



2012-13

Unaudited Actuals Report For the Period Ending June 30, 2013

Business Services
September 3, 2013



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Publication Information

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2012-13 Unaudited Actuals

Executive Summary

The Year in Review

The Governor attempted to address significant shortfalls for the fifth year in his January budget. The proposal for the 2012-13 budget relied on budget cuts and passage of new temporary taxes mid-way through the year. Trigger cuts of approximately \$370 per ADA were included in the budget proposal in the event voters did not authorize the tax increases, along with additional deferrals of cash payments to schools. A cost-of-living adjustment (COLA) of 3.17% was projected. The COLA was off-set by increasing the deficit factor, on revenue limit funding to 21.666%. A complete elimination of student transportation funding was also proposed. The potential mid-year trigger cut along with the elimination of transportation funding would have resulted in a loss of approximately \$8.9 million for Hemet USD. The January budget was also the first time the Governor introduced a new funding model for education, the Weighted Student Formula (WSF). The WSF proposal consisted of a base funding level of \$4,920 per ADA, supplemental and concentration grants for unduplicated counts of English Learners and pupils eligible for free and reduced-priced meals. He also proposed mandate funding reform through implementation of a Mandate Block Grant.

An outcry by districts regarding the proposed cut to Transportation resulted in passage of SB 81 in February. This bill re-worked the proposed elimination of transportation funding to make the cut equitable for all districts. As a result, the proposed revenue limit deficit factor was increased by 0.65% across the board and transportation funding was fully reinstated.

When the May Revise was released, the COLA factor was increased to 3.24% and the deficit factor for revenue limit funding was increased to 22.272% to off-set the slight growth in COLA. With the tax extensions still in question, districts were recommended to continue to factor in a potential mid-year cut should the taxes fail to materialize. By this time, the mid-year cut had grown to \$441 per ADA. The proposed WSF also underwent some changes. The average base rate increased to \$5,421, and included grade span differentials. The proposed supplemental and concentration grant factors were also adjusted. The supplemental and concentration grants were each reduced to 20% of the base grant, compared to the 37% proposed in January.

Based on assumptions included in the May Revise, and incorporating the recommended \$441 per ADA reduction in the event taxes were not approved by voters, Hemet Unified adopted a budget on June 19, 2012 that included \$162.7 million in general fund revenues and other financing sources and \$175.1 million in expenditures and other uses. The adopted general fund budget also projected a beginning balance of \$35.3 million and an ending balance of \$22.9 million

The legislature approved the 2012-13 state budget on June 15th. Language in the budget act included the trigger cuts should and authorization to reduce the school year to 160 days if the proposed tax measures were not approved by voters in November. A mandate block grant offering \$28 per ADA was approved. The program was optional and would take the place of districts submitting individual mandate claims. The governor's proposed Weighted Student Funding formula was not adopted in the final budget and funding continued under the revenue limit model.



In response to the Budget Act, the district submitted a 45-Day budget report to the Hemet USD board in mid-August. Because the state's enacted budget contained no major changes to revenues for schools, the district's 45 Day Budget report proposed no changes to its adopted budget.

In early September 2012, the district increased its restricted general fund revenues by \$2.2 million to account for prior year carry over balances in categorical programs including Title I, Title III, HeadStart, TUPE and Elementary Counseling, that were authorized but unspent as of June 30, 2012.

First Interim budget revisions approved in December 2012 were based on changes in assumptions and projections for revenues and expenses. In November, voters passed Proposition 30 which eliminated the potential trigger cuts. The district increased its combined general fund revenue projections by \$9.8 million for Prop 30, the mandated block grant, transportation contracts and other programs. The First Interim and prior budget revisions brought total projected general fund revenues up to \$176.0 million. Expenditures were revised to \$179.5 million. The beginning balance, after year-end closing transactions, was adjusted to \$35.5 million, up a little less than \$200,000 from June estimates. The ending balance in the First Interim report was projected to be \$31.9 million. First Interim multi-year projections showed significant deficit spending in the two out-years with an ending balance by June 2015 projected at \$2.8 million. The projected ending balance at the end of the three year period would be insufficient to meet the state's required 3% reserve. Because of the potential budget shortfall, the district self-certified a qualified status for its First Interim Report, meaning the district may not be able to meet its financial obligations in the current or next two fiscal years.

In mid March, the board approved the district's Second Interim budget revision for the period ending January 31, 2013. In the Second Interim report, combined general fund revenues and other financing sources were revised upward slightly by just under \$350,000 to \$176.3 million. Budget projections for expenditures and uses were revised down to \$178.9 million.

For the Second Interim report, the general fund ending balance was projected to be \$33.2 million. While the district anticipated having a substantial ending balance at the end of the current year, multi-year projections continued to show significant deficit spending in the following two years that had the potential to leave the district with an ending balance of approximately \$10 million by 2014-15. Despite deficit spending, the projected ending balance at the end of the three year period had increased enough to bring the district out of qualified status and it was able to file a positive status, indicating the district would be able to meet financial obligations through 2014-15 and a Third Interim Financial report would not be required.

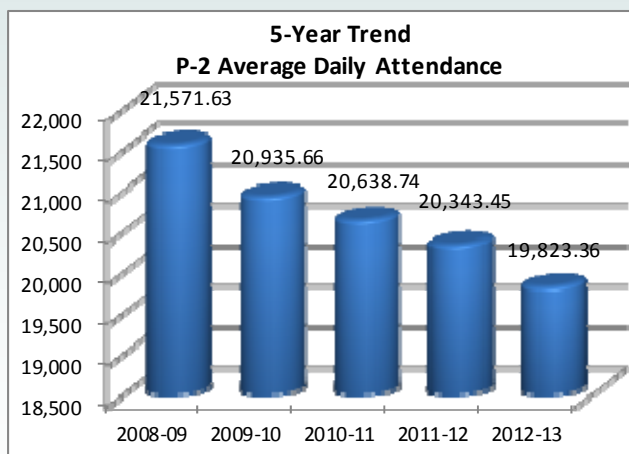
On June 18, 2013, the district's 2012-13 Estimated Actuals revenue and expense projections were presented along with the adoption of the 2013-14 Annual Budget report. Combined general fund revenues in the Estimated Actuals report were projected at \$175.3 million and expenditures at \$176.0 million. Estimated Actual revenues were projected at \$1.0 million less than what was estimated in the district's Second Interim re-

Five Year P-2 ADA History

Fiscal Year	P-2 ADA	Change
2008-09	21,571.63	-2.05%
2009-10	20,935.66	-4.94%
2010-11	20,638.74	-1.42%
2011-12	20,343.45	-2.83%
2012-13	19,823.36	-3.95%

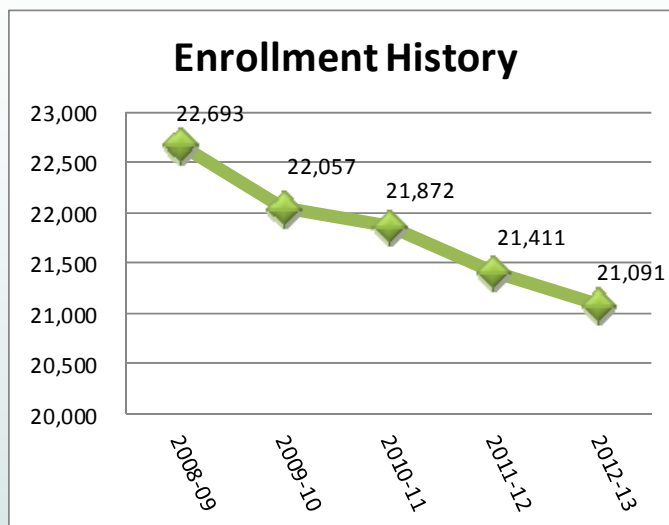
* Excludes County and Charter ADA

Does not include County or Charter ADA



Five Year Enrollment History

Fiscal Year	October Enrollment	Change
2008-09	22,693	-3.19%
2009-10	22,057	-2.80%
2010-11	21,872	-0.84%
2011-12	21,411	-2.11%
2012-13	21,091	-1.49%



Does not include non-public or charter schools enrollment

port. Revenue reductions were related to unspent revenues in restricted programs and lower than anticipated revenues for field trip and other transportation services. Expenditure projections decreased by \$2.9 million. Expenditure reductions were related primarily to anticipated capital equipment purchases that were not finalized by June 30th and lower than projected contracted services. The Estimated Actuals combined general fund ending balance was projected at \$34.7 million in June.

Unaudited Actuals

The Unaudited Actuals Report is the district's final budget report for the fiscal year until the Annual Financial Report or audit is presented in December. In the 2012-13 Unaudited Actuals report, combined general fund revenues are reported at \$176.3 million, an increase of \$1.0 million over June estimates. The majority of the increase is related to the transfer of Adult Education revenues from Fund 11 to Fund 03 during the year-end closing process. This transfer was done in preparation to implement the Adult Education components of the Local Control Funding Formula in 2013-14. Final general fund expenditures total \$176.1 million, which is \$258,000 less than what was anticipated in June.

The combined general fund ending balance is reported at \$35.9 million in the 2012-13 Unaudited Actuals Report. This is up \$1.25 million from June projections and \$13.1 million more than was expected in the district's original adopted budget when passage of Proposition 30 was uncertain, and a \$441 per ADA reduction was applied to funding for budgeting purposes. The increase in ending balance is associated with the transfer of ending balances from Adult Education from Fund 11 and the transfer in of HTA's former self-insurance balances from Fund 67. This was the final phase in the transition of reporting all financial activity for HTA health care costs in Fund 03 due to discontinuation of self-insured plans.

2012-13 Enrollment and ADA

In 2012-13, Hemet Unified's enrollment, including non-public school (NPS) students continued a slow decline and lost another 331 students or 1.54% from the prior year. P-2 average daily attendance (ADA) fell 2.5% compared to the prior year, despite continued efforts to improve attendance through Saturday school and other incentive efforts. 2012-13 P-2 attendance was reported at 19,823 compared to 20,343 for 2011-12, including attendance for NPS students.

The California Education Code permits declining enrollment districts to report the higher of current or prior year ADA for revenue limit funding. The district's prior year ADA for funding purposes was approximately 412 ADA higher than current year with transfers for charter students accounted for. As a result, the district was able to use the prior ADA for revenue limit funding.



2012-13 Instruction and Academic Achievement

The Academic Performance Index (API) of California's Public Schools Accountability Act of 1999 measures academic performance and growth of schools on a variety of academic indicators. Information about Hemet Unified's 2012-13 API scores will not be available until September.

Adequate Yearly Progress (AYP) is an accountability system mandated by the federal No Child Left Behind Act of 2001. These scores determine when a school or district is placed into program improvement (PI). Despite continued efforts to improve student test scores, Hemet Unified remains in Year 3 of PI district-wide. AYP data for 2012-13 also will not be available until mid-September 2013. When available, the information for both AYP and API can be found on the California Department of Education DataQuest web page at <http://dq.cde.ca.gov/dataquest/>.

In other news, Idyllwild School earned the Title I Academic Achievement Award in 2012-13. This designation is given to schools that show sustained progress in academic improvement among low-income students. Idyllwild was one of two schools in Riverside County and one of only 56 schools in California to earn this award.

Rancho Viejo's AVID program was recognized as an AVID Demonstration School, an honor bestowed on just 3% of AVID schools world-wide. AVID Demonstration Schools are a model for instructional practice, collaboration among staff and students, as well as parent involvement.

West Valley High School won the 30th Annual Riverside County Academic Decathlon in February for the fifth time, with Hemet High finishing in second place. Both teams moved on to the 2013 state academic decathlon competition held in March in Sacramento. Hemet High's Mock Trial team also received recognition for making it to the Elite Eight in county competition.

2012-13 Business and Support Services

Hemet Unified School District's Business Services Branch also had successes in 2012-13. As a result of the combined efforts of all district staff and our Energy Management team, the district was awarded the Energy Star Label Certificate from the U.S. Environmental Protection Agency in September 2012. This certificate is awarded for superior energy performance. All our sites earned a benchmark of 80 or above, with seven school sites earning a perfect score of 100. Schools with a score of 100 are determined to have used 35% less energy and generate 35% fewer greenhouse gas emissions than similar buildings across the nation.



School Garden—Winchester Elementary - May 2013



Hemet High—Mock Trial Team 2012-13

Under the guidance of Hemet's Nutrition Department, 13 district schools were awarded Gold Awards of Distinction in the Healthier US Schools Challenge. One school received the silver award. The HUSSC awards are part of Michelle Obama's Let's Move Campaign and are given in recognition of efforts made by schools to improve the nutritional quality of meals, provide frequent opportunities for physical education, and to teach students about good nutrition. Hemet received more gold awards than any other district in California. Only three other districts nation-wide received more gold awards.

The Print Shop, which falls under the Purchasing/Warehouse Department produced over forty million



black and white and 575,000 color copy impressions in the production of a multitude of projects including 30,000 student workbooks and 5,000 yearbooks. The Print Shop provided services to over 98 locations, including 18 non-profit organizations throughout Riverside and San Bernardino counties. In addition to printed paper products, the Print Shop also began production of printed apparel for sales to schools. The Print Shop staffed vendor booths at both the annual CASBO and state PTA conferences in 2012-13 as part of its marketing endeavors.

During 2012-13, the Facilities Department began the Idyllwild ramp and the Acacia Middle School modernization projects. The Acacia project consists of 25 portable relocations and the start of the new gymnasium. The office was relocated in preparation of demolishing the old administration building and constructing a new administration building. Underground storm drains were added to the campus as well as 10 basketball courts and 3 ball walls. DSA closeout has occurred on approximately 12 outstanding projects. DSA closeout continues on the solar panels and Hemet High modernization.

The Transportation department continued with its entrepreneurial activities in 2012-13 maintaining its position as one of the largest school transportation operations in the state. The department provides transportation to students in 19 other districts and non-public schools in Riverside and San Bernardino counties. In addition to home-to-school transportation, services were also provided for 5,568 activity trips. Buses under the direction of the Hemet USD transportation department, traveled more than 4.3 million miles in 2012-13. As a result of its entrepreneurial activities, transportation's encroachment on the district's unrestricted general fund has been virtually eliminated falling from \$1.8 million in the 2005-06 school year to just slightly more than the state mandated contribution necessary to maintain transportation apportionment funding levels. In addition, transportation contributed approximately \$640,000 in payments for indirect costs to the unrestricted general fund and ended the year with a balance of more than \$600,000 in its field trips account.

The Maintenance and Operations Department, which is comprised of grounds, custodial and maintenance activities, is responsible for maintaining and cleaning all district facilities. This includes over 2 million square feet of school buildings, and 550 acres of grounds. The department completed many roofing projects across the district, as well re-carpeting projects.

The Technology department supported over 11,300 computers and nearly 14,000 peripheral devices on and off the district network in 2012-13. It also managed more than 2,200 e-mail accounts. Technology staff responded to 15,000 support requests during the year. More than 400 new wireless access points were deployed across the district. Technology also worked on creating Haiku and Google domains in preparation for implementing the Haiku LMS application for Rigorous Curriculum Design and Common Core State Standards.

Nutrition Services freezer facility expansion and mezzanine improvements at the Nutrition Center were completed in 2012-13. It also added to its salad bar programs at elementary schools. Nutrition Services served approximately 3.5 million meals to district students in 2012-13. Total breakfasts served equaled 1,135,288 and lunches served totaled 2,578,454. Overall, meals served declined by 2.5% over the prior year. In addition to K-12 students in the district, the Nutrition Department also provides catering services for district and school events, contracts to serve meals to Hemet's pre-schoolers and non-public school students at the Mt. San Jacinto College campus.



Print Shop Booth
CASBO Annual Conference - Apr 2013



UNRESTRICTED GENERAL FUND (03)

Changes from the Estimated Actuals Report approved on June 18, 2013

- Funded ADA, including County ADA decreased by 4.92
- Revenue limit funding increased by \$31,215
- Federal, other state, and local revenues increased \$218,789
- Transfers In from Other Funds and Other Sources increased by \$741,361
- Expenditures decreased by \$199,582
- Transfers Out to Other Funds decreased by \$58,453
- Contributions to restricted programs decreased \$125,440
- Ending fund balance increased \$1.25 million

Revenue

In the 2012-13 Unaudited Actuals report, Hemet Unified School District's total unrestricted general fund revenues are reported at \$123.9 million at year-end. This is \$691,894 more than was projected in the district's Estimated Actuals report presented in June 2013. The changes in each revenue category from June estimates are:

- Revenue limit funding increased by \$31,215 due to changes ADA and other calculation factors.
- Federal revenues increased by approximately \$52,165 for MAA reimbursements.
- Other state revenues increased by \$524,352 which include adjustments for Adult Education revenues moved from Fund 11.
- Local revenues increased by \$140,393 for miscellaneous receipts include Adult Ed transfers.

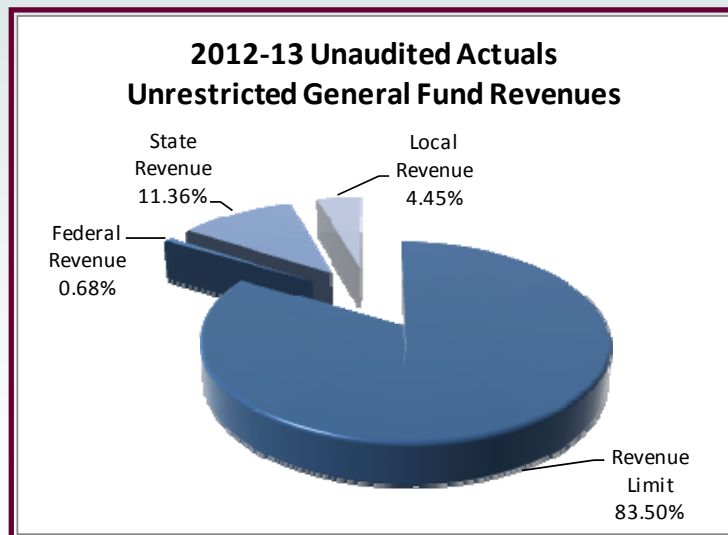
Revenue Limit Funding

The per ADA base revenue limit (BRL) for 2012-13 for Hemet Unified was \$6,857.20 before deficits were applied. The BRL includes a 3.24% statutory COLA and a \$143.40 per ADA adjustment for Meals for Needy and Beginning Teacher add-ons that were previously calculated on an other than ADA basis. The state used a base year of 2007-08 to establish the add-on rate in place of the two programs. The add-ons are now factored on the established rate and are no longer contingent on the number of needy meals served or participation in the Beginning Teachers Salary (BTS) program. A 77.728% deficit factor was applied to the total BRL for an adjusted rate of \$5,329.96 per ADA .

Total revenue limit funding for 2012-13 was \$109.1 million, of which \$5.6 million was transferred to restricted programs for ADA related to special education students. Revenue limit funding comprised 83.50% of all unrestricted general fund revenues.

Federal Revenue

2012-13 unrestricted federal funding made up less than 1% of total unrestricted revenues. They totaled \$0.85 million, a decrease of approximately 50.00% from the prior year. The decrease is related to the suspension of reimbursements for Medicare Administrative Activities (MAA) pending audits and restructuring of the claiming process by the federal government.



Other State Revenue

Other state revenues in the unrestricted general fund totaled \$14.1 million for the year ending June 30, 2013. This is \$0.9 million more than what was recorded in the unrestricted general fund in 2011-12. Changes from the prior year include an increase of \$655,000 for Adult Education revenues previously reported in Fund 11. The remaining increase over the prior year is related to the Mandated Block Grant which saw expanded funding in 2012-13.

Local Revenue

Local revenues from Advance Path reimbursements, print shop sales, donations, interest earnings, facilities use, field trips for contract districts, and other miscellaneous local sources totaled \$5.52 million in 2012-13. This was up \$1.25 million from the prior year. The increase is a result of increased payments from other districts for transportation and print shop services, as well as moving adult education class fees from Fund 11.

EXPENDITURES

Expenditures in the unrestricted general fund for the year ending June 30, 2013 totaled \$110.1 million. Unrestricted expenditures increased by \$1.25 million from the prior year. The majority of the increase is related to the transfer of salaries and benefits from the unrestricted general fund that had been paid with Education Jobs money in 2011-12. Step and column salary increases also added to the growth in unrestricted general fund expenditures.

Salaries and Benefits

Salary and benefits, as a percentage of total general fund expenditures, remained steady at 87.63% in 2012-13. Unrestricted general fund certificated salaries totaled \$60.3 million, \$0.8 million more than the prior year. Classified salaries totaled \$14.3 million, up \$0.3 million from 2011-12. Employee benefits totaled \$23.3 million, a \$0.5 million increase over 2011-12.

Books and Supplies, Services and Operating Expenses, and Capital Outlay

Unrestricted general fund books and supplies showed a nearly 3.5% increase from the prior year and totaled \$2.4 million. Services and operating expenses accounted for \$12.0 million and included utilities, outside district field trip costs, insurance, consultants, repairs, and travel. Expenses in this category were virtually unchanged from the prior year.

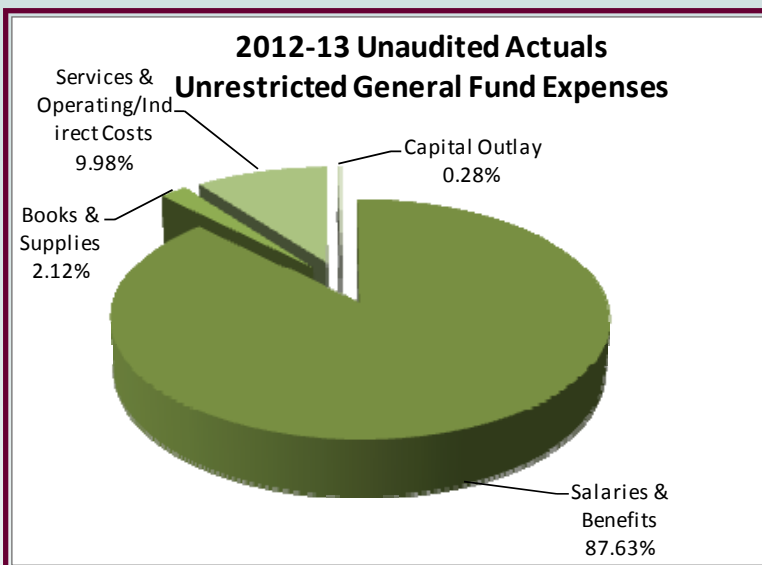
Capital Outlay in the unrestricted general fund totaled \$310,000. Capital outlay expenditures were for equipment and vehicles for various school sites and district departments. The district has established an equipment replacement account for capital equipment purchases. Most capital equipment purchase are initially paid from the replacement

account. Sites or departments purchasing the equipment, will repay the account over a period of three years.

Other Outgo/Indirect Costs

Included in the Other Outgo category are debt payments, tuition paid to other schools, and indirect costs. Expenses charged to this category \$1,973.

Indirect costs, a negative expense or credit to the unrestricted general fund totaled -\$2.5 million. Indirect costs are charged to many restricted programs to off-set unrestricted general fund administrative expenses that cannot be directly charged to those programs. Indirect charges cover expenses incurred by restricted programs for support services and activities such as utilities, technology, purchasing, payroll, accounting, and



human resources. The indirect charge is calculated as a percentage of total expenses, excluding capital outlay and other outgo. The indirect rate, which is re-calculated annually as part of the year-end closing process, was 6.21% for 2012-13. The rate for 2013-14 will be 6.23 % and 5.40% in 2014-15. The calculation for determining the 2014-15 rate can be found on Form ICR in the state supplemental forms section of this report .

Other Financing Sources/Uses

The Other Financing Sources/Uses category consists of transfers in or out of the general fund, contributions to restricted resources, and capital lease revenues. In 2012-13, transfers out to other funds from the unrestricted portion of the general fund totaled \$1.5 million which was transferred to Fund 20 Special Reserve for Other Post Employment Benefit (OPEB) payments. These reserves are set aside as small contribution toward the district's \$38.2 million actuarially determined liability.

\$775,643 was transferred into the unrestricted general fund from Fund 11 for Adult Education fund balances. More information on the transfer can be found on page 15 of this report.

