,281.00	2.2%
PERS Reduction		3801-3802	98,739.39	126,642.00	28.3%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			6,458,527.79	7,361,541.00	14.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,565,012.18	1,622,325.00	3.7%
Noncapitalized Equipment		4400	57,098.74	65,685.00	15.0%
Food		4700	10,441,854.01	10,806,383.00	3.5%
TOTAL, BOOKS AND SUPPLIES			12,063,964.93	12,494,393.00	3.6%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	9,600.15	7,294.00	-24.0%
Dues and Memberships		5300	1,414.95	2,080.00	47.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	277,019.48	202,266.00	-27.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	196,679.29	154,697.00	-21.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	538,829.54	822,830.00	52.7%
Professional/Consulting Services and Operating Expenditures		5800	295,517.69	186,905.00	-36.8%
Communications		5900	29,123.91	20,335.00	-30.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,348,185.01	1,396,407.00	3.6%
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	37,298.00	195,274.00	423.6%
Equipment		6400	101,190.56	110,498.00	9.2%
Equipment Replacement		6500	296,605.45	250,512.00	-15.5%
TOTAL, CAPITAL OUTLAY			435,094.01	556,284.00	27.9%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			34,074,106.40	35,850,944.00	5.2%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	196,821.20	196,821.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			196,821.20	196,821.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
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)			196,821.20	196,821.00	0.0%

Unaudited Actuals  
Cafeteria Special Revenue Fund  
Expenditures by Function

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	27,073,514.71	28,974,119.00	7.0%
3) Other State Revenue		8300-8599	2,262,933.10	2,358,203.00	4.2%
4) Other Local Revenue		8600-8799	5,131,663.98	5,022,775.00	-2.1%
5) TOTAL, REVENUES			34,468,111.79	36,355,097.00	5.5%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		31,158,939.01	32,550,591.00	4.5%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		2,915,167.39	3,300,353.00	13.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			34,074,106.40	35,850,944.00	5.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			394,005.39	504,153.00	28.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	196,821.20	196,821.00	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			196,821.20	196,821.00	0.0%



Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			590,826.59	700,974.00	18.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,915,921.75	8,506,748.34	7.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,915,921.75	8,506,748.34	7.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,915,921.75	8,506,748.34	7.5%
2) Ending Balance, June 30 (E + F1e)			8,506,748.34	9,207,722.34	8.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	1,255.00	0.00	-100.0%
Stores		9712	1,310,377.97	0.00	-100.0%
Prepaid Expenditures		9713	4,799.33	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			7,190,316.04	9,207,722.34	28.1%
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%

<b>Resource</b>	<b>Description</b>	<b>2012-13 Unaudited Actuals</b>	<b>2013-14 Budget</b>
5310	Child Nutrition: School Programs (e.g., School Lunch, School	7,190,316.04	9,207,722.34
Total, Restricted Balance		<u>7,190,316.04</u>	<u>9,207,722.34</u>

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	30,043.21	50,000.00	66.4%
5) TOTAL, REVENUES			30,043.21	50,000.00	66.4%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	255,586.71	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	848,225.52	5,631,126.00	563.9%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,103,812.23	5,631,126.00	410.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,073,769.02)	(5,581,126.00)	419.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	2,738,724.00	New
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	2,738,724.00	New

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,073,769.02)	(2,842,402.00)	164.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,051,678.28	3,977,909.26	-21.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,051,678.28	3,977,909.26	-21.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,051,678.28	3,977,909.26	-21.3%
2) Ending Balance, June 30 (E + F1e)			3,977,909.26	1,135,507.26	-71.5%
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			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	3,977,909.26	1,135,507.26	-71.5%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	4,084,688.78		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	10,162.17		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			4,094,850.95		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	116,941.69		
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			116,941.69		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			3,977,909.26		

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	30,043.21	50,000.00	66.4%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			30,043.21	50,000.00	66.4%
<b>TOTAL, REVENUES</b>			30,043.21	50,000.00	66.4%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	255,586.71	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			255,586.71	0.00	-100.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	848,225.52	5,631,126.00	563.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>848,225.52</b>	<b>5,631,126.00</b>	<b>563.9%</b>
<b>CAPITAL OUTLAY</b>					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>1,103,812.23</b>	<b>5,631,126.00</b>	<b>410.2%</b>



Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General, Special Reserve, & Building Funds		8915	0.00	2,738,724.00	New
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	2,738,724.00	New
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
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	2,738,724.00	New

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	30,043.21	50,000.00	66.4%
5) TOTAL, REVENUES			30,043.21	50,000.00	66.4%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,103,812.23	5,631,126.00	410.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,103,812.23	5,631,126.00	410.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(1,073,769.02)	(5,581,126.00)	419.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	2,738,724.00	New
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	2,738,724.00	New

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,073,769.02)	(2,842,402.00)	164.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,051,678.28	3,977,909.26	-21.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,051,678.28	3,977,909.26	-21.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,051,678.28	3,977,909.26	-21.3%
2) Ending Balance, June 30 (E + F1e)			3,977,909.26	1,135,507.26	-71.5%
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	3,977,909.26	1,135,507.26	-71.5%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	16,482.74	0.00	-100.0%
5) TOTAL, REVENUES			16,482.74	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			16,482.74	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	5,104,474.50	0.00	-100.0%
b) Transfers Out		7600-7629	500,000.00	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			4,604,474.50	0.00	-100.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			4,620,957.24	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,026,148.88	6,647,106.12	228.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,026,148.88	6,647,106.12	228.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,026,148.88	6,647,106.12	228.1%
2) Ending Balance, June 30 (E + F1e)			6,647,106.12	6,647,106.12	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	6,647,106.12	6,647,106.12	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	6,639,049.27		
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	8,056.85		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			6,647,106.12		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			6,647,106.12		

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	16,482.74	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			16,482.74	0.00	-100.0%
<b>TOTAL, REVENUES</b>			16,482.74	0.00	-100.0%



Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	5,104,474.50	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			5,104,474.50	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	500,000.00	0.00	-100.0%
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			500,000.00	0.00	-100.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from 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)			4,604,474.50	0.00	-100.0%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	16,482.74	0.00	-100.0%
5) TOTAL, REVENUES			16,482.74	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			16,482.74	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	5,104,474.50	0.00	-100.0%
b) Transfers Out		7600-7629	500,000.00	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			4,604,474.50	0.00	-100.0%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			4,620,957.24	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,026,148.88	6,647,106.12	228.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,026,148.88	6,647,106.12	228.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,026,148.88	6,647,106.12	228.1%
2) Ending Balance, June 30 (E + F1e)			6,647,106.12	6,647,106.12	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	6,647,106.12	6,647,106.12	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,129,829.18	2,400,000.00	112.4%
5) TOTAL, REVENUES			1,129,829.18	2,400,000.00	112.4%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,323,829.39	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	10,161,042.91	0.00	-100.0%
6) Capital Outlay		6000-6999	63,685,410.20	125,752,000.00	97.5%
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	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			75,170,282.50	125,752,000.00	67.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(74,040,453.32)	(123,352,000.00)	66.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	49,559,647.50	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			49,559,647.50	0.00	-100.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(24,480,805.82)	(123,352,000.00)	403.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	205,145,014.77	180,664,208.95	-11.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			205,145,014.77	180,664,208.95	-11.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			205,145,014.77	180,664,208.95	-11.9%
2) Ending Balance, June 30 (E + F1e)			180,664,208.95	57,312,208.95	-68.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	838,761.33	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			179,825,447.62	57,312,208.95	-68.1%
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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	188,528,883.95		
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	358,888.57		
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	838,761.33		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			189,726,533.85		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	9,027,674.90		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	34,650.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			9,062,324.90		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			180,664,208.95		

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Leases and Rentals					
		8650	0.00	0.00	0.0%
Interest					
		8660	1,128,989.18	2,400,000.00	112.6%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue					
		8699	840.00	0.00	-100.0%
All Other Transfers In from All Others					
		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			1,129,829.18	2,400,000.00	112.4%
<b>TOTAL, REVENUES</b>			1,129,829.18	2,400,000.00	112.4%



Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	403,087.91	0.00	-100.0%
Noncapitalized Equipment		4400	920,741.48	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			1,323,829.39	0.00	-100.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,970.00	0.00	-100.0%
Insurance		5400-5450	1,722,733.13	0.00	-100.0%
Operations and Housekeeping Services		5500	154,235.98	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	90,333.83	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	8,184,991.61	0.00	-100.0%
Communications		5900	5,778.36	0.00	-100.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			10,161,042.91	0.00	-100.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	2,282,636.31	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	60,197,629.40	125,752,000.00	108.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	1,205,144.49	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			63,685,410.20	125,752,000.00	97.5%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			75,170,282.50	125,752,000.00	67.3%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	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
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale of Bonds		8951	49,559,647.50	0.00	-100.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			49,559,647.50	0.00	-100.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			49,559,647.50	0.00	-100.0%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,129,829.18	2,400,000.00	112.4%
5) TOTAL, REVENUES			1,129,829.18	2,400,000.00	112.4%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		75,168,282.50	125,752,000.00	67.3%
9) Other Outgo	9000-9999	Except 7600-7699	2,000.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			75,170,282.50	125,752,000.00	67.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(74,040,453.32)	(123,352,000.00)	66.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	49,559,647.50	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			49,559,647.50	0.00	-100.0%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(24,480,805.82)	(123,352,000.00)	403.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	205,145,014.77	180,664,208.95	-11.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			205,145,014.77	180,664,208.95	-11.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			205,145,014.77	180,664,208.95	-11.9%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance)			180,664,208.95	57,312,208.95	-68.3%
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	838,761.33	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			179,825,447.62	57,312,208.95	-68.1%
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%

<b>Resource</b>	<b>Description</b>	<b>2012-13 Unaudited Actuals</b>	<b>2013-14 Budget</b>
9010	Other Restricted Local	179,825,447.62	57,312,208.95
Total, Restricted Balance		<u>179,825,447.62</u>	<u>57,312,208.95</u>

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,100,559.80	1,680,000.00	-20.0%
5) TOTAL, REVENUES			2,100,559.80	1,680,000.00	-20.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	71,046.79	11,725,000.00	16403.2%
6) Capital Outlay		6000-6999	15,987.85	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			87,034.64	11,725,000.00	13371.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			2,013,525.16	(10,045,000.00)	-598.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			2,013,525.16	(10,045,000.00)	-598.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,177,326.22	11,190,851.38	21.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,177,326.22	11,190,851.38	21.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,177,326.22	11,190,851.38	21.9%
2) Ending Balance, June 30 (E + F1e)			11,190,851.38	1,145,851.38	-89.8%
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			11,190,851.38	1,145,851.38	-89.8%
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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	11,128,723.02		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	73,123.68		
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			11,201,846.70		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	10,995.32		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			10,995.32		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			11,190,851.38		

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Interest					
		8660	61,977.08	80,000.00	29.1%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees					
		8681	2,038,582.72	1,600,000.00	-21.5%
Other Local Revenue All Other Local Revenue					
		8699	0.00	0.00	0.0%
All Other Transfers In from All Others					
		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			2,100,559.80	1,680,000.00	-20.0%
<b>TOTAL, REVENUES</b>			2,100,559.80	1,680,000.00	-20.0%

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

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	45,380.21	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	25,621.07	11,725,000.00	45663.1%
Communications		5900	45.51	0.00	-100.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>71,046.79</b>	<b>11,725,000.00</b>	<b>16403.2%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	431.14	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	15,556.71	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>15,987.85</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>87,034.64</b>	<b>11,725,000.00</b>	<b>13371.6%</b>

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

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,100,559.80	1,680,000.00	-20.0%
5) TOTAL, REVENUES			2,100,559.80	1,680,000.00	-20.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		71,046.79	10,045,000.00	14038.6%
8) Plant Services	8000-8999		15,987.85	1,680,000.00	10408.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			87,034.64	11,725,000.00	13371.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			2,013,525.16	(10,045,000.00)	-598.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			2,013,525.16	(10,045,000.00)	-598.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,177,326.22	11,190,851.38	21.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,177,326.22	11,190,851.38	21.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,177,326.22	11,190,851.38	21.9%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance)			11,190,851.38	1,145,851.38	-89.8%
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			11,190,851.38	1,145,851.38	-89.8%
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%



<b>Resource</b>	<b>Description</b>	<b>2012-13 Unaudited Actuals</b>	<b>2013-14 Budget</b>
9010	Other Restricted Local	11,190,851.38	1,145,851.38
Total, Restricted Balance		<u>11,190,851.38</u>	<u>1,145,851.38</u>

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	12,024,908.00	3,000,000.00	-75.1%
4) Other Local Revenue		8600-8799	35,131.91	25,000.00	-28.8%
5) TOTAL, REVENUES			12,060,039.91	3,025,000.00	-74.9%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	162,574.34	2,942,557.00	1710.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	11,502,577.96	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			11,665,152.30	2,942,557.00	-74.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>					
			394,887.61	82,443.00	-79.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			394,887.61	82,443.00	-79.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	22,621.38	417,508.99	1745.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,621.38	417,508.99	1745.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,621.38	417,508.99	1745.6%
2) Ending Balance, June 30 (E + F1e)			417,508.99	499,951.99	19.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			417,508.99	499,951.99	19.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	558,259.81		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	24,426.32		
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			582,686.13		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	165,177.14		
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			165,177.14		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			417,508.99		

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
School Facilities Apportionments		8545	12,024,908.00	3,000,000.00	-75.1%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			12,024,908.00	3,000,000.00	-75.1%
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	35,131.91	25,000.00	-28.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			35,131.91	25,000.00	-28.8%
<b>TOTAL, REVENUES</b>			12,060,039.91	3,025,000.00	-74.9%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	100,789.42	2,942,557.00	2819.5%
Noncapitalized Equipment		4400	61,784.92	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			162,574.34	2,942,557.00	1710.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	11,366,520.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	136,057.96	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			11,502,577.96	0.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			11,665,152.30	2,942,557.00	-74.8%

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



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

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	12,024,908.00	3,000,000.00	-75.1%
4) Other Local Revenue		8600-8799	35,131.91	25,000.00	-28.8%
5) TOTAL, REVENUES			12,060,039.91	3,025,000.00	-74.9%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		11,665,152.30	2,942,557.00	-74.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			11,665,152.30	2,942,557.00	-74.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>					
			394,887.61	82,443.00	-79.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			394,887.61	82,443.00	-79.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	22,621.38	417,508.99	1745.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,621.38	417,508.99	1745.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,621.38	417,508.99	1745.6%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance)			417,508.99	499,951.99	19.7%
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			417,508.99	499,951.99	19.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2012-13 Unaudited Actuals</b>	<b>2013-14 Budget</b>
7710	State School Facilities Projects	417,508.99	499,951.99
Total, Restricted Balance		<u>417,508.99</u>	<u>499,951.99</u>

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,818,546.03	2,620,000.00	-31.4%
5) TOTAL, REVENUES			3,818,546.03	2,620,000.00	-31.4%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,019,261.00	0.00	-100.0%
3) Employee Benefits		3000-3999	999,927.38	0.00	-100.0%
4) Books and Supplies		4000-4999	1,381.02	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	78,938.98	100,000.00	26.7%
6) Capital Outlay		6000-6999	0.00	14,106,697.00	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	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,099,508.38	14,206,697.00	358.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			719,037.65	(11,586,697.00)	-1711.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			719,037.65	(11,586,697.00)	-1711.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,518,078.45	14,237,116.10	5.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,518,078.45	14,237,116.10	5.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,518,078.45	14,237,116.10	5.3%
2) Ending Balance, June 30 (E + F1e)			14,237,116.10	2,650,419.10	-81.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			14,237,116.10	2,650,419.10	-81.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	14,202,203.99		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	34,912.11		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			14,237,116.10		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			14,237,116.10		

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to RL Deduction		8625	3,728,144.16	2,500,000.00	-32.9%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	90,401.87	120,000.00	32.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			3,818,546.03	2,620,000.00	-31.4%
<b>TOTAL, REVENUES</b>			3,818,546.03	2,620,000.00	-31.4%



Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	2,019,261.00	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			2,019,261.00	0.00	-100.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	221,500.00	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	154,473.00	0.00	-100.0%
Health and Welfare Benefits		3401-3402	453,824.00	0.00	-100.0%
Unemployment Insurance		3501-3502	22,212.00	0.00	-100.0%
Workers' Compensation		3601-3602	42,404.00	0.00	-100.0%
OPEB, Allocated		3701-3702	3,231.00	0.00	-100.0%
OPEB, Active Employees		3751-3752	58,585.00	0.00	-100.0%
PERS Reduction		3801-3802	43,698.38	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			999,927.38	0.00	-100.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,381.02	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			1,381.02	0.00	-100.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	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	78,938.98	100,000.00	26.7%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>78,938.98</b>	<b>100,000.00</b>	<b>26.7%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	14,106,697.00	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>14,106,697.00</b>	<b>New</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>3,099,508.38</b>	<b>14,206,697.00</b>	<b>358.4%</b>

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/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%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	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
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)					
			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,818,546.03	2,620,000.00	-31.4%
5) TOTAL, REVENUES			3,818,546.03	2,620,000.00	-31.4%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		3,099,508.38	14,206,697.00	358.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,099,508.38	14,206,697.00	358.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			719,037.65	(11,586,697.00)	-1711.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			719,037.65	(11,586,697.00)	-1711.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,518,078.45	14,237,116.10	5.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,518,078.45	14,237,116.10	5.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,518,078.45	14,237,116.10	5.3%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance)			14,237,116.10	2,650,419.10	-81.4%
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			14,237,116.10	2,650,419.10	-81.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2012-13 Unaudited Actuals</b>	<b>2013-14 Budget</b>
9010	Other Restricted Local	14,237,116.10	2,650,419.10
Total, Restricted Balance		<u>14,237,116.10</u>	<u>2,650,419.10</u>

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,829,168.00	0.00	-100.0%
3) Other State Revenue		8300-8599	392,514.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	52,135,654.00	0.00	-100.0%
5) TOTAL, REVENUES			56,357,336.00	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	50,051,890.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			50,051,890.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			6,305,446.00	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			6,305,446.00	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	39,932,549.00	46,237,995.00	15.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			39,932,549.00	46,237,995.00	15.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			39,932,549.00	46,237,995.00	15.8%
2) Ending Balance, June 30 (E + F1e)			46,237,995.00	46,237,995.00	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	46,237,995.00	46,237,995.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	46,237,995.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			46,237,995.00		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			46,237,995.00		

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	3,829,168.00	0.00	-100.0%
<b>TOTAL, FEDERAL REVENUE</b>			3,829,168.00	0.00	-100.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	392,514.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			392,514.00	0.00	-100.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	43,485,342.00	0.00	-100.0%
Unsecured Roll		8612	2,442,167.00	0.00	-100.0%
Prior Years' Taxes		8613	4,138,871.00	0.00	-100.0%
Supplemental Taxes		8614	535,810.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	243,677.00	0.00	-100.0%
Interest		8660	128,408.00	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	1,161,379.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			52,135,654.00	0.00	-100.0%
<b>TOTAL, REVENUES</b>			56,357,336.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	25,370,000.00	0.00	-100.0%
Bond Interest and Other Service Charges		7434	24,681,890.00	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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			50,051,890.00	0.00	-100.0%
<b>TOTAL, EXPENDITURES</b>			50,051,890.00	0.00	-100.0%

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

Unaudited Actuals  
Bond Interest and Redemption Fund  
Expenditures by Function

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,829,168.00	0.00	-100.0%
3) Other State Revenue		8300-8599	392,514.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	52,135,654.00	0.00	-100.0%
5) TOTAL, REVENUES			56,357,336.00	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	50,051,890.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			50,051,890.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			6,305,446.00	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			6,305,446.00	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	39,932,549.00	46,237,995.00	15.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			39,932,549.00	46,237,995.00	15.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			39,932,549.00	46,237,995.00	15.8%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance)			46,237,995.00	46,237,995.00	0.0%
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	46,237,995.00	46,237,995.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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



Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	66,746,764.85	72,835,930.00	9.1%
5) TOTAL, REVENUES			66,746,764.85	72,835,930.00	9.1%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	441,814.00	226,090.00	-48.8%
3) Employee Benefits		3000-3999	185,140.84	104,576.00	-43.5%
4) Books and Supplies		4000-4999	54,639.06	57,103.00	4.5%
5) Services and Other Operating Expenses		5000-5999	76,933,683.13	78,703,012.00	2.3%
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			77,615,277.03	79,090,781.00	1.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(10,868,512.18)	(6,254,851.00)	-42.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,700,000.00	4,429,718.00	160.6%
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			1,700,000.00	4,429,718.00	160.6%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(9,168,512.18)	(1,825,133.00)	-80.1%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	33,180,227.88	24,011,715.70	-27.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			33,180,227.88	24,011,715.70	-27.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			33,180,227.88	24,011,715.70	-27.6%
2) Ending Net Position, June 30 (E + F1e)			24,011,715.70	22,186,582.70	-7.6%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	24,011,715.70	22,186,582.70	-7.6%
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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	69,734,821.39		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	830,000.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	779,647.86		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) 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			71,344,469.25		

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	17,132,448.62		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,093.93		
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	30,199,211.00		
7) TOTAL, LIABILITIES			47,332,753.55		
<b>I. NET POSITION</b>					
Net Position, June 30 (must agree with line F2) (G10 - H7)			24,011,715.70		

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	375,536.74	280,000.00	-25.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	66,322,688.18	72,515,930.00	9.3%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	48,539.93	40,000.00	-17.6%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>66,746,764.85</b>	<b>72,835,930.00</b>	<b>9.1%</b>
<b>TOTAL, REVENUES</b>			<b>66,746,764.85</b>	<b>72,835,930.00</b>	<b>9.1%</b>

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	271,835.32	173,084.00	-36.3%
Clerical, Technical and Office Salaries		2400	169,978.68	53,006.00	-68.8%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			441,814.00	226,090.00	-48.8%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	49,785.66	25,813.00	-48.2%
OASDI/Medicare/Alternative		3301-3302	33,021.79	17,296.00	-47.6%
Health and Welfare Benefits		3401-3402	71,520.53	48,126.00	-32.7%
Unemployment Insurance		3501-3502	4,680.32	113.00	-97.6%
Workers' Compensation		3601-3602	9,278.06	3,957.00	-57.4%
OPEB, Allocated		3701-3702	706.85	362.00	-48.8%
OPEB, Active Employees		3751-3752	11,834.73	5,970.00	-49.6%
PERS Reduction		3801-3802	4,312.90	2,939.00	-31.9%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			185,140.84	104,576.00	-43.5%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	29,421.90	40,603.00	38.0%
Noncapitalized Equipment		4400	25,217.16	16,500.00	-34.6%
<b>TOTAL, BOOKS AND SUPPLIES</b>			54,639.06	57,103.00	4.5%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,518.01	2,700.00	77.9%
Dues and Memberships		5300	100.00	200.00	100.0%
Insurance		5400-5450	2,853,278.60	3,240,414.00	13.6%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	361,874.98	361,487.00	-0.1%
Transfers of Direct Costs - Interfund		5750	4,863.14	1,687.00	-65.3%
Professional/Consulting Services and Operating Expenditures		5800	73,703,670.94	75,090,132.00	1.9%
Communications		5900	8,377.46	6,392.00	-23.7%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>76,933,683.13</b>	<b>78,703,012.00</b>	<b>2.3%</b>
<b>DEPRECIATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENSES</b>			<b>77,615,277.03</b>	<b>79,090,781.00</b>	<b>1.9%</b>

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	1,700,000.00	4,429,718.00	160.6%
(a) TOTAL, INTERFUND TRANSFERS IN			1,700,000.00	4,429,718.00	160.6%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,700,000.00	4,429,718.00	160.6%



Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	66,746,764.85	72,835,930.00	9.1%
5) TOTAL, REVENUES			66,746,764.85	72,835,930.00	9.1%
<b>B. EXPENSES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		77,615,277.03	79,090,781.00	1.9%
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			77,615,277.03	79,090,781.00	1.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(10,868,512.18)	(6,254,851.00)	-42.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,700,000.00	4,429,718.00	160.6%
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			1,700,000.00	4,429,718.00	160.6%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(9,168,512.18)	(1,825,133.00)	-80.1%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	33,180,227.88	24,011,715.70	-27.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			33,180,227.88	24,011,715.70	-27.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			33,180,227.88	24,011,715.70	-27.6%
2) Ending Net Position, June 30 (E + F1e)			24,011,715.70	22,186,582.70	-7.6%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	24,011,715.70	22,186,582.70	-7.6%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2012-13 Unaudited Actuals</b>	<b>2013-14 Budget</b>
9010	Other Restricted Local	24,011,715.70	22,186,582.70
Total, Restricted Net Position		<u>24,011,715.70</u>	<u>22,186,582.70</u>

Description	Object Codes	2012-13 Unaudited Actuals
<b>A. ASSETS</b>		
1) Cash		
a) in County Treasury	9110	(729,106.97)
1) Fair Value Adjustment to Cash in County Treasury	9111	0.00
b) in Banks	9120	0.00
c) Collections Awaiting Deposit	9140	0.00
2) Investments	9150	0.00
3) Accounts Receivable	9200	729,593.72
4) Due from Other Funds	9310	0.00
5) TOTAL, ASSETS (Must equal B3)		486.75
<b>B. LIABILITIES</b>		
1) Due to Other Funds	9610	486.75
2) Due to Student Groups/Other Agencies	9620	0.00
3) TOTAL, LIABILITIES (Must equal A5)		486.75

Unaudited Actuals  
2012-13 Unaudited Actuals  
Warrant/Pass-Through Fund  
Statement of Changes in Assets and Liabilities

		Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Additions	Deletions	Balance June 30
<b>ASSETS</b>							
Cash							
in County Treasury	9110	(729,106.97)		(729,106.97)			(729,106.97)
Fair Value Adjustment to							
Cash in County Treasury	9111	0.00		0.00			0.00
in Banks	9120	0.00		0.00			0.00
Collections Awaiting Deposit	9140	0.00		0.00			0.00
Investments	9150	0.00		0.00			0.00
Accounts Receivable	9200	729,593.72		729,593.72			729,593.72
Due from Other Funds	9310	0.00		0.00			0.00
<b>TOTAL, ASSETS</b>		486.75	0.00	486.75	0.00	0.00	486.75
<b>LIABILITIES</b>							
Due to Other Funds	9610	486.75		486.75			486.75
Due to Student Groups/ Other Agencies	9620	0.00		0.00			0.00
<b>TOTAL, LIABILITIES</b>		486.75	0.00	486.75	0.00	0.00	486.75

Description	2012-13 Unaudited Actuals			2013-14 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
<b>ELEMENTARY</b>						
1. General Education			51,370.29	50,301.92	50,176.56	51,115.63
a. Kindergarten	5,816.18	5,813.11				
b. Grades One through Three	16,852.94	16,816.52				
c. Grades Four through Six	16,445.02	16,394.26				
d. Grades Seven and Eight	11,231.95	11,191.17				
e. Opportunity Schools and Full-Day Opportunity Classes	9.11	12.20				
f. Home and Hospital	18.12	20.72				
g. Community Day School						
2. Special Education						
a. Special Day Class	1,882.76	1,885.09	1,855.23	1,854.52	1,856.81	1,877.61
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	31.77	33.29	33.29	31.29	32.79	34.83
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions	4.54	5.42	5.42	4.47	2.67	8.30
3. TOTAL, ELEMENTARY	52,292.39	52,171.78	53,264.23	52,192.20	52,068.83	53,036.37
<b>HIGH SCHOOL</b>						
4. General Education			24,534.36	23,269.89	23,194.37	23,848.25
a. Grades Nine through Twelve	23,315.69	23,254.20				
b. Continuation Education	267.53	247.22				
c. Opportunity Schools and Full-Day Opportunity Classes	8.17	8.90				
d. Home and Hospital	26.82	31.50				
e. Community Day School	5.67	5.76				
5. Special Education						
a. Special Day Class	1,153.27	1,146.60	1,107.00	1,135.97	1,129.40	1,143.08
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	101.78	104.15	104.15	100.25	102.59	81.65
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions	63.12	67.33	67.33	62.17	66.32	87.27
6. TOTAL, HIGH SCHOOL	24,942.05	24,865.66	25,812.84	24,568.28	24,492.68	25,160.25
<b>COUNTY SUPPLEMENT</b>						
7. County Community Schools (EC 1982[a])						
a. Elementary						
b. High School	21.46	19.87	21.46	0.00		22.47
8. Special Education						
a. Special Day Class - Elementary	0.07	0.07	0.07			0.07
b. Special Day Class - High School	1.01		1.01			
c. Nonpublic, Nonsectarian Schools - Elementary						
d. Nonpublic, Nonsectarian Schools - High School						
e. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - Elementary						
f. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - High School						
9. TOTAL, ADA REPORTED BY COUNTY OFFICES	22.54	19.94	22.54	0.00	0.00	22.54
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	77,256.98	77,057.38	79,099.61	76,760.48	76,561.51	78,219.16
11. ADA for Necessary Small Schools also included in lines 3 and 6.						
12. REGIONAL OCCUPATIONAL CENTERS & PROGRAMS*						

Description	2012-13 Unaudited Actuals			2013-14 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
<b>CLASSES FOR ADULTS</b>						
13. Concurrently Enrolled Secondary Students*						
14. Adults Enrolled, State Apportioned*						
15. Students 21 Years or Older and Students 19 or Older Not Continuously Enrolled Since Their 18th Birthday, Participating in Full-Time Independent Study*						
16. TOTAL, CLASSES FOR ADULTS (sum lines 13 through 15)						
17. Adults in Correctional Facilities						
18. TOTAL, ADA (sum lines 10, 12, 16, and 17)	77,256.98	77,057.38	79,099.61	76,760.48	76,561.51	78,219.16
<b>SUPPLEMENTAL INSTRUCTIONAL HOURS</b>						
19. ELEMENTARY*						
20. HIGH SCHOOL*						
21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS (sum lines 19 and 20)						
<b>COMMUNITY DAY SCHOOLS - Additional Funds</b>						
22. ELEMENTARY						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only						
b. 7th & 8th Hour Pupil Hours (Hours)*						
23. HIGH SCHOOL						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only						
b. 7th & 8th Hour Pupil Hours (Hours)*						
<b>CHARTER SCHOOLS</b>						
24. Charter ADA Funded Through the Block Grant						
a. Charters Sponsored by Unified Districts - Resident (EC 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RL)						
b. All Other Block Grant Funded Charters	1,085.66	1,085.66	1,085.66	442.91	442.91	442.91
25. Charter ADA Funded Through the Revenue Limit						
26. TOTAL, CHARTER SCHOOLS ADA (sum lines 24a, 24b, and 25)	1,085.66	1,085.66	1,085.66	442.91	442.91	442.91
27. SUPPLEMENTAL INSTRUCTIONAL HOURS*						
<b>BASIC AID "CHOICE"/COURT ORDERED VOLUNTARY PUPIL TRANSFER</b>						
28. Regular Elementary and High School ADA (SB 937)						
<b>BASIC AID OPEN ENROLLMENT</b>						
29. Regular Elementary and High School ADA						

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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
<b>Governmental Activities:</b>						
Capital assets not being depreciated:						
Land	113,922,550.51		113,922,550.51			113,922,550.51
Work in Progress	115,116,032.62		115,116,032.62	68,847,846.09	54,189,753.82	129,774,124.89
Total capital assets not being depreciated	229,038,583.13	0.00	229,038,583.13	68,847,846.09	54,189,753.82	243,696,675.40
Capital assets being depreciated:						
Land Improvements	22,161,120.59		22,161,120.59	647,501.52		22,808,622.11
Buildings	711,926,978.87		711,926,978.87	55,334,869.39		767,261,848.26
Equipment	86,529,267.29		86,529,267.29	4,464,276.68	2,185,491.27	88,808,052.70
Total capital assets being depreciated	820,617,366.75	0.00	820,617,366.75	60,446,647.59	2,185,491.27	878,878,523.07
Accumulated Depreciation for:						
Land Improvements	(15,500,858.55)		(15,500,858.55)	(536,282.14)		(16,037,140.69)
Buildings	(307,967,513.16)		(307,967,513.16)	(13,808,221.90)		(321,775,735.06)
Equipment	(69,929,895.00)	(6,565,970.00)	(76,495,865.00)	(3,668,041.00)	(2,185,491.27)	(77,978,414.73)
Total accumulated depreciation	(393,398,266.71)	(6,565,970.00)	(399,964,236.71)	(18,012,545.04)	(2,185,491.27)	(415,791,290.48)
Total capital assets being depreciated, net	427,219,100.04	(6,565,970.00)	420,653,130.04	42,434,102.55	0.00	463,087,232.59
Governmental activity capital assets, net	656,257,683.17	(6,565,970.00)	649,691,713.17	111,281,948.64	54,189,753.82	706,783,907.99
<b>Business-Type Activities:</b>						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	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	Title I	Title I	Special Ed	Special Ed	Special Ed	Special Ed	Special Ed
FEDERAL CATALOG NUMBER	84.01	84.011	84.027A	84.027A	84.173A	84.027A	84.027A
RESOURCE CODE	3010	3060	3310	3311	3315	3320	3327
REVENUE OBJECT	8290	8285	8181	8181	8182	8182	8182
LOCAL DESCRIPTION (if any)	Basic Grants	Migrant Ed	Local Asst. Entl	Local Asst Priv Sch	Fed Presch Grant	Preschl Local Entl	Mental Health Serv
<b>AWARD</b>							
1. Prior Year Carryover	8,997,123.52	37,495.83	0.00	61,398.12	0.00	0.00	0.00
2. a. Current Year Award	32,493,097.00	667,802.00	13,200,793.67	108,406.33	322,101.00	950,505.00	576,878.00
b. Transferability (NCLB)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	32,493,097.00	667,802.00	13,200,793.67	108,406.33	322,101.00	950,505.00	576,878.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	41,490,220.52	705,297.83	13,200,793.67	169,804.45	322,101.00	950,505.00	576,878.00
<b>REVENUES</b>							
5. Revenue Deferred from Prior Year	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6. Cash Received in Current Year	31,219,575.52	359,198.91	9,910,743.12	0.00	322,101.00	950,505.00	144,220.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	31,219,575.52	359,198.91	9,910,743.12	0.00	322,101.00	950,505.00	144,220.00
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	33,897,107.93	575,850.67	13,200,793.67	100,863.75	322,101.00	950,505.00	417,189.28
10. Non Donor-Authorized Expenditures			9,453,848.67		6,297,011.15	2,391,150.56	
11. Total Expenditures (lines 9 & 10)	33,897,107.93	575,850.67	22,654,642.34	100,863.75	6,619,112.15	3,341,655.56	417,189.28
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)	(2,677,532.41)	(216,651.76)	(3,290,050.55)	(100,863.75)	0.00	0.00	(272,969.28)
a. Deferred Revenue							
b. Accounts Payable							
c. Accounts Receivable	2,677,532.41	216,651.76	3,290,050.55	100,863.75	0.00	0.00	272,969.28
14. Unused Grant Award Calculation (line 4 minus line 9)	7,593,112.59	129,447.16	0.00	68,940.70	0.00	0.00	159,688.72
15. If Carryover is allowed, enter line 14 amount here	7,593,112.59	129,447.16	0.00	68,940.70	0.00	0.00	155,406.72
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	33,897,107.93	575,850.67	13,200,793.67	100,863.75	322,101.00	950,505.00	417,189.28

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FEDERAL PROGRAM NAME	Special Ed	Special Ed	Special Ed	Special Ed D.O.R.	Special Ed D.O.R.	Carl D. Perkins	Perkins - ROP
FEDERAL CATALOG NUMBER	84.173A	84.181	84.027A	84.158	84.158	84.048A	84.048A
RESOURCE CODE	3345	3385	3395	3410	3410	3550	3555
REVENUE OBJECT	8182	8182	8182	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)	Preschool Staff Dev	Early Educ Prog	Alternative Dispute	WorkAbility II	WorkAbility Student	Voc & Appl Tech	Postsec & Adult Pg
<b>AWARD</b>							
1. Prior Year Carryover	0.00	0.00	0.00	0.00	0.00	14,574.47	3,907.49
2. a. Current Year Award	2,839.00	264,596.00	15,000.00	295,880.00	81,201.44	702,043.00	53,293.00
b. Transferability (NCLB)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	2,839.00	264,596.00	15,000.00	295,880.00	81,201.44	702,043.00	53,293.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	2,839.00	264,596.00	15,000.00	295,880.00	81,201.44	716,617.47	57,200.49
<b>REVENUES</b>							
5. Revenue Deferred from Prior Year	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6. Cash Received in Current Year	710.00	132,298.00	5,388.00	188,816.24	64,890.92	428,398.20	9,169.43
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	710.00	132,298.00	5,388.00	188,816.24	64,890.92	428,398.20	9,169.43
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	2,839.00	264,596.00	15,000.00	295,880.00	81,201.44	691,710.36	43,889.41
10. Non Donor-Authorized Expenditures		20,437.62					
11. Total Expenditures (lines 9 & 10)	2,839.00	285,033.62	15,000.00	295,880.00	81,201.44	691,710.36	43,889.41
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)	(2,129.00)	(132,298.00)	(9,612.00)	(107,063.76)	(16,310.52)	(263,312.16)	(34,719.98)
a. Deferred Revenue							
b. Accounts Payable							
c. Accounts Receivable	2,129.00	132,298.00	9,612.00	107,063.76	16,310.52	263,312.16	34,719.98
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	0.00	0.00	24,907.11	13,311.08
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	0.00	0.00	0.00	21,314.83	12,967.47
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	2,839.00	264,596.00	15,000.00	295,880.00	81,201.44	691,710.36	43,889.41

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FEDERAL PROGRAM NAME	Title II	Title II: EETT	21st Century	Title III	Title III	Educ Oppor-Native American	McKinney Vento
FEDERAL CATALOG NUMBER	84.367	84.318	84.287	84.365	84.365	84.06	84.196A
RESOURCE CODE	4035	4045	4124	4201	4203	4510	5630
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)	Teachr Qual NCLB	Part D Tech	Comm Lrng Ctrs	Immigrant Ed Pg	Limited Engr Profc	EONA	Homeless Ed Asst
<b>AWARD</b>							
1. Prior Year Carryover	3,124,771.94	25,233.54	1,191,092.11	42,260.01	556,661.18	0.00	0.00
2. a. Current Year Award	4,703,376.00	0.00	565,000.00	114,600.00	2,070,573.00	15,049.00	219,552.00
b. Transferability (NCLB)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	4,703,376.00	0.00	565,000.00	114,600.00	2,070,573.00	15,049.00	219,552.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	7,828,147.94	25,233.54	1,756,092.11	156,860.01	2,627,234.18	15,049.00	219,552.00
<b>REVENUES</b>							
5. Revenue Deferred from Prior Year	0.00	0.00	245,763.61	0.00	0.00	0.00	0.00
6. Cash Received in Current Year	4,813,812.94	25,233.54	1,074,034.52	132,454.01	1,538,481.18	12,329.65	197,596.80
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	4,813,812.94	25,233.54	1,319,798.13	132,454.01	1,538,481.18	12,329.65	197,596.80
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	4,671,594.49	25,233.54	1,345,861.13	156,860.01	1,449,699.14	15,049.00	207,738.38
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	4,671,594.49	25,233.54	1,345,861.13	156,860.01	1,449,699.14	15,049.00	207,738.38
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)	142,218.45	0.00	(26,063.00)	(24,406.00)	88,782.04	(2,719.35)	(10,141.58)
a. Deferred Revenue	142,218.45				88,782.04		
b. Accounts Payable	0.00						
c. Accounts Receivable	0.00	0.00	26,063.00	24,406.00	0.00	2,719.35	10,141.58
14. Unused Grant Award Calculation (line 4 minus line 9)	3,156,553.45	0.00	410,230.98	0.00	1,177,535.04	0.00	11,813.62
15. If Carryover is allowed, enter line 14 amount here	3,156,553.45		131,437.00	0.00	1,177,535.04	0.00	11,813.62
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	4,671,594.49	25,233.54	1,345,861.13	156,860.01	1,449,699.14	15,049.00	207,738.38

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FEDERAL PROGRAM NAME	GEAR-UP	Smaller Learning Communities	The C.O.R.E. Grant	Military SCI-JROTC	School Leadership Program	Tech & Transp Edu	Even Start
FEDERAL CATALOG NUMBER	84.334	84.215L	84.215X	12	84.363A	20.215	84.213C
RESOURCE CODE	5811	5815	5819	5829	5835	5837	3105
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)						G. A. Morgan	Family Literacy
<b>AWARD</b>							
1. Prior Year Carryover	2,299,913.19	1,521,762.69	314,891.20	0.00	259,329.38	0.00	17,186.52
2. a. Current Year Award	3,727,200.00	373,143.77	0.00	168,762.48	578,478.00	100,000.00	0.00
b. Transferability (NCLB)							
c. Other Adjustments							(2,000.00)
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	3,727,200.00	373,143.77	0.00	168,762.48	578,478.00	100,000.00	(2,000.00)
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	6,027,113.19	1,894,906.46	314,891.20	168,762.48	837,807.38	100,000.00	15,186.52
<b>REVENUES</b>							
5. Revenue Deferred from Prior Year	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6. Cash Received in Current Year	2,785,473.63	839,522.63	259,856.85	168,189.06	444,880.11	0.00	15,186.52
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	2,785,473.63	839,522.63	259,856.85	168,189.06	444,880.11	0.00	15,186.52
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	3,071,799.47	1,058,297.12	291,685.55	168,762.48	527,792.78	87,808.46	15,186.52
10. Non Donor-Authorized Expenditures				383,024.09			
11. Total Expenditures (lines 9 & 10)	3,071,799.47	1,058,297.12	291,685.55	551,786.57	527,792.78	87,808.46	15,186.52
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)	(286,325.84)	(218,774.49)	(31,828.70)	(573.42)	(82,912.67)	(87,808.46)	0.00
a. Deferred Revenue							
b. Accounts Payable							
c. Accounts Receivable	286,325.84	218,774.49	31,828.70	573.42	82,912.67	87,808.46	0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	2,955,313.72	836,609.34	23,205.65	0.00	310,014.60	12,191.54	0.00
15. If Carryover is allowed, enter line 14 amount here	2,955,313.72	836,609.34	23,205.65	0.00	310,014.60	12,191.54	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	3,071,799.47	1,058,297.12	291,685.55	168,762.48	527,792.78	87,808.46	15,186.52