Contributions to restricted resources are also reported in the Other Financing Sources/Uses category. In 2012-13, \$13.2 million was transferred out of the unrestricted general fund as contributions to restricted programs, including Special Education, Routine Maintenance ,Transportation, and the Redevelopment accounts. This is an increase of nearly 13% over prior year contributions. The increase in contributions to restricted funds is the result of the additional funds allocated to maintenance for subsequent transfer to the deferred maintenance account in Fund 14.

Contributions were made to Transportation as required by the state in order for the district to maintain its current level of transportation apportionment funding. The contributions to the transportation accounts were off-set by revenues received for transportation contracts with other districts.

FUND BALANCE AND CASH

Revenues minus expenditures plus other sources/uses results in a net decrease of \$153,440 to the unrestricted general fund ending balance for the year ending June 30, 2013. This brings the unrestricted ending balance to \$31.0 million. The fund balance will allow the district to maintain programs over the next two years when expenses are expected to exceed revenues. The unrestricted general fund ending balance has been assigned for the purposes listed in the table below.

A larger portion of the district's ending balance is now made up of cash. This situation will permit the district to avoid some of the large temporary loans that have been necessary in the past to meet periodic cash shortfalls. Fortunately, with enactment of the state's 2013-14 budget, cash deferrals in state funding will be further reduced in the new year and cash shortfalls may not be as dramatic as they have been in the past.

For 2012-13 approximately 21% of Proposition 98 funding was deferred and not expected to be paid until the following fiscal year. This is down from the 36% that was deferred in 2011-12. To meet cash shortfalls caused by the deferrals, the district issued a Tax Revenue Anticipation Note (TRAN) in the amount of \$24.9 million in July 2012. This note was repaid in January 2013. A second TRAN was issued in February for \$21.3 million. \$2.67 million of the February TRANs was repaid at the end of June 2013 and the remaining balance is scheduled to be repaid by August 2013. This second TRAN helps the district to cover year-end costs during the period when most apportionment payments are deferred.

The district's cash position improved significantly at year-end compared to June 2012. A year ago, the combined general fund's available cash balance at

Unrestricted General Fund Ending Fund Balance Components & Reserves	
5% Reserve (per district fund balance policy)	\$ 8,800,000
Stores / Revolving cash / Pre-paid expenses	301,360
Misc Site/Dept Carry Over Balances	4,522,797
Adult Education Carry Over	866,482
HTA H&W Holding Acct	344,442
Deficit spending reserve for 2013-14 & 2014-15	16,139,811
Total	\$ 30,974,892



RESTRICTED GENERAL FUND (06)

year-end was just \$341,656 and included \$7.0 million in TRAns and \$4.0 million in loans from other funds. The cash balance for this year on June 30, 2013 was \$31.4 million including \$18.6 million in TRAns. The \$24.3 million Proposition 30 payment received in late June and elimination of some cross year deferrals are directly responsible for the district's improved year-end cash position.

REVENUE

Revenues in the restricted general fund for 2012-13 total \$50.8 million. Revenues are comprised of \$5.6 million in revenue limit transfers from the unrestricted general fund for special education ADA; \$15.5 million in federal revenues; \$9.0 million from other state sources; and \$20.7 million in local revenue.

2012-13 federal revenues at year end totaled \$15.5 million or \$3.4 million less than the total reported in this category in 2011-12. The decrease is primarily related to the fall-off of the Ed Jobs funds. Included in the federal revenues category are Title I, Title II, and other Title programs, Special Education federal local assistance funds, and LEA Medi-Cal reimbursements.

The total amount received in the other state revenues category for the 2013 fiscal year was \$9.0 million.. This is only \$400,000 less than received in the prior year. State revenues are received for several restricted programs including Economic Impact Aid (EIA), After School Education and Safety (ASES), Prop 20 lottery, special education programs, and transportation.

Local restricted revenues totaled \$20.7 million, a decrease of \$0.5 million from the prior year. About 45% of restricted local revenues are received for transportation contracts with other entities. Local revenues are also received for redevelopment funding, pass-through grants for Special Education, PreSchool programs, and various local and private grants.

EXPENDITURES

Expenditures for the restricted general fund totaled \$63.3 million, which is approximately \$3.6 million less than was spent in 2012-13. Decreases in expenditures are related to the transition of some teacher salary costs to the unrestricted general fund that were supported by Ed Jobs funds in 2011-12, as well as the fall off of one-time computer purchase costs. These decreases were offset by increases in fuel and classified staffing costs in the Transportation area. In addition, seven new buses were purchased in order to fulfill contracts entered into with other districts by the Transportation Department. The vehicles were purchased by means of capital leases and the related lease proceeds are reported in the Other Financing Sources category.

Salaries and benefit costs in restricted programs totaled \$44.3 million. Books and supplies expenses totaled \$6.3 million, a \$463,000 increase over 2011-12 expenses in this category. The increase is attributed to added fuel costs for new transportation contracts. Costs in the services and operating expenses category totaled \$5.3 million, a decrease of \$1.0 million from the prior year. Expenses were lower for special education and intervention contracted services and consultants. \$0.8 million is reported for capital outlay for the purchase of buses, other vehicles and equipment.

Costs accounted for in the Other Outgo category totaled \$6.8 million. These expenditures were for debt payments for Certificates of Participation (COPs) paid from redevelopment funds. There were also some debt payments for financed equipment and vehicles paid from both transportation and maintenance accounts. In addition, \$2.0 million in this expense category was attributed to the transfer of indirect costs to the unrestricted general fund.



Fruitvale—Pathfinders Camp Jan 2013

OTHER FINANCING SOURCES/USES

Both expenses and revenues are reported in this category. Revenues are in the form of transfers in from other funds, lease proceeds and contributions to restricted resources. Expenses are reported as other uses and are usually in the form of transfers out to other funds.

Transfers in totaled \$368,863 and came from the Charter School Special Revenue Fund 09. Charter special education revenues are transferred to the district's restricted general fund to cover the cost of serving charter students with special needs. This transfer is authorized annually in Memorandums of Understanding with the district's two charter schools.



Hemet Christmas Parade—December 2012

Transfers out totaled \$870,000 and is the transfer of funds from the restricted routine maintenance account to the deferred maintenance account in Fund 14 to cover planned deferred maintenance projects.

Other Sources totaled \$419,236. This is where lease proceeds used to purchase buses and vehicles in 2012-13 is reported.

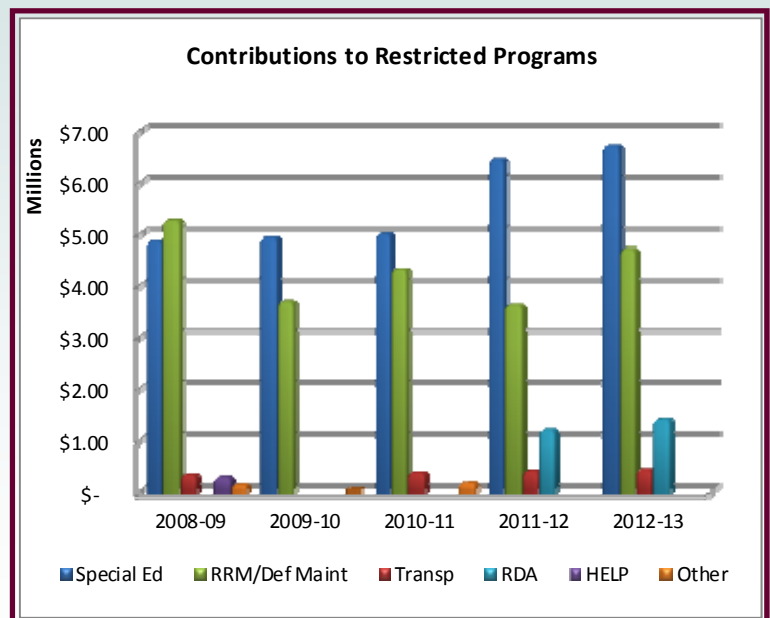
\$13.2 million was recorded as a contribution from the unrestricted general fund for special education, transportation, routine maintenance and redevelopment. This was an increase of \$1.5 million over amounts contributed in 2011-12.

Contributions to Special Education amounted to \$6.7 million. This was up just under \$200,000 from the prior year.

The district also continued to contribute to its Transportation program. The apportionment from the state for transportation funding received a 20% reduction beginning in 2009-10. However, in order to avoid further reductions in transportation apportionments, the district is required to maintain expenses at a level equal to the apportionment amount that was received before the 20% reduction was applied. As a result, the district must show a contribution equivalent to the 20% cut to maintain funding at the current level. For 2012-13, the required contribution amounted to approximately \$425,000. The total contribution was covered by excess revenues from contracts and field trips.

Contributions to Routine Restricted Maintenance (RRM) totaled \$4.7 million. The contribution to RRM was equivalent to 2.65% of total general fund expenditures. The requirement to fund deferred and routine maintenance at a level equivalent to 3% of total general fund expenditures has been temporarily lifted by the state in order to help districts deal with budget cuts. \$870,000 of the Routine Maintenance contribution was used for the transfer out to Fund 14 for planned deferred maintenance projects.

The district's Certificates of Participation (COP) debt payments are made from the Redevelopment account in the restricted general fund. Prior to 2011-12, redevelopment revenues from the City



of Hemet Redevelopment Agency (RDA) had been sufficient to cover all COPS debt payments. However, with the recent decline in local assessed property valuations, the basis for redevelopment payments, revenues from redevelopment declined to a level where they were no longer adequate to cover COPS debt payments. Beginning in 2008-09, approximately \$1.2 million of the \$3.8 million reserve balance was used annually to cover debt payments. The reserve balance was fully depleted early in 2011-12. For 2012-13, the district added \$1.4 million from the unrestricted general fund to cover its annual COPS payments for which RDA revenues were insufficient.

FUND BALANCE AND CASH

The restricted general fund's ending balance increased by \$658,270, ending the year at just under \$5.0 million. The ending balance in the restricted general fund is legally restricted and can only be used for the purposes intended by the funding agency.

Because many categorical programs are funded on a reimbursement basis, the cash balance on June 30th was a negative \$1.64 million. Cash shortfalls in the restricted general fund were covered by unrestricted general fund cash reserves.

Components of Restricted General Fund	
Ending Balance	
Medi-Cal LEA (5640)	\$ 560,755
Lottery—Restricted/Prop 20 (6300)	1,073,694
Economic Impact Aid (EIA) (7090/7091)	2,006,751
Spec Ed Low Incidence Equipment (6501)	145,016
Spec Ed Mental Health Services (6512)	1,203,496
Microsoft Settlement	1,930
Total	\$ 4,991,642



CHARTER SCHOOL SPECIAL REVENUE FUND (09)

Expenses and revenues for Hemet Unified charter schools are reported separately in Fund 09, Charter School Special Revenue Fund. Revenues are based on average daily attendance and other factors and come from the state as the Charter School General Purpose Block Grant and the Charter School Categorical Block Grant. The Categorical Block Grant includes funding for many grants the district receives for non-charter students in the general fund including transportation, instructional materials, EIA, GATE, and Professional Development. State and local funding for special education and lottery revenue for charter students are also reported in Fund 09. Similar deficit factors that were imposed on the general fund were also applied to charter school state revenues.

The district operated the Hemet Academy for Academics and Applied Technology (HAAAT) a charter high school and a charter middle school, the Western Center Academy (WCA).

ADA/Enrollment

In 2012-13, official CALPADS data shows a combined enrollment of 559 at the two charter schools as of October 3, 2012. The number of students attending district charter schools grew by 8.3% over the prior year, with all growth attributed to increased enrollment at WCA.

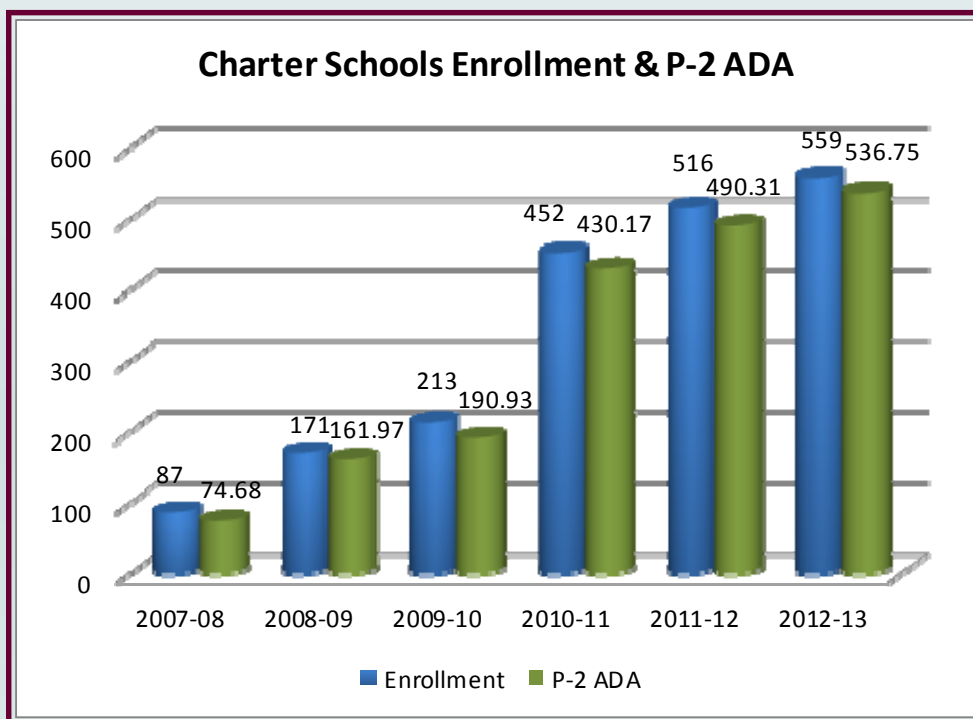
The Charter General Purpose and Categorical Block Grants are funded on charter school P-2 ADA. General Purpose Charter Block Grant ADA for HAAAT and WCA for the 2012-13 year was reported at 536.75.

Revenue and Other Sources

Charter revenues and Other Sources for 2012-13 totaled \$4.5 million. \$3.0 million was received for the Charter School Block Grant. Charters schools received no federal funds in 2012-13. \$0.7 million was recorded in the other state revenue category for lottery and the Charter School Categorical Block Grant for both schools. A state facilities grant was also awarded to WCA to cover a portion of its building lease costs. Just over \$425,000 came in as local revenue for Special Education, donations, and interest earnings for WCA and HAAAT. \$363,282 was reported in the Other Sources categories as transfers in. This revenue is related to the re-allocation of beginning balances among the two schools.

Expenditures and Other Uses

Total expenditures and other uses reported in Fund 09 were \$4.5 million. HAAAT expenses totaled \$1.6 million and the WCA spent \$2.9 million. Included in total charter school expenses is a transfer out of \$368,853 in special education revenues to the general fund special education accounts to cover the cost of serving charter special education students per the Memorandum of Understanding (MOU) between both charters and Hemet Unified. The (MOUs) also outline charges to the charters for services provided by the district that are funded by district general fund revenues, such as financial and attendance reporting, pupil services, and technology support.



Fund Balance and Cash

The beginning fund balance for Fund 09 was \$1,190,961 with revenues exceeding expenses by \$81,200 at year end, the ending balance increased to \$1,272,161 of which \$1,120,008 belonged to WCA and the remaining \$152,153 assigned to HAAAT.

Charter school funds are subject to the same deferrals as all other K-12 districts, and as a result, HAAAT ended the 2012-13 school fund with a cash shortfall of \$85,000. A short-term inter-fund loan of \$150,000 from the general fund was provided to bring HAAAT's available cash balance at year-end to \$65,000. WCA ended the year in a better cash position. At June 30th, WCA's cash reserve was just under \$230,000.

HAAAT Closure

The district authorized the closure of the Hemet Academy for Applied Academics and Technology effective June 30, 2013. Per the school's modified charter petition approved in June 2011, in the event of closure the district will be responsible for disposition of the school's assets. It has been determined that any remaining HAAAT funds, after all obligations are paid and a final audit has been conducted, will be allocated to the College Prep High School which is scheduled to begin operations in the 2013-14 school year.



DISTRICT FUNDS

General Fund (Unrestricted and Restricted)

The General Fund is the chief operating fund of the district. It is used to account for the ordinary operating expenses of the district. All transactions except those required or permitted by law to be reported in another fund are accounted for in this fund. Restricted projects or activities within the general fund must be identified and reported separately from unrestricted projects or activities. This is done by using codes in the resource field of the account string that designate whether the resources used are restricted or unrestricted. Hemet Unified also identifies restricted projects or activities from unrestricted activities through the use of separate fund codes. Fund 03 identifies the unrestricted general fund and Fund 06 is used for restricted projects and activities.

General Fund financial information, separated into both unrestricted and restricted categories, for the year ending June 30, 2013 can be found in the Summaries and Reports section and on the SACS forms in the final section of this report. Total combined revenues and other sources were \$176,332,005. Total general fund expenses and other uses for 2012-13 were \$175,827,174. The ending balance for the combined general fund on June 30, 2013 was \$35,996,535, of which \$14.1 million was legally restricted, reserved for economic uncertainty or reserved for cash, stores and pre-paid expenses. The remaining \$21.9 million was assigned as unrestricted carry over balances and other reserves.

Combined General Fund Revenue

Revenue	2011-12 Audited Actuals	2012-13 Adopted Bdgt	2012-13 Estimated Actuals	2012-13 Unaudited Actuals
Revenue Limit	\$ 110,214,785	\$ 101,456,264	\$ 109,097,687	\$ 109,128,902
Federal	20,583,365	16,006,381	16,284,947	16,329,529
Other State	21,780,518	20,986,718	22,613,937	23,070,533
Local	25,463,420	23,897,333	26,521,694	26,239,305
Total Revenues	\$ 178,042,088	\$ 162,346,696	\$ 174,518,265	\$ 174,768,269
Other Sources/Transfers In	\$ 1,273,498	\$ 372,592	\$ 822,375	\$ 1,563,736
Total	\$ 179,315,586	\$ 162,719,288	\$ 175,340,640	\$ 176,332,005

Combined General Fund Expenditures

Expenditures	2011-12 Audited Actuals	2012-13 Adopted Bdgt	2012-13 Estimated Actuals	2012-13 Unaudited Actuals
Certificated Salaries	\$ 77,917,139	\$ 78,585,337	\$ 76,520,795	\$ 76,926,803
Classified Salaries	30,528,847	31,987,576	30,937,912	31,355,909
Employee Benefits	34,000,979	32,072,544	33,813,908	33,879,273
Books/Supplies	8,083,643	7,178,694	8,588,760	8,627,322
Services/Oper Exp	18,341,469	21,132,302	18,396,175	17,449,068
Capital Outlay	2,775,089	173,310	1,046,934	837,059
Other Outgo/Indirect Costs	4,123,964	3,999,202	4,346,098	4,375,566
Total Expenditures	\$ 175,771,130	\$ 175,128,965	\$ 173,650,582	\$ 173,451,000
Other Uses/Transfers Out	\$ 219,155	\$ -	\$ 2,434,627	\$ 2,376,174
Total	\$ 175,990,285	\$ 175,128,965	\$ 176,085,209	\$ 175,827,174



Special Revenue Funds

Special revenue funds are used to account for the proceeds from specific revenue sources that are restricted to the financing of particular activities. Hemet Unified maintains seven special revenue funds.

Charter Schools Fund 09: is used to account separately for LEA operated charter schools that would otherwise be reported in the authorizing LEA's general fund. Hemet Unified operates one district charter high school, the Hemet Academy for Applied Academics and Technology (HAAAT) and one charter middle school, the Western Center Academy. Total charter school revenues and other sources reported in Fund 09 for 2012-13 were \$4,533,685. Expenses and other uses totaled \$4,452,485. On June 30, 2013, the ending balance in Fund 09 was \$1,272,161.

Adult Education Fund 11: is used to account separately for federal, state and local revenues for the adult education program. State revenues for adult education programs fell under the flexibility provisions enacted with the 2008-09 state budget, the revenue related to these programs is received in the district's general fund. Prior to the end of the 2012-13 year, Hemet USD continued to report all Adult Ed related financial transactions in Fund 11 and to commit ending balances in Fund 11 for Adult Education activities. With enactment of the state's 2013-14 budget, further changes to the Adult Education programs will be implemented. As a result, the district elected to move Fund 11 financial activity, including all 2012-13 transactions and fund balances to the unrestricted general fund. Adult education expenses for 2012-13, which are included in unrestricted general fund expenditures, were \$631,066. A total of \$866,482 is assigned in the general fund unrestricted ending balance as Adult Education program reserves.



Dartmouth MS— Washington DC 2012-13

Child Development Fund 12: is used to account separately for many of the federal, state, and local revenues to operate child development programs. Hemet Unified reports revenues and expenditures related to the state PreSchool program, Family Literacy, Child Care Food Program and a reserve account in Fund 12. In 2012-13, Fund 12 expenses totaled \$1,533,410 and revenues were \$1,533,878. The ending fund balance in Fund 12 as of June 30, 2013 was \$28,800.

Cafeteria Fund 13: is used to account for federal, state and local revenues to operate the nutrition services program which provides meals and snacks to district students. Unlike financial activities for all other district funds, Cafeteria Fund transactions, with the exception of payroll costs, are processed through a separate bank account held outside the County Treasury.

Hemet Unified School District participates in the National School Lunch Program (NSLP) and as such, receives reimbursements for meals served to eligible needy students from both state and federal sources. In addition, fees are collected for meals from students whose families do not qualify for free or reduced meals. Total revenue recorded in Fund 13 for 2012-13 was \$10,778,247 and expenses amounted to \$10,765,585. The ending balance in Fund 13 was increased by \$12,662 bringing the final ending balance as of June 30, 2013 to \$5,210,084.

Deferred Maintenance Fund 14: is used to report transactions related to the major repair or replacement of district property outlined in a five-year deferred maintenance plan that must be approved by the State Office of Public School Construction (OPSC). Deferred Maintenance was included in the group of categorical programs on the Tier III list that is available for flexible use. The 2011-12 budget act extended the flexible use

of deferred maintenance funds through 2014-15. The required district match of 0.50% of total general fund expenditures was also eliminated for the same length of time. As a Tier III program, the deferred maintenance apportionment is received in the unrestricted general fund. Hemet Unified has elected to continue to fund deferred maintenance projects in 2012-13 and transferred \$710,000 of the total state apportionment and another \$870,000 for a total of \$1,580,000 as committed revenue to Fund 14 for deferred maintenance projects. Deferred Maintenance expenditures totaled \$1,389,152 and the fund's committed ending balance on June 30, 2013 was \$1,822,734.

Special Reserve for Other Than Capital Outlay Fund 17: is used to accumulate General Fund money for general operating purposes or special projects. The district has temporarily discontinued the use of this fund. No transactions occurred in this fund in 2012-13 and there was no fund balance available at year-end.

Special Reserve for Other Post Employment Benefits Fund 20: is used to account for amounts the district has earmarked for the future cost of postemployment benefits but has not contributed irrevocably to a separate trust for its postemployment benefit plan. Amounts in this fund must be transferred back to the general fund for expenditure. This is a new fund the district opened in 2012-13. A total of \$1.5 million is reported as a transfer in to Fund 20 and as the ending balance in this fund. This is a small contribution toward the \$38.2 million unfunded liability for OPEB costs as reported in the district's July 2012 Postemployment Health Benefits actuarial report.