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FEDERAL PROGRAM NAME	Adult Ed	Adult Ed	Adult Ed	CDC Federal General Child Care	CDC Federal State Preschool	HS Early Training & Tech Asst	HS Early
FEDERAL CATALOG NUMBER	84.002A	84.002	84.002A	93.575 / 93.596	93.575 / 93.596	93.6	93.6
RESOURCE CODE	3905	3913	3926	5025	5025	5210	5220
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)	ABE, ESL	ASE, GED	Civics Ed	Fund 12	Fund 12	Fund 12	Fund 12
<b>AWARD</b>							
1. Prior Year Carryover	0.00	0.00	0.00	0.00	0.00	0.00	565.09
2. a. Current Year Award	184,324.00	78,331.00	142,161.00	1,439,627.05	807,185.62	47,898.00	1,915,933.00
b. Transferability (NCLB)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	184,324.00	78,331.00	142,161.00	1,439,627.05	807,185.62	47,898.00	1,915,933.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	184,324.00	78,331.00	142,161.00	1,439,627.05	807,185.62	47,898.00	1,916,498.09
<b>REVENUES</b>							
5. Revenue Deferred from Prior Year	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6. Cash Received in Current Year	120,052.00	30,143.00	122,589.00	1,229,857.00	782,184.00	23,941.14	1,572,268.77
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	120,052.00	30,143.00	122,589.00	1,229,857.00	782,184.00	23,941.14	1,572,268.77
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	184,324.00	78,331.00	142,161.00	1,439,627.05	807,185.62	43,258.42	1,801,664.63
10. Non Donor-Authorized Expenditures							2,064.93
11. Total Expenditures (lines 9 & 10)	184,324.00	78,331.00	142,161.00	1,439,627.05	807,185.62	43,258.42	1,803,729.56
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)	(64,272.00)	(48,188.00)	(19,572.00)	(209,770.05)	(25,001.62)	(19,317.28)	(229,395.86)
a. Deferred Revenue							
b. Accounts Payable							
c. Accounts Receivable	64,272.00	48,188.00	19,572.00	209,770.05	25,001.62	19,317.28	229,395.86
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	0.00	0.00	4,639.58	114,833.46
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	0.00	0.00	0.00	4,639.58	114,833.46
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	184,324.00	78,331.00	142,161.00	1,439,627.05	807,185.62	43,258.42	1,801,664.63

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FEDERAL PROGRAM NAME	HS Services Basic	HS Services Basic	HS Training/Tech Assistance	Early Reading First (SPARKS)	TOTAL
FEDERAL CATALOG NUMBER	93.6	93.6	93.6	84.359B	
RESOURCE CODE	5230	5230	5240	5801	
REVENUE OBJECT	8290	8699	8290	8290	
LOCAL DESCRIPTION (if any)	Fund 12	Fund 12	Fund 12	Fund 12	
<b>AWARD</b>					
1. Prior Year Carryover	242,044.81	1,410.00	6,241.13	291,749.82	19,009,612.04
2. a. Current Year Award	16,445,218.00	0.00	160,007.00	0.00	83,590,854.36
b. Transferability (NCLB)					0.00
c. Other Adjustments					(2,000.00)
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	16,445,218.00	0.00	160,007.00	0.00	83,588,854.36
3. Required Matching Funds/Other					0.00
4. Total Available Award (sum lines 1, 2d, & 3)	16,687,262.81	1,410.00	166,248.13	291,749.82	102,598,466.40
<b>REVENUES</b>					
5. Revenue Deferred from Prior Year	0.00	1,410.00	0.00	0.00	247,173.61
6. Cash Received in Current Year	13,547,877.14	0.00	104,680.63	255,959.06	73,832,617.52
7. Contributed Matching Funds					0.00
8. Total Available (sum lines 5, 6, & 7)	13,547,877.14	1,410.00	104,680.63	255,959.06	74,079,791.13
<b>EXPENDITURES</b>					
9. Donor-Authorized Expenditures	15,392,847.57	1,410.00	157,569.42	290,246.87	84,291,521.16
10. Non Donor-Authorized Expenditures	13,250.58				18,560,787.60
11. Total Expenditures (lines 9 & 10)	15,406,098.15	1,410.00	157,569.42	290,246.87	102,852,308.76
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)	(1,844,970.43)	0.00	(52,888.79)	(34,287.81)	(10,211,730.03)
a. Deferred Revenue					231,000.49
b. Accounts Payable					0.00
c. Accounts Receivable	1,844,970.43	0.00	52,888.79	34,287.81	10,442,730.52
14. Unused Grant Award Calculation (line 4 minus line 9)	1,294,415.24	0.00	8,678.71	1,502.95	18,306,945.24
15. If Carryover is allowed, enter line 14 amount here	1,294,415.24	0.00	2,605.45	1,502.95	18,013,860.11
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	15,392,847.57	1,410.00	157,569.42	290,246.87	84,291,521.16

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STATE PROGRAM NAME	After School Education and Safety	CA Health Sci Cap Bldg Project	CA Partnership Academy	Special Ed	Special Ed	Special Ed	Special Ed
RESOURCE CODE	6010	6378	6385	6512	6515	6520	6530
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	ASES		ACE Academy	Mental Health Serv	Infant Discretionary	Workability I	Low-Incidence Entl
<b>AWARD</b>							
1. a. Prior Year Carryover	0.00	50,162.19	53,532.36	0.00	0.00	0.00	0.00
b. Restr Bal Transfers (Obj 8997)							
c. Adjusted Prior Year Carryover (sum lines 1a & 1b)	0.00	50,162.19	53,532.36	0.00	0.00	0.00	0.00
2. a. Current Year Award	9,706,835.00	114,000.00	58,725.00	4,584,406.00	6,244.00	304,414.00	15,675.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	9,706,835.00	114,000.00	58,725.00	4,584,406.00	6,244.00	304,414.00	15,675.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2c, & 3)	9,706,835.00	164,162.19	112,257.36	4,584,406.00	6,244.00	304,414.00	15,675.00
<b>REVENUES</b>							
5. Revenue Deferred from Prior Year	0.00	11,412.19	21,675.06	0.00	0.00	0.00	0.00
6. Cash Received in Current Year	8,736,151.63	48,750.00	61,219.80	3,503,127.00	0.00	152,207.00	3,919.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	8,736,151.63	60,162.19	82,894.86	3,503,127.00	0.00	152,207.00	3,919.00
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	8,998,909.75	61,927.77	65,817.37	4,584,406.00	1,043.29	304,414.00	15,675.00
10. Non Donor-Authorized Expenditures				436,561.32			
11. Total Expenditures (lines 9 & 10)	8,998,909.75	61,927.77	65,817.37	5,020,967.32	1,043.29	304,414.00	15,675.00
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)	(262,758.12)	(1,765.58)	17,077.49	(1,081,279.00)	(1,043.29)	(152,207.00)	(11,756.00)
a. Deferred Revenue	0.00	0.00	17,077.49	0.00			
b. Accounts Payable	0.00	0.00	0.00	0.00			
c. Accounts Receivable	262,758.12	1,765.58	0.00	1,081,279.00	1,043.29	152,207.00	11,756.00
14. Unused Grant Award Calculation (line 4 minus line 9)	707,925.25	102,234.42	46,439.99	0.00	5,200.71	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	378,281.12	102,234.42	36,569.57	0.00	5,200.71	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	8,998,909.75	61,927.77	65,817.37	4,584,406.00	1,043.29	304,414.00	15,675.00

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SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES

STATE PROGRAM NAME	Special Ed	CA Partnership Academies	CA Nutrition Education	CDC California State Preschool	CDC California State Preschool	CDC General Child Care	CDC General Child Care
RESOURCE CODE	6535	7220	7825	6105	6105	6105	6105
REVENUE OBJECT	8590	8590	8590	8590	8673	8590	8673
LOCAL DESCRIPTION (if any)	Local Staff Devel	AMSA & Pac Rim			Parent Fees		Parent Fees
<b>AWARD</b>							
1. a. Prior Year Carryover	0.00	87,561.57	131,226.45	0.00	0.00	26,725.33	0.00
b. Restr Bal Transfers (Obj 8997)							
c. Adjusted Prior Year Carryover (sum lines 1a & 1b)	0.00	87,561.57	131,226.45	0.00	0.00	26,725.33	0.00
2. a. Current Year Award	28,505.00	203,390.00	606,478.00	3,595,878.38	235,189.64	1,528,202.95	195,953.76
b. Other Adjustments						(26,725.33)	
c. Adj Curr Yr Award (sum lines 2a & 2b)	28,505.00	203,390.00	606,478.00	3,595,878.38	235,189.64	1,501,477.62	195,953.76
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2c, & 3)	28,505.00	290,951.57	737,704.45	3,595,878.38	235,189.64	1,528,202.95	195,953.76
<b>REVENUES</b>							
5. Revenue Deferred from Prior Year	0.00	57,705.35	0.00	0.00	0.00	0.00	0.00
6. Cash Received in Current Year	13,838.00	125,406.22	131,226.45	3,589,596.00	234,708.64	1,395,721.00	195,815.66
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	13,838.00	183,111.57	131,226.45	3,589,596.00	234,708.64	1,395,721.00	195,815.66
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	28,505.00	193,102.15	672,077.74	3,595,878.38	235,189.64	1,528,202.95	195,953.76
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	28,505.00	193,102.15	672,077.74	3,595,878.38	235,189.64	1,528,202.95	195,953.76
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)	(14,667.00)	(9,990.58)	(540,851.29)	(6,282.38)	(481.00)	(132,481.95)	(138.10)
a. Deferred Revenue							
b. Accounts Payable							
c. Accounts Receivable	14,667.00	9,990.58	540,851.29	6,282.38	481.00	132,481.95	138.10
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	97,849.42	65,626.71	0.00	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	0.00	95,364.42	65,626.71	0.00	0.00	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	28,505.00	193,102.15	672,077.74	3,595,878.38	235,189.64	1,528,202.95	195,953.76



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STATE PROGRAM NAME	CDC General Child Care	TOTAL
RESOURCE CODE	6105	
REVENUE OBJECT	8660/8699	
LOCAL DESCRIPTION (if any)	Interest/Other	
<b>AWARD</b>		
1. a. Prior Year Carryover	0.00	349,207.90
b. Restr Bal Transfers (Obj 8997)		0.00
c. Adjusted Prior Year Carryover (sum lines 1a & 1b)	0.00	349,207.90
2. a. Current Year Award	27,728.58	21,211,625.31
b. Other Adjustments	26,725.33	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	54,453.91	21,211,625.31
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1c, 2c, & 3)	54,453.91	21,560,833.21
<b>REVENUES</b>		
5. Revenue Deferred from Prior Year	0.00	90,792.60
6. Cash Received in Current Year	54,453.91	18,246,140.31
7. Contributed Matching Funds		0.00
8. Total Available (sum lines 5, 6, & 7)	54,453.91	18,336,932.91
<b>EXPENDITURES</b>		
9. Donor-Authorized Expenditures	821.72	20,481,924.52
10. Non Donor-Authorized Expenditures		436,561.32
11. Total Expenditures (lines 9 & 10)	821.72	20,918,485.84
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)	53,632.19	(2,144,991.61)
a. Deferred Revenue	53,632.19	70,709.68
b. Accounts Payable		0.00
c. Accounts Receivable	0.00	2,215,701.29
14. Unused Grant Award Calculation (line 4 minus line 9)	53,632.19	1,078,908.69
15. If Carryover is allowed, enter line 14 amount here	53,632.19	736,909.14
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	821.72	20,481,924.52

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REVENUES, AND EXPENDITURES - ALL FUNDS  
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LOCAL PROGRAM NAME	Toyota Research Project	Washington Mutual	AVID-CSAC FAFSA	EdTech K-12 Voucher	Arts Education Enrichment	Microsoft-CA Gov't Entities Settlement	Jordan High School ACE Program
RESOURCE CODE	9020	9021	9027	9041	9042	9047	9060
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. a. Prior Year Carryover	0.00	2,922.67	1,308.21	2,785,671.12	5,509.02	88.36	57,270.00
b. Restr Bal Transfers (Obj 8997)							
c. Adj Prior Year Carryover (sum lines 1a & 1b)	0.00	2,922.67	1,308.21	2,785,671.12	5,509.02	88.36	57,270.00
2. a. Current Year Award	20,000.00	0.00	0.00	0.00	6,182.00	8,852.00	0.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	20,000.00	0.00	0.00	0.00	6,182.00	8,852.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2c, & 3)	20,000.00	2,922.67	1,308.21	2,785,671.12	11,691.02	8,940.36	57,270.00
<b>REVENUES</b>							
5. Revenue Deferred from Prior Year	0.00	2,922.67	1,308.21	0.00	2,129.02	0.00	0.00
6. Cash Received in Current Year	20,000.00	0.00	0.00	0.00	9,562.00	398.90	50,721.74
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	20,000.00	2,922.67	1,308.21	0.00	11,691.02	398.90	50,721.74
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	0.00	2,922.67	1,308.21	1,489,212.72	5,864.34	398.90	50,721.74
10. Non Donor-Authorized Expenditures	0.00						
11. Total Expenditures (lines 9 & 10)	0.00	2,922.67	1,308.21	1,489,212.72	5,864.34	398.90	50,721.74
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)	20,000.00	0.00	0.00	(1,489,212.72)	5,826.68	0.00	0.00
a. Deferred Revenue	20,000.00	0.00	0.00	0.00	5,826.68	0.00	0.00
b. Accounts Payable							
c. Accounts Receivable				1,489,212.72			
14. Unused Grant Award Calculation (line 4 minus line 9)	20,000.00	0.00	0.00	1,296,458.40	5,826.68	8,541.46	6,548.26
15. If Carryover is allowed, enter line 14 amount here	20,000.00	0.00	0.00	1,296,458.40	5,826.68	8,541.46	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	2,922.67	1,308.21	1,489,212.72	5,864.34	398.90	50,721.74

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LOCAL PROGRAM NAME	Jordan High School ACE Program-LB Comm Org	National Work Readiness Credential	Hamilton-Children's Clinic	Avalon Childrens Dental Health Clinic	Verizon Elightenme.com	Aspiring Principal Apprentice Cohort Program	Clinical Biomedical Research
RESOURCE CODE	9061	9062	9069	9070	9110	9111	9121
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. a. Prior Year Carryover	5,398.40	0.00	166,307.71	48,837.11	2,500.00	13,465.05	6,798.40
b. Restr Bal Transfers (Obj 8997)							
c. Adj Prior Year Carryover (sum lines 1a & 1b)	5,398.40	0.00	166,307.71	48,837.11	2,500.00	13,465.05	6,798.40
2. a. Current Year Award	12,000.00	10,100.00	184,960.00	0.00	0.00	0.00	20,000.00
b. Other Adjustments				(24,837.00)			
c. Adj Curr Yr Award (sum lines 2a & 2b)	12,000.00	10,100.00	184,960.00	(24,837.00)	0.00	0.00	20,000.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2c, & 3)	17,398.40	10,100.00	351,267.71	24,000.11	2,500.00	13,465.05	26,798.40
<b>REVENUES</b>							
5. Revenue Deferred from Prior Year	5,398.40	0.00	166,307.71	48,837.11	2,500.00	13,465.05	6,798.40
6. Cash Received in Current Year	12,000.00	10,100.00	184,960.00	(24,837.00)	0.00	0.00	20,000.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	17,398.40	10,100.00	351,267.71	24,000.11	2,500.00	13,465.05	26,798.40
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	0.00	10,100.00	243,695.06	11,640.73	2,500.00	0.00	9,492.18
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	0.00	10,100.00	243,695.06	11,640.73	2,500.00	0.00	9,492.18
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)	17,398.40	0.00	107,572.65	12,359.38	0.00	13,465.05	17,306.22
a. Deferred Revenue	17,398.40	0.00	107,572.65	12,359.38		13,465.05	17,306.22
b. Accounts Payable							
c. Accounts Receivable							
14. Unused Grant Award Calculation (line 4 minus line 9)	17,398.40	0.00	107,572.65	12,359.38	0.00	13,465.05	17,306.22
15. If Carryover is allowed, enter line 14 amount here	17,398.40	0.00	107,572.65	12,359.38	0.00	13,465.05	17,306.22
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	10,100.00	243,695.06	11,640.73	2,500.00	0.00	9,492.18

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REVENUES, AND EXPENDITURES - ALL FUNDS  
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LOCAL PROGRAM NAME	A + Energy	CAASA Project	Quality Tools and Strategies	Healthy Schools, Healthy Kids	NEA Foundation-Learning & Leaders	CA Common Core	State's Digital Infrastructure & Video Competn
RESOURCE CODE	9123	9125	9128	9129	9138	9140	9164
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. a. Prior Year Carryover	6,914.57	883.49	17,583.12	0.00	0.00	180,769.95	119,878.86
b. Restr Bal Transfers (Obj 8997)							
c. Adj Prior Year Carryover (sum lines 1a & 1b)	6,914.57	883.49	17,583.12	0.00	0.00	180,769.95	119,878.86
2. a. Current Year Award	0.00	0.00	0.00	32,093.00	2,000.00	0.00	103,139.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	0.00	32,093.00	2,000.00	0.00	103,139.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2c, & 3)	6,914.57	883.49	17,583.12	32,093.00	2,000.00	180,769.95	223,017.86
<b>REVENUES</b>							
5. Revenue Deferred from Prior Year	6,914.57	883.49	17,583.12	0.00	0.00	180,769.95	119,878.86
6. Cash Received in Current Year	0.00	0.00	0.00	32,093.00	2,000.00	0.00	103,139.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	6,914.57	883.49	17,583.12	32,093.00	2,000.00	180,769.95	223,017.86
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	6,914.57	883.49		23,942.95	1,250.00	24,493.82	109,718.85
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	6,914.57	883.49	0.00	23,942.95	1,250.00	24,493.82	109,718.85
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)	0.00	0.00	17,583.12	8,150.05	750.00	156,276.13	113,299.01
a. Deferred Revenue	0.00	0.00	17,583.12	8,150.05	750.00	156,276.13	113,299.01
b. Accounts Payable							
c. Accounts Receivable							
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	17,583.12	8,150.05	750.00	156,276.13	113,299.01
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	17,583.12	8,150.05	750.00	156,276.13	113,299.01
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	6,914.57	883.49	0.00	23,942.95	1,250.00	24,493.82	109,718.85

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

LOCAL PROGRAM NAME	GE Foundation Grant	Edison New Era Awards for Excellence	CA Tech Asst. Program	CA GEAR UP	AVID	Family Violence Prevention Through Schools	Toyota Tapestry
RESOURCE CODE	9165	9168	9173	9181	9182	9504	9505
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. a. Prior Year Carryover	5,403.81	1,574.23	11,699.95	0.00	4,567.82	1,000.00	5,046.43
b. Restr Bal Transfers (Obj 8997)							
c. Adj Prior Year Carryover (sum lines 1a & 1b)	5,403.81	1,574.23	11,699.95	0.00	4,567.82	1,000.00	5,046.43
2. a. Current Year Award	0.00	0.00	250.00	22,500.00	0.00	0.00	0.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	250.00	22,500.00	0.00	0.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2c, & 3)	5,403.81	1,574.23	11,949.95	22,500.00	4,567.82	1,000.00	5,046.43
<b>REVENUES</b>							
5. Revenue Deferred from Prior Year	5,403.81	1,574.23	11,699.95	0.00	4,567.82	1,000.00	5,046.43
6. Cash Received in Current Year	0.00	0.00	250.00	0.00	0.00	0.00	0.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	5,403.81	1,574.23	11,949.95	0.00	4,567.82	1,000.00	5,046.43
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	5,403.81	1,574.23	8,241.50	18,635.38	4,567.82	1,000.00	5,046.43
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	5,403.81	1,574.23	8,241.50	18,635.38	4,567.82	1,000.00	5,046.43
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)	0.00	0.00	3,708.45	(18,635.38)	0.00	0.00	0.00
a. Deferred Revenue	0.00	0.00	3,708.45	0.00	0.00	0.00	0.00
b. Accounts Payable							
c. Accounts Receivable				18,635.38			
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	3,708.45	3,864.62	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	3,708.45	3,864.62	0.00	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	5,403.81	1,574.23	8,241.50	18,635.38	4,567.82	1,000.00	5,046.43