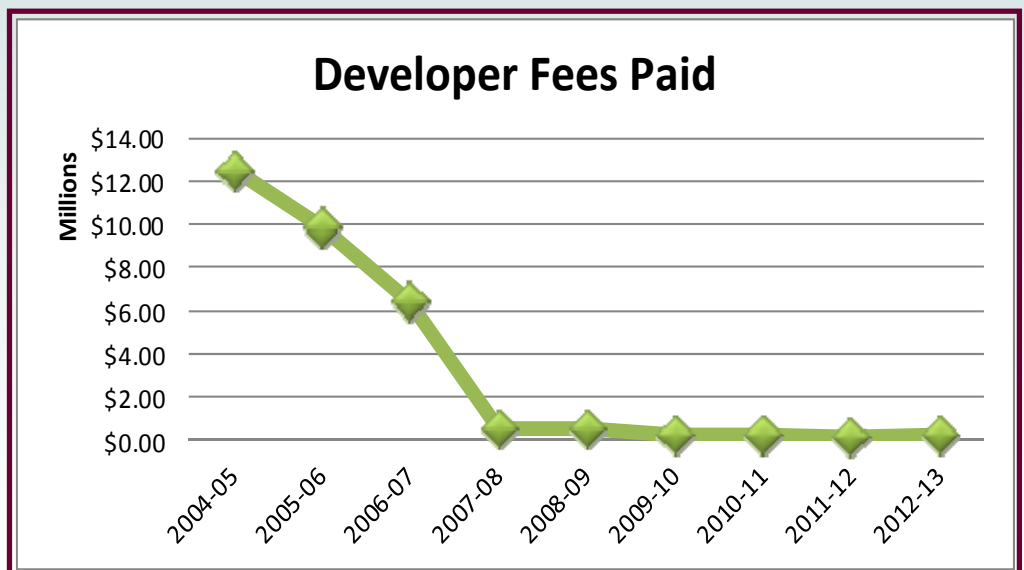
Capital Projects Funds

Capital project funds are used to account for revenues and expenditures related to the acquisition and/or construction of all major governmental fixed assets. The district maintains four capital projects funds.

Building Fund 21 (2006 Measure E Bond): is used to account separately for proceeds from the sale of Hemet Unified's voter approved bonds and expenditures from this fund are most commonly made for capital outlay. As of June 30, 2013, \$100 million of the \$149 million in Measure T bonds authorized in the 2006 election had been issued. Another \$25 million was issued in July 2011 through the federal Quality School Construction Bonds program in the form of Bond Anticipation Notes (BANs). In a November 2012 election, voters re-authorized the \$49 million in unissued Measure T bonds.

Revenue in the form of interest earnings in the Building Fund for 2012-13 totaled \$102,744. Another \$12,551,577 was transferred in from Fund 35. These funds were a repayment of expenses paid by Fund 21 bond funds pending receipt of school construction cost reimbursements from the state related to the Hemet High School renovation project. Expenditures for projects, including the renovations at Hemet High School and Acacia Middle School totaled \$9,358,579. The ending balance in the Building Fund on June 30, 2013 was \$27,323,891.

Capital Facilities Fund 25: is used to account separately for monies received from developers. Fees are received from individual homeowners building or remodeling single family dwellings and from large scale developers, often in the form of Community Facilities District bonds (CFDs) and interest. Developer fee revenues in this fund have dropped dramatically from their peak in 2004-05 when fees collected reached \$12.6 million. Fee collections reached a low in 2011-12



when just \$111,289 in fees were recorded. For 2012-13, developer fees payments totaled \$288,910, more than double the amount received in the prior year. Reimbursements from SoCal Edison for solar project application fees along with interest earnings brought the total revenue reported in Fund 25 for the 2012-13 year to \$682,003. Expenses in this account totaled \$333,282. The fund ended the year with a balance of \$3,354,466.

State School Facilities Fund 35: is used to receive apportionments from the State School Facilities Fund for new school facility construction, modernization projects and facility hardship grants. Typical expenditures from this fund are for site acquisition, site improvements, buildings, furniture, and fixtures that will be capitalized as part of a construction project. A total of \$12,547,740 in revenue was deposited to Fund 35 in 2012-13. The majority of the revenue came from Office of Public School Construction (OPSC) reimbursements for the Hemet High project, with a small amount in interest earnings. Expenditures in Fund 35 totaled \$12,551,577 and were related entirely a transfer of funds to the Building Fund (Fund 21). The transfer was to repay the Building Fund for expenses it had absorbed for the Hemet High School project that pending the OPSC school facilities funding. There was a zero ending balance in Fund 35 as of June 30, 2013.

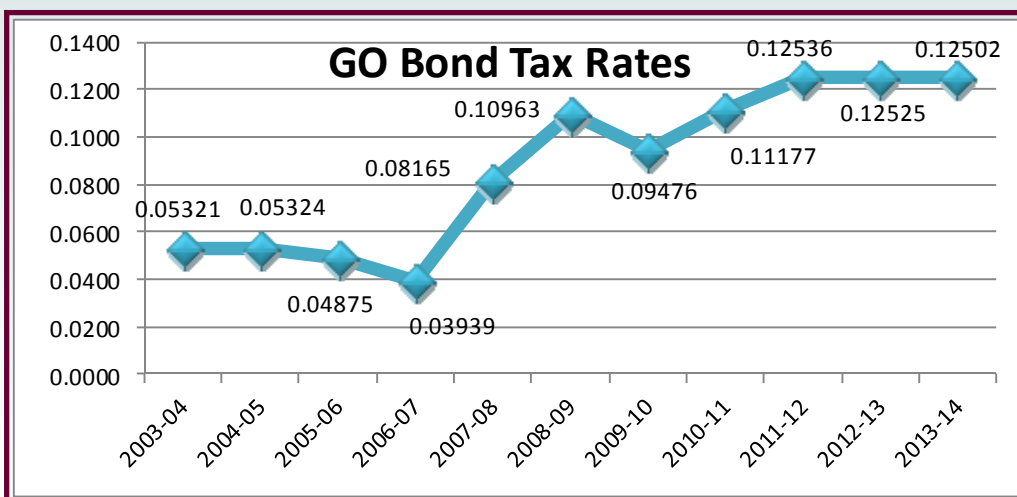
Special Reserve for Capital Outlay Fund 40: is used primarily to account for the accumulation of General Fund monies for capital outlay purposes. Principal revenues in this fund are derived from rental and lease income, interest, transfers in from other funds, and proceeds from the sale or lease-purchase of land and buildings. Fund 40 earned \$267 in interest in 2012-13. Expenditures totaled \$1,285,297 and were for debt payments on the district's 2010 Quality School Construction Bonds (QSCB). A corresponding \$1,285,297 is reported as other revenue sources in Fund 40 and represents the federal subsidy the district receives toward its QSCB obligation. The ending balance in Fund 40 as of June 30, 2013 was \$33,427.26, \$25,382.78 is reserved for the September 2006 deposit plus interest from the Latham Group for Right of Refusal for future purchase of the Santa Fe Middle School site. The remaining \$8,044.48 are funds collected by the J. Wiens PTA plus interest for construction of a shade structure at the school.

Debt Service Funds

Debt service funds are established to account for the accumulation of resources for the repayment of long term debt. The district maintains one debt service fund.

Bond Interest and Redemption Fund 51: is used to account for the collection of tax receipts, premium payments and accrued interest from the sale of bonds. This fund was established by the district's Governing Board after the passage of Measure E in November 2002 and was utilized for the first time in the 2002-03 fiscal year. Transactions related to the Measure T bonds passed in 2006 are also processed through this fund. In addition, a small amount of the district's QSCB payment is now paid from Fund 51 revenues. The federal subsidy for the QSCB was impacted by the federal sequestration cuts and the shortfall will be covered by ad valorem taxes.

All transactions within Fund 51 are managed solely by Riverside County Office of Education. Revenues are comprised of ad valorem taxes paid by property owners within Hemet Unified's jurisdiction and interest earnings. Tax receipts as a result of the bond measures and interest earnings reported in this fund for 2012-13 totaled \$10.2 million. Bond principal and interest payments were \$10.2 million. The balance in Fund 51 at the close of the 2012-13 fiscal year grew by \$31,263. The ending balance as of June 30, 2013 in Fund 51 was \$9,080,452. The rate set for tax collections for 2012-13 was 0.12525. The rate for 2013-14 will be 0.12502.



Proprietary Funds

The district maintains two proprietary funds to account for transactions in its self-insurance accounts. Fund 67 is used to report the district's self-insured worker's compensation and prescription plan transactions. Fund 68 OPEB, which was established in 2011-12, is now used to report pay-as-you go Other Post Employment Benefits (OPEB) separate from other self-funded plans. Fund 67 and 68 are reported together under Fund 67 in the state financial reporting forms.

Self Insurance Fund 67: is used to separate monies received for self-insurance activities from the district's other operating funds. Revenues come from employee payroll deductions and district contributions toward employee health insurance and worker's compensation costs. Expenses are recorded for the payment of claims, administrative costs, deductible insurance amounts, costs of excess insurance, injury prevention, and other related costs. Fund 67 is used for transactions related to the district's medical and prescription self-insurance foundation for Hemet Teacher's Association (HTA) members and worker's compensation for all employees.



Until the end of the 2012-13 year, the HTA Foundation held an account in Fund 67 that was treated as a trust fund under the direction of a five member board. When HTA discontinued its self-insurance program, the district began to transition HTA health insurance financial activity to the general fund. This process was completed as of June 30, 2013. During the 2012-13 year, \$977,925.33 in revenues from payroll contributions and interest earnings were recorded in the Fund 67 HTA accounts for both active and retired members. \$2,078,615 in expenditures for claims, premium payments and other related costs were also recorded. \$56,340 was transferred out to the general fund to close the Fund 67 accounts at year-end. The \$56,340 was added to existing HTA H&W holding accounts in the general fund. The ending balance in the HTA accounts in Fund 67 at year-end was zero.

The Worker's Compensation self insurance account held in Fund 67 is managed by district staff. Contributions to this plan in 2012-13 totaled \$2,205,787 and came from a percentage of payroll costs. All worker's compensation related expenses, which amounted to \$1,336,831 as of June 30, 2013, are charged to this account. The worker's compensation ending balance for the 2012-13 year was \$4,635,123. In addition to the fund balance, another \$5.6 million is set up as a payable for the required IBNR (Incurred But Not Reported) claims reserve per the Worker's Compensation actuarial study dated May 2013 conducted by Bay Actuarial.

Self Insurance Fund 68– OPEB: is used to accumulate funds collected from all payroll accounts and retiree contributions to support pay-as-you go OPEB costs for current retirees. All expenses in the account are for current retirees' health insurance premiums. The district is currently funding the pay-as-you go portion of its OPEB liability and has established a reserve of \$1.5 million in Fund 20. The reserve is applied to the district's total OPEB liability of \$38.2 million as reported in an actuarial study dated July 1, 2012. The district's annual required contribution (ARC) is assumed to be \$4.2 million. By funding its OPEB obligations on the pay-as-you-go method, the district is underfunding the future liability by approximately \$3.9 million annually.



Expenses in Fund 68 for 2012-13 totaled \$608,034. Interest earnings and district contributions totaled \$644,530. The ending balance in this account on June 30, 2013 was \$100,680.

Combined Self Insurance Funds 67 & 68– Total 2012-13 revenues, including transfers in from other funds, in Funds 67 and 68 combined were \$3,828,243. Expenses and transfers out totaled \$4,079,820. The ending balance at year-end was \$4,735,803. After accounting for IBNR reserves, the cash balance attributed to this fund was \$10,157,891 on June 30, 2013.



Appendix - Tables & Charts

General Fund Summaries	A -1
General Fund Charts	A-5
Other District Funds.....	A-9



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**Unrestricted General Fund Summary
2012-13 Unaudited Actuals**

	2011-12 Audited Actuals	2012-13 Adopted Budget	2012-13 Second Interim	2012-13 Estimated Actuals (June)	2012-13 Unaudited Actuals
Revenues					
Revenue Limit Sources	\$ 105,090,258	\$ 96,174,962	\$ 103,889,874	\$ 103,510,716	\$ 103,485,700
Federal Revenue	1,674,546	1,435,800	935,800	796,565	848,730
State Revenue	13,170,611	12,539,911	13,269,201	13,559,663	14,084,015
Local Revenue	4,266,539	3,415,536	4,964,694	5,380,567	5,520,960
Total Revenues	\$ 124,201,954	\$ 113,566,209	\$ 123,059,569	\$ 123,247,511	\$ 123,939,405
Expenditures					
Certificated Salaries	59,436,512	60,924,876	59,946,144	59,914,974	60,268,247
Classified Salaries	14,019,374	14,378,744	14,196,614	14,066,390	14,281,033
Employee Benefits	22,742,028	20,648,777	23,442,779	23,158,757	23,273,632
Books and Supplies	2,281,898	2,634,146	2,440,799	2,312,661	2,361,660
Services & Operating Exp	12,028,672	14,678,596	13,039,092	12,580,309	12,094,156
Capital Outlay	395,295	97,000	209,701	271,373	309,911
Indirect Costs/Debt Srvc	(2,029,097)	(2,386,232)	(2,462,208)	(2,505,219)	(2,458,942)
	\$ -				
Total Expenditures	\$ 108,874,682	\$ 110,975,907	\$ 110,812,921	\$ 109,799,245	\$ 110,129,697
Excess (Deficiency)	\$ 15,327,272	\$ 2,590,302	\$ 12,246,648	\$ 13,448,266	\$ 13,809,708
Other Financing Sources (Uses)					
Transfers In/Other Sources	27,050	-	-	26,715	775,643
Transfers Out/Other Uses	219,155	-	5,674	1,506,174	1,506,173
Contributions	(11,691,970)	(14,197,961)	(14,251,559)	(13,358,058)	(13,232,618)
Total Other Sources (Uses)	\$ (11,884,075)	\$ (14,197,961)	\$ (14,257,233)	\$ (14,837,517)	\$ (13,963,148)
Net Increase (Decrease)	\$ 3,443,197	\$ (11,607,659)	\$ (2,010,585)	\$ (1,389,251)	\$ (153,440)
Beginning Fund Balance	\$ 27,685,135	\$ 31,132,054	\$ 31,128,332	\$ 31,128,332	\$ 31,128,332
Ending Fund Balance	\$ 31,128,332	\$ 19,524,395	\$ 29,117,747	\$ 29,739,081	\$ 30,974,892
Stores	255,594	254,609	254,609	255,594	276,360
Revolving Cash	25,000	25,000	25,000	25,000	25,000
PrePaid Expenses	1,540	-	-	-	-
5% Reserve	8,800,000	8,760,000	8,956,000	8,810,000	8,800,000
Assigned/Restricted Balances	22,046,198	10,484,786	19,882,138	20,648,487	21,873,532
Unassigned/Unappropriated	\$ -	\$ -	\$ -	\$ -	\$ -

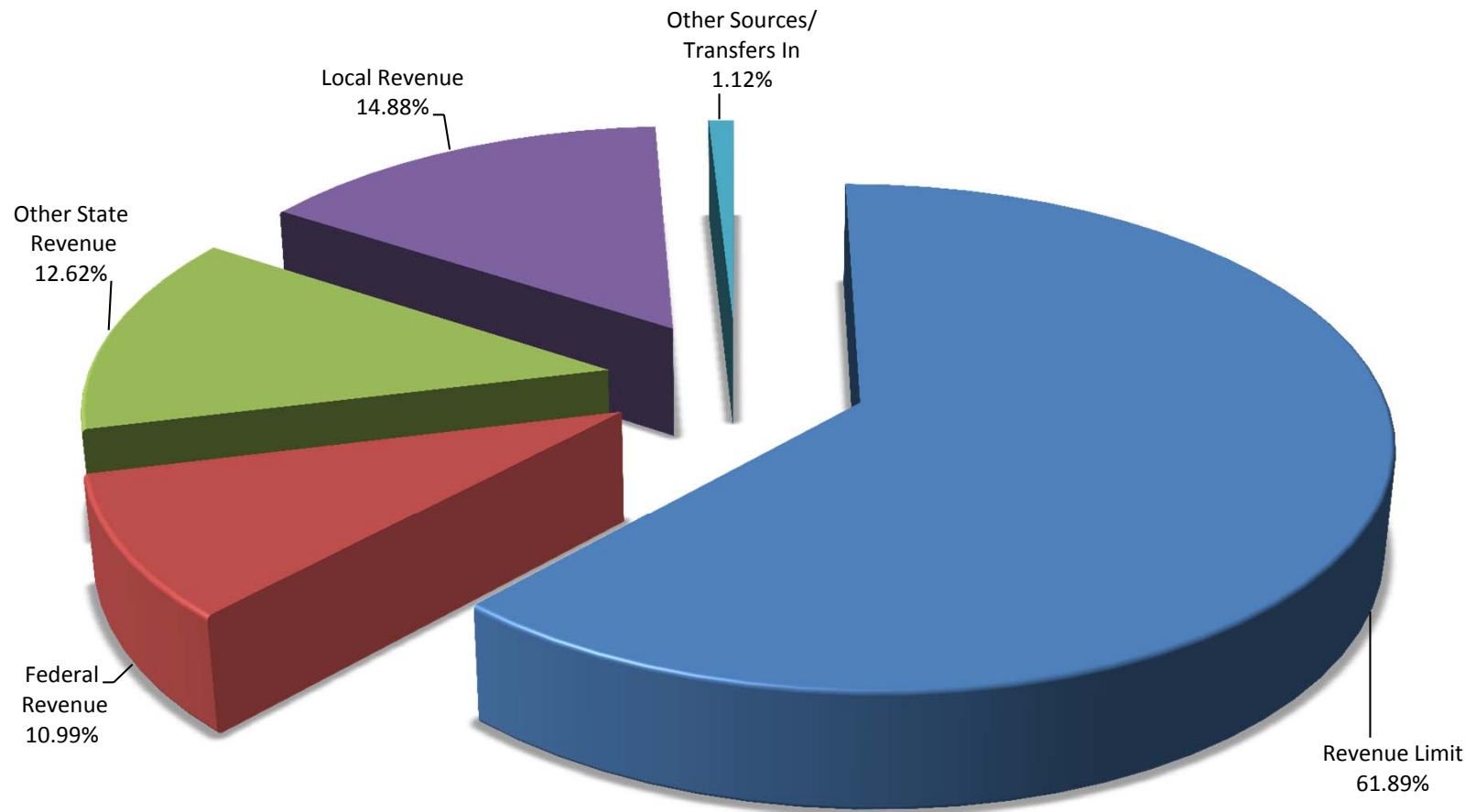
**Restricted General Fund Summary
2012-13 Unaudited Actuals**

	2011-12 Audited Actuals	2012-13 Adopted Budget	2012-13 Second Interim	2012-13 Estimated Actuals (June)	2012-13 Unaudited Actuals
Revenues					
Revenue Limit Sources	\$ 5,124,527	\$ 5,281,302	\$ 5,281,302	\$ 5,586,971	\$ 5,643,202
Federal Revenue	18,908,819	14,570,581	16,239,061	15,488,382	15,480,799
State Revenue	8,609,906	8,446,807	9,019,254	9,054,274	8,986,518
Local Revenue	21,196,882	20,481,797	22,207,334	21,141,127	20,718,344
Total Revenues	\$ 53,840,134	\$ 48,780,487	\$ 52,746,951	\$ 51,270,754	\$ 50,828,863
Expenditures					
Certificated Salaries	18,480,626	17,660,461	16,583,089	16,605,821	16,658,555
Classified Salaries	16,509,473	17,608,832	17,368,106	16,871,522	17,074,876
Employee Benefits	11,258,951	11,423,767	11,239,768	10,655,151	10,605,641
Books and Supplies	5,801,745	4,544,548	6,873,870	6,276,099	6,265,663
Services & Operating Exp	6,312,797	6,453,706	7,216,337	5,815,866	5,354,912
Capital Outlay	2,379,794	76,310	2,064,781	775,561	527,148
Indirect Costs/Debt Srvc	6,153,061	6,385,434	6,762,102	6,851,317	6,834,508
Total Expenditures	\$ 66,896,447	\$ 64,153,058	\$ 68,108,053	\$ 63,851,337	\$ 63,321,303
Excess (Deficiency)	\$ (13,056,313)	\$ (15,372,571)	\$ (15,361,102)	\$ (12,580,583)	\$ (12,492,440)
Other Financing Sources (Uses)					
Transfers In/Other Sources	1,246,448	372,592	895,813	795,660	788,092
Transfers Out/Other Uses	-	-	-	928,453	870,000
Contributions	11,691,970	14,197,961	14,251,559	13,358,058	13,232,618
Total Other Sources (Uses)	\$ 12,938,418	\$ 14,570,553	\$ 15,147,372	\$ 13,225,265	\$ 13,150,710
Net Increase (Decrease)	\$ (117,895)	\$ (802,018)	\$ (213,730)	\$ 644,682	\$ 658,270
Beginning Fund Balance	\$ 4,451,267	\$ 4,139,134	\$ 4,333,372	\$ 4,333,372	\$ 4,333,372
Ending Fund Balance	\$ 4,333,372	\$ 3,337,116	\$ 4,119,642	\$ 4,978,054	\$ 4,991,642
Stores	-	-	-	-	-
Revolving Cash	-	-	-	-	-
PrePaid Expenses	-	-	-	-	-
5% Reserve	-	-	-	-	-
Restricted Balances	4,333,372	3,337,116	4,119,642	4,978,054	4,991,642
Unassigned/Unappropriated	\$ -	\$ -	\$ -	\$ -	\$ -

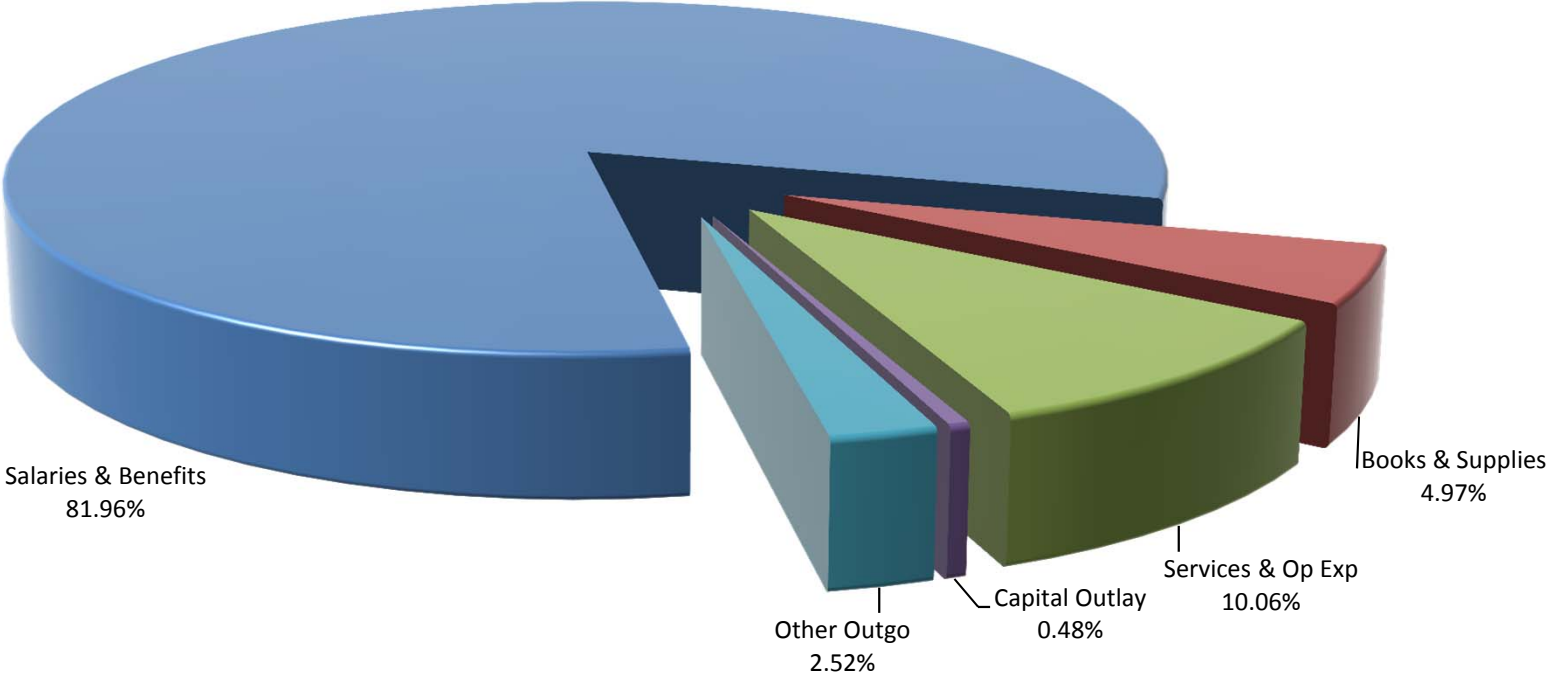
**Combined General Fund Summary
2012-13 Unaudited Actuals**