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

LOCAL PROGRAM NAME	National Environmental Edu Foundation	Connect Ed- Irvine Foundation	El Camino College - Project LEAD the Way	Packard Transitional Kindergarten	CTE - Grainger Foundation	LB GRIP Project	Target Transitional Kindergarten
RESOURCE CODE	9507	9509	9511	9512	9513	9514	9515
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. a. Prior Year Carryover	5,145.02	682,097.00	142,131.73	122,840.65	2,981.61	800.00	56,023.30
b. Restr Bal Transfers (Obj 8997)							
c. Adj Prior Year Carryover (sum lines 1a & 1b)	5,145.02	682,097.00	142,131.73	122,840.65	2,981.61	800.00	56,023.30
2. a. Current Year Award	0.00	0.00	0.00	100,000.00	0.00	0.00	100,000.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	0.00	100,000.00	0.00	0.00	100,000.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2c, & 3)	5,145.02	682,097.00	142,131.73	222,840.65	2,981.61	800.00	156,023.30
<b>REVENUES</b>							
5. Revenue Deferred from Prior Year	5,145.02	117,097.00	142,131.73	122,840.65	2,981.61	800.00	56,023.30
6. Cash Received in Current Year	0.00	515,000.00	0.00	100,000.00	0.00	0.00	100,000.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	5,145.02	632,097.00	142,131.73	222,840.65	2,981.61	800.00	156,023.30
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	0.00	578,170.38	56,874.80	116,211.79	2,981.61	800.00	79,255.63
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	0.00	578,170.38	56,874.80	116,211.79	2,981.61	800.00	79,255.63
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)	5,145.02	53,926.62	85,256.93	106,628.86	0.00	0.00	76,767.67
a. Deferred Revenue	5,145.02	53,926.62	85,256.93	106,628.86	0.00	0.00	76,767.67
b. Accounts Payable							
c. Accounts Receivable							
14. Unused Grant Award Calculation (line 4 minus line 9)	5,145.02	103,926.62	85,256.93	106,628.86	0.00	0.00	76,767.67
15. If Carryover is allowed, enter line 14 amount here	5,145.02	103,926.62	85,256.93	106,628.86	0.00	0.00	76,767.67
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	578,170.38	56,874.80	116,211.79	2,981.61	800.00	79,255.63

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

LOCAL PROGRAM NAME	Stuart Foundation - Effective Education System	iPD Planning	Common Core Math Transition	California Endowment CORE	Bechtel CCSS Math K-8	LBCC-CTE Pathways-Community	Project EQALS
RESOURCE CODE	9516	9517	9518	9519	9520	9541	9542
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. a. Prior Year Carryover	323,846.87	0.00	0.00	0.00	0.00	0.00	25,781.27
b. Restr Bal Transfers (Obj 8997)							
c. Adj Prior Year Carryover (sum lines 1a & 1b)	323,846.87	0.00	0.00	0.00	0.00	0.00	25,781.27
2. a. Current Year Award	0.00	272,914.00	5,000.00	25,000.00	2,013,009.00	51,488.00	141,251.73
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	272,914.00	5,000.00	25,000.00	2,013,009.00	51,488.00	141,251.73
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2c, & 3)	323,846.87	272,914.00	5,000.00	25,000.00	2,013,009.00	51,488.00	167,033.00
<b>REVENUES</b>							
5. Revenue Deferred from Prior Year	83,846.87	0.00	0.00	0.00	0.00	0.00	0.00
6. Cash Received in Current Year	240,000.00	272,914.00	5,000.00	25,000.00	2,013,009.00	35,329.81	23,445.27
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	323,846.87	272,914.00	5,000.00	25,000.00	2,013,009.00	35,329.81	23,445.27
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	323,846.87	169,027.21	2,137.27	0.00	66,492.68	35,203.37	109,297.83
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	323,846.87	169,027.21	2,137.27	0.00	66,492.68	35,203.37	109,297.83
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)	0.00	103,886.79	2,862.73	25,000.00	1,946,516.32	126.44	(85,852.56)
a. Deferred Revenue	0.00	103,886.79	2,862.73	25,000.00	1,946,516.32	126.44	0.00
b. Accounts Payable							
c. Accounts Receivable							85,852.56
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	103,886.79	2,862.73	25,000.00	1,946,516.32	16,284.63	57,735.17
15. If Carryover is allowed, enter line 14 amount here	0.00	103,886.79	2,862.73	25,000.00	1,946,516.32	126.44	57,735.17
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	323,846.87	169,027.21	2,137.27	0.00	66,492.68	35,203.37	109,297.83

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

LOCAL PROGRAM NAME	Alternative Induction Pathway	Boeing Grant Math Certification	Boeing Grant Common Core Standards Assess.	Boeing Grant STEM	Boeing - English/ Language	Reading Is Fundamental	Boeing Seamless Education
RESOURCE CODE	9543	9544	9545	9546	9547	9548	9578
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. a. Prior Year Carryover	608,934.41	28,713.36	9,476.34	5,627.14	14,868.74	33,294.09	158,476.45
b. Restr Bal Transfers (Obj 8997)							
c. Adj Prior Year Carryover (sum lines 1a & 1b)	608,934.41	28,713.36	9,476.34	5,627.14	14,868.74	33,294.09	158,476.45
2. a. Current Year Award	379,400.00	0.00	34,000.00	0.00	0.00	1,118.39	0.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	379,400.00	0.00	34,000.00	0.00	0.00	1,118.39	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2c, & 3)	988,334.41	28,713.36	43,476.34	5,627.14	14,868.74	34,412.48	158,476.45
<b>REVENUES</b>							
5. Revenue Deferred from Prior Year	183,934.41	0.00	0.00	0.00	0.00	33,294.09	158,476.45
6. Cash Received in Current Year	804,400.00	3,588.90	8,592.23	5,627.14	5,955.58	1,118.39	0.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	988,334.41	3,588.90	8,592.23	5,627.14	5,955.58	34,412.48	158,476.45
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	660,829.96	3,860.54	29,260.45	5,627.14	14,868.74	0.00	13,801.88
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	660,829.96	3,860.54	29,260.45	5,627.14	14,868.74	0.00	13,801.88
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)	327,504.45	(271.64)	(20,668.22)	0.00	(8,913.16)	34,412.48	144,674.57
a. Deferred Revenue	327,504.45	0.00	0.00	0.00	0.00	34,412.48	144,674.57
b. Accounts Payable							
c. Accounts Receivable		271.64	20,668.22		8,913.16		
14. Unused Grant Award Calculation (line 4 minus line 9)	327,504.45	24,852.82	14,215.89	0.00	0.00	34,412.48	144,674.57
15. If Carryover is allowed, enter line 14 amount here	327,504.45	24,852.82	14,215.89	0.00	0.00	34,412.48	144,674.57
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	660,829.96	3,860.54	29,260.45	5,627.14	14,868.74	0.00	13,801.88



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

LOCAL PROGRAM NAME	Children and Families First	Fresno - Long Beach Partnership	Ohlendorf Memorial	Liff Scholarship	UCLA Early Education	Community College Partnership Initiative	American Career College
RESOURCE CODE	9586	9587	9598	9656	9015	9017	9018
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)					Fund 12	Fund 11	Fund 11
<b>AWARD</b>							
1. a. Prior Year Carryover	0.00	32,438.70	9,212.01	35,377.21	9,322.00	1,982.84	11,532.21
b. Restr Bal Transfers (Obj 8997)							
c. Adj Prior Year Carryover (sum lines 1a & 1b)	0.00	32,438.70	9,212.01	35,377.21	9,322.00	1,982.84	11,532.21
2. a. Current Year Award	90,000.00	0.00	0.00	0.00	0.00	0.00	123,505.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	90,000.00	0.00	0.00	0.00	0.00	0.00	123,505.00
3. Required Matching Funds/Other			57.90	227.36			
4. Total Available Award (sum lines 1c, 2c, & 3)	90,000.00	32,438.70	9,269.91	35,604.57	9,322.00	1,982.84	135,037.21
<b>REVENUES</b>							
5. Revenue Deferred from Prior Year	0.00	32,438.70	9,212.01	35,377.21	0.00	0.00	11,532.21
6. Cash Received in Current Year	79,000.42	0.00	0.00	0.00	6,510.63	1,982.84	123,505.00
7. Contributed Matching Funds			57.90	227.36			
8. Total Available (sum lines 5, 6, & 7)	79,000.42	32,438.70	9,269.91	35,604.57	6,510.63	1,982.84	135,037.21
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	89,986.51	6,731.07	672.43	0.00	7,218.20	1,982.84	135,037.21
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	89,986.51	6,731.07	672.43	0.00	7,218.20	1,982.84	135,037.21
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)	(10,986.09)	25,707.63	8,597.48	35,604.57	(707.57)	0.00	0.00
a. Deferred Revenue	0.00	25,707.63	8,597.48	35,604.57	0.00	0.00	0.00
b. Accounts Payable							
c. Accounts Receivable	10,986.09				707.57		
14. Unused Grant Award Calculation (line 4 minus line 9)	13.49	25,707.63	8,597.48	35,604.57	2,103.80	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	0.00	25,707.63	8,597.48	35,604.57	1,305.18	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	89,986.51	6,731.07	614.53	(227.36)	7,218.20	1,982.84	135,037.21

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

LOCAL PROGRAM NAME	Toyota Research Project	Head Start LA Preschool	Facility Rental Income	Steps to Excellence	Children and Families First	TOTAL
RESOURCE CODE	9020	9028	9031	9043	9586	
REVENUE OBJECT	8699	8699	8699	8699	8699	
LOCAL DESCRIPTION (if any)	Fund 11	Fund 12	Fund 12	Fund 12	Fund 12	
<b>AWARD</b>						
1. a. Prior Year Carryover	5,500.00	70,924.56	18,159.30	3,051.13	0.00	5,869,936.22
b. Restr Bal Transfers (Obj 8997)						0.00
c. Adj Prior Year Carryover (sum lines 1a & 1b)	5,500.00	70,924.56	18,159.30	3,051.13	0.00	5,869,936.22
2. a. Current Year Award	0.00	0.00	0.00	0.00	90,000.00	3,848,762.12
b. Other Adjustments		(44,716.00)				(69,553.00)
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	(44,716.00)	0.00	0.00	90,000.00	3,779,209.12
3. Required Matching Funds/Other						285.26
4. Total Available Award (sum lines 1c, 2c, & 3)	5,500.00	26,208.56	18,159.30	3,051.13	90,000.00	9,649,430.60
<b>REVENUES</b>						
5. Revenue Deferred from Prior Year	5,500.00	70,924.56	18,159.30	3,051.13	0.00	1,697,755.05
6. Cash Received in Current Year	0.00	(44,716.00)	0.00		71,181.80	4,816,832.65
7. Contributed Matching Funds						285.26
8. Total Available (sum lines 5, 6, & 7)	5,500.00	26,208.56	18,159.30	3,051.13	71,181.80	6,514,872.96
<b>EXPENDITURES</b>						
9. Donor-Authorized Expenditures	5,500.00	0.00	0.00	3,051.13	89,999.15	4,648,256.09
10. Non Donor-Authorized Expenditures						0.00
11. Total Expenditures (lines 9 & 10)	5,500.00	0.00	0.00	3,051.13	89,999.15	4,648,256.09
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	26,208.56	18,159.30	0.00	(18,817.35)	1,866,616.87
a. Deferred Revenue	0.00	26,208.56	18,159.30	0.00	0.00	3,520,681.56
b. Accounts Payable						0.00
c. Accounts Receivable					18,817.35	1,654,064.69
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	26,208.56	18,159.30	0.00	0.85	5,001,174.51
15. If Carryover is allowed, enter line 14 amount here	0.00	26,208.56	18,159.30	0.00	0.00	4,977,655.10
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	5,500.00	0.00	0.00	3,051.13	89,999.15	4,647,970.83

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

FEDERAL PROGRAM NAME	Medi-Cal Billing Option	Head Start Child Nutrition Program	CCFP Cash in Lieu of Commodities	TOTAL
FEDERAL CATALOG NUMBER	93.778	10.558	10.558	
RESOURCE CODE	5640	5320	5340	
REVENUE OBJECT	8290	8220	8220	
LOCAL DESCRIPTION (if any)		Fund 12	Fund 12	
<b>AWARD</b>				
1. Prior Year Restricted Ending Balance	2,544,590.03	429,179.79	0.00	2,973,769.82
2. a. Current Year Award	1,492,834.05	638,789.20	31,201.85	2,162,825.10
b. Other Adjustments				0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	1,492,834.05	638,789.20	31,201.85	2,162,825.10
3. Required Matching Funds/Other	17,544.07			17,544.07
4. Total Available Award (sum lines 1, 2c, & 3)	4,054,968.15	1,067,968.99	31,201.85	5,154,138.99
<b>REVENUES</b>				
5. Cash Received in Current Year	1,492,834.05	467,825.30	22,866.93	1,983,526.28
6. Amounts Included in Line 5 for Prior Year Adjustments				0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	170,963.90	8,334.92	179,298.82
b. Noncurrent Accounts Receivable				0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	170,963.90	8,334.92	179,298.82
8. Contributed Matching Funds	17,544.07			17,544.07
9. Total Available (sum lines 5, 7c, & 8)	1,510,378.12	638,789.20	31,201.85	2,180,369.17
<b>EXPENDITURES</b>				
10. Donor-Authorized Expenditures	1,176,663.13	536,875.59	31,201.85	1,744,740.57
11. Non Donor-Authorized Expenditures				0.00
12. Total Expenditures (line 10 plus line 11)	1,176,663.13	536,875.59	31,201.85	1,744,740.57
<b>RESTRICTED ENDING BALANCE</b>				
13. Current Year (line 4 minus line 10)	2,878,305.02	531,093.40	0.00	3,409,398.42

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

STATE PROGRAM NAME	State Lottery-Prop 20	Special Ed	Special Ed	Special Ed	Economic Impact Aid	Limited Engl Proficiency	Transportation Home to School
RESOURCE CODE	6300	6500	6500	6500	7090	7091	7230
REVENUE OBJECT	8560	8311	8319	8091	8311	8311	8311/8319
LOCAL DESCRIPTION (if any)		AB:602		Rev Limit			
<b>AWARD</b>							
1. a. Prior Year Restricted Ending Balance	4,404,358.72	0.00	0.00	0.00	2,441,357.89	2,209,016.38	0.00
b. Restr Bal Transfers (Obj 8997)							
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	4,404,358.72	0.00	0.00	0.00	2,441,357.89	2,209,016.38	0.00
2. a. Current Year Award	2,635,526.76	40,840,881.54	198,070.00	16,155,824.00	11,816,984.00	1,313,088.00	4,325,551.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	2,635,526.76	40,840,881.54	198,070.00	16,155,824.00	11,816,984.00	1,313,088.00	4,325,551.00
3. Required Matching Funds/Other							(2,255,337.20)
4. Total Available Award (sum lines 1c, 2c, & 3)	7,039,885.48	40,840,881.54	198,070.00	16,155,824.00	14,258,341.89	3,522,104.38	2,070,213.80
<b>REVENUES</b>							
5. Cash Received in Current Year	527,451.76	27,585,905.54	51,188.00	16,155,824.00	11,816,984.00	1,313,088.00	4,325,551.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	2,108,075.00	13,254,976.00	146,882.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	2,108,075.00	13,254,976.00	146,882.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	2,635,526.76	40,840,881.54	198,070.00	16,155,824.00	11,816,984.00	1,313,088.00	4,325,551.00
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	2,296,369.01	40,840,881.54	198,070.00	16,155,824.00	10,609,816.64	1,495,099.10	2,070,213.80
11. Non Donor-Authorized Expenditures		28,378,163.27					
12. Total Expenditures (line 10 plus line 11)	2,296,369.01	69,219,044.81	198,070.00	16,155,824.00	10,609,816.64	1,495,099.10	2,070,213.80
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	4,743,516.47	0.00	0.00	0.00	3,648,525.25	2,027,005.28	0.00

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

STATE PROGRAM NAME	Transportation Special Ed	Quality Education Investment Act	Head Start Nutrition	CDC Reserve	State Lottery-Prop 20	TOTAL
RESOURCE CODE	7240	7400	5320	6130	6300	
REVENUE OBJECT	8311/8319	8590	8520	8990	8919	
LOCAL DESCRIPTION (if any)				Fund 12	Fund 11	
<b>AWARD</b>						
1. a. Prior Year Restricted Ending Balance	0.00	122,529.23	0.00	395,672.00	62,903.06	9,635,837.28
b. Restr Bal Transfers (Obj 8997)						0.00
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	0.00	122,529.23	0.00	395,672.00	62,903.06	9,635,837.28
2. a. Current Year Award	704,425.00	1,182,600.00	45,827.48	2,608.00		79,221,385.78
b. Other Adjustments						0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	704,425.00	1,182,600.00	45,827.48	2,608.00	0.00	79,221,385.78
3. Required Matching Funds/Other	2,255,337.20					0.00
4. Total Available Award (sum lines 1c, 2c, & 3)	2,959,762.20	1,305,129.23	45,827.48	398,280.00	62,903.06	88,857,223.06
<b>REVENUES</b>						
5. Cash Received in Current Year	704,425.00	1,182,600.00	33,529.83	2,608.00	0.00	63,699,155.13
6. Amounts Included in Line 5 for Prior Year Adjustments						0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	12,297.65	0.00	0.00	15,522,230.65
b. Noncurrent Accounts Receivable						0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	12,297.65	0.00	0.00	15,522,230.65
8. Contributed Matching Funds						0.00
9. Total Available (sum lines 5, 7c, & 8)	704,425.00	1,182,600.00	45,827.48	2,608.00	0.00	79,221,385.78
<b>EXPENDITURES</b>						
10. Donor-Authorized Expenditures	2,959,762.20	1,305,129.23	45,827.48	16,805.00	11,620.06	78,005,418.06
11. Non Donor-Authorized Expenditures	3,935,635.30					32,313,798.57
12. Total Expenditures (line 10 plus line 11)	6,895,397.50	1,305,129.23	45,827.48	16,805.00	11,620.06	110,319,216.63
<b>RESTRICTED ENDING BALANCE</b>						
13. Current Year (line 4 minus line 10)	0.00	0.00	0.00	381,475.00	51,283.00	10,851,805.00

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

LOCAL PROGRAM NAME	Filming Money	Algebra I Tutoring	Gifts to Elementary Sites	Gifts to Secondary Sites	Gifts Instructional Services	Gifts General Admin	Gifts - Cotsen Family Foundation
RESOURCE CODE	9204	9205	9206	9207	9208	9209	9210
REVENUE OBJECT	8650	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. a. Prior Year Restricted Ending Balance	303,457.00	17,595.99	1,138,158.41	384,500.62	74,518.77	3,063.68	9,177.51
b. Restr Bal Transfers (Obj 8997)							
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	303,457.00	17,595.99	1,138,158.41	384,500.62	74,518.77	3,063.68	9,177.51
2. a. Current Year Award	180,372.90	0.00	1,101,085.24	162,655.48	31,604.21	60.00	27,000.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	180,372.90	0.00	1,101,085.24	162,655.48	31,604.21	60.00	27,000.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2c, & 3)	483,829.90	17,595.99	2,239,243.65	547,156.10	106,122.98	3,123.68	36,177.51
<b>REVENUES</b>							
5. Cash Received in Current Year	164,547.65	0.00	1,101,085.24	162,655.48	31,604.21	60.00	27,000.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	15,825.25	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	15,825.25	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	180,372.90	0.00	1,101,085.24	162,655.48	31,604.21	60.00	27,000.00
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	139,062.85	0.00	997,803.05	232,012.11	43,055.53	500.00	29,207.73
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	139,062.85	0.00	997,803.05	232,012.11	43,055.53	500.00	29,207.73
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	344,767.05	17,595.99	1,241,440.60	315,143.99	63,067.45	2,623.68	6,969.78

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

LOCAL PROGRAM NAME	Gifts - Music - OCIPD	Gifts Camp Hi-Hill	Cotsen Strategic	Cleaning Asthma Safe	English Language Acquisition Prog	Summer Enrichment	LBSA Gifts
RESOURCE CODE	9212	9213	9214	9216	9286	9019	9022
REVENUE OBJECT	8699	8699	8699	8699	8590	8699	8699
LOCAL DESCRIPTION (if any)						Fund 11	Fund 11
<b>AWARD</b>							
1. a. Prior Year Restricted Ending Balance	6,711.54	1,388.63	12,603.40	4,500.00	657,123.00	61,848.73	9,437.92
b. Restr Bal Transfers (Obj 8997)							
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	6,711.54	1,388.63	12,603.40	4,500.00	657,123.00	61,848.73	9,437.92
2. a. Current Year Award	15,000.00	0.00	0.00	0.00	0.00	85,000.00	0.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	15,000.00	0.00	0.00	0.00	0.00	85,000.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2c, & 3)	21,711.54	1,388.63	12,603.40	4,500.00	657,123.00	146,848.73	9,437.92
<b>REVENUES</b>							
5. Cash Received in Current Year	15,000.00	0.00	0.00	0.00	0.00	85,000.00	0.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	15,000.00	0.00	0.00	0.00	0.00	85,000.00	0.00
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	13,611.81	1,388.63	12,408.00	4,500.00	94,322.07	61,087.87	9,437.92
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	13,611.81	1,388.63	12,408.00	4,500.00	94,322.07	61,087.87	9,437.92
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	8,099.73	0.00	195.40	0.00	562,800.93	85,760.86	0.00