	2011-12 Audited Actuals	2012-13 Adopted Budget	2012-13 Second Interim	2012-13 Estimated Actuals (June)	2012-13 Unaudited Actuals
Revenues					
Revenue Limit Sources	\$ 110,214,785	\$ 101,456,264	\$ 109,171,176	\$ 109,097,687	\$ 109,128,902
Federal Revenue	20,583,365	16,006,381	17,174,861	16,284,947	16,329,529
State Revenue	21,780,517	20,986,718	22,288,455	22,613,937	23,070,533
Local Revenue	25,463,421	23,897,333	27,172,028	26,521,694	26,239,304
Total Revenues	\$ 178,042,088	\$ 162,346,696	\$ 175,806,520	\$ 174,518,265	\$ 174,768,268
Expenditures					
Certificated Salaries	\$ 77,917,138	\$ 78,585,337	\$ 76,529,233	\$ 76,520,795	\$ 76,926,802
Classified Salaries	30,528,847	31,987,576	31,564,720	30,937,912	31,355,909
Employee Benefits	34,000,979	32,072,544	34,682,547	33,813,908	33,879,273
Books and Supplies	8,083,643	7,178,694	9,314,669	8,588,760	8,627,323
Services & Operating Exp	18,341,469	21,132,302	20,255,429	18,396,175	17,449,068
Capital Outlay	2,775,089	173,310	2,274,482	1,046,934	837,059
Indirect Costs/Debt Srvc	4,123,964	3,999,202	4,299,894	4,346,098	4,375,566
Total Expenditures	\$ 175,771,129	\$ 175,128,965	\$ 178,920,974	\$ 173,650,582	\$ 173,451,000
Excess (Deficiency)	\$ 2,270,959	\$ (12,782,269)	\$ (3,114,454)	\$ 867,683	\$ 1,317,268
Other Financing Sources (Uses)					
Transfers In/Other Sources	\$ 1,273,498	\$ 372,592	\$ 895,813	\$ 822,375	\$ 1,563,735
Transfers Out/Other Uses	219,155	-	5,674	2,434,627	2,376,173
Contributions	-	-	-	-	-
Total Other Sources (Uses)	\$ 1,054,343	\$ 372,592	\$ 890,139	\$ (1,612,252)	\$ (812,438)
Net Increase (Decrease)	\$ 3,325,302	\$ (12,409,677)	\$ (2,224,315)	\$ (744,569)	\$ 504,830
Beginning Fund Balance	\$ 32,136,402	\$ 35,271,188	\$ 35,461,704	\$ 35,461,704	\$ 35,461,704
Ending Fund Balance	\$ 35,461,704	\$ 22,861,511	\$ 33,237,389	\$ 34,717,135	\$ 35,966,534
Stores	\$ 255,594	\$ 254,609	\$ 254,609	\$ 255,594	\$ 276,360
Revolving Cash	25,000	25,000	25,000	25,000	25,000
PrePaid Expenses	1,540	-	-	-	-
3% Reserve	8,800,000	8,760,000	8,956,000	8,810,000	8,800,000
Designated/Restricted Balances	26,379,570	13,821,902	24,001,780	25,626,541	26,865,174
Available for Board Designation	\$ -	\$ -	\$ -	\$ -	\$ -

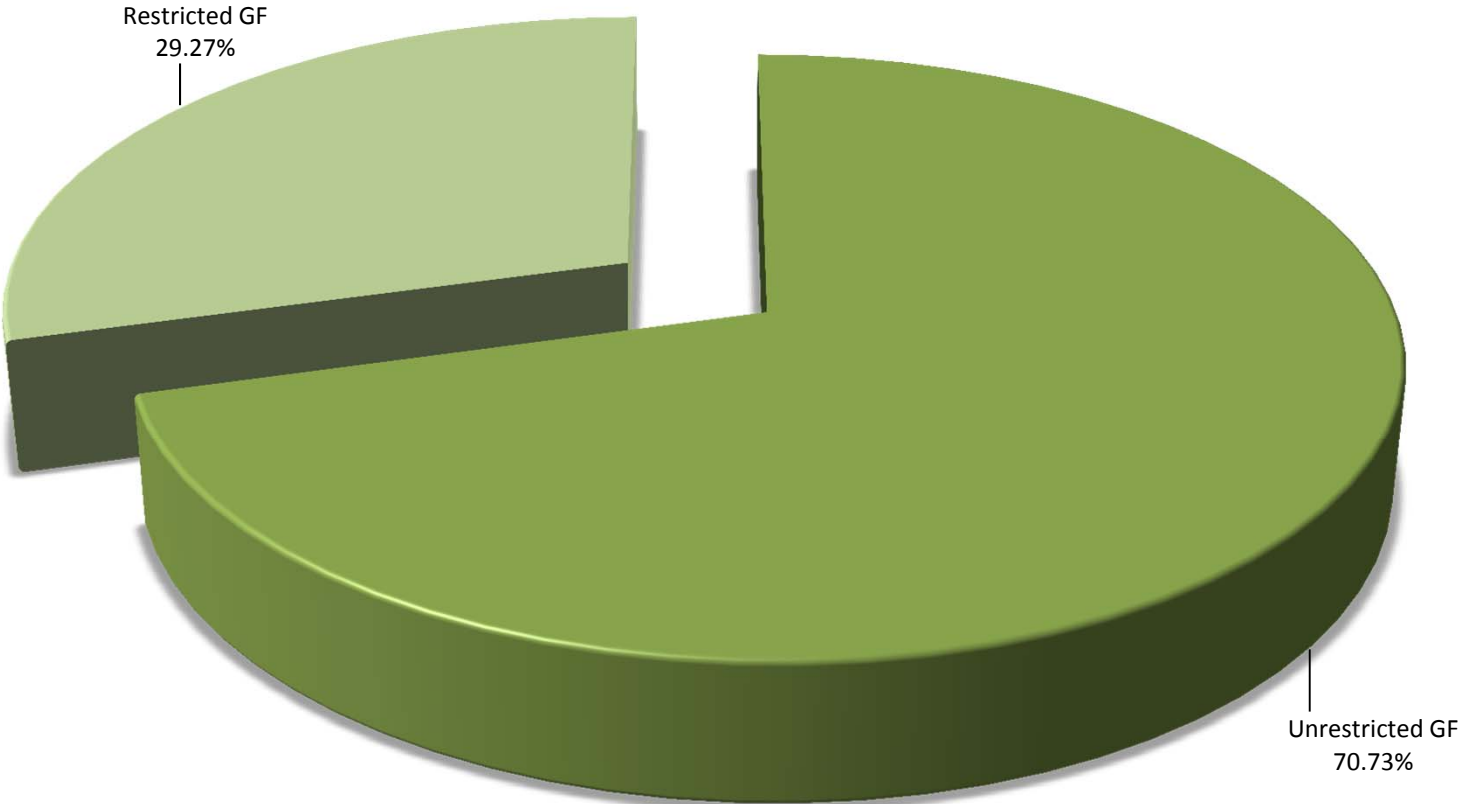
2012-13 Unaudited Actuals Combined General Fund Revenue



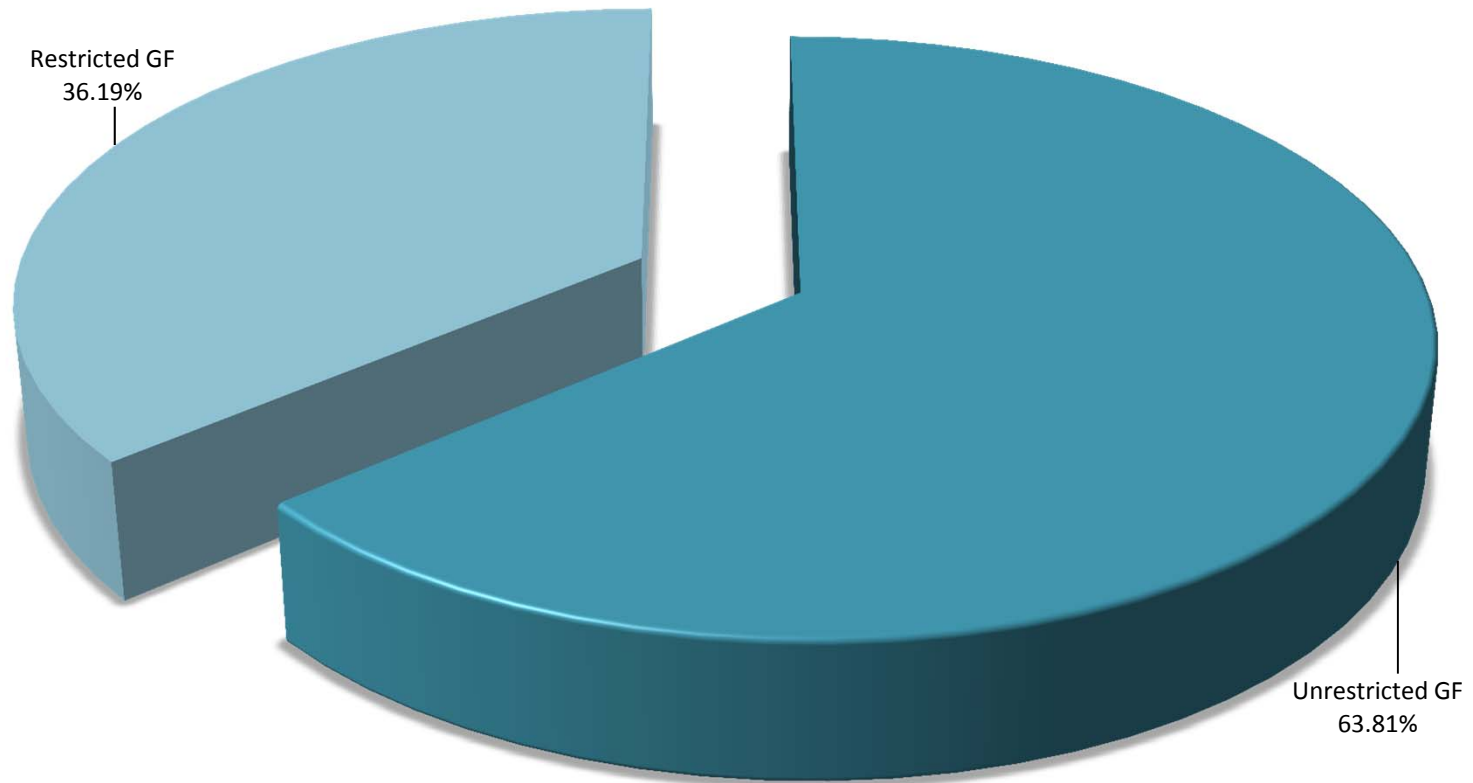
2012-13 Unaudited Actuals Combined General Fund Expenses



2012-13 Unaudited Actuals Combined General Fund Revenue



2012-13 Unaudited Actuals Combined General Fund Expenditures



**2012-13 Unaudited Actuals
All Funds Summary**

	General Funds 03 & 06	Charter Schools Fund 09	Adult Education Fund 11	Child Development Fund 12	Cafeteria Fund 13	Deferred Maintenance Fund 14	Spec Reserve Non Cap Outlay Fund 17	Spec Reserve OPEB Fund 20	Funds 03 - 20 Sub Total
Revenues:									
Revenue Limit Sources	\$ 109,128,901.51	\$ 2,996,188.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 112,125,089.51
Federal Revenues	16,329,528.99	-	-	193,482.11	8,942,033.33	-	-	-	25,465,044.43
Other State Revenues	23,070,533.06	748,950.84	-	1,280,239.93	745,977.31	710,000.00	-	-	26,555,701.14
Other Local Revenues	26,239,304.97	425,264.23	-	60,156.34	1,090,236.66	3,004.20	-	-	27,817,966.40
Total Revenues	\$ 174,768,268.53	\$ 4,170,403.07	\$ -	\$ 1,533,878.38	\$ 10,778,247.30	\$ 713,004.20	\$ -	\$ -	\$ 191,963,801.48
Expenditures:									
Certificated Salaries	\$ 76,926,802.81	\$ 1,849,553.81	\$ -	\$ 484,591.01	\$ -	\$ -	\$ -	\$ -	\$ 79,260,947.63
Classified Salaries	31,355,908.72	250,462.06	-	418,460.68	3,476,621.23	-	-	-	35,501,452.69
Employee Benefits	33,879,272.64	528,769.76	-	261,931.39	1,425,397.80	-	-	-	36,095,371.59
Books and Supplies	8,627,322.25	280,556.44	-	55,278.03	3,856,024.34	195,635.18	-	-	13,014,816.24
Services, Other Operating Expenses	17,449,068.41	817,181.66	-	235,524.98	347,921.99	655,262.01	-	-	19,504,959.05
Capital Outlay	837,058.87	-	-	-	885,427.03	538,254.77	-	-	2,260,740.67
Other Outgo	4,859,315.73	-	-	-	368,066.27	-	-	-	5,227,382.00
Indirect and Support Costs	(483,749.72)	-	-	77,623.72	406,126.06	-	-	-	0.06
Total Expenditures	\$ 173,450,999.71	\$ 3,726,523.73	\$ -	\$ 1,533,409.81	\$ 10,765,584.72	\$ 1,389,151.96	\$ -	\$ -	\$ 190,865,669.93
Excess (Deficiency)	\$ 1,317,268.82	\$ 443,879.34	\$ -	\$ 468.57	\$ 12,662.58	\$ (676,147.76)	\$ -	\$ -	\$ 1,098,131.55
Other Financing Sources/Uses									
Interfund Transfers In	\$ 1,144,496.04	\$ 363,281.87	\$ -	-	-	\$ 870,000.00	\$ -	\$ 1,500,000.00	\$ 2,377,777.91
Interfund Transfers Out	2,376,173.96	725,960.91	719,303.29	-	-	-	-	-	3,821,438.16
Other Sources (Uses)	419,239.55	-	-	-	-	-	-	-	419,239.55
Contributions	-	-	-	-	-	-	-	-	-
Total Other Sources (Uses)	\$ (812,438.37)	\$ (362,679.04)	\$ (719,303.29)	\$ -	\$ -	\$ 870,000.00	\$ -	\$ 1,500,000.00	\$ (1,024,420.70)
Net Increase (Decrease)	\$ 504,830.45	\$ 81,200.30	\$ (719,303.29)	\$ 468.57	\$ 12,662.58	\$ 193,852.24	\$ -	\$ 1,500,000.00	\$ 73,710.85
Beginning Fund Balance	\$ 35,461,704.21	\$ 1,190,960.61	\$ 719,303.29	\$ 28,331.71	\$ 5,197,421.31	\$ 1,628,882.09	\$ -	\$ -	\$ 44,226,603.22
Ending Fund Balance	\$ 35,966,534.66	\$ 1,272,160.91	\$ -	\$ 28,800.28	\$ 5,210,083.89	\$ 1,822,734.33	\$ -	\$ 1,500,000.00	\$ 44,300,314.07

**2012-13 Unaudited Actuals
All Funds Summary**

	Building Fund Bond Measures Fund 21	Capital Facilities Fund 25	School Facilities Fund 35	Spec Reserve Capital Outlay Fund 40	Bond Redemption Fund 51	Self Insurance Fund 67	Funds 21 - 68 Sub Total	All District Funds Total
Revenues:								
Revenue Limit Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 112,125,089.51
Federal Revenues							-	25,465,044.43
Other State Revenues			12,534,951.00		197,798.97		12,732,749.97	39,288,451.11
Other Local Revenues	102,743.65	682,003.04	12,789.36	276.27	10,024,071.34	3,828,243.01	14,650,126.67	42,468,093.07
Total Revenues	\$ 102,743.65	\$ 682,003.04	\$ 12,547,740.36	\$ 276.27	\$ 10,221,870.31	\$ 3,828,243.01	\$ 27,382,876.64	\$ 219,346,678.12
Expenditures:								
Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 79,260,947.63
Classified Salaries	999.58						999.58	35,502,452.27
Employee Benefits	155.92						155.92	36,095,527.51
Books and Supplies	266,899.55	902.36				10,675.51	278,477.42	13,293,293.66
Services, Other Operating Expenses	86,383.50	60,782.94				4,012,804.61	4,159,971.05	23,664,930.10
Capital Outlay	9,004,140.42	271,596.45					9,275,736.87	11,536,477.54
Other Outgo				1,285,296.87	10,190,607.11		11,475,903.98	16,703,285.98
Indirect and Support Costs							-	0.06
Total Expenditures	\$ 9,358,578.97	\$ 333,281.75	\$ -	\$ 1,285,296.87	\$ 10,190,607.11	\$ 4,023,480.12	\$ 25,191,244.82	\$ 216,056,914.75
Excess (Deficiency)	\$ (9,255,835.32)	\$ 348,721.29	\$ 12,547,740.36	\$(1,285,020.60)	\$ 31,263.20	\$ (195,237.11)	\$ 2,191,631.82	\$ 3,289,763.37
Other Financing Sources/Uses								
Interfund Transfers In	\$ 12,551,576.51	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,051,576.51	\$ 16,429,354.42
Interfund Transfers Out			12,551,576.51			56,339.75	12,607,916.26	16,429,354.42
Other Sources (Uses)				1,285,296.87	43,149.38		1,328,446.25	1,747,685.80
Contributions							-	-
Total Other Sources (Uses)	\$ 12,551,576.51	\$ -	\$ (12,551,576.51)	\$ 1,285,296.87	\$ 43,149.38	\$ (56,339.75)	\$ 2,772,106.50	\$ 1,747,685.80
Net Increase (Decrease)	\$ 3,295,741.19	\$ 348,721.29	\$ (3,836.15)	\$ 276.27	\$ 74,412.58	\$ (251,576.86)	\$ 4,963,738.32	\$ 5,037,449.17
Beginning Fund Balance	\$ 24,028,149.84	\$ 3,005,744.57	\$ 3,836.15	\$ 33,150.99	\$ 9,006,039.22	\$ 4,987,379.89	\$ 41,064,300.66	\$ 85,290,903.88
Ending Fund Balance	\$ 27,323,891.03	\$ 3,354,465.86	\$ (0.00)	\$ 33,427.26	\$ 9,080,451.80	\$ 4,735,803.03	\$ 46,028,038.98	\$ 90,328,353.05

2012-13 Unaudited Actuals State Forms

For the Period Ending June 30, 2013

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

Date of Meeting: Sep 03, 2013

To the Superintendent of Public Instruction:

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

Signed _____
County Superintendent/Designee
(Original signature required)

Date: _____

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

For County Office of Education:

For School District:

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SELECTION OF BUDGET ADOPTION CYCLE:

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

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

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

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	59.95%
	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	\$131,509,850.84
	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.	\$118,543,045.43
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2014-15, subject to CDE approval.	5.40%
NCMOE	No Child Left Behind (NCLB) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2014-15 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met
TRAN	Approved Transportation Expense - Home-to-School	\$1,556,998.56
	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]).	\$629,262.75

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) Revenue Limit Sources		8010-8099	103,485,699.51	5,643,202.00	109,128,901.51	106,235,797.00	5,790,619.00	112,026,416.00	2.7%
2) Federal Revenue		8100-8299	848,730.05	15,480,798.94	16,329,528.99	504,601.00	15,094,840.00	15,599,441.00	-4.5%
3) Other State Revenue		8300-8599	14,084,015.42	8,986,517.64	23,070,533.06	13,458,193.00	9,237,991.00	22,696,184.00	-1.6%
4) Other Local Revenue		8600-8799	5,520,960.41	20,718,344.56	26,239,304.97	2,604,992.00	22,444,734.00	25,049,726.00	-4.5%
5) TOTAL, REVENUES			123,939,405.39	50,828,863.14	174,768,268.53	122,803,583.00	52,568,184.00	175,371,767.00	0.3%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	60,268,247.47	16,658,555.34	76,926,802.81	62,771,950.00	17,902,383.00	80,674,333.00	4.9%
2) Classified Salaries		2000-2999	14,281,032.51	17,074,876.21	31,355,908.72	15,122,595.00	18,861,989.00	33,984,584.00	8.4%
3) Employee Benefits		3000-3999	23,273,631.54	10,605,641.10	33,879,272.64	25,098,355.00	11,632,662.00	36,731,017.00	8.4%
4) Books and Supplies		4000-4999	2,361,659.67	6,265,662.58	8,627,322.25	2,816,276.00	6,792,138.00	9,608,414.00	11.4%
5) Services and Other Operating Expenditures		5000-5999	12,094,156.21	5,354,912.20	17,449,068.41	11,475,724.00	5,823,690.00	17,299,414.00	-0.9%
6) Capital Outlay		6000-6999	309,910.93	527,147.94	837,058.87	83,000.00	62,713.00	145,713.00	-82.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,973.43	4,857,342.30	4,859,315.73	5,882.00	4,642,696.00	4,648,578.00	-4.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,460,915.15)	1,977,165.43	(483,749.72)	(2,739,636.00)	2,116,648.00	(622,988.00)	28.8%
9) TOTAL, EXPENDITURES			110,129,696.61	63,321,303.10	173,450,999.71	114,634,146.00	67,834,919.00	182,469,065.00	5.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			13,809,708.78	(12,492,439.96)	1,317,268.82	8,169,437.00	(15,266,735.00)	(7,097,298.00)	-638.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	775,643.04	368,853.00	1,144,496.04	0.00	377,236.00	377,236.00	-67.0%
b) Transfers Out		7600-7629	1,506,173.96	870,000.00	2,376,173.96	0.00	68,531.00	68,531.00	-97.1%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	419,239.55	419,239.55	0.00	0.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(13,232,617.55)	13,232,617.55	0.00	(14,139,497.00)	14,139,497.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(13,963,148.47)	13,150,710.10	(812,438.37)	(14,139,497.00)	14,448,202.00	308,705.00	-138.0%

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)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(153,439.69)	658,270.14	504,830.45	(5,970,060.00)	(818,533.00)	(6,788,593.00)	-1444.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	31,128,332.08	4,333,372.13	35,461,704.21	30,974,892.39	4,991,642.27	35,966,534.66	1.4%
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)			31,128,332.08	4,333,372.13	35,461,704.21	30,974,892.39	4,991,642.27	35,966,534.66	1.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			31,128,332.08	4,333,372.13	35,461,704.21	30,974,892.39	4,991,642.27	35,966,534.66	1.4%
2) Ending Balance, June 30 (E + F1e)			30,974,892.39	4,991,642.27	35,966,534.66	25,004,832.39	4,173,109.27	29,177,941.66	-18.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	25,000.00	0.00	25,000.00	25,000.00	0.00	25,000.00	0.0%
Stores		9712	276,360.20	0.00	276,360.20	255,594.00	0.00	255,594.00	-7.5%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	4,991,642.27	4,991,642.27	0.00	4,173,109.27	4,173,109.27	-16.4%
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	21,873,532.19	0.00	21,873,532.19	14,338,427.00	0.00	14,338,427.00	-34.4%
Site Discretionary Carry Over - 0001	0000	9780	820,830.02		820,830.02				
Adult Ed - GED Account - 0012	0000	9780	18,880.57		18,880.57				
Business Summit - 0014	0000	9780	9,195.29		9,195.29				
HTA H&W Holding Acct - 0091	0000	9780	344,441.59		344,441.59				
COBRA H&W Holding Acct - 0092	0000	9780	(11,960.78)		(11,960.78)				
CSEA/Mgt H&W Holding Acct - 0095	0000	9780	426,383.76		426,383.76				
Equip Replacement - 0301	0000	9780	364,843.05		364,843.05				
MAA - 0310	0000	9780	230,866.79		230,866.79				
E-Rate Projects	0000	9780	980,311.16		980,311.16				
Site Donations - 0600	0000	9780	380,004.71		380,004.71				
ROTC Supplies - 0605	0000	9780	10,872.08		10,872.08				
Adult Ed -0852	0000	9780	847,601.60		847,601.60				
Transportation Contracts -0991	0000	9780	636,047.96		636,047.96				
MYP Deficits	0000	9780	16,139,810.65		16,139,810.65				
Site Lottery Carry Over -1101	1100	9780	675,403.74		675,403.74				
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	9,150,000.00	0.00	9,150,000.00	New
Unassigned/Unappropriated Amount		9790	8,800,000.00	0.00	8,800,000.00	1,235,811.39	0.00	1,235,811.39	-86.0%