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

LOCAL PROGRAM NAME	CDC Educare	CDC Gifts	HS Gifts	TOTAL
RESOURCE CODE	9023	9024	9025	
REVENUE OBJECT	8699/8689	8699	8699	
LOCAL DESCRIPTION (if any)	Fund 12	Fund 12	Fund 12	
<b>AWARD</b>				
1. a. Prior Year Restricted Ending Balance	51,735.79	158.83	32,197.91	2,768,177.73
b. Restr Bal Transfers (Obj 8997)				0.00
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	51,735.79	158.83	32,197.91	2,768,177.73
2. a. Current Year Award	442,755.24	1,743.26	0.00	2,047,276.33
b. Other Adjustments				0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	442,755.24	1,743.26	0.00	2,047,276.33
3. Required Matching Funds/Other				0.00
4. Total Available Award (sum lines 1c, 2c, & 3)	494,491.03	1,902.09	32,197.91	4,815,454.06
<b>REVENUES</b>				
5. Cash Received in Current Year	442,634.49	1,743.26	0.00	2,031,330.33
6. Amounts Included in Line 5 for Prior Year Adjustments				0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	120.75	0.00	0.00	15,946.00
b. Noncurrent Accounts Receivable				0.00
c. Current Accounts Receivable (line 7a minus line 7b)	120.75	0.00	0.00	15,946.00
8. Contributed Matching Funds				0.00
9. Total Available (sum lines 5, 7c, & 8)	442,755.24	1,743.26	0.00	2,047,276.33
<b>EXPENDITURES</b>				
10. Donor-Authorized Expenditures	446,671.84	1,902.09	8,116.68	2,095,088.18
11. Non Donor-Authorized Expenditures				0.00
12. Total Expenditures (line 10 plus line 11)	446,671.84	1,902.09	8,116.68	2,095,088.18
<b>RESTRICTED ENDING BALANCE</b>				
13. Current Year (line 4 minus line 10)	47,819.19	0.00	24,081.23	2,720,365.88



Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	323,424,312.23	301	24,000.00	303	323,400,312.23	305	8,773,947.22		307	314,626,365.01	309
2000 - Classified Salaries	98,183,123.91	311	3,390,834.21	313	94,792,289.70	315	505,583.82		317	94,286,705.88	319
3000 - Employee Benefits (Excluding 3800)	149,393,770.53	321	1,033,272.23	323	148,360,498.30	325	1,124,130.35		327	147,236,367.95	329
4000 - Books, Supplies Equip Replace. (6500)	17,993,862.52	331	343,520.01	333	17,650,342.51	335	3,278,390.49		337	14,371,952.02	339
5000 - Services. . . & 7300 - Indirect Costs	71,311,980.73	341	149,146.99	343	71,162,833.74	345	39,693,598.51		347	31,469,235.23	349
TOTAL					655,366,276.48	365			TOTAL	601,990,626.09	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	272,239,194.92 375
2. Salaries of Instructional Aides Per EC 41011. . . . .		2100	23,085,509.69 380
3. STRS. . . . .		3101 & 3102	22,310,356.61 382
4. PERS. . . . .		3201 & 3202	1,795,861.27 383
5. OASDI - Regular, Medicare and Alternative. . . . .		3301 & 3302	5,021,900.20 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .		3401 & 3402	52,628,202.87 385
7. Unemployment Insurance. . . . .		3501 & 3502	3,716,283.59 390
8. Workers' Compensation Insurance. . . . .		3601 & 3602	6,213,664.42 392
9. OPEB, Active Employees (EC 41372). . . . .		3751 & 3752	7,544,750.84
10. Other Benefits (EC 22310). . . . .		3901 & 3902	0.00 393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .			394,555,724.41 395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .			37,752.40
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .			778,133.59 396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .			396
14. TOTAL SALARIES AND BENEFITS. . . . .			393,739,838.42 397
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. . . . .			65.41%
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) . . . . .	65.41%
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). . . . .	601,990,626.09
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	0.00

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
<b>Governmental Activities:</b>							
General Obligation Bonds Payable	574,053,954.00	(963,141.00)	573,090,813.00	50,000,000.00	25,370,000.00	597,720,813.00	25,370,000.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable	1,646,651.00		1,646,651.00		922,987.00	723,664.00	723,664.00
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net OPEB Obligation	34,244,783.00		34,244,783.00	15,396,324.00		49,641,107.00	
Compensated Absences Payable	10,769,600.75		10,769,600.75		263,070.96	10,506,529.79	8,614,671.00
Governmental activities long-term liabilities	620,714,988.75	(963,141.00)	619,751,847.75	65,396,324.00	26,556,057.96	658,592,113.79	34,708,335.00
<b>Business-Type Activities:</b>							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

	2012-13 Calculations			2013-14 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
<b>A. PRIOR YEAR DATA</b> (2011-12 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2011-12 Actual			2012-13 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	440,472,416.53		440,472,416.53			445,239,900.56
2. PRIOR YEAR GANN ADA (Preload/Line B9, PY column)	80,428.14		80,428.14			78,342.64
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2011-12			Adjustments to 2012-13		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
<b>B. CURRENT YEAR GANN ADA</b> (2012-13 data should tie to Principal Apportionment Attendance Software reports)	2012-13 P2 Report			2013-14 P2 Estimate		
1. Total K-12 ADA (Form A, Lines 10, 28, & 29)	77,256.98		77,256.98	76,760.48		76,760.48
2. ROC/P ADA**						
3. Total Charter Schools ADA (Form A, Line 26)	1,085.66		1,085.66	442.91		442.91
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)			78,342.64			77,203.39
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)			78,342.64			77,203.39
<b>C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED</b>	2012-13 Actual			2013-14 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	555,424.00		555,424.00	555,565.00		555,565.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	1,204,994.11		1,204,994.11	1,181,454.00		1,181,454.00
4. Secured Roll Taxes (Object 8041)	64,053,619.85		64,053,619.85	61,491,373.00		61,491,373.00
5. Unsecured Roll Taxes (Object 8042)	1,322,579.50		1,322,579.50	1,322,580.00		1,322,580.00
6. Prior Years' Taxes (Object 8043)	4,446,201.37		4,446,201.37	3,301,288.00		3,301,288.00
7. Supplemental Taxes (Object 8044)	1,311,792.92		1,311,792.92	1,705,851.00		1,705,851.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	15,799,265.61		15,799,265.61	(518,986.00)		(518,986.00)
9. Penalties and Int. from Delinquent Taxes (Object 8048)	178,757.65		178,757.65	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)	34,802,757.07		34,802,757.07	14,122,731.00		14,122,731.00
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)	(444,921.00)		(444,921.00)	(388,729.00)		(388,729.00)
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	123,230,471.08	0.00	123,230,471.08	82,773,127.00	0.00	82,773,127.00
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)	123,230,471.08	0.00	123,230,471.08	82,773,127.00	0.00	82,773,127.00

	2012-13 Calculations			2013-14 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
<b>EXCLUDED APPROPRIATIONS</b>						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			4,230,034.00			4,536,203.00
<b>OTHER EXCLUSIONS</b>						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			4,230,034.00			4,536,203.00
<b>STATE AID RECEIVED (Funds 01, 09, and 62)</b>						
24. Revenue Limit State Aid - CY (objects 8011 and 8012)	295,804,505.00		295,804,505.00	332,085,690.00		332,085,690.00
25. Revenue Limit State Aid - Prior Years (Object 8019)	(160,639.00)		(160,639.00)	0.00		0.00
26. Supplemental Instruction - CY (Res. 0000, Object 8590)**		4,237,575.00	4,237,575.00		4,235,678.00	4,235,678.00
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)**		105,161.00	105,161.00		95,752.00	95,752.00
29. Comm Day Sch Addl Funding - PY (Res. 2430, Obj. 8319 and Res. 0000, Obj. 8590)**		1,998.00	1,998.00		0.00	0.00
30. ROC/P Apportionment - CY (Res. 0000, Object 8590)**		3,176,041.00	3,176,041.00		3,059,132.00	3,059,132.00
31. ROC/P Apportionment - PY (Res. 0000, Object 8590)**		10,065.00	10,065.00		0.00	0.00
32. Charter Schs. Gen. Purpose Entitlement (Object 8015)	1,979,557.00	0.00	1,979,557.00	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)	12,996,585.00	0.00	12,996,585.00	13,000,000.00	0.00	13,000,000.00
35. Class Size Reduction, Grade 9 (Object 8590)**		0.00	0.00		0.00	0.00
36. SUBTOTAL STATE AID RECEIVED (Lines C24 through C35)	310,620,008.00	7,530,840.00	318,150,848.00	345,085,690.00	7,390,562.00	352,476,252.00
<b>ADD BACK TRANSFERS TO COUNTY</b>						
37. County Office Funds Transfer (Form RL, Line 32)	117,102.00		117,102.00	118,955.00		118,955.00
38. TOTAL STATE AID (Lines C36 plus C37)	310,737,110.00	7,530,840.00	318,267,950.00	345,204,645.00	7,390,562.00	352,595,207.00
<b>DATA FOR INTEREST CALCULATION</b>						
39. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	655,587,364.31		655,587,364.31	647,968,519.00		647,968,519.00
40. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	638,728.00		638,728.00	1,113,036.00		1,113,036.00
<b>APPROPRIATIONS LIMIT CALCULATIONS</b>						
<b>D. PRELIMINARY APPROPRIATIONS LIMIT</b>						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			440,472,416.53			445,239,900.56
2. Inflation Adjustment			1.0377			1.0512
3. Program Population Adjustment (Lines B9 divided by [A2 plus A7]) (Round to four decimal places)			0.9741			0.9855
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			445,239,900.56			461,249,658.81
<b>APPROPRIATIONS SUBJECT TO THE LIMIT</b>						
5. Local Revenues Excluding Interest (Line C18)			123,230,471.08			82,773,127.00
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)			9,401,116.80			9,264,406.80
b. Maximum State Aid in Local Limit (Lesser of Line C38 or Lines D4 minus D5 plus C23; but not less than zero)			318,267,950.00			352,595,207.00
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			318,267,950.00			352,595,207.00
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])			430,564.15			749,132.75
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			123,661,035.23			83,522,259.75
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)			318,267,950.00			352,595,207.00
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			123,661,035.23			
b. State Subventions (Line D8)			318,267,950.00			
c. Less: Excluded Appropriations (Line C23)			4,230,034.00			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			437,698,951.23			



**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) 20,397,614.24
2. Contracted general administrative positions not paid through payroll
  - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. \_\_\_\_\_
  - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

**B. Salaries and Benefits - All Other Activities**

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 550,572,319.53

**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) 3.70%

**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)	18,898,487.86
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	6,825,762.19
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	166,085.74
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	2,566,920.16
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)	6,670.20
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)	28,463,926.15
9. Carry-Forward Adjustment (Part IV, Line F)	1,556,933.67
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	30,020,859.82

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	431,821,726.61
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	67,250,975.38
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	43,137,208.44
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	874,828.91
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	5,804,770.13
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	3,546.94
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	3,081,801.15
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)	2,818.34
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	66,809,300.44
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)	173,605.40
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)	1,463,081.52
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	25,837,430.15
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	33,599,714.01
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)	679,860,807.42

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

<b>(For information only - not for use when claiming/recovering indirect costs)</b> (Line A8 divided by Line B18)	4.19%
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**D. Preliminary Proposed Indirect Cost Rate**

<b>(For final approved fixed-with-carry-forward rate for use in 2014-15 see <a href="http://www.cde.ca.gov/fg/ac/ic">www.cde.ca.gov/fg/ac/ic</a>)</b> (Line A10 divided by Line B18)	4.42%
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**Part IV - Carry-forward Adjustment**

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

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

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	<u>28,463,926.15</u>
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	<u>(3,451,794.62)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (3.45%) times Part III, Line B18); zero if negative	<u>1,556,933.67</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (3.45%) times Part III, Line B18) or (the highest rate used to recover costs from any program (3.46%) times Part III, Line B18); zero if positive	<u>0.00</u>
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>1,556,933.67</u>
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>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>
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	<u>1,556,933.67</u>



Approved indirect cost rate: 3.45%  
Highest rate used in any program: 3.46%

Note: In one or more resources, the rate used is greater than the approved rate.

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	32,766,657.54	1,130,450.39	3.45%
01	3060	557,480.10	18,370.57	3.30%
01	3310	21,899,122.69	755,519.65	3.45%
01	3311	97,500.00	3,363.75	3.45%
01	3315	6,398,368.31	220,743.84	3.45%
01	3320	3,230,213.20	111,442.36	3.45%
01	3327	50,000.00	1,725.00	3.45%
01	3345	2,744.32	94.68	3.45%
01	3385	275,527.96	9,505.66	3.45%
01	3395	14,499.76	500.24	3.45%
01	3410	367,214.01	9,867.43	2.69%
01	3550	663,492.21	22,890.50	3.45%
01	3555	42,425.72	1,463.69	3.45%
01	4035	4,515,799.48	155,795.01	3.45%
01	4045	24,392.01	841.53	3.45%
01	4124	1,300,977.41	44,883.72	3.45%
01	4201	151,628.82	5,231.19	3.45%
01	4203	1,445,670.15	4,028.99	0.28%
01	4510	14,547.13	501.87	3.45%
01	5630	200,810.43	6,927.95	3.45%
01	5810	5,421,176.07	167,993.88	3.10%
01	6010	8,585,267.99	296,191.76	3.45%
01	6378	59,862.52	2,065.25	3.45%
01	6385	63,622.39	2,194.98	3.45%
01	6500	75,386,218.44	2,600,824.71	3.45%
01	6512	408,544.24	14,094.78	3.45%
01	6515	1,008.50	34.79	3.45%
01	6520	294,261.96	10,152.04	3.45%
01	6530	15,152.25	522.75	3.45%
01	6535	27,554.37	950.63	3.45%
01	7090	10,300,792.95	309,023.69	3.00%
01	7091	1,451,552.66	43,546.44	3.00%
01	7220	186,662.29	6,439.86	3.45%
01	7230	2,001,173.33	69,040.47	3.45%
01	7240	6,467,110.74	223,115.32	3.45%
01	7400	1,261,603.89	43,525.34	3.45%
01	7810	649,664.34	22,413.40	3.45%
01	8150	10,503,756.09	362,379.65	3.45%
01	9010	5,571,647.68	52,579.94	0.94%
12	5025	2,171,882.71	74,929.96	3.45%
12	5210	16,829,658.05	582,407.50	3.46%
12	5810	280,567.27	9,679.60	3.45%

<b>Fund</b>	<b>Resource</b>	<b>Eligible Expenditures (Objects 1000-5999 except Object 5100)</b>	<b>Indirect Costs Charged (Objects 7310 and 7350)</b>	<b>Rate Used</b>
12	6105	5,370,755.79	185,290.66	3.45%
12	9010	553,856.41	3,102.68	0.56%

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	8,532.71		4,467,261.78	4,475,794.49
2. State Lottery Revenue	8560	10,681,498.66		2,635,526.76	13,317,025.42
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		10,690,031.37	0.00	7,102,788.54	17,792,819.91
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	8,044,278.54			8,044,278.54
2. Classified Salaries	2000-2999	19,168.74			19,168.74
3. Employee Benefits	3000-3999	751,812.68			751,812.68
4. Books and Supplies	4000-4999	325,469.51		2,304,645.97	2,630,115.48
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	1,406,248.81			1,406,248.81
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			3,343.10	3,343.10
6. Capital Outlay	6000-6999	89,602.61			89,602.61
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)		10,636,580.89	0.00	2,307,989.07	12,944,569.96
<b>C. ENDING BALANCE</b>					
(Must equal Line A6 minus Line B12)	979Z	53,450.48	0.00	4,794,799.47	4,848,249.95
<b>D. COMMENTS:</b>					
Lottery funds allocated to a contracted continuation school.					

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

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

Section I - Expenditures	Funds 01, 09, and 62			2012-13 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	668,907,666.19
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3355 and 3385)	All	All	1000-7999	83,374,810.66
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	5,684,336.22
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	1,034,158.31
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	1,358,522.83
4. Other Transfers Out	All	9200	7200-7299	117,450.00
5. Interfund Transfers Out	All	9300	7600-7629	7,068,586.82
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	0.00
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	644,869.24
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)				15,907,923.42
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)				569,624,932.11
F. Charter school expenditure adjustments (From Section V)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				569,624,932.11

<b>Section II - Expenditures Per ADA</b>		<b>2012-13 Annual ADA/ Exps. Per ADA</b>
A. Average Daily Attendance (Form A, Annual ADA column, lines 3, 6, 26, 28, and 29)		78,123.10
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)		78,123.10
D. Charter school ADA adjustments (From Section V)		0.00
E. Adjusted total ADA (Lines C plus D)		78,123.10
F. Expenditures per ADA (Line I.G divided by Line II.E)		7,291.38
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>		
	<b>Total</b>	<b>Per ADA</b>
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	566,624,163.89	7,126.73
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)	566,624,163.89	7,126.73
B. Required effort (Line A.2 times 90%)	509,961,747.50	6,414.06
C. Current year expenditures (Line I.G and Line II.F)	569,624,932.11	7,291.38
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

<b>Section IV - Education Jobs Fund Expenditures to Meet MOE Requirement (If both amounts in Line D of Section III are positive) (continued)</b>		
<b>Aggregate Expenditures/Per ADA Expenditures</b>	<b>Total</b>	<b>Per ADA</b>
B. MOE deficiency amount if MOE not met Col 1 (Line III.D) and Col 2 (Line III.D x Line II.E)	0.00	0.00
C. Education Jobs Fund expenditures applied (Using lowest amount needed)  (Lowest amount in Line IV.B, up to amount available in Line IV.A4)	0.00	0.00
D. Total expenditures, with adjustments, Col 1 (Line I.G plus Line IV.C)	569,624,932.11	
E. Total expenditures per ADA, with adjustments, Col 2 (Col 1 Line IV.D divided by Line II.E)		7,291.38
F. Adjusted MOE expenditures deficiency amount, Col 1 (Line IV.B minus Line IV.C)	0.00	
G. Adjusted MOE per pupil expenditure deficiency amount, Col 2 (Line III.B minus IV.E) (If negative, then zero)		0.00
H. MOE determination with Education Jobs Fund expenditure adjustment.  (If both amounts in lines F and G are positive, MOE not met. If either column in Line IV.F or IV.G equals zero, MOE requirement has been met)	MOE Met	
I. MOE adjusted deficiency percentage, if MOE not met; otherwise zero. Col 1 (Line IV.F divided by Line III.B) and Col 2 (Line IV.G divided by Line III.B) (Funding under NCLB covered programs in FY 2014-15 may be reduced by the lower of the two percentages)	0.00%	0.00%

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



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)
<b>A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)</b>	16,793,406.25	2,143,500.60	37,400,236.53	20,212,710.82	68,904,160.70	142,974.33	2,126,702.90
<b>B. Enter Allocation Factor(s) by Goal:</b> (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
<b>Instructional Goals Description</b>							
0001 Pre-Kindergarten							
1110 Regular Education, K-12	2,643.38	2,643.38	2,643.38	2,643.38	3,141.69	3,141.69	2,002.00
3100 Alternative Schools							
3200 Continuation Schools	8.70	8.70	8.70	8.70	10.34	10.34	
3300 Independent Study Centers	18.00	18.00	18.00	18.00	21.39	21.39	
3400 Opportunity Schools							
3550 Community Day Schools	3.00	3.00	3.00	3.00	3.57	3.57	
3700 Specialized Secondary Programs	23.87	23.87	23.87	23.87	28.37	28.37	
3800 Vocational Education							
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Vocational Education							
4760 Bilingual							
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)	515.05	515.05	515.05	515.05	612.14	612.14	2,736.00
6000 ROC/P							
<b>Other Goals Description</b>							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
<b>Other Funds Description</b>							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)	172.06	172.06	172.06	172.06	204.50	204.50	
-- Cafeteria (Funds 13 & 61)							
<b>C. Total Allocation Factors</b>	3,384.06	3,384.06	3,384.06	3,384.06	4,022.00	4,022.00	4,738.00

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

Goal	Program/Activity	----- Direct Costs -----			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
<b>Instructional Goals</b>							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	
1110	Regular Education, K-12	336,784,910.58	114,628,296.57	451,413,207.15	18,952,853.47	470,366,060.62	
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	
3200	Continuation Schools	1,489,888.17	374,310.76	1,864,198.93	78,269.51	1,942,468.44	
3300	Independent Study Centers	3,084,654.81	774,382.76	3,859,037.57	162,024.00	4,021,061.57	
3400	Opportunity Schools	216,151.24	0.00	216,151.24	9,075.24	225,226.48	
3550	Community Day Schools	432,362.69	129,149.63	561,512.32	23,575.43	585,087.75	
3700	Specialized Secondary Programs	4,255,187.08	1,026,994.55	5,282,181.63	221,775.55	5,503,957.18	
3800	Vocational Education	711,245.58	0.00	711,245.58	29,862.07	741,107.65	
4110	Regular Education, Adult	29,762.96	0.00	29,762.96	1,249.62	31,012.58	
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	
4630	Adult Vocational Education	0.00	0.00	0.00	0.00	0.00	
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	
4850	Migrant Education	522,598.12	0.00	522,598.12	21,941.59	544,539.71	
5000-5999	Special Education	130,076,005.20	23,387,712.00	153,463,717.20	6,443,265.95	159,906,983.15	
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00	0.00	
<b>Other Goals</b>							
7110	Nonagency - Educational	208,616.43	0.00	208,616.43	8,758.89	217,375.32	
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	
8100	Community Services	3,715,072.33	0.00	3,715,072.33	155,979.53	3,871,051.86	
8500	Child Care and Development Services	2,126,228.18	0.00	2,126,228.18	89,270.96	2,215,499.14	
<b>Other Costs</b>							
----	Food Services					28,122.48	
----	Enterprise					3,546.94	
----	Facilities Acquisition & Construction					763,091.13	
----	Other Outgo					8,552,878.65	
<b>Other Funds</b>							
----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		7,402,845.89	7,402,845.89	2,869,395.28	10,272,241.17	
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(883,645.60)	(883,645.60)	
----	<b>Total General Fund and Charter Schools Funds Expenditures</b>	483,652,683.37	147,723,692.16	631,376,375.53	28,183,651.49	9,347,639.20	

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
<b>Instructional Goals</b>													
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
1110	Regular Education, K-12	331,770,677.11	5,589.18	3,886,547.65	273.08	222,286.75	0.00	874,828.91			0.00	24,707.90	336,784,910.58
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	1,015,786.82	0.00	0.00	240,422.27	123,424.81	0.00	0.00			110,254.27	0.00	1,489,888.17
3300	Independent Study Centers	2,497,364.43	0.00	0.00	394,035.45	148,333.23	0.00	0.00			44,921.70	0.00	3,084,654.81
3400	Opportunity Schools	36,931.40	52,486.28	0.00	89,787.19	0.00	0.00	0.00			36,946.37	0.00	216,151.24
3550	Community Day Schools	318,429.17	13,121.51	0.00	0.00	0.00	0.00	0.00			100,812.01	0.00	432,362.69
3700	Specialized Secondary Programs	3,553,042.40	0.00	0.00	436,627.52	138,948.86	42,024.16	0.00			71,950.77	12,593.37	4,255,187.08
3800	Vocational Education	592,534.56	40.00	0.00	118,671.02	0.00	0.00	0.00			0.00	0.00	711,245.58
4110	Regular Education, Adult	29,762.96	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	29,762.96
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4850	Migrant Education	308,481.02	84,826.16	15,410.62	0.00	113,025.86	0.00	0.00			854.46	0.00	522,598.12
5000-5999	Special Education	104,218,929.70	5,079,906.72	247,343.97	212,220.06	11,803,270.69	8,383,529.32	0.00			130,804.74	0.00	130,076,005.20
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
<b>Other Goals</b>													
7110	Nonagency - Educational	148,747.72	31,250.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	28,618.71	0.00	208,616.43
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00	0.00	3,715,072.33	0.00	0.00	0.00	3,715,072.33
8500	Child Care and Development Services	1,855.55	34,563.31	0.00	0.00	0.00	0.00	0.00	2,089,697.80	0.00	111.52	0.00	2,126,228.18
<b>Total Direct Charged Costs</b>		444,492,542.84	5,301,783.16	4,149,302.24	1,492,036.59	12,549,290.20	8,425,553.48	874,828.91	5,804,770.13	0.00	525,274.55	37,301.27	483,652,683.37

\* 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	
<b>Instructional Goals</b>					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	59,795,143.59	53,934,533.48	898,619.50	114,628,296.57
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	196,800.22	177,510.54	0.00	374,310.76
3300	Independent Study Centers	407,172.86	367,209.90	0.00	774,382.76
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	67,862.14	61,287.49	0.00	129,149.63
3700	Specialized Secondary Programs	539,956.45	487,038.10	0.00	1,026,994.55
3800	Vocational Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	11,650,798.86	10,508,829.74	1,228,083.40	23,387,712.00
6000	ROC/P	0.00	0.00	0.00	0.00
<b>Other Goals</b>					
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
<b>Other Funds</b>					
--	Adult Education (Fund 11)		0.00		0.00
--	Child Development (Fund 12)	3,892,120.10	3,510,725.79	0.00	7,402,845.89
--	Cafeteria (Funds 13 and 61)		0.00		0.00
<b>Total Allocated Support Costs</b>		76,549,854.22	69,047,135.04	2,126,702.90	147,723,692.16

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

<b>A. Central Administration Costs in General Fund and Charter Schools Funds</b>		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	3,081,801.15
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	166,085.74
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	18,908,876.20
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	6,910,534.00
5	Total Central Administration Costs in General Fund and Charter Schools Funds	29,067,297.09
<b>B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds</b>		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	483,652,683.37
2	Total Allocated Costs (from Form PCR, Column 2, Total)	147,723,692.16
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	631,376,375.53
<b>C. Direct Charged Costs in Other Funds</b>		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	1,463,081.52
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	25,837,430.15
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	33,639,012.39
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	60,939,524.06
<b>D. Total Direct Charged and Allocated Costs (B3 + C5)</b>		692,315,899.59
<b>E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)</b>		4.20%

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)	28,122.48				28,122.48
Enterprise (Objects 1000-5999, 6400, and 6500)		3,546.94			3,546.94
Facilities Acquisition & Construction (Objects 1000-6500)			763,091.13		763,091.13
Other Outgo (Objects 1000-7999)				8,552,878.65	8,552,878.65
<b>Total Other Costs</b>	28,122.48	3,546.94	763,091.13	8,552,878.65	9,347,639.20

Description	Principal Appt. Software Data ID	2012-13 Unaudited Actuals	2013-14 Budget
<b>BASE REVENUE LIMIT PER ADA</b>			
1. Base Revenue Limit per ADA (prior year)	0025	6,486.08	6,698.08
2. Inflation Increase	0041	212.00	106.00
3. All Other Adjustments	0042, 0525	22.40	22.75
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,720.48	6,826.83
<b>REVENUE LIMIT SUBJECT TO DEFICIT</b>			
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	6,720.48	6,826.83
b. AB 851 Add-on (Meals, BTS, Special Adjustments)	0719	0.00	
c. Revenue Limit ADA	0033	79,099.61	78,219.16
d. Total Base Revenue Limit (Lines 5a plus 5b, times 5c)	0034, 0724	531,587,347.01	533,988,908.06
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	531,587,347.01	533,988,908.06
<b>DEFICIT CALCULATION</b>			
16. Deficit Factor	0281	0.77728	0.77728
17. TOTAL DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	413,192,213.08	415,058,898.46
<b>OTHER REVENUE LIMIT ITEMS</b>			
18. Unemployment Insurance Revenue	0060	5,308,881.00	798,593.00
19. Less: Longer Day/Year Penalty	0287		
20. Less: Excess ROC/P Reserves Adjustment	0288		
21. Less: PERS Reduction	0195	798,978.00	828,734.00
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)	- - -	4,509,903.00	(30,141.00)
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	417,702,116.08	415,028,757.46

Description	Principal Appt. Software Data ID	2012-13 Unaudited Actuals	2013-14 Budget
<b>REVENUE LIMIT - LOCAL SOURCES</b>			
25. Property Taxes	0587	88,872,636.00	69,039,125.00
26. Miscellaneous Funds	0588	59,547.00	50,985.00
27. Community Redevelopment Funds	0589, 0721	34,802,757.00	14,122,731.00
28. Less: Charter Schools In-lieu Taxes	0595	1,203,280.00	388,729.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	122,531,660.00	82,824,112.00
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	295,170,456.08	332,204,645.46
b. Less: Education Protection Account (EPA) (Obj. 8012)	---	90,140,815.00	66,404,601.00
c. Plus: Charter School Portion of EPA included in 31b	---	751,152.00	
d. NET STATE AID (Line 31a minus 31b, plus 31c; if negative, then zero)	0737	205,780,793.08	265,800,044.46
<b>OTHER ITEMS</b>			
32. Less: County Office Funds Transfer	0458	117,102.00	118,955.00
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)	---	(117,102.00)	(118,955.00)
42. TOTAL, NET STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31d and 41) (This amount should agree with Object 8011)	---	205,663,691.08	265,681,089.46
43. Less: Revenue Limit State Apportionment Receipts	---		
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43)	---	205,663,691.08	

<b>OTHER NON-REVENUE LIMIT ITEMS</b>			
45. Core Academic Program	9001	1,364,129.00	1,364,129.00
46. California High School Exit Exam	9002	1,745,699.00	1,745,699.00
47. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017	1,125,850.00	1,125,850.00
48. Apprenticeship Funding	0570		
49. Community Day School Additional Funding	3103, 9007	95,752.00	95,752.00



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				
01 GENERAL FUND								
Expenditure Detail	0.00	(1,055,402.62)	0.00	(883,645.60)				
Other Sources/Uses Detail					500,000.00	7,068,586.82		
Fund Reconciliation							3,348,654.83	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	27,580.79	0.00	28,235.20	0.00				
Other Sources/Uses Detail					51,975.61	0.00		
Fund Reconciliation							0.00	665,565.93
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	438,748.94	0.00	855,410.40	0.00				
Other Sources/Uses Detail					15,315.51	0.00		
Fund Reconciliation							0.00	911,292.42
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	538,829.54	0.00	0.00	0.00				
Other Sources/Uses Detail					196,821.20	0.00		
Fund Reconciliation							0.00	1,735,565.80
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					5,104,474.50	500,000.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	34,650.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	45,380.21	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	4,863.14	0.00						
Other Sources/Uses Detail					1,700,000.00	0.00		
Fund Reconciliation							0.00	1,093.93
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	486.75
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
<b>TOTALS</b>	<b>1,055,402.62</b>	<b>(1,055,402.62)</b>	<b>883,645.60</b>	<b>(883,645.60)</b>	<b>7,568,586.82</b>	<b>7,568,586.82</b>	<b>3,348,654.83</b>	<b>3,348,654.83</b>

Description	EDP No.	Home-to-School	SD/OI
<b>SCHEDULE I - PUPIL TRANSPORTATION DATA</b>			
A. ENTER average number of buses used to transport pupils daily to/from school	008/006	23.0	135.0
B. 1. ENTER average number of pupils transported daily one way to/from school (excluding extended year)	020/019	2,809.0	1,929.0
2. ENTER number of pupils included on Line B1 with transportation in IEP	023/024	807.0	1,929.0
C. ENTER total number of miles driven to/from school	021/022	580,679.0	1,413,390.0
D. ENTER 1 for traditional school year, 2 for year-round, or 3 for a combination of both, for days pupils transported	030/033	3	3
<b>SCHEDULE II - COST DATA</b>			
<b>(Home-to-School: Unless otherwise specified, Fund 01, Resources 1100, 7230, and 7235, Function 3600)</b>			
<b>(SD/OI: Unless otherwise specified, Fund 01, Resource 7240, Function 3600)</b>			
A. Classified Salaries & Benefits (Objects 2100-2999, 3102, 3202, 3302, 3402, 3502, 3602, 3702, 3752, 3802, and 3902)		0.00	0.00
B. Books & Supplies (Objects 4200, 4300, and 4400)		0.00	3,423.68
C. 1. Subagreements for Services (Object 5100)		0.00	205,171.44
a. ENTER amount included on Line C1 paid to a private contractor to transport pupils	003/004		205,171.44
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)		18,034.76	0.00
5. Interprogram/Interfund Transfers (Objects 5710 and 5750)		2,701,855.15	(1,139,031.40)
6. Other Services and Operating Expenditures (Object 5800) (Contracts for repairs should be charged to Object 5600)		652,575.69	7,602,718.46
7. Communications (Object 5900)		0.00	0.00
D. Capital Outlay, Lease Purchase & Debt Service (Home-to-School: Funds 01, 15, & 18, all applicable Resources except 7240, Function 3600, Objects 6400 & 6500, plus Fund 01, Resources 7230, 7235, and 7236, Function 9100, Objects 7438 and 7439, plus Funds 15 & 18, Function 9100, Objects 7438 and 7439, minus Fund 01, Resources 7230 and 7235, Object 8972, minus Funds 15 & 18, Object 8972) (SD/OI: Fund 01, Resource 7240, Function 3600, Objects 6400 & 6500, plus Fund 01, Resource 7240, Function 9100, Objects 7438 and 7439, minus Fund 01, Resource 7240, Object 8972)		0.00	0.00
1. ENTER amount of capital outlay, lease purchase & debt service included on Line D in Home-to-School that belongs in SD/OI as a decrease to Home-to-School and an increase to SD/OI. (Line D1 must net to zero)			
E. Direct Support Costs			
1. Plant Maintenance & Operations and Facilities (Fund 01, Resource 7230 (HtoS) or 7240 (SD/OI), Functions 8100-8400 and 8700, Objects 2000-5999, 6400, and 6500)	096/095	0.00	0.00
F. Direct and Direct Support Costs (Lines A through E1 except Line C1a)		3,372,465.60	6,672,282.18
G. Reconciliation Amounts (For CDE's use; LEAs, refer to instructions)			
1. Additions			
2. Deductions			
H. Gross Transportation Expense (Line F plus Line G1 minus Line G2)	094/093	3,372,465.60	6,672,282.18
I. Reimbursement from other districts/county offices/charter or private schools/agencies for transportation expenses included in Line H (Fund 01, Resource 7230 (HtoS) or 7240 (SD/OI), Objects 8677 and 8699)		0.00	0.00
1. ENTER amount of Line I that represents reimbursements other than for transportation services (i.e., fuel tax reimbursement, insurance recovery, bus trade-in or sale, prior year refunds, etc.)			
J. Subtotal, Pupil Transportation Expense (Line H minus Line I plus Line I1)	097/098	3,372,465.60	6,672,282.18
K. Indirect Costs (Approved indirect cost rate of 3.45% times the sum of Line H minus lines C1, D, and D1. If negative, then zero.)		116,350.06	223,115.32
L. Net Pupil Transportation Expense (Lines J and K)	100/101	3,488,815.66	6,895,397.50

Description	EDP No.	Home-to-School	SD/OI
<b>SCHEDULE III - ALLOWABLE TRANSPORTATION EXPENSE</b>			
A. Net Pupil Transportation Expense (Schedule II, Line L)		3,488,815.66	6,895,397.50
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	391,616.83
2. ENTER payments by another LEA, included in Schedule II, Line C1			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	391,616.83
G. Bus Operating Expense (Line A minus Line F)	110/111	3,488,815.66	6,503,780.67
H. 1. Cost Per Mile (Line G divided by Schedule I, Line C)	120/121	6.008	4.602
2. Cost Per Pupil (Line G divided by Schedule I, Line B1)	122/123	1,242.013	3,371.581
I. Payments to common carriers and to parents in lieu of transportation (Lines C1 and C2 minus Line C3)	080/081	0.00	391,616.83
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	3,488,815.66	6,895,397.50
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	1,002,304.82	
2. ENTER LEA's computed expense if different than amount calculated in Line L1 (maintain documentation locally)	132a		

Contact: Susan Ginder

Title: Executive Director of Fiscal Services

Agency: Long Beach Unified School District

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E-mail Address: SGinder @lbschools.net

Unaudited Actuals  
Special Education Maintenance of Effort  
2012-13 Actual vs. 2011-12 Actual Comparison  
2012-13 Expenditures by LEA (LE-CY)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	<b>UNDUPLICATED PUPIL COUNT</b>									8,866
<b>TOTAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>										
1000-1999	Certificated Salaries	6,298.88	276,461.74	716,823.16	216,599.97	3,730,616.52	17,077,867.54	24,065,055.10		46,089,722.91
2000-2999	Classified Salaries	700,465.60	0.00	0.00	53,387.54	2,652,403.19	14,383,463.02	4,873,539.02		22,663,258.37
3000-3999	Employee Benefits	297,145.17	83,250.85	197,169.09	83,496.63	2,478,467.33	13,189,630.09	10,401,144.65		26,730,303.81
4000-4999	Books and Supplies	29,717.80	2,380.25	57.34	870.50	45,507.04	399,860.45	38,133.44		516,526.82
5000-5999	Services and Other Operating Expenditures	864,959.47	10,418.15	11,865.64	2,481.40	27,908.16	31,374,769.49	1,763,438.79		34,055,841.10
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	24,435.16	0.00		24,435.16
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,898,586.92	372,510.99	925,915.23	356,836.04	8,934,902.24	76,450,025.75	41,141,311.00	0.00	130,080,088.17
7310	Transfers of Indirect Costs	223,115.32	0.00	0.00	9,540.45	332,280.88	2,247,540.66	1,149,980.32		3,962,457.63
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	23,387,711.98								23,387,711.98
	Total Indirect Costs and PCR Allocations	23,610,827.30	0.00	0.00	9,540.45	332,280.88	2,247,540.66	1,149,980.32	0.00	27,350,169.61
	<b>TOTAL COSTS</b>	<b>25,509,414.22</b>	<b>372,510.99</b>	<b>925,915.23</b>	<b>366,376.49</b>	<b>9,267,183.12</b>	<b>78,697,566.41</b>	<b>42,291,291.32</b>	<b>0.00</b>	<b>157,430,257.78</b>
<b>FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, &amp; 3405)</b>										
1000-1999	Certificated Salaries	0.00	7,296.34	261,037.20	19,189.24	3,581,719.50	262,645.01	471,608.54		4,603,495.83
2000-2999	Classified Salaries	150,500.39	0.00	0.00	0.00	2,498,947.39	10,538,860.27	3,890,531.64		17,078,839.69
3000-3999	Employee Benefits	34,089.08	952.88	77,660.24	5,165.37	2,367,307.79	5,693,067.63	2,109,363.19		10,287,606.18
4000-4999	Books and Supplies	3,333.70	3.27	0.00	0.00	26,123.04	77,258.81	9,722.35		116,441.17
5000-5999	Services and Other Operating Expenditures	455.32	282.47	250.00	0.00	26,204.15	538,886.59	10,175.83		576,254.36
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	188,378.49	8,534.96	338,947.44	24,354.61	8,500,301.87	17,110,718.31	6,491,401.55	0.00	32,662,637.23
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	332,280.88	760,608.40	10,367.67		1,103,256.95
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	332,280.88	760,608.40	10,367.67	0.00	1,103,256.95
	<b>TOTAL BEFORE OBJECT 8980</b>	<b>188,378.49</b>	<b>8,534.96</b>	<b>338,947.44</b>	<b>24,354.61</b>	<b>8,832,582.75</b>	<b>17,871,326.71</b>	<b>6,501,769.22</b>	<b>0.00</b>	<b>33,765,894.18</b>
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									
	<b>TOTAL COSTS</b>									<b>18,142,010.38</b>
										<b>15,623,883.80</b>

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>STATE AND LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, &amp; 6000-9999)</b>										
1000-1999	Certificated Salaries	6,298.88	269,165.40	455,785.96	197,410.73	148,897.02	16,815,222.53	23,593,446.56		41,486,227.08
2000-2999	Classified Salaries	549,965.21	0.00	0.00	53,387.54	153,455.80	3,844,602.75	983,007.38		5,584,418.68
3000-3999	Employee Benefits	263,056.09	82,297.97	119,508.85	78,331.26	111,159.54	7,496,562.46	8,291,781.46		16,442,697.63
4000-4999	Books and Supplies	26,384.10	2,376.98	57.34	870.50	19,384.00	322,601.64	28,411.09		400,085.65
5000-5999	Services and Other Operating Expenditures	864,504.15	10,135.68	11,615.64	2,481.40	1,704.01	30,835,882.90	1,753,262.96		33,479,586.74
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	24,435.16	0.00		24,435.16
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,710,208.43	363,976.03	586,967.79	332,481.43	434,600.37	59,339,307.44	34,649,909.45	0.00	97,417,450.94
7310	Transfers of Indirect Costs	223,115.32	0.00	0.00	9,540.45	0.00	1,486,932.26	1,139,612.65		2,859,200.68
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	23,387,711.98								23,387,711.98
	Total Indirect Costs and PCR Allocations	23,610,827.30	0.00	0.00	9,540.45	0.00	1,486,932.26	1,139,612.65	0.00	26,246,912.66
	TOTAL BEFORE OBJECT 8980	25,321,035.73	363,976.03	586,967.79	342,021.88	434,600.37	60,826,239.70	35,789,522.10	0.00	123,664,363.60
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									18,142,010.38
	TOTAL COSTS									141,806,373.98
<b>LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>										
1000-1999	Certificated Salaries	0.00	0.00	0.00	62,299.58	0.00	44,872.09	28,078.81		135,250.48
2000-2999	Classified Salaries	0.00	0.00	0.00	32,298.45	0.00	57,037.41	52,536.70		141,872.56
3000-3999	Employee Benefits	0.00	0.00	0.00	32,525.21	0.00	48,144.61	39,937.26		120,607.08
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	343.00	12,238.89	658.55		13,240.44
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	2,385.95	249.33		2,635.28
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	127,123.24	343.00	164,678.95	121,460.65	0.00	413,605.84
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	0.00	0.00	0.00	127,123.24	343.00	164,678.95	121,460.65	0.00	413,605.84
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									16,155,824.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									18,142,010.38
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									32,770,797.51
	TOTAL COSTS									67,482,237.73