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)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	33,027,238.52	(1,654,011.63)	31,373,226.89				
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	25,000.00	0.00	25,000.00				
d) with Fiscal Agent		9135	0.00	0.00	0.00				
e) collections awaiting deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	6,102,848.91	8,155,312.62	14,258,161.53				
4) Due from Grantor Government		9290	17,134,547.79	125,235.49	17,259,783.28				
5) Due from Other Funds		9310	2,078,104.83	139,330.84	2,217,435.67				
6) Stores		9320	276,360.20	0.00	276,360.20				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			58,644,100.25	6,765,867.32	65,409,967.57				
H. LIABILITIES									
1) Accounts Payable		9500	4,166,601.09	828,360.93	4,994,962.02				
2) Due to Grantor Governments		9590	1,477,631.00	0.00	1,477,631.00				
3) Due to Other Funds		9610	3,384,975.77	872,974.35	4,257,950.12				
4) Current Loans		9640	18,640,000.00	0.00	18,640,000.00				
5) Deferred Revenue		9650	0.00	72,889.77	72,889.77				
6) TOTAL, LIABILITIES			27,669,207.86	1,774,225.05	29,443,432.91				
I. FUND EQUITY									
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			30,974,892.39	4,991,642.27	35,966,534.66				

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
REVENUE LIMIT SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	57,731,907.00	0.00	57,731,907.00	77,764,714.00	0.00	77,764,714.00	34.7%
Education Protection Account State Aid - Current Year		8012	23,366,037.00	0.00	23,366,037.00	14,917,909.00	0.00	14,917,909.00	-36.2%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	(6,622.98)	0.00	(6,622.98)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	353,695.06	0.00	353,695.06	353,695.00	0.00	353,695.00	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	489.49	0.00	489.49	0.00	0.00	0.00	-100.0%
County & District Taxes									
Secured Roll Taxes		8041	20,995,530.25	0.00	20,995,530.25	19,662,329.00	0.00	19,662,329.00	-6.3%
Unsecured Roll Taxes		8042	1,066,130.66	0.00	1,066,130.66	1,063,113.00	0.00	1,063,113.00	-0.3%
Prior Years' Taxes		8043	1,928,306.03	0.00	1,928,306.03	1,928,306.00	0.00	1,928,306.00	0.0%
Supplemental Taxes		8044	229,225.76	0.00	229,225.76	191,634.00	0.00	191,634.00	-16.4%
Education Revenue Augmentation Fund (ERAF)		8045	(4,795,117.39)	0.00	(4,795,117.39)	(5,339,359.00)	0.00	(5,339,359.00)	11.3%
Community Redevelopment Funds (SB 617/699/1992)		8047	8,492,695.80	0.00	8,492,695.80	1,613,821.00	0.00	1,613,821.00	-81.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, Revenue Limit Sources			109,362,276.68	0.00	109,362,276.68	112,156,162.00	0.00	112,156,162.00	2.6%
Revenue Limit Transfers									
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(5,643,202.00)		(5,643,202.00)	(5,790,619.00)		(5,790,619.00)	2.6%
Continuation Education ADA Transfer	2200	8091		0.00	0.00		0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091		0.00	0.00		0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091		5,643,202.00	5,643,202.00		5,790,619.00	5,790,619.00	2.6%
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	264,054.83	0.00	264,054.83	318,700.00	0.00	318,700.00	20.7%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(459,641.00)	0.00	(459,641.00)	(448,446.00)	0.00	(448,446.00)	-2.4%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	(37,789.00)	0.00	(37,789.00)	0.00	0.00	0.00	-100.0%
TOTAL, REVENUE LIMIT SOURCES			103,485,699.51	5,643,202.00	109,128,901.51	106,235,797.00	5,790,619.00	112,026,416.00	2.7%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	4,487,284.00	4,487,284.00	0.00	4,197,083.00	4,197,083.00	-6.5%
Special Education Discretionary Grants		8182	0.00	455,321.70	455,321.70	0.00	236,813.00	236,813.00	-48.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	56,741.70	0.00	56,741.70	0.00	0.00	0.00	-100.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	993,745.31	993,745.31	0.00	953,177.00	953,177.00	-4.1%
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		6,247,005.91	6,247,005.91		6,448,206.00	6,448,206.00	3.2%
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		721,474.15	721,474.15		712,022.00	712,022.00	-1.3%
NCLB: Title III, Immigrant Educator Program	4201	8290		56,558.41	56,558.41		28,016.00	28,016.00	-50.5%

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		408,394.40	408,394.40		488,937.00	488,937.00	19.7%	
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%	
	3011-3020, 3026-3205, 4036-4126, 5510	8290		149,107.79	149,107.79		124,671.00	124,671.00	-16.4%	
Other No Child Left Behind		8290		192,224.04	192,224.04		180,701.00	180,701.00	-6.0%	
Vocational and Applied Technology Education	3500-3699	8290		0.00	0.00		0.00	0.00	0.0%	
Safe and Drug Free Schools	3700-3799	8290		791,988.35	1,769,683.23	2,561,671.58	504,601.00	1,725,214.00	2,229,815.00	-13.0%
All Other Federal Revenue	All Other	8290		848,730.05	15,480,798.94	16,329,528.99	504,601.00	15,094,840.00	15,599,441.00	-4.5%
TOTAL, FEDERAL REVENUE										
OTHER STATE REVENUE										
Other State Apportionments										
Community Day School Additional Funding Current Year	2430	8311		0.00	0.00		0.00	0.00	0.0%	
Prior Years	2430	8319		0.00	0.00		0.00	0.00	0.0%	
ROC/P Entitlement Current Year	6355-6360	8311		0.00	0.00		0.00	0.00	0.0%	
Prior Years	6355-6360	8319		0.00	0.00		0.00	0.00	0.0%	
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%	
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%	
Home-to-School Transportation	7230	8311		1,035,808.00	1,035,808.00		1,034,482.00	1,034,482.00	-0.1%	
Economic Impact Aid	7090-7091	8311		2,850,844.00	2,850,844.00		2,851,020.00	2,851,020.00	0.0%	
Spec. Ed. Transportation	7240	8311		504,408.00	504,408.00		504,483.00	504,483.00	0.0%	
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
Class Size Reduction, K-3		8434	3,433,626.00	0.00	3,433,626.00	3,223,710.00	0.00	3,223,710.00	-6.1%	
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
Mandated Costs Reimbursements		8550	611,593.00	0.00	611,593.00	931,226.00	0.00	931,226.00	52.3%	
Lottery - Unrestricted and Instructional Materials		8560	2,681,314.25	662,359.45	3,343,673.70	2,566,056.00	620,820.00	3,186,876.00	-4.7%	
Tax Relief Subventions										
Restricted Levies - Other										
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
Pass-Through Revenues from State Sources										
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%	
After School Education and Safety (ASES)	6010	8590		2,545,402.00	2,545,402.00		2,545,402.00	2,545,402.00	0.0%	
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%	
Drug/Alcohol/Tobacco Funds	6650-6690	8590		126,994.14	126,994.14		269,731.00	269,731.00	112.4%	
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.0%	
Class Size Reduction Facilities										
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%	
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%	
All Other State Revenue	All Other	8590	7,357,482.17	1,260,702.05	8,618,184.22	6,737,201.00	1,412,053.00	8,149,254.00	-5.4%	
TOTAL, OTHER STATE REVENUE			14,084,015.42	8,986,517.64	23,070,533.06	13,458,193.00	9,237,991.00	22,696,184.00	-1.6%	

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to RL Deduction		8625	0.00	2,587,202.83	2,587,202.83	0.00	2,625,000.00	2,625,000.00	1.5%
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	360.00	0.00	360.00	0.00	0.00	0.00	-100.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	187,047.42	0.00	187,047.42	185,000.00	0.00	185,000.00	-1.1%
Interest		8660	111,088.01	0.00	111,088.01	135,000.00	0.00	135,000.00	21.5%
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	172,834.80	0.00	172,834.80	0.00	0.00	0.00	-100.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	79,609.51	79,609.51	0.00	80,000.00	80,000.00	0.5%
Transportation Services	7230, 7240	8677		9,231,944.35	9,231,944.35		10,814,567.00	10,814,567.00	17.1%
Interagency Services	All Other	8677	2,316,905.31	26,315.19	2,343,220.50	909,000.00	25,000.00	934,000.00	-60.1%
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%
Other Local Revenue Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	2,732,724.87	364,283.68	3,097,008.55	1,375,992.00	85,000.00	1,460,992.00	-52.8%
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		8,428,989.00	8,428,989.00		8,815,167.00	8,815,167.00	4.6%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,520,960.41	20,718,344.56	26,239,304.97	2,604,992.00	22,444,734.00	25,049,726.00	-4.5%
TOTAL, REVENUES			123,939,405.39	50,828,863.14	174,768,268.53	122,803,583.00	52,568,184.00	175,371,767.00	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)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	51,441,585.06	12,547,975.32	63,989,560.38	53,669,795.00	13,423,362.00	67,093,157.00	4.9%
Certificated Pupil Support Salaries		1200	2,168,361.22	2,702,161.69	4,870,522.91	2,385,665.00	3,023,716.00	5,409,381.00	11.1%
Certificated Supervisors' and Administrators' Salaries		1300	6,451,892.42	1,050,079.26	7,501,971.68	6,521,561.00	1,080,126.00	7,601,687.00	1.3%
Other Certificated Salaries		1900	206,408.77	358,339.07	564,747.84	194,929.00	375,179.00	570,108.00	0.9%
TOTAL, CERTIFICATED SALARIES			60,268,247.47	16,658,555.34	76,926,802.81	62,771,950.00	17,902,383.00	80,674,333.00	4.9%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	457,024.28	5,392,546.57	5,849,570.85	330,658.00	5,946,320.00	6,276,978.00	7.3%
Classified Support Salaries		2200	3,680,787.39	8,979,218.58	12,660,005.97	4,156,919.00	9,967,326.00	14,124,245.00	11.6%
Classified Supervisors' and Administrators' Salaries		2300	2,794,997.91	689,849.97	3,484,847.88	2,842,839.00	704,569.00	3,547,408.00	1.8%
Clerical, Technical and Office Salaries		2400	5,449,902.50	706,550.00	6,156,452.50	5,727,232.00	726,298.00	6,453,530.00	4.8%
Other Classified Salaries		2900	1,898,320.43	1,306,711.09	3,205,031.52	2,064,947.00	1,517,476.00	3,582,423.00	11.8%
TOTAL, CLASSIFIED SALARIES			14,281,032.51	17,074,876.21	31,355,908.72	15,122,595.00	18,861,989.00	33,984,584.00	8.4%
EMPLOYEE BENEFITS									
STRS		3101-3102	4,925,796.22	1,310,733.88	6,236,530.10	5,168,678.00	1,438,810.00	6,607,488.00	5.9%
PERS		3201-3202	2,352,324.37	2,681,461.95	5,033,786.32	2,597,911.00	3,239,950.00	5,837,861.00	16.0%
OASDI/Medicare/Alternative		3301-3302	1,790,469.81	1,426,799.76	3,217,269.57	2,022,580.00	1,718,158.00	3,740,738.00	16.3%
Health and Welfare Benefits		3401-3402	8,588,194.18	3,786,069.82	12,374,264.00	11,149,856.00	4,072,581.00	15,222,437.00	23.0%
Unemployment Insurance		3501-3502	859,652.40	370,239.68	1,229,892.08	38,960.00	18,391.00	57,351.00	-95.3%
Workers' Compensation		3601-3602	1,407,089.01	642,695.03	2,049,784.04	1,480,011.00	698,527.00	2,178,538.00	6.3%
OPEB, Allocated		3701-3702	146,488.63	59,973.90	206,462.53	184,108.00	79,790.00	263,898.00	27.8%
OPEB, Active Employees		3751-3752	238,670.65	157,306.40	395,977.05	218,736.00	150,216.00	368,952.00	-6.8%
PERS Reduction		3801-3802	42,966.95	170,350.00	213,316.95	42,863.00	216,239.00	259,102.00	21.5%
Other Employee Benefits		3901-3902	2,921,979.32	10.68	2,921,990.00	2,194,652.00	0.00	2,194,652.00	-24.9%
TOTAL, EMPLOYEE BENEFITS			23,273,631.54	10,605,641.10	33,879,272.64	25,098,355.00	11,632,662.00	36,731,017.00	8.4%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	783.00	559,477.78	560,260.78	412,400.00	1,405,440.00	1,817,840.00	224.5%
Books and Other Reference Materials		4200	10,774.77	43,112.03	53,886.80	4,806.00	18,088.00	22,894.00	-57.5%
Materials and Supplies		4300	2,123,243.45	4,289,225.22	6,412,468.67	2,179,144.00	4,707,160.00	6,886,304.00	7.4%
Noncapitalized Equipment		4400	218,938.69	1,373,304.49	1,592,243.18	210,426.00	661,450.00	871,876.00	-45.2%
Food		4700	7,919.76	543.06	8,462.82	9,500.00	0.00	9,500.00	12.3%
TOTAL, BOOKS AND SUPPLIES			2,361,659.67	6,265,662.58	8,627,322.25	2,816,276.00	6,792,138.00	9,608,414.00	11.4%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	46,728.00	1,713,218.92	1,759,946.92	54,500.00	1,718,500.00	1,773,000.00	0.7%
Travel and Conferences		5200	207,277.46	226,001.48	433,278.94	183,156.00	215,267.00	398,423.00	-8.0%
Dues and Memberships		5300	42,613.45	8,742.00	51,355.45	38,835.00	13,350.00	52,185.00	1.6%
Insurance		5400 - 5450	800,474.72	1,831.06	802,305.78	815,000.00	0.00	815,000.00	1.6%
Operations and Housekeeping Services		5500	4,297,619.04	55,898.10	4,353,517.14	4,389,435.00	56,250.00	4,445,685.00	2.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,034,725.57	704,592.15	1,739,317.72	993,177.00	609,230.00	1,602,407.00	-7.9%
Transfers of Direct Costs		5710	1,256,156.73	(1,256,156.73)	0.00	585,433.00	(585,433.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(128,245.44)	(45,663.01)	(173,908.45)	(141,025.00)	(31,200.00)	(172,225.00)	-1.0%
Professional/Consulting Services and Operating Expenditures		5800	3,394,712.41	3,898,301.94	7,293,014.35	3,413,437.00	3,767,709.00	7,181,146.00	-1.5%
Communications		5900	1,142,094.27	48,146.29	1,190,240.56	1,143,776.00	60,017.00	1,203,793.00	1.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			12,094,156.21	5,354,912.20	17,449,068.41	11,475,724.00	5,823,690.00	17,299,414.00	-0.9%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	2,070.00	30,000.00	32,070.00	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	21,305.08	0.00	21,305.08	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	119,696.46	497,147.94	616,844.40	83,000.00	62,713.00	145,713.00	-76.4%
Equipment Replacement		6500	166,839.39	0.00	166,839.39	0.00	0.00	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			309,910.93	527,147.94	837,058.87	83,000.00	62,713.00	145,713.00	-82.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	(3,909.00)	0.00	(3,909.00)	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	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	763.62	2,627,028.71	2,627,792.33	619.00	2,501,685.00	2,502,304.00	-4.8%
Other Debt Service - Principal		7439	5,118.81	2,230,313.59	2,235,432.40	5,263.00	2,141,011.00	2,146,274.00	-4.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,973.43	4,857,342.30	4,859,315.73	5,882.00	4,642,696.00	4,648,578.00	-4.3%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(1,977,165.43)	1,977,165.43	0.00	(2,116,648.00)	2,116,648.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(483,749.72)	0.00	(483,749.72)	(622,988.00)	0.00	(622,988.00)	28.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,460,915.15)	1,977,165.43	(483,749.72)	(2,739,636.00)	2,116,648.00	(622,988.00)	28.8%
TOTAL, EXPENDITURES			110,129,696.61	63,321,303.10	173,450,999.71	114,634,146.00	67,834,919.00	182,469,065.00	5.2%

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)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	775,643.04	368,853.00	1,144,496.04	0.00	377,236.00	377,236.00	-67.0%
(a) TOTAL, INTERFUND TRANSFERS IN			775,643.04	368,853.00	1,144,496.04	0.00	377,236.00	377,236.00	-67.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	1,500,000.00	0.00	1,500,000.00	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	870,000.00	870,000.00	0.00	0.00	0.00	-100.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	6,173.96	0.00	6,173.96	0.00	68,531.00	68,531.00	1010.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,506,173.96	870,000.00	2,376,173.96	0.00	68,531.00	68,531.00	-97.1%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	419,239.55	419,239.55	0.00	0.00	0.00	-100.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	419,239.55	419,239.55	0.00	0.00	0.00	-100.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(13,232,617.55)	13,232,617.55	0.00	(14,139,497.00)	14,139,497.00	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			(13,232,617.55)	13,232,617.55	0.00	(14,139,497.00)	14,139,497.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			(13,963,148.47)	13,150,710.10	(812,438.37)	(14,139,497.00)	14,448,202.00	308,705.00	-138.0%

Resource	Description	2012-13 Unaudited Actuals	2013-14 Budget
5640	Medi-Cal Billing Option	560,754.97	79,914.97
6300	Lottery: Instructional Materials	1,073,694.51	2,874.51
6500	Special Education	145,015.73	167,264.73
6512	Special Ed: Mental Health Services	1,203,495.69	1,449,835.69
7090	Economic Impact Aid (EIA): State Compensatory Education (SCE)	2,006,750.69	2,471,288.69
9010	Other Restricted Local	1,930.68	1,930.68
Total, Restricted Balance		<u>4,991,642.27</u>	<u>4,173,109.27</u>

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	2,996,188.00	3,021,507.00	0.8%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	748,950.84	752,076.00	0.4%
4) Other Local Revenue		8600-8799	425,264.23	383,432.00	-9.8%
5) TOTAL, REVENUES			4,170,403.07	4,157,015.00	-0.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,849,553.81	1,841,050.00	-0.5%
2) Classified Salaries		2000-2999	250,462.06	271,627.00	8.5%
3) Employee Benefits		3000-3999	528,769.76	509,665.00	-3.6%
4) Books and Supplies		4000-4999	280,556.44	247,759.00	-11.7%
5) Services and Other Operating Expenditures		5000-5999	817,181.66	849,186.00	3.9%
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			3,726,523.73	3,719,287.00	-0.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			443,879.34	437,728.00	-1.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	363,281.87	0.00	-100.0%
b) Transfers Out		7600-7629	725,960.91	377,236.00	-48.0%
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			(362,679.04)	(377,236.00)	4.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			81,200.30	60,492.00	-25.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,190,960.61	1,272,160.91	6.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,190,960.61	1,272,160.91	6.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,190,960.61	1,272,160.91	6.8%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	13,150.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	25,572.09	25,572.09	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					
HAAAT - Unrestricted EFB	0000	9780	1,233,438.82	1,236,749.00	0.3%
WCA - Unrestricted EFG	0000	9780	113,286.52		
HAAAT - Donations EFB	0000	9780	1,039,406.19		
WCA - Donations EFB	0000	9780	2,897.79		
HAAAT - Lottery EFB	1100	9780	28,048.11		
WCA - Lottery EFB	1100	9780	12,423.62		
			37,376.59		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	70,331.82	New

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	294,844.87		
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	502,283.55		
4) Due from Grantor Government		9290	820,893.00		
5) Due from Other Funds		9310	38,167.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	13,150.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,669,338.42		
H. LIABILITIES					
1) Accounts Payable		9500	22,236.81		
2) Due to Grantor Governments		9590	30,627.00		
3) Due to Other Funds		9610	344,313.70		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			397,177.51		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			1,272,160.91		

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
REVENUE LIMIT SOURCES					
Principal Apportionment					
Education Protection Account State Aid - Current Year		8012	640,293.00	411,690.00	-35.7%
Charter Schools General Purpose Entitlement - State Aid		8015	1,896,313.00	2,161,371.00	14.0%
State Aid - Prior Years		8019	(37,848.00)	0.00	-100.0%
Revenue Limit Transfers					
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	459,641.00	448,446.00	-2.4%
Property Taxes Transfers		8097	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	37,789.00	0.00	-100.0%
TOTAL, REVENUE LIMIT SOURCES			2,996,188.00	3,021,507.00	0.8%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	0.00	0.00	0.0%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	0.00	0.00	0.0%
NCLB: Title III, Immigrant Education Program	4201	8290	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	0.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	0.00	0.00	0.0%
Special Education Transportation	7240	8311	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	6,864.00	12,775.00	86.1%
Lottery - Unrestricted and Instructional Materials		8560	90,159.04	81,425.00	-9.7%
School Based Coordination Program	7250	8590	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	272,340.80	273,303.00	0.4%
Drug/Alcohol/Tobacco Funds	6650-6690	8590	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	379,587.00	384,573.00	1.3%
TOTAL, OTHER STATE REVENUE			748,950.84	752,076.00	0.4%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,196.90	1,400.00	17.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	86,579.33	40,000.00	-53.8%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	337,488.00	342,032.00	1.3%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			425,264.23	383,432.00	-9.8%
TOTAL, REVENUES			4,170,403.07	4,157,015.00	-0.3%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,600,618.29	1,484,531.00	-7.3%
Certificated Pupil Support Salaries		1200	13,169.60	13,614.00	3.4%
Certificated Supervisors' and Administrators' Salaries		1300	235,765.92	342,905.00	45.4%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,849,553.81	1,841,050.00	-0.5%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	597.92	500.00	-16.4%
Classified Support Salaries		2200	29,711.75	36,963.00	24.4%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	154,344.15	161,524.00	4.7%
Other Classified Salaries		2900	65,808.24	72,640.00	10.4%
TOTAL, CLASSIFIED SALARIES			250,462.06	271,627.00	8.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	154,167.18	153,392.00	-0.5%
PERS		3201-3202	38,213.74	43,152.00	12.9%
OASDI/Medicare/Alternative		3301-3302	41,170.22	43,802.00	6.4%
Health and Welfare Benefits		3401-3402	221,895.50	217,849.00	-1.8%
Unemployment Insurance		3501-3502	23,100.32	1,056.00	-95.4%
Workers' Compensation		3601-3602	39,854.34	40,142.00	0.7%
OPEB, Allocated		3701-3702	3,735.16	4,585.00	22.8%
OPEB, Active Employees		3751-3752	6,633.30	5,687.00	-14.3%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			528,769.76	509,665.00	-3.6%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	25,965.63	22,049.00	-15.1%
Books and Other Reference Materials		4200	399.16	300.00	-24.8%
Materials and Supplies		4300	122,689.51	125,901.00	2.6%
Noncapitalized Equipment		4400	131,502.14	99,509.00	-24.3%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			280,556.44	247,759.00	SACS - 19 -11.7%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	15,144.36	6,300.00	-58.4%
Dues and Memberships		5300	3,049.00	5,118.00	67.9%
Insurance		5400-5450	9,960.00	9,960.00	0.0%
Operations and Housekeeping Services		5500	53,975.86	81,000.00	50.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	445,369.91	484,789.00	8.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	150,287.35	151,975.00	1.1%
Professional/Consulting Services and Operating Expenditures		5800	130,161.15	101,212.00	-22.2%
Communications		5900	9,234.03	8,832.00	-4.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			817,181.66	849,186.00	3.9%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			3,726,523.73	3,719,287.00	-0.2%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	363,281.87	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			363,281.87	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	725,960.91	377,236.00	-48.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			725,960.91	377,236.00	-48.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(362,679.04)	(377,236.00)	4.0%

Resource	Description	2012-13 Unaudited Actuals	2013-14 Budget
6300	Lottery: Instructional Materials	25,572.09	25,572.09
Total, Restricted Balance		<u>25,572.09</u>	<u>25,572.09</u>