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

<b>2011-12 Expenditures</b>	<b>A. State and Local</b>	<b>B. Local Only</b>
1. Enter Total Costs amounts from the 2011-12 Report SEMA, 2011-12 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	143,354,508.00	67,278,844.00
2. Enter audit adjustments of 2011-12 special education expenditures from SACS2013ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)		
_____		
_____		
_____		
3. Enter restatements of 2012-13 special education beginning fund balances from SACS2013ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9795)		
_____		
_____		
_____		
4. Enter any other adjustments, not included in Line 1 (explain below)		
_____		
_____		
_____		
5. 2011-12 Expenditures, Adjusted for 2012-13 MOE Calculation (Sum lines 1 through 4)	143,354,508.00	67,278,844.00
<b>C. Unduplicated Pupil Count</b>		
1. Enter the unduplicated pupil count reported in 2011-12 Report SEMA, 2011-12 Expenditures by LEA (LE-CY) worksheet	<u>8,549.00</u>	
2. Enter any adjustments not included in Line C1 (explain below)		
_____		
_____		
_____		
3. 2011-12 Unduplicated Pupil Count, Adjusted for 2012-13 MOE Calculation (Line C1 plus Line C2)	8,549.00	

**SELPA:** Long Beach Unified (DL)

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

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

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

Combined state and local expenditures

Local expenditures only

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

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

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

List exempt reductions, if any, to be used in the calculation below:

	<u>State and Local</u>	<u>Local Only</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total exempt reductions	<u>0.00</u>	<u>0.00</u>



**SELPA:** Long Beach Unified (DL)

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

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

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

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

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

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

**SELPA:** Long Beach Unified (DL)

**SECTION 3**

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	<b>Actual Expenditures FY 2012-13 (LE-CY Worksheet)</b>	<b>Actual Expenditures FY 2011-12 (LE-PY Worksheet)</b>	<b>Difference (A - B)</b>
<b>A. COMBINED STATE AND LOCAL EXPENDITURES METHOD</b>			
1. Total special education expenditures	157,430,257.78		
2. Less: Expenditures paid from federal sources	15,623,883.80		
3. Expenditures paid from state and local sources	141,806,373.98	143,354,508.00	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	141,806,373.98	143,354,508.00	(1,548,134.02)
4. Special education unduplicated pupil count	8,866	8,549	
5. Per capita state and local expenditures (A3/A4)	15,994.40	16,768.57	(774.17)

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

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

**SELPA:** Long Beach Unified (DL)

**B. LOCAL EXPENDITURES ONLY METHOD**

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

Click on the button that applies:

X

	FY 2012-13	FY 2011-12	Difference
1. Last year's local expenditures met MOE requirement:			
a. Expenditures paid from local sources	67,482,237.73	67,278,844.00	
Less: Exempt reduction(s) from SECTION 1	0.00	0.00	
Less: 50% reduction from SECTION 2	0.00	0.00	
Net expenditures paid from local sources	67,482,237.73	67,278,844.00	203,393.73
b. Per capita local expenditures (B1a/A4)	7,611.35	7,869.79	(258.44)

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

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

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

Connie Jensen - Program; Susan Ginder - Fiscal  
Contact Name

562-997-8304; 562-997-8126  
Telephone Number

Asst Supt of Student Support Services; Executive Director of Fiscal Se  
Title

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E-mail Address

Unaudited Actuals  
Special Education Maintenance of Effort  
2013-14 Budget vs. 2012-13 Actual Comparison  
2013-14 Budget by LEA (LB-B)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	<b>UNDUPLICATED PUPIL COUNT</b>									8,866
<b>TOTAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-9999)</b>										
1000-1999	Certificated Salaries	0.00	99,613.00	717,177.00	165,634.00	4,118,858.00	17,680,435.00	24,608,362.00		47,390,079.00
2000-2999	Classified Salaries	704,265.00	0.00	0.00	24,837.00	3,182,318.00	13,298,919.00	5,300,686.00		22,511,025.00
3000-3999	Employee Benefits	344,694.00	20,617.00	190,013.00	58,241.00	3,267,231.00	14,706,930.00	11,808,544.00		30,396,270.00
4000-4999	Books and Supplies	184,142.00	7,641.00	0.00	3,276.00	31,898.00	176,044.00	0.00		403,001.00
5000-5999	Services and Other Operating Expenditures	705,489.00	5,481.00	0.00	291.00	22,882.00	31,559,743.00	2,057,195.00		34,351,081.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,938,590.00	133,352.00	907,190.00	252,279.00	10,623,187.00	77,422,071.00	43,774,787.00	0.00	135,051,456.00
7310	Transfers of Indirect Costs	227,459.00	0.00	0.00	11,200.00	426,230.00	2,503,811.00	1,423,255.00		4,591,955.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	227,459.00	0.00	0.00	11,200.00	426,230.00	2,503,811.00	1,423,255.00	0.00	4,591,955.00
	TOTAL COSTS	2,166,049.00	133,352.00	907,190.00	263,479.00	11,049,417.00	79,925,882.00	45,198,042.00	0.00	139,643,411.00
<b>STATE AND LOCAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-2999, 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, &amp; 6000-9999)</b>										
1000-1999	Certificated Salaries	0.00	90,641.00	452,984.00	140,765.00	168,897.00	17,467,598.00	24,127,757.00		42,448,642.00
2000-2999	Classified Salaries	519,941.00	0.00	0.00	24,837.00	181,625.00	3,939,994.00	1,018,368.00		5,684,765.00
3000-3999	Employee Benefits	287,905.00	19,572.00	117,735.00	50,929.00	149,488.00	8,162,563.00	9,158,811.00		17,947,003.00
4000-4999	Books and Supplies	184,142.00	7,590.00	0.00	3,276.00	0.00	166,547.00	0.00		361,555.00
5000-5999	Services and Other Operating Expenditures	705,489.00	4,445.00	0.00	291.00	1,014.00	30,508,917.00	2,051,418.00		33,271,574.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,697,477.00	122,248.00	570,719.00	220,098.00	501,024.00	60,245,619.00	36,356,354.00	0.00	99,713,539.00
7310	Transfers of Indirect Costs	227,459.00	0.00	0.00	11,200.00	0.00	1,603,358.00	1,411,476.00		3,253,493.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	227,459.00	0.00	0.00	11,200.00	0.00	1,603,358.00	1,411,476.00	0.00	3,253,493.00
	TOTAL BEFORE OBJECT 8980	1,924,936.00	122,248.00	570,719.00	231,298.00	501,024.00	61,848,977.00	37,767,830.00	0.00	102,967,032.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									21,528,676.00
	TOTAL COSTS									124,495,708.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total	
<b>LOCAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>											
1000-1999	Certificated Salaries	0.00	894.00	0.00	0.00	0.00	0.00	0.00		894.00	
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	59,136.00	59,136.00		118,272.00	
3000-3999	Employee Benefits	0.00	88.00	0.00	0.00	0.00	37,227.00	37,229.00		74,544.00	
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Direct Costs	0.00	982.00	0.00	0.00	0.00	96,363.00	96,365.00	0.00	193,710.00	
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	0.00	982.00	0.00	0.00	0.00	96,363.00	96,365.00	0.00	193,710.00	
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)										16,114,446.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)										21,528,676.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)										36,778,708.00
	TOTAL COSTS										74,615,540.00

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	<b>UNDUPLICATED PUPIL COUNT</b>									8,866
<b>TOTAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>										
1000-1999	Certificated Salaries	6,298.88	276,461.74	716,823.16	216,599.97	3,730,616.52	17,077,867.54	24,065,055.10		46,089,722.91
2000-2999	Classified Salaries	700,465.60	0.00	0.00	53,387.54	2,652,403.19	14,383,463.02	4,873,539.02		22,663,258.37
3000-3999	Employee Benefits	297,145.17	83,250.85	197,169.09	83,496.63	2,478,467.33	13,189,630.09	10,401,144.65		26,730,303.81
4000-4999	Books and Supplies	29,717.80	2,380.25	57.34	870.50	45,507.04	399,860.45	38,133.44		516,526.82
5000-5999	Services and Other Operating Expenditures	864,959.47	10,418.15	11,865.64	2,481.40	27,908.16	31,374,769.49	1,763,438.79		34,055,841.10
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	24,435.16	0.00		24,435.16
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	<b>Total Direct Costs</b>	<b>1,898,586.92</b>	<b>372,510.99</b>	<b>925,915.23</b>	<b>356,836.04</b>	<b>8,934,902.24</b>	<b>76,450,025.75</b>	<b>41,141,311.00</b>	<b>0.00</b>	<b>130,080,088.17</b>
7310	Transfers of Indirect Costs	223,115.32	0.00	0.00	9,540.45	332,280.88	2,247,540.66	1,149,980.32		3,962,457.63
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	23,387,711.98								23,387,711.98
	<b>Total Indirect Costs</b>	<b>223,115.32</b>	<b>0.00</b>	<b>0.00</b>	<b>9,540.45</b>	<b>332,280.88</b>	<b>2,247,540.66</b>	<b>1,149,980.32</b>	<b>0.00</b>	<b>3,962,457.63</b>
	<b>TOTAL COSTS</b>	<b>2,121,702.24</b>	<b>372,510.99</b>	<b>925,915.23</b>	<b>366,376.49</b>	<b>9,267,183.12</b>	<b>78,697,566.41</b>	<b>42,291,291.32</b>	<b>0.00</b>	<b>134,042,545.80</b>
<b>FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, &amp; 3405)</b>										
1000-1999	Certificated Salaries	0.00	7,296.34	261,037.20	19,189.24	3,581,719.50	262,645.01	471,608.54		4,603,495.83
2000-2999	Classified Salaries	150,500.39	0.00	0.00	0.00	2,498,947.39	10,538,860.27	3,890,531.64		17,078,839.69
3000-3999	Employee Benefits	34,089.08	952.88	77,660.24	5,165.37	2,367,307.79	5,693,067.63	2,109,363.19		10,287,606.18
4000-4999	Books and Supplies	3,333.70	3.27	0.00	0.00	26,123.04	77,258.81	9,722.35		116,441.17
5000-5999	Services and Other Operating Expenditures	455.32	282.47	250.00	0.00	26,204.15	538,886.59	10,175.83		576,254.36
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	<b>Total Direct Costs</b>	<b>188,378.49</b>	<b>8,534.96</b>	<b>338,947.44</b>	<b>24,354.61</b>	<b>8,500,301.87</b>	<b>17,110,718.31</b>	<b>6,491,401.55</b>	<b>0.00</b>	<b>32,662,637.23</b>
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	332,280.88	760,608.40	10,367.67		1,103,256.95
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	<b>Total Indirect Costs</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>332,280.88</b>	<b>760,608.40</b>	<b>10,367.67</b>	<b>0.00</b>	<b>1,103,256.95</b>
	<b>TOTAL BEFORE OBJECT 8980</b>	<b>188,378.49</b>	<b>8,534.96</b>	<b>338,947.44</b>	<b>24,354.61</b>	<b>8,832,582.75</b>	<b>17,871,326.71</b>	<b>6,501,769.22</b>	<b>0.00</b>	<b>33,765,894.18</b>
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									18,142,010.38
	<b>TOTAL COSTS</b>									<b>15,623,883.80</b>

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>STATE AND LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, &amp; 6000-9999)</b>										
1000-1999	Certificated Salaries	6,298.88	269,165.40	455,785.96	197,410.73	148,897.02	16,815,222.53	23,593,446.56		41,486,227.08
2000-2999	Classified Salaries	549,965.21	0.00	0.00	53,387.54	153,455.80	3,844,602.75	983,007.38		5,584,418.68
3000-3999	Employee Benefits	263,056.09	82,297.97	119,508.85	78,331.26	111,159.54	7,496,562.46	8,291,781.46		16,442,697.63
4000-4999	Books and Supplies	26,384.10	2,376.98	57.34	870.50	19,384.00	322,601.64	28,411.09		400,085.65
5000-5999	Services and Other Operating Expenditures	864,504.15	10,135.68	11,615.64	2,481.40	1,704.01	30,835,882.90	1,753,262.96		33,479,586.74
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	24,435.16	0.00		24,435.16
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,710,208.43	363,976.03	586,967.79	332,481.43	434,600.37	59,339,307.44	34,649,909.45	0.00	97,417,450.94
7310	Transfers of Indirect Costs	223,115.32	0.00	0.00	9,540.45	0.00	1,486,932.26	1,139,612.65		2,859,200.68
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	23,387,711.98								23,387,711.98
	Total Indirect Costs	223,115.32	0.00	0.00	9,540.45	0.00	1,486,932.26	1,139,612.65	0.00	2,859,200.68
	TOTAL BEFORE OBJECT 8980	1,933,323.75	363,976.03	586,967.79	342,021.88	434,600.37	60,826,239.70	35,789,522.10	0.00	100,276,651.62
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									18,142,010.38
	TOTAL COSTS									118,418,662.00
<b>LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>										
1000-1999	Certificated Salaries	0.00	0.00	0.00	62,299.58	0.00	44,872.09	28,078.81		135,250.48
2000-2999	Classified Salaries	0.00	0.00	0.00	32,298.45	0.00	57,037.41	52,536.70		141,872.56
3000-3999	Employee Benefits	0.00	0.00	0.00	32,525.21	0.00	48,144.61	39,937.26		120,607.08
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	343.00	12,238.89	658.55		13,240.44
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	2,385.95	249.33		2,635.28
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	127,123.24	343.00	164,678.95	121,460.65	0.00	413,605.84
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	0.00	0.00	0.00	127,123.24	343.00	164,678.95	121,460.65	0.00	413,605.84
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									16,155,824.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									18,142,010.38
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									32,770,797.51
	TOTAL COSTS									67,482,237.73

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

**SELPA:** Long Beach Unified (DL)

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

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

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

Combined state and local expenditures

Local expenditures only

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

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

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

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



**SELPA:** Long Beach Unified (DL)

**SECTION 2**

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

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

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

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

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

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

**SELPA:** Long Beach Unified (DL)

**SECTION 3**

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	<b>Budgeted Amounts FY 2013-14 (LB-B Worksheet)</b>	<b>Actual Expenditures FY 2012-13 (LE-B Worksheet)</b>	<b>Difference (A - B)</b>
<b>A. COMBINED STATE AND LOCAL EXPENDITURES METHOD</b>			
1. Total special education expenditures	139,643,411.00		
2. Less: Expenditures paid from federal sources	15,147,703.00		
3. Expenditures paid from state and local sources	124,495,708.00	118,418,662.00	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	124,495,708.00	118,418,662.00	6,077,046.00
4. Special education unduplicated pupil count	8,866	8,866	
5. Per capita state and local expenditures (A3/A4)	14,041.93	13,356.49	685.44

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

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

**SELPA:** Long Beach Unified (DL)

**B. LOCAL EXPENDITURES ONLY METHOD**

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

Click on the button that applies:

1. Last year's local expenditures met MOE requirement:

- a. Expenditures paid from local sources
  - Less: Exempt reduction(s) from SECTION 1
  - Less: 50% reduction from SECTION 2
  - Net expenditures paid from local sources

b. Per capita local expenditures (B1a/A4)

	Budget FY 2013-14	Actual FY 2012-13	Difference

2. Enter in the second column, Base FY, the special education expenditures paid from local funds and the special education unduplicated pupil count, for the most recent fiscal year when MOE budget vs. actual requirement was met based on local expenditures. Enter the fiscal year in the column heading. If you have not previously used this method to meet the level of effort requirement, the earliest base year that can be used is 2006-07.

- a. Expenditures paid from local sources
  - Less: Exempt reduction(s) from SECTION 1
  - Less: 50% reduction from SECTION 2
  - Net expenditures paid from local sources

b. Special education unduplicated pupil count

c. Per capita local expenditures (B2a/B2b)

	Budget FY 2013-14	Base FY	Difference

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

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

Connie Jensen - Program: Susan Ginder - Fiscal  
Contact Name

562-997-8304; 562-997-8126  
Telephone Number

Asst Supt Student Support Services; Exec Director of Fiscal Services  
Title

cljensen@lbschools.net; sginder@lbschools.net  
E-mail Address

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

CHARTER SCHOOL CERTIFICATION

Charter School Name: NEW CITY SCHOOL  
CDS #: 19647256118269  
Charter Approving Entity: LONG BEACH UNIFIED SCHOOL DISTRICT  
County: LOS ANGELES  
Charter #: 291


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

For information regarding this report, please contact:

For Approving Entity:	For Charter School:
<u>James Suarez</u> Name	<u>Kristin Dietz</u> Name
<u>Assistant Director</u> Title	<u>Business Manager</u> Title
<u>562-997-8396</u> Telephone	<u>818-358-3463</u> Telephone
<u>jsuarez@lbschools.net</u> E-mail address	<u>kdietz@cacharterworks.com</u> E-mail address

To the entity that approved the charter school:

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

Signed:   
Charter School Official  
(Original signature required)

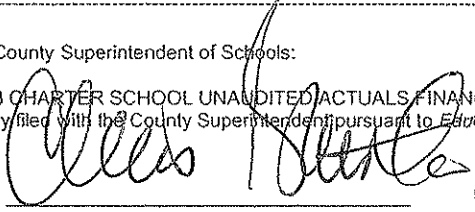
Date: September 13, 2013

Printed  
Name: Sabrina Bow

Title: Executive Director

To the County Superintendent of Schools:

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

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

Date: 9/16/13

Printed  
Name: Chris Steinhauser

Title: Superintendent

To the Superintendent of Public Instruction:

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

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

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

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

July 1, 2012 to June 30, 2013

Charter School Name: NEW CITY SCHOOL

CDS #: 19647256118269

Charter Approving Entity: LONG BEACH UNIFIED SCHOOL DISTRICT

County: LOS ANGELES

Charter #: 291

This charter school uses the following basis of accounting:

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

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

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

Description	Object Code	Unrestricted	Restricted	Total
<b>A. REVENUES</b>				
1. Revenue Limit Sources				
State Aid - Current Year	8011			0.00
Education Protection Account State Aid - Current Year	8012	442,416.00		442,416.00
Charter Schools General Purpose Entitlement - State Aid	8015	1,280,331.00		1,280,331.00
State Aid - Prior Years	8019	(1,879.00)		(1,879.00)
Tax Relief Subventions (for revenue limit funded schools)	8020-8039			0.00
County and District Taxes (for revenue limit funded schools)	8040-8079			0.00
Miscellaneous Funds (for revenue limit funded schools)	8080-8089			0.00
Revenue Limit Transfers (for revenue limit funded schools)				
PERS Reduction Transfer	8092			0.00
Transfers to Charter Schools in Lieu of Property Taxes	8096	359,143.00		359,143.00
Other Revenue Limit Transfers	8091, 8097			0.00
Total, Revenue Limit Sources		2,080,011.00	0.00	2,080,011.00
2. Federal Revenues (see NOTE in Section J)				
No Child Left Behind	8290		173,454.00	173,454.00
Special Education - Federal	8181, 8182			0.00
Child Nutrition - Federal	8220		149,600.00	149,600.00
Other Federal Revenues	8110, 8260-8299			0.00
Total, Federal Revenues		0.00	323,054.00	323,054.00
3. Other State Revenues				
Special Education - State	StateRevSE			0.00
All Other State Revenues	StateRevAO	1,187,367.00	139,359.00	1,326,726.00
Total, Other State Revenues		1,187,367.00	139,359.00	1,326,726.00
4. Other Local Revenues				
All Other Local Revenues	LocalRevAO	41,392.00		41,392.00
Total, Local Revenues		41,392.00	0.00	41,392.00
5. TOTAL REVENUES				
		3,308,770.00	462,413.00	3,771,183.00
<b>B. EXPENDITURES (see NOTE in Section J)</b>				
1. Certificated Salaries				
Certificated Teachers' Salaries	1100	816,864.00	150,466.00	967,330.00
Certificated Pupil Support Salaries	1200	297.00	12,692.00	12,989.00
Certificated Supervisors' and Administrators' Salaries	1300	167,958.00		167,958.00
Other Certificated Salaries	1900			0.00
Total, Certificated Salaries		985,119.00	163,158.00	1,148,277.00
2. Noncertificated Salaries				
Noncertificated Instructional Salaries	2100	158,475.00	71,014.00	229,489.00
Noncertificated Support Salaries	2200	93,396.00		93,396.00

CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM

July 1, 2012 to June 30, 2013

Charter School Name: NEW CITY SCHOOL

CDS #: 19647256118269

Description	Object Code	Unrestricted	Restricted	Total
Noncertificated Supervisors' and Administrators' Salaries	2300	109,250.00		109,250.00
Clerical and Office Salaries	2400	99,149.00		99,149.00
Other Noncertificated Salaries	2900			0.00
Total, Noncertificated Salaries		460,270.00	71,014.00	531,284.00
<b>3. Employee Benefits</b>				
STRS	3101-3102	80,235.00	13,378.00	93,613.00
PERS	3201-3202	27,268.00	1,948.00	29,216.00
OASDI / Medicare / Alternative	3301-3302	51,436.00	6,779.00	58,215.00
Health and Welfare Benefits	3401-3402	128,625.00		128,625.00
Unemployment Insurance	3501-3502	28,845.00	2,422.00	31,267.00
Workers' Compensation Insurance	3601-3602	24,234.00		24,234.00
OPEB, Allocated	3701-3702			0.00
OPEB, Active Employees	3751-3752			0.00
PERS Reduction (for revenue limit funded schools)	3801-3802			0.00
Other Employee Benefits	3901-3902			0.00
Total, Employee Benefits		340,643.00	24,527.00	365,170.00
<b>4. Books and Supplies</b>				
Approved Textbooks and Core Curricula Materials	4100	58,917.00		58,917.00
Books and Other Reference Materials	4200	14,909.00	12,092.00	27,001.00
Materials and Supplies	4300	47,912.00		47,912.00
Noncapitalized Equipment	4400	780.00		780.00
Food	4700		198,079.00	198,079.00
Total, Books and Supplies		122,518.00	210,171.00	332,689.00
<b>5. Services and Other Operating Expenditures</b>				
Subagreements for Services	5100			0.00
Travel and Conferences	5200	36,881.00	5,971.00	42,852.00
Dues and Memberships	5300	4,676.00		4,676.00
Insurance	5400	58,443.00		58,443.00
Operations and Housekeeping Services	5500	68,589.00		68,589.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	523,300.00		523,300.00
Professional/Consulting Services and Operating Expend.	5800	361,904.00	14,432.00	376,336.00
Communications	5900	31,967.00		31,967.00
Total, Services and Other Operating Expenditures		1,085,760.00	20,403.00	1,106,163.00
<b>6. Capital Outlay</b>				
(Objects 6100-6170, 6200-6500 for modified accrual basis only)				
Land and Land Improvements	6100-6170			0.00
Buildings and Improvements of Buildings	6200			0.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300			0.00
Equipment	6400			0.00
Equipment Replacement	6500			0.00
Depreciation Expense (for accrual basis only)	6900	118,868.00		118,868.00
Total, Capital Outlay		118,868.00	0.00	118,868.00
<b>7. Other Outgo</b>				
Tuition to Other Schools	7110-7143			0.00
Transfers of Pass-Through Revenues to Other LEAs	7211-7213			0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE			0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO			0.00
All Other Transfers	7281-7299	59,791.00		59,791.00

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

July 1, 2012 to June 30, 2013

Charter School Name: NEW CITY SCHOOL

CDS #: 19647256118269

Description	Object Code	Unrestricted	Restricted	Total
Debt Service:				
Interest	7438	44,930.00		44,930.00
Principal (for modified accrual basis only)	7439			0.00
Total Debt Service		44,930.00	0.00	44,930.00
Total, Other Outgo		104,721.00	0.00	104,721.00
<b>8. TOTAL EXPENDITURES</b>		<b>3,217,899.00</b>	<b>489,273.00</b>	<b>3,707,172.00</b>
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>		<b>90,871.00</b>	<b>(26,860.00)</b>	<b>64,011.00</b>
<b>D. OTHER FINANCING SOURCES / USES</b>				
1. Other Sources	8930-8979	(26,860.00)	26,860.00	0.00
2. Less: Other Uses	7630-7699			0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999			0.00
4. TOTAL OTHER FINANCING SOURCES / USES		(26,860.00)	26,860.00	0.00
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C+D4)</b>		<b>64,011.00</b>	<b>0.00</b>	<b>64,011.00</b>
<b>F. FUND BALANCE, RESERVES</b>				
1. Beginning Fund Balance				
a. As of July 1	9791	1,019,479.00		1,019,479.00
b. Adjustments/Restatements to Beginning Balance	9793, 9795			0.00
c. Adjusted Beginning Balance		1,019,479.00	0.00	1,019,479.00
2. Ending Fund Balance, June 30 (E+F1c)		1,083,490.00	0.00	1,083,490.00
Components of Ending Fund Balance (Modified Accrual Basis) (Optional)				
a. Nonspendable				
1. Revolving Cash (equals Object 9130)	9711			0.00
2. Stores (equals Object 9320)	9712			0.00
3. Prepaid Expenditures (equals Object 9330)	9713			0.00
4. All Others	9719			0.00
b. Restricted	9740			0.00
c. Committed				
1. Stabilization Arrangements	9750			0.00
2. Other Commitments	9760			0.00
d. Assigned	9780			0.00
e. Unassigned/Unappropriated				0.00
1. Reserve for Economic Uncertainties	9789			0.00
2. Unassigned/Unappropriated Amount	9790M			0.00
f. Components of Ending Net Position (Accrual Basis)				
1. Net Investment in Capital Assets	9796			0.00
2. Restricted Net Position	9797			0.00
3. Unrestricted Net Position	9790A	1,083,490.00	0.00	1,083,490.00
<b>G. ASSETS</b>				
1. Cash				
In County Treasury	9110			0.00
Fair Value Adjustment to Cash in County Treasury	9111			0.00
In Banks	9120	124,662.00		124,662.00
In Revolving Fund	9130			0.00
With Fiscal Agent/Trustee	9135	34,510.00		34,510.00

CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM

July 1, 2012 to June 30, 2013

Charter School Name: NEW CITY SCHOOL

CDS #: 19647256118269

Description	Object Code	Unrestricted	Restricted	Total
Collections Awaiting Deposit	9140			0.00
2. Investments	9150			0.00
3. Accounts Receivable	9200	1,198,192.00		1,198,192.00
4. Due from Grantor Governments	9290			0.00
5. Stores	9320			0.00
6. Prepaid Expenditures (Expenses)	9330	62,353.00		62,353.00
7. Other Current Assets	9340	210,220.00		210,220.00
8. <i>Capital Assets (for accrual basis only)</i>	9400-9499	1,272,311.00		1,272,311.00
9. TOTAL ASSETS		2,902,248.00	0.00	2,902,248.00
<b>H. LIABILITIES</b>				
1. Accounts Payable	9500	342,572.00		342,572.00
2. Due to Grantor Governments	9590			0.00
3. Current Loans	9640	463,300.00		463,300.00
4. Deferred Revenue	9650			0.00
5. <i>Long-Term Liabilities (for accrual basis only)</i>	9660-9669	1,012,886.00		1,012,886.00
6. TOTAL LIABILITIES		1,818,758.00	0.00	1,818,758.00
<b>I. FUND BALANCE</b>				
Ending Fund Balance, June 30 (G9-H6) (must agree with Line F2)		1,083,490.00	0.00	1,083,490.00





CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM

July 1, 2012 to June 30, 2013

Charter School Name: NEW CITY SCHOOL

CDS #: 19647256118269

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

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

a. Total Expenditures (B8)	<u>3,707,172.00</u>
b. Less Federal Expenditures (Total A2) [Revenues are used as proxy for expenditures because most federal revenues are normally recognized in the period that qualifying expenditures are incurred]	<u>323,054.00</u>
c. Subtotal of State & Local Expenditures [a minus b]	<u>3,384,118.00</u>
d. Less Community Services [J2 Total]	<u>0.00</u>
e. Less Capital Outlay & Debt Service [Total B6 plus objects 7438 and 7439, less J1 Total]	<u>163,798.00</u>
TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE [c minus d minus e]	<u>\$ 3,220,320.00</u>

Attendance Charter School Block Grant - Unified  
Charter School ADA Funded Through Block Grant  
Direct Funded Charter School -- Yes

County: Los Angeles Fiscal Year: 2012-13  
District: Long Beach Unified : New City Annual  
CDS CODE 19 64725 6118269 0291 Certificate Number: F85F09E8

Did the charter school cease operation during the current fiscal year?  
(If 'Yes', enter the number of school days in 'Days of Operation' tab) \_\_\_\_\_

Is this Charter School in its First Year of Operation?  
Enter Date (month, day, year) that instruction commenced \_\_\_\_\_/\_\_\_\_\_/\_\_\_\_\_

Elementary and High School ADA - Resident

Regular Elementary and High School		Elementary	High School
ADA for Students in Transitional Kindergarten Pursuant to E.C. 46300 included in Section A (Lines A-1, A-11, A-21, A-31, A-41, and A-51, First Year ADA Only)	A-0	0.00	
Total Kindergarten	A-1	63.43	
Classroom-based ADA included in line A-1	A-2	63.43	
Total Grades 1 - 3	A-3	171.90	
Classroom-based ADA included in line A-3	A-4	171.90	
Total Grades 4 - 6	A-5	95.86	
Classroom-based ADA included in line A-5	A-6	95.86	
Total Grades 7 - 8	A-7	35.07	
Classroom-based ADA included in line A-7	A-8	35.07	
Total Grades 9 - 12	A-9		0.00
Classroom-based ADA included in line A-9	A-10		0.00
<b>Extended Year Special Education Students [E.C. 56345(b)(3)] (Divisor 175 Days)</b>			
Total Kindergarten	A-11	0.00	
Classroom-based ADA included in line A-11	A-12	0.00	
Total Grades 1 - 3	A-13	0.00	
Classroom-based ADA included in line A-13	A-14	0.00	
Total Grades 4 - 6	A-15	0.00	
Classroom-based ADA included in line A-15	A-16	0.00	
Total Grades 7 - 8	A-17	0.00	
Classroom-based ADA included in line A-17	A-18	0.00	
Total Grades 9 - 12	A-19		0.00
Classroom-based ADA included in line A-19	A-20		0.00

California Department of Education

Revenue and Attendance Data Collection Software

2012-12.00

Page 1

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Attendance Charter School Block Grant - Unified  
Charter School ADA Funded Through Block Grant  
Direct Funded Charter School -- Yes

County: Los Angeles Fiscal Year: 2012-13  
District: Long Beach Unified : New City Annual  
CDS CODE 19 64725 6118269 0291 Certificate Number: F85F09EB

Classroom-based ADA included in line A-47	A-48	0.00	Labels
Total Grades 9 - 12	A-49		0.00
Classroom-based ADA included in line A-49	A-50		0.00

Special Ed - Nonpublic, Nonsectarian Schools [ E.C. 56366(a) (7) ]

Total Kindergarten	A-51	0.00	Labels
Classroom-based ADA included in line A-51	A-52	0.00	Labels
Total Grades 1 - 3	A-53	0.00	Labels
Classroom-based ADA included in line A-53	A-54	0.00	Labels
Total Grades 4 - 6	A-55	0.00	Labels
Classroom-based ADA included in line A-55	A-56	0.00	Labels
Total Grades 7 - 8	A-57	0.00	Labels
Classroom-based ADA included in line A-57	A-58	0.00	Labels
Total Grades 9 - 12	A-59		0.00
Classroom-based ADA included in line A-59	A-60		0.00
ADA Totals (Sum of A-1 through A-59 excluding classroom-based ADA lines)	A-61	366.26	0.00
Classroom-based ADA Totals (Sum of A-2 through A-60 including only Classroom-based ADA lines)	A-62	366.26	0.00

Single Track CDE Approved  
Emergency Conditions  
Waiver (Form J-13A) No

Number of school days from July 1 through June 30 B-1 171

Multi Track SBE Approved waiver No

Number of school days from July 1 through June 30

B-2	0	0	0	0	0
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ADA Reported at P-2		TRACK A	TRACK B	TRACK C	TRACK D	TRACK E
Kindergarten	B-3	0.00	0.00	0.00	0.00	0.00
Classroom-based	B-4	0.00	0.00	0.00	0.00	0.00
Grades 1-3	B-5	0.00	0.00	0.00	0.00	0.00
Classroom-based	B-6	0.00	0.00	0.00	0.00	0.00
Grades 4-6	B-7	0.00	0.00	0.00	0.00	0.00
Classroom-based	B-8	0.00	0.00	0.00	0.00	0.00

Attendance Charter School Block Grant - Unified  
Charter School ADA Funded Through Block Grant  
Direct Funded Charter School -- Yes

County: Los Angeles Fiscal Year: 2012-13  
District: Long Beach Unified : New City Annual  
CDS CODE 19 64725 6118269 0291 Certificate Number: F85F09E8

Did the charter school cease operation during the current fiscal year?  
(If 'Yes', enter the number of school days in 'Days of Operation' tab) \_\_\_\_\_

Is this Charter School in its First Year of Operation?

Enter Date (month, day, year) that instruction commenced \_\_\_\_\_

Elementary and High School ADA - Non Resident

Regular Elementary and High School

		Elementary	High School
ADA for Students in Transitional Kindergarten Pursuant to E.C. 46300 included in Section A (Lines A-1, A-11, A-21, A-31, A-41, and A-51, First Year ADA Only)	A-0	0.00	Label6
Total Kindergarten	A-1	7.15	Label6
Classroom-based ADA included in line A-1	A-2	7.15	Label6
Total Grades 1 - 3	A-3	13.60	Label6
Classroom-based ADA included in line A-3	A-4	13.60	Label6
Total Grades 4 - 6	A-5	9.59	Label6
Classroom-based ADA included in line A-5	A-6	9.59	Label6
Total Grades 7 - 8	A-7	3.79	Label6
Classroom-based ADA included in line A-7	A-8	3.79	Label6
Total Grades 9 - 12	A-9	Label6	0.00
Classroom-based ADA included in Line A-9	A-10	Label6	0.00

Extended Year Special Education Students [E.C. 56345(b)(3)] (Divisor 175 Days)

Total Kindergarten	A-11	0.00	Label6
Classroom-based ADA included in line A-11	A-12	0.00	Label6
Total Grades 1 - 3	A-13	0.00	Label6
Classroom-based ADA included in line A-13	A-14	0.00	Label6
Total Grades 4 - 6	A-15	0.00	Label6
Classroom-based ADA included in line A-15	A-16	0.00	Label6
Total Grades 7 - 8	A-17	0.00	Label6
Classroom-based ADA included in line A-17	A-18	0.00	Label6
Total Grades 9 - 12	A-19	Label6	0.00
Classroom-based ADA included in line A-19	A-20	Label6	0.00

Attendance Charter School Block Grant - Unified  
Charter School ADA Funded Through Block Grant  
Direct Funded Charter School -- Yes

County: Los Angeles Fiscal Year: 2012-13  
District: Long Beach Unified : New City Annual  
CDS CODE 19 64725 6118269 0291 Certificate Number: F85F09E8

Classroom-based ADA included in line A-47	A-48	0.00	Labels
Total Grades 9 - 12	A-49		0.00
Classroom-based ADA included in line A-49	A-50		0.00

Special Ed-Nonpublic, Nonsectarian schools [E.C. 56366(a) (7)]

Total Kindergarten	A-51	0.00	Labels
Classroom-based ADA included in line A-51	A-52	0.00	Labels
Total Grades 1 - 3	A-53	0.00	Labels
Classroom-based ADA included in line A-53	A-54	0.00	Labels
Total Grades 4 - 6	A-55	0.00	Labels
Classroom-based ADA included in line A-55	A-56	0.00	Labels
Total Grades 7 - 8	A-57	0.00	Labels
Classroom-based ADA included in line A-57	A-58	0.00	Labels
Total Grades 9 - 12	A-59		0.00
Classroom-based ADA included in line A-59	A-60		0.00
ADA Totals (Sum of A-1 through A-59 excluding classroom-based ADA lines)	A-61	34.13	0.00
Classroom-based ADA Totals (Sum of A-2 through A-60 including only Classroom-based ADA lines)	A-62	34.13	0.00

Single Track	CDE Approved		Emergency Conditions		No
	Waiver (Form J-13A)				
Number of school days from July 1 through June 30	B-1				171
Multi Track	SBE Approved waiver				No
Number of school days from July 1 through June 30	B-2	0	0	0	0

ADA Reported at P-2		TRACK A	TRACK B	TRACK C	TRACK D	TRACK E
Kindergarten	B-3	0.00	0.00	0.00	0.00	0.00
Classroom-based	B-4	0.00	0.00	0.00	0.00	0.00
Grades 1-3	B-5	0.00	0.00	0.00	0.00	0.00
Classroom-based	B-6	0.00	0.00	0.00	0.00	0.00
Grades 4-6	B-7	0.00	0.00	0.00	0.00	0.00
Classroom-based	B-8	0.00	0.00	0.00	0.00	0.00

NEW CITY  
LOANS PAYABLE RECONCILIATION  
30-Jun-13

OBJECT	NAME	Payment directive FY13-14	Per Trial Balance	Trial Balance	Total per MIP	Current Portion - correct per Audit	LT Portion - correct per audit	Interest Rate	Original due date (before forbearance agreement)	Loan Standstill to:
LOANS										
9640	LOANS PAY - HAMORY	\$833.33/mo through 6/30/14 Principal Only	(32,223.11)	(32,223.11)	(32,223.11)	(10,000)	(22,223.15)	5.50%	10/1/2014	6/30/2015
9641	LOANS PAY - WILL REID	\$833.33/mo through 6/30/14 Principal Only	(19,486.86)	(19,486.86)	(19,486.86)	(10,000)	(9,486.90)	5.00%	10/1/2012	6/30/2015
9642	LOANS PAY - RAZA	\$4183.33/mo through 6/30/14 Principal Only	(486,085.44)	(486,085.44)	(486,085.44)	(50,200)	(435,885.48)	7.75%		
9643	LOANS PAY - CS GROWTH	\$91.67/mo through 6/30/14 Interest Only	(110,000.00)	(110,000.00)	(110,000.00)	-	(110,000.00)	adj	6/30/2015	6/30/2015
9668	SECURED DEBT OUTSTANDING - WESTBROOK	\$4166.67/mo through 6/30/15 Principal Only	(399,999.00)	(399,999.00)	(399,999.00)	(50,000)	(349,999.96)	9.00%	10/31/2012	6/30/2015
9644	LOANS PAYABLE - GREEN	No payments in FY13-14		(225,025.86)	(225,025.86)		(225,025.86)	5.00%	6/30/2020	
9669	SECURED DEBT OUTSTANDING - LIIF	\$34,405/mo through 6/30/14 Principal Only		(5,072,516.00)	(5,072,516.00)	(412,860)	(4,659,656.00)	7.50%		
TOTAL			(1,047,794.41)	(5,297,541.86)	(6,345,336.27)	(533,060)	(5,812,276)			
9630	ACCRUED INTEREST - WESTBROOK	Accrue interest monthly	(82,623.14)	(82,623.14)	(82,623.14)		(82,623)	9.00%		6/30/2015
9631	ACCRUED INTEREST - LIIF	Accrue interest monthly	(390,146.00)	(390,146.00)	(390,146.00)		(390,146)			6/30/2015
9632	ACCRUED INTEREST - LIIF GREEN	Accrue interest monthly	(11,165.67)	(11,165.67)	(11,165.67)		(11,166)			6/30/2015
9633	ACCRUED INTEREST - REID	Accrue interest monthly	(2,669.43)	(2,669.43)	(2,669.43)		(2,669)			6/30/2015
9633	ACCRUED INTEREST - HAMORY	Accrue interest monthly								6/30/2015
9634	ACCRUED INTEREST - CS Growth	Accrue interest monthly								6/30/2015

Cash Flow Loans - to be netted against AR at year-end when all AR accrued:

9662	CSC - CASH FLOW LOAN	(343,100.00)	(343,100.00)	(343,100.00)	(343,100)		
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Total Loans & Interest (876,159.92) (6,298,880.59)

New Forebearance agreement, Effective 7/1/13

	Annual	Monthly
RAZA	50,200.00	4,183.33
HAMORY	10,000.00	833.33
REID	10,000.00	833.33
WESTBROOK	50,000.00	4,166.67

Charter Growth is going to allow a deferral until 2015

Note - Effective 7/1/12 NCPs only has 1 charter so LOC 010 is no longer necessary - roll all amounts into Loc 030