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	500,000.00	New
4) Other Local Revenue		8600-8799	0.00	200,000.00	New
5) TOTAL, REVENUES			0.00	700,000.00	New
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	305,585.00	New
2) Classified Salaries		2000-2999	0.00	104,554.00	New
3) Employee Benefits		3000-3999	0.00	93,414.00	New
4) Books and Supplies		4000-4999	0.00	57,000.00	New
5) Services and Other Operating Expenditures		5000-5999	0.00	48,054.00	New
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	2,932.00	New
9) TOTAL, EXPENDITURES			0.00	611,539.00	New
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			0.00	88,461.00	New
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	719,303.29	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			(719,303.29)	0.00	-100.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(719,303.29)	88,461.00	-112.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	719,303.29	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			719,303.29	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			719,303.29	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	88,461.00	New
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	858,402.00	New
d) Assigned					
Other Assignments		9780	0.00	8,878.00	New
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(778,819.00)	New

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	363,767.23		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	100.00		
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	730.46		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	1,131,286.59		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,495,884.28		
H. LIABILITIES					
1) Accounts Payable		9500	6,297.63		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,489,586.65		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,495,884.28		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			0.00		

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
No Child Left Behind	3105, 3200, 4045	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	500,000.00	New
TOTAL, OTHER STATE REVENUE			0.00	500,000.00	New

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	200,000.00	New
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	200,000.00	New
TOTAL, REVENUES			0.00	700,000.00	New

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	153,000.00	New
Certificated Pupil Support Salaries		1200	0.00	5,000.00	New
Certificated Supervisors' and Administrators' Salaries		1300	0.00	147,585.00	New
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	305,585.00	New
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	8,653.00	New
Classified Support Salaries		2200	0.00	1,000.00	New
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	75,592.00	New
Other Classified Salaries		2900	0.00	19,309.00	New
TOTAL, CLASSIFIED SALARIES			0.00	104,554.00	New
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	25,212.00	New
PERS		3201-3202	0.00	19,254.00	New
OASDI/Medicare/Alternative		3301-3302	0.00	12,431.00	New
Health and Welfare Benefits		3401-3402	0.00	25,031.00	New
Unemployment Insurance		3501-3502	0.00	207.00	New
Workers' Compensation		3601-3602	0.00	7,793.00	New
OPEB, Allocated		3701-3702	0.00	890.00	New
OPEB, Active Employees		3751-3752	0.00	920.00	New
PERS Reduction		3801-3802	0.00	1,676.00	New
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	93,414.00	New
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	52,000.00	New
Noncapitalized Equipment		4400	0.00	5,000.00	New
TOTAL, BOOKS AND SUPPLIES			0.00	57,000.00	New

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Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	4,404.00	New
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	1,500.00	New
Professional/Consulting Services and Operating Expenditures		5800	0.00	42,100.00	New
Communications		5900	0.00	50.00	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	48,054.00	New
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	2,932.00	New
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	2,932.00	New
TOTAL, EXPENDITURES			0.00	611,539.00	New

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	719,303.29	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			719,303.29	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(719,303.29)	0.00	-100.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	193,482.11	170,000.00	-12.1%
3) Other State Revenue		8300-8599	1,280,239.93	1,364,628.00	6.6%
4) Other Local Revenue		8600-8799	60,156.34	0.00	-100.0%
5) TOTAL, REVENUES			1,533,878.38	1,534,628.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	484,591.01	468,655.00	-3.3%
2) Classified Salaries		2000-2999	418,460.68	494,063.00	18.1%
3) Employee Benefits		3000-3999	261,931.39	268,366.00	2.5%
4) Books and Supplies		4000-4999	55,278.03	30,972.00	-44.0%
5) Services and Other Operating Expenditures		5000-5999	235,524.98	200,304.00	-15.0%
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	77,623.72	79,327.00	2.2%
9) TOTAL, EXPENDITURES			1,533,409.81	1,541,687.00	0.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			468.57	(7,059.00)	-1606.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			468.57	(7,059.00)	-1606.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	28,331.71	28,800.28	1.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			28,331.71	28,800.28	1.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			28,331.71	28,800.28	1.7%
2) Ending Balance, June 30 (E + F1e)			28,800.28	21,741.28	-24.5%
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			28,800.28	21,741.28	-24.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	47,404.68		
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	119,186.30		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	1,469.06		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			168,060.04		
H. LIABILITIES					
1) Accounts Payable		9500	26,509.53		
2) Due to Grantor Governments		9590	638.50		
3) Due to Other Funds		9610	112,111.73		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			139,259.76		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			28,800.28		

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	193,482.11	170,000.00	-12.1%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low- Income and Neglected	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			193,482.11	170,000.00	-12.1%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	12,324.62	12,000.00	-2.6%
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	1,260,415.31	1,345,128.00	6.7%
All Other State Revenue	All Other	8590	7,500.00	7,500.00	0.0%
TOTAL, OTHER STATE REVENUE			1,280,239.93	1,364,628.00	6.6%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	468.57	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	59,687.77	0.00	-100.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			60,156.34	0.00	-100.0%
TOTAL, REVENUES			1,533,878.38	1,534,628.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	417,967.97	361,138.00	-13.6%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	66,623.04	107,517.00	61.4%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			484,591.01	468,655.00	-3.3%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	330,046.69	386,995.00	17.3%
Classified Support Salaries		2200	1,270.11	14,036.00	1005.1%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	87,143.88	93,032.00	6.8%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			418,460.68	494,063.00	18.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	28,817.13	34,052.00	18.2%
PERS		3201-3202	72,034.06	71,262.00	-1.1%
OASDI/Medicare/Alternative		3301-3302	38,975.24	41,051.00	5.3%
Health and Welfare Benefits		3401-3402	80,517.87	88,563.00	10.0%
Unemployment Insurance		3501-3502	9,932.09	480.00	-95.2%
Workers' Compensation		3601-3602	17,153.99	18,291.00	6.6%
OPEB, Allocated		3701-3702	1,618.91	2,087.00	28.9%
OPEB, Active Employees		3751-3752	5,849.79	5,573.00	-4.7%
PERS Reduction		3801-3802	7,032.31	7,007.00	-0.4%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			261,931.39	268,366.00	2.5%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	53,055.20	30,972.00	-41.6%
Noncapitalized Equipment		4400	2,222.83	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			55,278.03	30,972.00	SACS - 39 -44.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	7,975.53	4,500.00	-43.6%
Dues and Memberships		5300	250.00	220.00	-12.0%
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	37.50	1,000.00	2566.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	211,876.56	183,750.00	-13.3%
Professional/Consulting Services and Operating Expenditures		5800	9,795.56	5,834.00	-40.4%
Communications		5900	5,589.83	5,000.00	-10.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			235,524.98	200,304.00	-15.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	77,623.72	79,327.00	2.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			77,623.72	79,327.00	2.2%
TOTAL, EXPENDITURES			1,533,409.81	1,541,687.00	0.5%

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

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	8,942,033.33	9,547,728.00	6.8%
3) Other State Revenue		8300-8599	745,977.31	739,730.00	-0.8%
4) Other Local Revenue		8600-8799	1,090,236.66	1,071,428.00	-1.7%
5) TOTAL, REVENUES			10,778,247.30	11,358,886.00	5.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,476,621.23	3,936,801.00	13.2%
3) Employee Benefits		3000-3999	1,425,397.80	1,579,838.00	10.8%
4) Books and Supplies		4000-4999	3,856,024.34	4,734,145.00	22.8%
5) Services and Other Operating Expenditures		5000-5999	347,921.99	420,782.00	20.9%
6) Capital Outlay		6000-6999	885,427.03	55,000.00	-93.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	368,066.27	365,866.00	-0.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	406,126.06	540,729.00	33.1%
9) TOTAL, EXPENDITURES			10,765,584.72	11,633,161.00	8.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			12,662.58	(274,275.00)	-2266.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			12,662.58	(274,275.00)	-2266.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,197,421.31	5,210,083.89	0.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,197,421.31	5,210,083.89	0.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,197,421.31	5,210,083.89	0.2%
2) Ending Balance, June 30 (E + F1e)			5,210,083.89	4,935,808.89	-5.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	573,442.23	0.00	-100.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			4,609,641.66	4,908,808.89	6.5%
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	27,000.00	0.00	-100.0%
HUSCC Awards	0000	9780	27,000.00		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	27,000.00	New

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	548,908.09		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	3,103,307.58		
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	1,225,844.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	5,164.38		
6) Stores		9320	573,442.23		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			5,456,666.28		
H. LIABILITIES					
1) Accounts Payable		9500	76,174.30		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	154,260.40		
4) Current Loans		9640			
5) Deferred Revenue		9650	16,148.00		
6) TOTAL, LIABILITIES			246,582.70		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			5,210,083.58		

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
REVENUE LIMIT SOURCES					
Revenue Limit Transfers					
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Child Nutrition Programs		8220	8,915,033.33	9,547,728.00	7.1%
All Other Federal Revenue		8290	27,000.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			8,942,033.33	9,547,728.00	6.8%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	745,977.31	739,730.00	-0.8%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			745,977.31	739,730.00	-0.8%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	9,500.00	0.00	-100.0%
Food Service Sales		8634	1,031,673.23	1,065,622.00	3.3%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	9,863.43	5,806.00	-41.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	39,200.00	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			1,090,236.66	1,071,428.00	-1.7%
TOTAL, REVENUES			10,778,247.30	11,358,886.00	5.4%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	2,413,475.09	2,743,682.00	13.7%
Classified Supervisors' and Administrators' Salaries		2300	518,586.44	611,340.00	17.9%
Clerical, Technical and Office Salaries		2400	429,447.75	451,407.00	5.1%
Other Classified Salaries		2900	115,111.95	130,372.00	13.3%
TOTAL, CLASSIFIED SALARIES			3,476,621.23	3,936,801.00	13.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	538,014.27	625,319.00	16.2%
OASDI/Medicare/Alternative		3301-3302	222,175.80	282,935.00	27.3%
Health and Welfare Benefits		3401-3402	477,772.07	502,807.00	5.2%
Unemployment Insurance		3501-3502	38,497.56	1,969.00	-94.9%
Workers' Compensation		3601-3602	66,375.63	74,798.00	12.7%
OPEB, Allocated		3701-3702	6,621.05	8,543.00	29.0%
OPEB, Active Employees		3751-3752	32,244.45	32,552.00	1.0%
PERS Reduction		3801-3802	43,696.97	50,915.00	16.5%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,425,397.80	1,579,838.00	10.8%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	397,500.58	382,268.00	-3.8%
Noncapitalized Equipment		4400	164,895.64	87,319.00	-47.0%
Food		4700	3,293,628.12	4,264,558.00	29.5%
TOTAL, BOOKS AND SUPPLIES			3,856,024.34	4,734,145.00	22.8%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	19,080.43	23,066.00	20.9%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	260,694.04	272,051.00	4.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	206,624.43	260,294.00	26.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(190,754.70)	(165,700.00)	-13.1%
Professional/Consulting Services and Operating Expenditures		5800	33,654.90	18,948.00	-43.7%
Communications		5900	18,622.89	12,123.00	-34.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			347,921.99	420,782.00	20.9%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	744,550.18	55,000.00	-92.6%
Equipment		6400	140,876.85	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			885,427.03	55,000.00	-93.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	168,066.27	160,866.00	-4.3%
Other Debt Service - Principal		7439	200,000.00	205,000.00	2.5%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			368,066.27	365,866.00	-0.6%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	406,126.06	540,729.00	33.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			406,126.06	540,729.00	33.1%
TOTAL, EXPENDITURES			10,765,584.72	11,633,161.00	8.1%

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

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	710,000.00	710,000.00	0.0%
4) Other Local Revenue		8600-8799	3,004.20	3,000.00	-0.1%
5) TOTAL, REVENUES			713,004.20	713,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	195,635.18	115,000.00	-41.2%
5) Services and Other Operating Expenditures		5000-5999	655,262.01	1,474,161.00	125.0%
6) Capital Outlay		6000-6999	538,254.77	65,000.00	-87.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,389,151.96	1,654,161.00	19.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(676,147.76)	(941,161.00)	39.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	870,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			870,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			193,852.24	(941,161.00)	-585.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,628,882.09	1,822,734.33	11.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,628,882.09	1,822,734.33	11.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,628,882.09	1,822,734.33	11.9%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	1,822,734.33	0.00	-100.0%
Deferred Maintenance	0000	9760	1,822,734.33		
d) Assigned					
Other Assignments		9780	0.00	870,000.00	New
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	11,573.33	New

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	412,424.79		
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	356.04		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	1,580,000.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,992,780.83		
H. LIABILITIES					
1) Accounts Payable		9500	170,046.50		
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			170,046.50		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			1,822,734.33		

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
OTHER STATE REVENUE					
All Other State Revenue		8590	710,000.00	710,000.00	0.0%
TOTAL, OTHER STATE REVENUE			710,000.00	710,000.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	3,004.20	3,000.00	-0.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,004.20	3,000.00	-0.1%
TOTAL, REVENUES			713,004.20	713,000.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	195,635.18	115,000.00	-41.2%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			195,635.18	115,000.00	-41.2%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	470,035.70	1,234,161.00	162.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	185,226.31	240,000.00	29.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			655,262.01	1,474,161.00	125.0%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	505,343.68	0.00	-100.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	32,911.09	65,000.00	97.5%
TOTAL, CAPITAL OUTLAY			538,254.77	65,000.00	-87.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,389,151.96	1,654,161.00	19.1%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General, Special Reserve, & Building Funds		8915	870,000.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			870,000.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			870,000.00	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	1,500,000.00	New
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(1,500,000.00)	New

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

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

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Unaudited Actuals
Special Reserve Fund for Postemployment Benefits
Expenditures by Object

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,500,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,500,000.00	0.00	-100.0%

Unaudited Actuals
Special Reserve Fund for Postemployment Benefits
Expenditures by Object

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,500,000.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	1,500,000.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	1,500,000.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	1,500,000.00	New
2) Ending Balance, June 30 (E + F1e)			1,500,000.00	1,500,000.00	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	1,500,000.00	0.00	-100.0%
OPEB Reserve	0000	9780	1,500,000.00		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	1,500,000.00	New

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	1,500,000.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,500,000.00		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			1,500,000.00		

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	1,500,000.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,500,000.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,500,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	102,743.65	35,000.00	-65.9%
5) TOTAL, REVENUES			102,743.65	35,000.00	-65.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	999.58	0.00	-100.0%
3) Employee Benefits		3000-3999	155.92	0.00	-100.0%
4) Books and Supplies		4000-4999	266,899.55	325,000.00	21.8%
5) Services and Other Operating Expenditures		5000-5999	86,383.50	123,000.00	42.4%
6) Capital Outlay		6000-6999	9,004,140.42	12,218,923.00	35.7%
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			9,358,578.97	12,666,923.00	35.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(9,255,835.32)	(12,631,923.00)	36.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	12,551,576.51	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			12,551,576.51	0.00	-100.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,295,741.19	(12,631,923.00)	-483.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	24,028,149.84	27,323,891.03	13.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			24,028,149.84	27,323,891.03	13.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			24,028,149.84	27,323,891.03	13.7%
2) Ending Balance, June 30 (E + F1e)			27,323,891.03	14,691,968.03	-46.2%
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			27,323,891.03	14,691,968.03	-46.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	29,526,561.82		
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	23,977.23		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.31		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			29,550,539.36		
H. LIABILITIES					
1) Accounts Payable		9500	2,226,568.92		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	79.41		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			2,226,648.33		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			27,323,891.03		

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Leases and Rentals					
		8650	0.00	0.00	0.0%
Interest					
		8660	98,741.15	35,000.00	-64.6%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	4,002.50	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			102,743.65	35,000.00	-65.9%
TOTAL, REVENUES			102,743.65	35,000.00	SACS - 7465.9%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	926.44	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	73.14	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			999.58	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	61.24	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	53.77	0.00	-100.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	11.00	0.00	-100.0%
Workers' Compensation		3601-3602	19.00	0.00	-100.0%
OPEB, Allocated		3701-3702	2.31	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	8.60	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			155.92	0.00	-100.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	27,824.60	125,000.00	349.2%
Noncapitalized Equipment		4400	239,074.95	200,000.00	-16.3%
TOTAL, BOOKS AND SUPPLIES			266,899.55	325,000.00	21.8%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	35,135.19	26,600.00	-24.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	200.00	New
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,359.94	700.00	-70.3%

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Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	48,620.23	95,500.00	96.4%
Communications		5900	268.14	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			86,383.50	123,000.00	42.4%
CAPITAL OUTLAY					
Land		6100	119,394.00	125,455.00	5.1%
Land Improvements		6170	1,482,674.91	100,000.00	-93.3%
Buildings and Improvements of Buildings		6200	7,361,367.94	11,977,468.00	62.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	39,903.57	16,000.00	-59.9%
Equipment Replacement		6500	800.00	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			9,004,140.42	12,218,923.00	35.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			9,358,578.97	12,666,923.00	35.4%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	12,551,576.51	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			12,551,576.51	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			12,551,576.51	0.00	-100.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	682,003.04	260,005.00	-61.9%
5) TOTAL, REVENUES			682,003.04	260,005.00	-61.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	902.36	3,615.00	300.6%
5) Services and Other Operating Expenditures		5000-5999	60,782.94	7,350.00	-87.9%
6) Capital Outlay		6000-6999	271,596.45	2,500.00	-99.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			333,281.75	13,465.00	-96.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			348,721.29	246,540.00	-29.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			348,721.29	246,540.00	-29.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,005,744.57	3,354,465.86	11.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,005,744.57	3,354,465.86	11.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,005,744.57	3,354,465.86	11.6%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,354,465.86	3,601,005.86	7.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,369,239.97		
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	11,627.21		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			3,380,867.18		
H. LIABILITIES					
1) Accounts Payable		9500	26,401.32		
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			26,401.32		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			3,354,465.86		

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	18,673.23	37,000.00	98.1%
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	10,345.61	8,005.00	-22.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees					
		8681	288,909.76	215,000.00	-25.6%
Other Local Revenue All Other Local Revenue					
		8699	364,074.44	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			682,003.04	260,005.00	-61.9%
TOTAL, REVENUES			682,003.04	260,005.00	-61.9%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	902.36	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	3,615.00	New
TOTAL, BOOKS AND SUPPLIES			902.36	3,615.00	300.6%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	139.30	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	60,585.01	7,350.00	-87.9%
Communications		5900	58.63	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			60,782.94	7,350.00	-87.9%
CAPITAL OUTLAY					
Land		6100	193,630.90	0.00	-100.0%
Land Improvements		6170	25,610.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	52,230.55	2,500.00	-95.2%
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	125.00	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			271,596.45	2,500.00	-99.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			333,281.75	13,465.00	-96.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	SACS - 85 0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	12,534,951.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	12,789.36	0.00	-100.0%
5) TOTAL, REVENUES			12,547,740.36	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			12,547,740.36	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	12,551,576.51	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			(12,551,576.51)	0.00	-100.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,836.15)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,836.15	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,836.15	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,836.15	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.31		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.31		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.31		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.31		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			0.00		

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	12,534,951.00	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			12,534,951.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	12,789.36	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			12,789.36	0.00	-100.0%
TOTAL, REVENUES			12,547,740.36	0.00	-100.0%

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

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

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	12,551,576.51	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			12,551,576.51	0.00	-100.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(12,551,576.51)	0.00	-100.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	276.27	130.00	-52.9%
5) TOTAL, REVENUES			276.27	130.00	-52.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,285,296.87	1,343,750.00	4.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,285,296.87	1,343,750.00	4.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,285,020.60)	(1,343,620.00)	4.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	68,531.00	New
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	1,285,296.87	1,275,219.00	-0.8%
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			1,285,296.87	1,343,750.00	4.5%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			276.27	130.00	-52.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	33,150.99	33,427.26	0.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			33,150.99	33,427.26	0.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			33,150.99	33,427.26	0.8%
2) Ending Balance, June 30 (E + F1e)			33,427.26	33,557.26	0.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	25,382.78	25,482.78	0.4%
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	8,044.48	8,078.00	0.4%
JWeins PTA - Shade Structure	0000	9780	8,044.48		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(3.52)	New

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	34,820.66		
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	153.47		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	58,453.13		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			93,427.26		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	60,000.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			60,000.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			33,427.26		

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	276.27	130.00	-52.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			276.27	130.00	-52.9%
TOTAL, REVENUES			276.27	130.00	-52.9%

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

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	1,285,296.87	1,343,750.00	4.5%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,285,296.87	1,343,750.00	4.5%
TOTAL, EXPENDITURES			1,285,296.87	1,343,750.00	4.5%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	68,531.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	68,531.00	New
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	1,285,296.87	1,275,219.00	-0.8%
(c) TOTAL, SOURCES			1,285,296.87	1,275,219.00	-0.8%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,285,296.87	1,343,750.00	4.5%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	197,798.97	192,561.00	-2.6%
4) Other Local Revenue		8600-8799	10,024,071.34	10,323,694.00	3.0%
5) TOTAL, REVENUES			10,221,870.31	10,516,255.00	2.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	10,190,607.11	10,274,658.00	0.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			10,190,607.11	10,274,658.00	0.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			31,263.20	241,597.00	672.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	43,149.38	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			43,149.38	0.00	-100.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			74,412.58	241,597.00	224.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,006,039.22	9,080,451.80	0.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,006,039.22	9,080,451.80	0.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,006,039.22	9,080,451.80	0.8%
2) Ending Balance, June 30 (E + F1e)			9,080,451.80	9,322,048.80	2.7%
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			9,080,451.80	9,322,048.80	2.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	9,138,904.93		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	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			9,138,904.93		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	58,453.13		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			58,453.13		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			9,080,451.80		

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	197,798.97	192,561.00	-2.6%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			197,798.97	192,561.00	-2.6%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll					
		8611	9,067,981.60	10,100,041.00	11.4%
Unsecured Roll		8612	222,838.86	223,653.00	0.4%
Prior Years' Taxes		8613	627,308.23	0.00	-100.0%
Supplemental Taxes		8614	87,319.87	0.00	-100.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes					
		8629	0.00	0.00	0.0%
Interest		8660	18,622.78	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			10,024,071.34	10,323,694.00	3.0%
TOTAL, REVENUES			10,221,870.31	10,516,255.00	2.9%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	3,795,000.00	4,175,000.00	10.0%
Bond Interest and Other Service Charges		7434	6,337,153.98	6,064,720.00	-4.3%
Debt Service - Interest		7438	58,453.13	34,938.00	-40.2%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			10,190,607.11	10,274,658.00	0.8%
TOTAL, EXPENDITURES			10,190,607.11	10,274,658.00	0.8%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	43,149.38	0.00	-100.0%
(c) TOTAL, SOURCES			43,149.38	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs					
		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues					
		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues					
		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			43,149.38	0.00	-100.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,828,243.01	2,979,539.00	-22.2%
5) TOTAL, REVENUES			3,828,243.01	2,979,539.00	-22.2%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	10,675.51	5,000.00	-53.2%
5) Services and Other Operating Expenses		5000-5999	4,012,804.61	2,357,164.00	-41.3%
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			4,023,480.12	2,362,164.00	-41.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(195,237.11)	617,375.00	-416.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	56,339.75	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			(56,339.75)	0.00	-100.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(251,576.86)	617,375.00	-345.4%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	4,987,379.89	4,735,803.03	-5.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,987,379.89	4,735,803.03	-5.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			4,987,379.89	4,735,803.03	-5.0%
2) Ending Net Position, June 30 (E + F1e)			4,735,803.03	5,353,178.03	13.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	4,735,803.03	5,353,178.03	13.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	10,157,890.85		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	305,577.00		
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	7,952.05		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	1,909.98		
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			10,473,329.88		

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
H. LIABILITIES					
1) Accounts Payable		9500	5,680,396.18		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	57,130.67		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net OPEB Obligation		9664	0.00		
b) Compensated Absences		9665	0.00		
c) COPs Payable		9666	0.00		
d) Capital Leases Payable		9667	0.00		
e) Lease Revenue Bonds Payable		9668	0.00		
f) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			5,737,526.85		
I. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 - H7)			4,735,803.03		

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	35,453.18	35,850.00	1.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	3,791,985.57	2,943,689.00	-22.4%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	804.26	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,828,243.01	2,979,539.00	-22.2%
TOTAL, REVENUES			3,828,243.01	2,979,539.00	-22.2%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	10,675.51	5,000.00	-53.2%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			10,675.51	5,000.00	-53.2%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	77,684.00	72,000.00	-7.3%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,935,120.61	2,285,164.00	-41.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			4,012,804.61	2,357,164.00	-41.3%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			4,023,480.12	2,362,164.00	-41.3%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	56,339.75	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			56,339.75	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(56,339.75)	0.00	-100.0%

Description	2012-13 Unaudited Actuals			2013-14 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
ELEMENTARY						
1. General Education			13,149.77	12,690.83	12,624.85	12,690.83
a. Kindergarten	1,345.80	1,346.80				
b. Grades One through Three	4,425.34	4,429.19				
c. Grades Four through Six	4,227.73	4,225.45				
d. Grades Seven and Eight	2,658.37	2,658.88				
e. Opportunity Schools and Full-Day Opportunity Classes						
f. Home and Hospital	2.68	3.01				
g. Community Day School						
2. Special Education						
a. Special Day Class	643.70	650.57	609.05	629.08	625.81	629.08
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	11.79	9.59	10.81	11.91	11.85	11.91
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions						
3. TOTAL, ELEMENTARY	13,315.41	13,323.49	13,769.63	13,331.82	13,262.51	13,331.82
HIGH SCHOOL						
4. General Education			6,058.93	6,102.32	6,070.59	6,102.32
a. Grades Nine through Twelve	5,622.94	5,581.20				
b. Continuation Education	466.68	494.62				
c. Opportunity Schools and Full-Day Opportunity Classes						
d. Home and Hospital	10.32	12.98				
e. Community Day School						
5. Special Education						
a. Special Day Class	387.75	387.42	390.01	390.95	388.91	390.95
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	20.26	16.51	16.51	19.84	19.74	19.84
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions						
6. TOTAL, HIGH SCHOOL	6,507.95	6,492.73	6,465.45	6,513.11	6,479.24	6,513.11
COUNTY SUPPLEMENT						
7. County Community Schools (EC 1982[a])						
a. Elementary	5.13	6.81	5.13	5.13	5.13	5.13
b. High School	51.12	50.15	51.12	51.12	51.12	51.12
8. Special Education						
a. Special Day Class - Elementary	1.87	2.29	1.87	1.87	1.87	1.87
b. Special Day Class - High School	4.84	4.86	4.84	4.84	4.84	4.84
c. Nonpublic, Nonsectarian Schools - Elementary						
d. Nonpublic, Nonsectarian Schools - High School				0.88	0.88	0.88
e. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - Elementary						
f. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - High School	0.88	0.88	0.88			
9. TOTAL, ADA REPORTED BY COUNTY OFFICES	63.84	64.99	63.84	63.84	63.84	63.84
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	19,887.20	19,881.21	20,298.92	19,908.77	19,805.59	19,908.77
11. ADA for Necessary Small Schools also included in lines 3 and 6.						
12. REGIONAL OCCUPATIONAL CENTERS & PROGRAMS*						

Description	2012-13 Unaudited Actuals			2013-14 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
CLASSES FOR ADULTS						
13. Concurrently Enrolled Secondary Students*						
14. Adults Enrolled, State Apportioned*						
15. Students 21 Years or Older and Students 19 or Older Not Continuously Enrolled Since Their 18th Birthday, Participating in Full-Time Independent Study*						
16. TOTAL, CLASSES FOR ADULTS (sum lines 13 through 15)						
17. Adults in Correctional Facilities						
18. TOTAL, ADA (sum lines 10, 12, 16, and 17)	19,887.20	19,881.21	20,298.92	19,908.77	19,805.59	19,908.77
SUPPLEMENTAL INSTRUCTIONAL HOURS						
19. ELEMENTARY*						
20. HIGH SCHOOL*						
21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS (sum lines 19 and 20)						
COMMUNITY DAY SCHOOLS - Additional Funds						
22. ELEMENTARY						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only						
b. 7th & 8th Hour Pupil Hours (Hours)*						
23. HIGH SCHOOL						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only						
b. 7th & 8th Hour Pupil Hours (Hours)*						
CHARTER SCHOOLS						
24. Charter ADA Funded Through the Block Grant						
a. Charters Sponsored by Unified Districts - Resident (EC 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RL)						
b. All Other Block Grant Funded Charters	536.75	534.69	536.75	532.95	524.59	532.95
25. Charter ADA Funded Through the Revenue Limit						
26. TOTAL, CHARTER SCHOOLS ADA (sum lines 24a, 24b, and 25)	536.75	534.69	536.75	532.95	524.59	532.95
27. SUPPLEMENTAL INSTRUCTIONAL HOURS*						
BASIC AID "CHOICE"/COURT ORDERED VOLUNTARY PUPIL TRANSFER						
28. Regular Elementary and High School ADA (SB 937)						
BASIC AID OPEN ENROLLMENT						
29. Regular Elementary and High School ADA						

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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	24,500,136.00	1,600.00	24,501,736.00	200,344.45	900.00	24,701,180.45
Work in Progress	11,884,413.00	16,117,304.00	28,001,717.00	8,060,745.99	26,618,496.21	9,443,966.78
Total capital assets not being depreciated	36,384,549.00	16,118,904.00	52,503,453.00	8,261,090.44	26,619,396.21	34,145,147.23
Capital assets being depreciated:						
Land Improvements	91,500,022.00	(91,500,022.00)	0.00			0.00
Buildings	391,912,193.00	92,360,851.00	484,273,044.00	29,170,560.32	170,151.85	513,273,452.47
Equipment	16,535,194.00	4,195,255.00	20,730,449.00	4,236,944.44	1,560,004.69	23,407,388.75
Total capital assets being depreciated	499,947,409.00	5,056,084.00	505,003,493.00	33,407,504.76	1,730,156.54	536,680,841.22
Accumulated Depreciation for:						
Land Improvements	(16,488,681.47)	16,488,681.47	0.00			0.00
Buildings	(61,630,300.17)	(28,383,376.83)	(90,013,677.00)	17,324,927.98	41,364.00	(72,730,113.02)
Equipment	(10,461,631.05)	(1,105,651.95)	(11,567,283.00)	4,184,688.73	1,454,108.14	(8,836,702.41)
Total accumulated depreciation	(88,580,612.69)	(13,000,347.31)	(101,580,960.00)	21,509,616.71	1,495,472.14	(81,566,815.43)
Total capital assets being depreciated, net	411,366,796.31	(7,944,263.31)	403,422,533.00	54,917,121.47	3,225,628.68	455,114,025.79
Governmental activity capital assets, net	447,751,345.31	8,174,640.69	455,925,986.00	63,178,211.91	29,845,024.89	489,259,173.02
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

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

FEDERAL PROGRAM NAME	Title I	IDEA Local Entitlement	IDEA Local Entitlement - Pvt Schls	IDEA Fed PreSchool Grants Part B	IDEA PreSchool Local Entitlement, Part B	IDEA MH Allocation - Part B	IDEA PreSchl - Staff Dvlp - Part B
FEDERAL CATALOG NUMBER	84.01	84.027	84.027	84.173	84.027A	84.027A	84.173A
RESOURCE CODE	3010	3310	3311	3315	3320	3327	3345
REVENUE OBJECT	82	8181	8181	8182	8120	8182	8152
LOCAL DESCRIPTION (if any)	FG038	SV052013	SV052013	SV062013	SV072013	SV16-192013	SV082013
AWARD							
1. Prior Year Carryover	1,025,604.25						
2. a. Current Year Award	6,047,161.00	4,483,904.00	3,380.00	80,367.00	185,197.00	188,949.70	808.00
b. Transferability (NCLB)							
c. Other Adjustments	1,590.76	128.20					
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	6,048,751.76	4,484,032.20	3,380.00	80,367.00	185,197.00	188,949.70	808.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	7,074,356.01	4,484,032.20	3,380.00	80,367.00	185,197.00	188,949.70	808.00
REVENUES							
5. Revenue Deferred from Prior Year	60,995.21						
6. Cash Received in Current Year	5,586,846.00	2,006,765.00		31,148.00	66,954.00	142,531.66	202.00
7. Contributed Matching Funds	1,590.76	128.20					
8. Total Available (sum lines 5, 6, & 7)	5,649,431.97	2,006,893.20	0.00	31,148.00	66,954.00	142,531.66	202.00
EXPENDITURES							
9. Donor-Authorized Expenditures	6,248,596.67	4,484,032.20	3,380.00	80,367.00	185,197.00	188,949.70	808.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	6,248,596.67	4,484,032.20	3,380.00	80,367.00	185,197.00	188,949.70	808.00
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)	(599,164.70)	(2,477,139.00)	(3,380.00)	(49,219.00)	(118,243.00)	(46,418.04)	(606.00)
a. Deferred Revenue							
b. Accounts Payable							
c. Accounts Receivable	599,164.70	2,477,139.00	3,380.00	49,219.00	118,243.00	46,418.04	606.00
14. Unused Grant Award Calculation (line 4 minus line 9)	825,759.34	0.00	0.00	0.00	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	825,759.34						
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	6,247,005.91	4,483,904.00	3,380.00	80,367.00	185,197.00	188,949.70	808.00

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

FEDERAL PROGRAM NAME	Voc Ed - Carl Perkins	Title II - Part A Tchr Quality	Title II - Part A - Admin Training	Title IV - Part B 21st Cent (12/13)	Title IV -Part B - 21st Cent (11/12)	Title III - Immigrant Ed	Title III - LEP
FEDERAL CATALOG NUMBER	84.048	84.367	84.367	84.287	84.287	84.365	84.365
RESOURCE CODE	3550	4035	4036	4124-0	4124-1	4201	4203
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)	FG036	DR005	DR001	DR002	DR003	FG041	DR003
AWARD							
1. Prior Year Carryover			6,312.81		77,347.71	51,018.55	300,903.09
2. a. Current Year Award	198,406.00	753,751.00	12,000.00	131,371.00	0.00	16,800.00	341,484.00
b. Transferability (NCLB)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	198,406.00	753,751.00	12,000.00	131,371.00	0.00	16,800.00	341,484.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	198,406.00	753,751.00	18,312.81	131,371.00	77,347.71	67,818.55	642,387.09
REVENUES							
5. Revenue Deferred from Prior Year			6,312.81		11,662.21		54,281.09
6. Cash Received in Current Year	145,671.60	753,751.00	12,000.00	65,685.50	65,685.50	13,249.55	382,488.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	145,671.60	753,751.00	18,312.81	65,685.50	77,347.71	13,249.55	436,769.09
EXPENDITURES							
9. Donor-Authorized Expenditures	192,224.04	721,474.15	12,616.06	59,144.02	77,347.71	56,558.41	408,394.40
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	192,224.04	721,474.15	12,616.06	59,144.02	77,347.71	56,558.41	408,394.40
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)	(46,552.44)	32,276.85	5,696.75	6,541.48	0.00	(43,308.86)	28,374.69
a. Deferred Revenue		32,276.85	5,696.75	6,541.48	0.00		28,374.69
b. Accounts Payable							
c. Accounts Receivable	46,552.44					43,308.86	
14. Unused Grant Award Calculation (line 4 minus line 9)	6,181.96	32,276.85	5,696.75	72,226.98	0.00	11,260.14	233,992.69
15. If Carryover is allowed, enter line 14 amount here		32,276.85	5,696.75	72,226.98	0.00	11,260.14	233,992.69
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	192,224.04	721,474.15	12,616.06	59,144.02	77,347.71	56,558.41	408,394.40

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

FEDERAL PROGRAM NAME	Title X - Indian Ed	BARR i-3	HeadStart - PY 0	Headstart - PY 1	Elementary Counseling	TOTAL
FEDERAL CATALOG NUMBER	84.06		93.6	93.6	84.215E	
RESOURCE CODE	4510	4810	5210-0	5210-1	5810	
REVENUE OBJECT	8290	8290	8290	8290	8290	
LOCAL DESCRIPTION (if any)	FG005	FG015	FG005	Jul 12 - Aug 12	FG042	
AWARD						
1. Prior Year Carryover		43,373.84		118,528.30	217,059.63	1,840,148.18
2. a. Current Year Award	10,513.00	300,000.00	1,112,175.00		371,689.00	14,237,955.70
b. Transferability (NCLB)						0.00
c. Other Adjustments						1,718.96
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	10,513.00	300,000.00	1,112,175.00	0.00	371,689.00	14,239,674.66
3. Required Matching Funds/Other						0.00
4. Total Available Award (sum lines 1, 2d, & 3)	10,513.00	343,373.84	1,112,175.00	118,528.30	588,748.63	16,079,822.84
REVENUES						
5. Revenue Deferred from Prior Year						133,251.32
6. Cash Received in Current Year	4,627.22	(685.40)	811,160.98	118,528.30	153,087.95	10,359,696.86
7. Contributed Matching Funds						1,718.96
8. Total Available (sum lines 5, 6, & 7)	4,627.22	(685.40)	811,160.98	118,528.30	153,087.95	10,494,667.14
EXPENDITURES						
9. Donor-Authorized Expenditures	10,513.00	268,924.75	875,217.01	118,528.30	362,648.25	14,354,920.67
10. Non Donor-Authorized Expenditures						0.00
11. Total Expenditures (lines 9 & 10)	10,513.00	268,924.75	875,217.01	118,528.30	362,648.25	14,354,920.67
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)	(5,885.78)	(269,610.15)	(64,056.03)	0.00	(209,560.30)	(3,860,253.53)
a. Deferred Revenue						72,889.77
b. Accounts Payable						0.00
c. Accounts Receivable	5,885.78	269,610.15	64,056.03		209,560.30	3,933,143.30
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	74,449.09	236,957.99	0.00	226,100.38	1,724,902.17
15. If Carryover is allowed, enter line 14 amount here		74,449.09	236,957.99		266,100.38	1,758,720.21
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	10,513.00	268,924.75	875,217.01	118,528.30	362,648.25	14,353,201.71

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

STATE PROGRAM NAME	ASES	Workability	SpEd Personnel Staff Dvlp	TUPE - Gr 6-12 (Yr 2 of 4)	Ag CTE Incentive	Charter Schl Facility Grant	CSPP
RESOURCE CODE	6010	6520	6535	6690	7010	F09-6030	F12-6052
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	FG043	FG014	SV122013	FG044	TG008	FG032	
AWARD							
1. a. Prior Year Carryover				193,811.83			
b. Restr Bal Transfers (Obj 8997)							
c. Adjusted Prior Year Carryover (sum lines 1a & 1b)	0.00	0.00	0.00	193,811.83	0.00	0.00	0.00
2. a. Current Year Award	2,545,402.00	75,090.00	9,019.00	212,634.00	19,320.00	272,408.00	7,500.00
b. Other Adjustments		634.42					
c. Adj Curr Yr Award (sum lines 2a & 2b)	2,545,402.00	75,724.42	9,019.00	212,634.00	19,320.00	272,408.00	7,500.00
3. Required Matching Funds/Other						151,899.25	
4. Total Available Award (sum lines 1c, 2c, & 3)	2,545,402.00	75,724.42	9,019.00	406,445.83	19,320.00	424,307.25	7,500.00
REVENUES							
5. Revenue Deferred from Prior Year				56,285.87			
6. Cash Received in Current Year	2,290,861.80	37,545.00	6,764.00	55,985.87	19,320.00	(67.20)	1,875.00
7. Contributed Matching Funds		634.42				151,966.45	
8. Total Available (sum lines 5, 6, & 7)	2,290,861.80	38,179.42	6,764.00	112,271.74	19,320.00	151,899.25	1,875.00
EXPENDITURES							
9. Donor-Authorized Expenditures	2,545,402.00	75,724.42	9,019.00	126,994.14	18,600.05	424,307.25	7,500.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	2,545,402.00	75,724.42	9,019.00	126,994.14	18,600.05	424,307.25	7,500.00
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)	(254,540.20)	(37,545.00)	(2,255.00)	(14,722.40)	719.95	(272,408.00)	(5,625.00)
a. Deferred Revenue							
b. Accounts Payable					719.95		
c. Accounts Receivable	254,540.20	37,545.00	2,255.00	14,722.40		272,408.00	5,625.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	279,451.69	719.95	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here				279,451.69			
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	2,545,402.00	75,090.00	9,019.00	126,994.14	18,600.05	272,340.80	7,500.00

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

STATE PROGRAM NAME	CSPP	CSPP - RCOE	TOTAL
RESOURCE CODE	F12-6055/6105-5	F12-6105-0	
REVENUE OBJECT	8590	8590	
LOCAL DESCRIPTION (if any)	FG046		
AWARD			
1. a. Prior Year Carryover			193,811.83
b. Restr Bal Transfers (Obj 8997)			0.00
c. Adjusted Prior Year Carryover (sum lines 1a & 1b)	0.00	0.00	193,811.83
2. a. Current Year Award	758,583.04	526,857.19	4,426,813.23
b. Other Adjustments	0.00		634.42
c. Adj Curr Yr Award (sum lines 2a & 2b)	758,583.04	526,857.19	4,427,447.65
3. Required Matching Funds/Other	27,331.96	32,355.81	211,587.02
4. Total Available Award (sum lines 1c, 2c, & 3)	785,915.00	559,213.00	4,832,846.50
REVENUES			
5. Revenue Deferred from Prior Year			56,285.87
6. Cash Received in Current Year	733,975.86	499,319.97	3,645,580.30
7. Contributed Matching Funds			152,600.87
8. Total Available (sum lines 5, 6, & 7)	733,975.86	499,319.97	3,854,467.04
EXPENDITURES			
9. Donor-Authorized Expenditures	760,890.08	559,213.00	4,527,649.94
10. Non Donor-Authorized Expenditures			0.00
11. Total Expenditures (lines 9 & 10)	760,890.08	559,213.00	4,527,649.94
12. Amounts Included in Line 6 above for Prior Year Adjustments			0.00
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(26,914.22)	(59,893.03)	(673,182.90)
a. Deferred Revenue			0.00
b. Accounts Payable		638.50	1,358.45
c. Accounts Receivable	26,914.22	60,531.53	674,541.35
14. Unused Grant Award Calculation (line 4 minus line 9)	25,024.92	0.00	305,196.56
15. If Carryover is allowed, enter line 14 amount here			279,451.69
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	760,890.08	559,213.00	4,375,049.07

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

LOCAL PROGRAM NAME	Fri Night Live	State Farm	Workforce Investment	Azusa Pacific Interns	MicroSoft Ed Tech Voucher -Sites	TOTAL
RESOURCE CODE	9011	9012	9015	9028	9030	
REVENUE OBJECT	8699	8699	8699	8699	8699	
LOCAL DESCRIPTION (if any)	FG045		FG037		Yr 5 of 6	
AWARD						
1. a. Prior Year Carryover		5,000.00		2,575.00	123,348.89	130,923.89
b. Restr Bal Transfers (Obj 8997)						0.00
c. Adj Prior Year Carryover (sum lines 1a & 1b)	0.00	5,000.00	0.00	2,575.00	123,348.89	130,923.89
2. a. Current Year Award	2,389.43		10,000.00			12,389.43
b. Other Adjustments					(1,952.08)	(1,952.08)
c. Adj Curr Yr Award (sum lines 2a & 2b)	2,389.43	0.00	10,000.00	0.00	(1,952.08)	10,437.35
3. Required Matching Funds/Other						0.00
4. Total Available Award (sum lines 1c, 2c, & 3)	2,389.43	5,000.00	10,000.00	2,575.00	121,396.81	141,361.24
REVENUES						
5. Revenue Deferred from Prior Year		5,000.00		2,575.00		7,575.00
6. Cash Received in Current Year			3,862.84		121,396.81	125,259.65
7. Contributed Matching Funds						0.00
8. Total Available (sum lines 5, 6, & 7)	0.00	5,000.00	3,862.84	2,575.00	121,396.81	132,834.65
EXPENDITURES						
9. Donor-Authorized Expenditures	2,389.43	5,000.00	10,000.00	2,575.00	121,396.81	141,361.24
10. Non Donor-Authorized Expenditures						0.00
11. Total Expenditures (lines 9 & 10)	2,389.43	5,000.00	10,000.00	2,575.00	121,396.81	141,361.24
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)	(2,389.43)	0.00	(6,137.16)	0.00	0.00	(8,526.59)
a. Deferred Revenue						0.00
b. Accounts Payable						0.00
c. Accounts Receivable	2,389.43		6,137.16			8,526.59
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here						0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	2,389.43	5,000.00	10,000.00	2,575.00	121,396.81	141,361.24

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

FEDERAL PROGRAM NAME	LEA - MediCal	Child Nutrition	TOTAL
FEDERAL CATALOG NUMBER	93.788	10.558	
RESOURCE CODE	5640	F12-5320	
REVENUE OBJECT	8290	8220	
LOCAL DESCRIPTION (if any)	R014	FG001	
AWARD			
1. Prior Year Restricted Ending Balance	1,024,999.05		1,024,999.05
2. a. Current Year Award	1,127,597.23	193,482.11	1,321,079.34
b. Other Adjustments			0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	1,127,597.23	193,482.11	1,321,079.34
3. Required Matching Funds/Other			0.00
4. Total Available Award (sum lines 1, 2c, & 3)	2,152,596.28	193,482.11	2,346,078.39
REVENUES			
5. Cash Received in Current Year	959,801.89	169,000.64	1,128,802.53
6. Amounts Included in Line 5 for Prior Year Adjustments			0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	167,795.34	24,481.47	192,276.81
b. Noncurrent Accounts Receivable			0.00
c. Current Accounts Receivable (line 7a minus line 7b)	167,795.34	24,481.47	192,276.81
8. Contributed Matching Funds			0.00
9. Total Available (sum lines 5, 7c, & 8)	1,127,597.23	193,482.11	1,321,079.34
EXPENDITURES			
10. Donor-Authorized Expenditures	1,591,841.31	193,482.11	1,785,323.42
11. Non Donor-Authorized Expenditures			0.00
12. Total Expenditures (line 10 plus line 11)	1,591,841.31	193,482.11	1,785,323.42
RESTRICTED ENDING BALANCE			
13. Current Year (line 4 minus line 10)	560,754.97	0.00	560,754.97

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

STATE PROGRAM NAME	Restricted Lottery	Special Ed	SpEd Low Incidence Equip	SpEd MH Srvc	EIA - SCE	EIA - LEP	HTS Transpo
RESOURCE CODE	F06-6300	F06-6500	F06-6501	F06-6512	7090	7091	7230
REVENUE OBJECT	8560	8791/8677/8699	8791	8590	8311	8311	8311
LOCAL DESCRIPTION (if any)	Z1&132013	SV01 & 03 2013	SV042013	SV132013			
AWARD							
1. a. Prior Year Restricted Ending Balance	981,009.17		111,812.19	781,384.01	1,434,167.71		
b. Restr Bal Transfers (Obj 8997)							
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	981,009.17	0.00	111,812.19	781,384.01	1,434,167.71	0.00	0.00
2. a. Current Year Award	662,359.45	13,732,901.00	51,358.00	1,154,717.00	2,347,642.99	503,201.01	1,035,808.00
b. Other Adjustments	0.00	314,282.54		3,276.00			
c. Adj Curr Yr Award (sum lines 2a & 2b)	662,359.45	14,047,183.54	51,358.00	1,157,993.00	2,347,642.99	503,201.01	1,035,808.00
3. Required Matching Funds/Other	0.00	7,028,198.35		31,365.00			4,780,337.69
4. Total Available Award (sum lines 1c, 2c, & 3)	1,643,368.62	21,075,381.89	163,170.19	1,970,742.01	3,781,810.70	503,201.01	5,816,145.69
REVENUES							
5. Cash Received in Current Year	124,160.30	11,107,524.35	25,679.00	874,262.00	2,347,642.99	503,201.01	1,035,808.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	538,199.15	2,939,659.19	25,679.00	283,731.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	538,199.15	2,939,659.19	25,679.00	283,731.00	0.00	0.00	0.00
8. Contributed Matching Funds		7,028,198.35					4,780,337.69
9. Total Available (sum lines 5, 7c, & 8)	662,359.45	21,075,381.89	51,358.00	1,157,993.00	2,347,642.99	503,201.01	5,816,145.69
EXPENDITURES							
10. Donor-Authorized Expenditures	569,674.11	21,075,381.89	18,154.46	767,246.32	1,775,060.01	503,201.01	5,816,145.69
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	569,674.11	21,075,381.89	18,154.46	767,246.32	1,775,060.01	503,201.01	5,816,145.69
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	1,073,694.51	0.00	145,015.73	1,203,495.69	2,006,750.69	0.00	0.00

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

STATE PROGRAM NAME	SDOI Transpo	RRM	Restricted Lottery	Restricted Lottery	SpEd Charters	Spec Ed MH Svcs - Charters	PS Child Nutrition - State
RESOURCE CODE	7240	8150	F08-6300	F09 - 6300	F08/09-6500	F08/09-6512	5320
REVENUE OBJECT	8311	8984	8560	8560	8791	8590	8520
LOCAL DESCRIPTION (if any)			Z1&132013	Z1&132013	SV01-032013	SV132013	FG002
AWARD							
1. a. Prior Year Restricted Ending Balance			13,499.37	11,337.64			
b. Restr Bal Transfers (Obj 8997)							
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	0.00	0.00	13,499.37	11,337.64	0.00	0.00	0.00
2. a. Current Year Award	504,408.00		5,711.87	11,942.70	337,542.00	31,287.00	12,324.62
b. Other Adjustments					(54.00)	78.00	
c. Adj Curr Yr Award (sum lines 2a & 2b)	504,408.00	0.00	5,711.87	11,942.70	337,488.00	31,365.00	12,324.62
3. Required Matching Funds/Other	5,594,341.80	4,715,115.67			(337,488.00)	(31,365.00)	
4. Total Available Award (sum lines 1c, 2c, & 3)	6,098,749.80	4,715,115.67	19,211.24	23,280.34	0.00	0.00	12,324.62
REVENUES							
5. Cash Received in Current Year	504,408.00		1,102.87	3,864.43	213,052.00	23,683.00	10,758.75
6. Amounts Included in Line 5 for Prior Year Adjustments					(54.00)		
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	4,609.00	8,078.27	124,490.00	7,682.00	1,565.87
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	4,609.00	8,078.27	124,490.00	7,682.00	1,565.87
8. Contributed Matching Funds	5,594,341.80	4,715,115.67					
9. Total Available (sum lines 5, 7c, & 8)	6,098,749.80	4,715,115.67	5,711.87	11,942.70	337,542.00	31,365.00	12,324.62
EXPENDITURES							
10. Donor-Authorized Expenditures	6,098,749.80	4,715,115.67	3,616.46	13,303.03	0.00		12,324.62
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	6,098,749.80	4,715,115.67	3,616.46	13,303.03	0.00	0.00	12,324.62
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	0.00	15,594.78	9,977.31	0.00	0.00	0.00

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

STATE PROGRAM NAME	PreSchool Reserve	TOTAL
RESOURCE CODE	F12-6130	
REVENUE OBJECT	8590/8660	
LOCAL DESCRIPTION (if any)	Z10-112013	
AWARD		
1. a. Prior Year Restricted Ending Balance	28,331.71	3,361,541.80
b. Restr Bal Transfers (Obj 8997)		0.00
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	28,331.71	3,361,541.80
2. a. Current Year Award		20,391,203.64
b. Other Adjustments	468.57	318,051.11
c. Adj Curr Yr Award (sum lines 2a & 2b)	468.57	20,709,254.75
3. Required Matching Funds/Other	0.00	21,780,505.51
4. Total Available Award (sum lines 1c, 2c, & 3)	28,800.28	45,851,302.06
REVENUES		
5. Cash Received in Current Year	400.36	16,775,547.06
6. Amounts Included in Line 5 for Prior Year Adjustments		(54.00)
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	68.21	3,933,761.69
b. Noncurrent Accounts Receivable		0.00
c. Current Accounts Receivable (line 7a minus line 7b)	68.21	3,933,761.69
8. Contributed Matching Funds		22,117,993.51
9. Total Available (sum lines 5, 7c, & 8)	468.57	42,827,302.26
EXPENDITURES		
10. Donor-Authorized Expenditures		41,367,973.07
11. Non Donor-Authorized Expenditures		0.00
12. Total Expenditures (line 10 plus line 11)	0.00	41,367,973.07
RESTRICTED ENDING BALANCE		
13. Current Year (line 4 minus line 10)	28,800.28	4,483,328.99

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

LOCAL PROGRAM NAME	Ed Tech Voucher - District	TOTAL
RESOURCE CODE	9031	
REVENUE OBJECT	8699	
LOCAL DESCRIPTION (if any)		
AWARD		
1. a. Prior Year Restricted Ending Balance	0.00	0.00
b. Restr Bal Transfers (Obj 8997)		0.00
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	0.00	0.00
2. a. Current Year Award		0.00
b. Other Adjustments	1,930.68	1,930.68
c. Adj Curr Yr Award (sum lines 2a & 2b)	1,930.68	1,930.68
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1c, 2c, & 3)	1,930.68	1,930.68
REVENUES		
5. Cash Received in Current Year	1,930.68	1,930.68
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
b. Noncurrent Accounts Receivable		0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00
8. Contributed Matching Funds		0.00
9. Total Available (sum lines 5, 7c, & 8)	1,930.68	1,930.68
EXPENDITURES		
10. Donor-Authorized Expenditures	0.00	0.00
11. Non Donor-Authorized Expenditures		0.00
12. Total Expenditures (line 10 plus line 11)	0.00	0.00
RESTRICTED ENDING BALANCE		
13. Current Year (line 4 minus line 10)	1,930.68	1,930.68

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	76,926,802.81	301	632,660.32	303	76,294,142.49	305	624,793.79		307	75,669,348.70	309
2000 - Classified Salaries	31,355,908.72	311	3,521,406.08	313	27,834,502.64	315	4,737,299.24		317	23,097,203.40	319
3000 - Employee Benefits (Excluding 3800)	33,665,955.69	321	1,490,932.79	323	32,175,022.90	325	1,661,731.94		327	30,513,290.96	329
4000 - Books, Supplies Equip Replace. (6500)	8,794,161.64	331	1,567,315.45	333	7,226,846.19	335	2,272,972.89		337	4,953,873.30	339
5000 - Services. . . & 7300 - Indirect Costs	16,965,318.69	341	2,201,634.92	343	14,763,683.77	345	1,286,660.84		347	13,477,022.93	349
TOTAL					158,294,197.99	365			TOTAL	147,710,739.29	369

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	375
2. Salaries of Instructional Aides Per EC 41011.		2100	380
3. STRS.		3101 & 3102	382
4. PERS.		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	385
7. Unemployment Insurance.		3501 & 3502	390
8. Workers' Compensation Insurance.		3601 & 3602	392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	393
10. Other Benefits (EC 22310).		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.			397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.			59.95%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	59.95%
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).	147,710,739.29
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	168,320,000.00		168,320,000.00	21,260,000.00	24,105,000.00	165,475,000.00	3,534,975.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	54,921,010.00		54,921,010.00		1,410,665.00	53,510,345.00	1,470,665.00
Capital Leases Payable	3,950,786.00	128,919.00	4,079,705.00	562,808.00	827,188.00	3,815,325.00	960,827.00
Lease Revenue Bonds Payable	3,980,000.00		3,980,000.00		200,000.00	3,780,000.00	205,000.00
Other General Long-Term Debt	7,498,439.00	175,300.00	7,673,739.00		2,915,896.00	4,757,843.00	2,194,652.00
Net OPEB Obligation	10,672,138.00	2,769,484.00	13,441,622.00	3,280,014.00	659,169.00	16,062,467.00	
Compensated Absences Payable	829,328.85		829,328.85	34,257.89		863,586.74	
Governmental activities long-term liabilities	250,171,701.85	3,073,703.00	253,245,404.85	25,137,079.89	30,117,918.00	248,264,566.74	8,366,119.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

	2012-13 Calculations			2013-14 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
A. PRIOR YEAR DATA	2011-12 Actual			2012-13 Actual		
(2011-12 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)						
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	129,702,233.61		129,702,233.61			131,509,850.84
2. PRIOR YEAR GANN ADA (Preload/Line B9, PY column)	20,902.05		20,902.05			20,423.95
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2011-12			Adjustments to 2012-13		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA	2012-13 P2 Report			2013-14 P2 Estimate		
(2012-13 data should tie to Principal Apportionment Attendance Software reports)						
1. Total K-12 ADA (Form A, Lines 10, 28, & 29)	19,887.20		19,887.20	19,908.77		19,908.77
2. ROC/P ADA**						
3. Total Charter Schools ADA (Form A, Line 26)	536.75		536.75	532.95		532.95
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)			20,423.95			20,441.72
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)			20,423.95			20,441.72
C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2012-13 Actual			2013-14 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	353,695.06		353,695.06	353,695.00		353,695.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	489.49		489.49	0.00		0.00
4. Secured Roll Taxes (Object 8041)	20,995,530.25		20,995,530.25	19,662,329.00		19,662,329.00
5. Unsecured Roll Taxes (Object 8042)	1,066,130.66		1,066,130.66	1,063,113.00		1,063,113.00
6. Prior Years' Taxes (Object 8043)	1,928,306.03		1,928,306.03	1,928,306.00		1,928,306.00
7. Supplemental Taxes (Object 8044)	229,225.76		229,225.76	191,634.00		191,634.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(4,795,117.39)		(4,795,117.39)	(5,339,359.00)		(5,339,359.00)
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (Obj. 8047 & 8625)	11,079,898.63		11,079,898.63	4,238,821.00		4,238,821.00
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)	0.00		0.00	0.00		0.00
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	30,858,158.49	0.00	30,858,158.49	22,098,539.00	0.00	22,098,539.00
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)	30,858,158.49	0.00	30,858,158.49	22,098,539.00	0.00	22,098,539.00

	2012-13 Calculations			2013-14 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
EXCLUDED APPROPRIATIONS						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			1,502,773.43			1,671,453.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			1,502,773.43			1,671,453.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. Revenue Limit State Aid - CY (objects 8011 and 8012)	81,738,237.00	0.00	81,738,237.00	93,094,313.00	0.00	93,094,313.00
25. Revenue Limit State Aid - Prior Years (Object 8019)	(44,470.98)	0.00	(44,470.98)	0.00	0.00	0.00
26. Supplemental Instruction - CY (Res. 0000, Object 8590)**		1,227,847.00	1,227,847.00		1,227,847.00	1,227,847.00
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)**		181,002.00	181,002.00		181,002.00	181,002.00
29. Comm Day Sch Addl Funding - PY (Res. 2430, Obj. 8319 and Res. 0000, Obj. 8590)**		0.00	0.00		0.00	0.00
30. ROC/P Apportionment - CY (Res. 0000, Object 8590)**		0.00	0.00		0.00	0.00
31. ROC/P Apportionment - PY (Res. 0000, Object 8590)**		0.00	0.00		0.00	0.00
32. Charter Schs. Gen. Purpose Entitlement (Object 8015)	1,896,313.00	0.00	1,896,313.00	2,161,371.00	0.00	2,161,371.00
33. Charter Schs. Categorical Block Grant (Object 8590)**		348,363.00	348,363.00		349,369.00	349,369.00
34. Class Size Reduction, Grades K-3 (Object 8434)	3,433,626.00	0.00	3,433,626.00	3,223,710.00	0.00	3,223,710.00
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)	87,023,705.02	1,757,212.00	88,780,917.02	98,479,394.00	1,758,218.00	100,237,612.00
ADD BACK TRANSFERS TO COUNTY						
37. County Office Funds Transfer (Form RL, Line 32)	331,414.00		331,414.00	350,830.00		350,830.00
38. TOTAL STATE AID (Lines C36 plus C37)	87,355,119.02	1,757,212.00	89,112,331.02	98,830,224.00	1,758,218.00	100,588,442.00
DATA FOR INTEREST CALCULATION						
39. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	178,938,671.60		178,938,671.60	179,528,782.00		179,528,782.00
40. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	112,284.91		112,284.91	136,400.00		136,400.00
APPROPRIATIONS LIMIT CALCULATIONS						
D. PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			129,702,233.61			131,509,850.84
2. Inflation Adjustment			1.0377			1.0512
3. Program Population Adjustment (Lines B9 divided by [A2 plus A7]) (Round to four decimal places)			0.9771			1.0009
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			131,509,850.84			138,367,574.04
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			30,858,158.49			22,098,539.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B9 or \$2,400; but not greater than Line C38 or less than zero)			2,450,874.00			2,453,006.40
b. Maximum State Aid in Local Limit (Lesser of Line C38 or Lines D4 minus D5 plus C23; but not less than zero)			89,112,331.02			100,588,442.00
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			89,112,331.02			100,588,442.00
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])			75,329.35			93,284.36
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			30,933,487.84			22,191,823.36
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)			89,112,331.02			100,588,442.00
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			30,933,487.84			
b. State Subventions (Line D8)			89,112,331.02			
c. Less: Excluded Appropriations (Line C23)			1,502,773.43			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			118,543,045.43			

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	2012-13 Calculations			2013-14 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4; if negative, then zero) If not zero report amount to: Ana J. Matosantos, Director State Department of Finance Attention: School Gann Limits State Capitol, Room 1145 Sacramento, CA 95814			0.00			
Summary	2012-13 Actual			2013-14 Budget		
11. Adjusted Appropriations Limit (Lines D4 plus D10)			131,509,850.84			138,367,574.04
12. Appropriations Subject to the Limit (Line D9d)			118,543,045.43			

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

Pam Buckhout
Gann Contact Person

951-765-5100
Contact Phone Number

Part I - General Administrative Share of Plant Services Costs

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 6,818,018.59
- 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) 137,762,553.52

C. Percentage of Plant Services Costs Attributable to General Administration

- (Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 4.95%

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. 181,030.00

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	6,697,747.12
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	2,233,216.57
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	106,650.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	758,193.87
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	181,030.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	9,614,777.56
9. Carry-Forward Adjustment (Part IV, Line F)	(376,208.45)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	9,238,569.11

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	100,803,597.49
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	20,337,320.44
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	20,292,881.21
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,981,610.30
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	55,623.55
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,189,306.79
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)	493,427.47
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)	66,764.75
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)	14,558,853.97
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)	450,307.25
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)	181,030.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,455,786.09
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	9,105,965.36
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)	170,972,474.67

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B18)	5.62%
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D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2014-15 see www.cde.ca.gov/fg/ac/ic) (Line A10 divided by Line B18)	5.40%
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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.

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>9,614,777.56</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>626,404.67</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (6.21%) times Part III, Line B18); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.21%) times Part III, Line B18) or (the highest rate used to recover costs from any program (6.21%) times Part III, Line B18); zero if positive	<u>(376,208.45)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(376,208.45)</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>5.40%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-188,104.23) is applied to the current year calculation and the remainder (\$-188,104.22) is deferred to one or more future years:	<u>5.51%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-125,402.82) is applied to the current year calculation and the remainder (\$-250,805.63) is deferred to one or more future years:	<u>5.55%</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>(376,208.45)</u>

Approved indirect cost rate: 6.21%
Highest rate used in any program: 6.21%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	5,882,181.53	365,283.47	6.21%
01	3310	4,221,855.00	262,177.20	6.21%
01	3311	3,182.37	197.63	6.21%
01	3315	75,668.02	4,698.98	6.21%
01	3320	174,368.70	10,828.30	6.21%
01	3345	760.76	47.24	6.21%
01	3550	170,708.25	8,528.41	5.00%
01	4035	679,290.23	42,183.92	6.21%
01	4124	129,992.13	6,499.60	5.00%
01	4201	53,251.49	3,306.92	6.21%
01	4203	400,386.67	8,007.73	2.00%
01	4510	10,012.38	500.62	5.00%
01	4810	253,200.97	15,723.78	6.21%
01	5210	938,260.98	55,484.33	5.91%
01	5640	1,498,767.83	93,073.48	6.21%
01	5810	341,455.35	21,192.90	6.21%
01	6010	2,424,192.38	121,209.62	5.00%
01	6512	722,386.14	44,860.18	6.21%
01	6520	71,296.89	4,427.53	6.21%
01	6535	8,491.67	527.33	6.21%
01	6690	119,568.91	7,425.23	6.21%
01	7090	1,723,359.31	51,700.70	3.00%
01	7091	488,544.71	14,656.30	3.00%
01	7230	5,451,058.62	338,023.00	6.20%
01	7240	4,860,615.35	301,735.00	6.21%
01	8150	3,123,872.31	193,989.00	6.21%
01	9010	249,542.21	877.03	0.35%
12	6052	7,061.48	438.52	6.21%
12	6055	690,619.40	42,887.46	6.21%
12	6105	552,298.48	34,297.74	6.21%
13	5310	9,105,965.36	406,126.06	4.46%

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	754,225.15		1,005,846.18	1,760,071.33
2. State Lottery Revenue	8560	2,753,818.72		680,014.02	3,433,832.74
3. Other Local Revenue	8600-8799	3,628.88		0.00	3,628.88
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	(2,135,535.28)	2,135,535.28		0.00
6. Total Available (Sum Lines A1 through A5)		1,376,137.47	2,135,535.28	1,685,860.20	5,197,532.95
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries:	1000-1999	2,754.00	1,652,264.00		1,655,018.00
2. Classified Salaries:	2000-2999	488.73			488.73
3. Employee Benefits	3000-3999	489.31	483,271.28		483,760.59
4. Books and Supplies	4000-4999	388,770.28		586,593.60	975,363.88
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	243,231.84			243,231.84
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	15,199.36			15,199.36
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)		650,933.52	2,135,535.28	586,593.60	3,373,062.40
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	725,203.95	0.00	1,099,266.60	1,824,470.55
D. COMMENTS:					

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

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

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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	180,279,658.31
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3355 and 3385)	All	All	1000-7999	15,946,761.98
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	55,618.22
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	430,516.96
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	5,042,335.59
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	3,102,134.87
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	8,282,406.41
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	213,316.95
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)				17,126,329.00
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)				147,206,567.33
F. Charter school expenditure adjustments (From Section V)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				147,206,567.33

Section II - Expenditures Per ADA		2012-13 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, lines 3, 6, 26, 28, and 29)		20,350.91
B. Supplemental Instructional Hours converted to ADA (Form A, Annual ADA column, lines 21 and 27 - Currently not collected due to flexibility provisions of SBX3 4 as amended by SB 70)		
C. Total ADA before adjustments (Lines A plus B)		20,350.91
D. Charter school ADA adjustments (From Section V)		0.00
E. Adjusted total ADA (Lines C plus D)		20,350.91
F. Expenditures per ADA (Line I.G divided by Line II.E)		7,233.41
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	149,246,008.11	7,190.92
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)	149,246,008.11	7,190.92
B. Required effort (Line A.2 times 90%)	134,321,407.30	6,471.83
C. Current year expenditures (Line I.G and Line II.F)	147,206,567.33	7,233.41
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2014-15 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

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

Section IV - Education Jobs Fund Expenditures to Meet MOE Requirement (If both amounts in Line D of Section III are positive) (continued)		
Aggregate Expenditures/Per ADA Expenditures	Total	Per ADA
B. MOE deficiency amount if MOE not met Col 1 (Line III.D) and Col 2 (Line III.D x Line II.E)	0.00	0.00
C. Education Jobs Fund expenditures applied (Using lowest amount needed) (Lowest amount in Line IV.B, up to amount available in Line IV.A4)	0.00	0.00
D. Total expenditures, with adjustments, Col 1 (Line I.G plus Line IV.C)	147,206,567.33	
E. Total expenditures per ADA, with adjustments, Col 2 (Col 1 Line IV.D divided by Line II.E)		7,233.41
F. Adjusted MOE expenditures deficiency amount, Col 1 (Line IV.B minus Line IV.C)	0.00	
G. Adjusted MOE per pupil expenditure deficiency amount, Col 2 (Line III.B minus IV.E) (If negative, then zero)		0.00
H. MOE determination with Education Jobs Fund expenditure adjustment. (If both amounts in lines F and G are positive, MOE not met. If either column in Line IV.F or IV.G equals zero, MOE requirement has been met)	MOE Met	
I. MOE adjusted deficiency percentage, if MOE not met; otherwise zero. Col 1 (Line IV.F divided by Line III.B) and Col 2 (Line IV.G divided by Line III.B) (Funding under NCLB covered programs in FY 2014-15 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

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

Goal	Program/Activity	----- Direct Costs -----			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	28,149.71	146,810.84	174,960.55	10,456.42		185,416.97
1110	Regular Education, K-12	77,785,728.30	31,618,557.30	109,404,285.60	6,538,488.01		115,942,773.61
3100	Alternative Schools	2,520.75	0.00	2,520.75	150.65		2,671.40
3200	Continuation Schools	3,378,798.05	641,019.49	4,019,817.54	240,242.22		4,260,059.76
3300	Independent Study Centers	2,045,663.64	581,952.53	2,627,616.17	157,038.06		2,784,654.23
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	79,661.00	0.00	79,661.00	4,760.90		84,421.90
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Vocational Education	188,253.50	0.00	188,253.50	11,250.87		199,504.37
4110	Regular Education, Adult	266,267.35	0.00	266,267.35	15,913.32		282,180.67
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	1,356,067.79	114,196.10	1,470,263.89	87,869.53		1,558,133.42
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	28,452,836.45	5,419,561.63	33,872,398.08	2,024,365.57		35,896,763.65
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	8,777,776.19	132,900.63	8,910,676.82	532,541.78		9,443,218.60
7150	Nonagency - Other	316,812.00	19,688.98	336,500.98	20,110.80		356,611.78
8100	Community Services	46,188.14	0.00	46,188.14	2,760.41		48,948.55
8500	Child Care and Development Services	7,942.86	178,174.98	186,117.84	11,123.23		197,241.07
Other Costs							
----	Food Services					50,278.57	50,278.57
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					53,715.08	53,715.08
----	Other Outgo					8,140,561.46	8,140,561.46
Other Funds	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		608,659.38	608,659.38	667,593.57		1,276,252.95
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(483,749.72)		(483,749.72)
----	Total General Fund and Charter Schools Funds Expenditures	122,732,665.73	39,461,521.86	162,194,187.59	9,840,915.62	8,244,555.11	SACS - 151 180,279,658.32

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

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	19,892.92	6,278.00	0.00	167.01	0.00	0.00	0.00			1,811.78	0.00	28,149.71
1110	Regular Education, K-12	73,681,164.59	1,667,590.33	1,126,324.10	43,356.89	105,775.78	0.00	1,155,846.49			5,670.12	0.00	77,785,728.30
3100	Alternative Schools	2,300.00	0.00	0.00	220.75	0.00	0.00	0.00			0.00	0.00	2,520.75
3200	Continuation Schools	2,875,369.59	0.00	53,615.23	301,313.10	140,909.95	0.00	135.87			7,454.31	0.00	3,378,798.05
3300	Independent Study Centers	1,579,442.11	0.00	44,048.83	337,459.38	80,235.46	0.00	0.00			4,477.86	0.00	2,045,663.64
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	72,661.00	0.00	0.00	7,000.00	0.00	0.00	0.00			0.00	0.00	79,661.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Vocational Education	186,044.36	493.50	250.00	0.00	0.00	0.00	0.00			1,465.64	0.00	188,253.50
4110	Regular Education, Adult	256,058.20	0.00	0.00	5,180.72	5,028.43	0.00	0.00			0.00	0.00	266,267.35
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	860,582.00	322,974.70	4,666.15	47,596.52	119,334.15	914.27	0.00			0.00	0.00	1,356,067.79
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	22,264,110.12	1,162,752.32	105.02	14,239.62	4,289,235.52	677,433.80	1,680.21			17,279.84	26,000.00	28,452,836.45
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	583,272.29	122,154.06	103,546.79	94,118.39	15,593.08	6,531,044.81	887,421.08	0.00	408,844.00	31,781.69	0.00	8,777,776.19
7150	Nonagency - Other	202,094.22	1,835.19	0.00	(127.65)	49,997.33	0.00	0.00	1,492.55	61,520.36	0.00	0.00	316,812.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00	0.00	46,188.14	0.00	0.00	0.00	46,188.14
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,942.86	0.00	0.00	0.00	7,942.86
Total Direct Charged Costs		102,582,991.40	3,284,078.10	1,332,556.12	850,524.73	4,806,109.70	7,209,392.88	2,045,083.65	55,623.55	470,364.36	69,941.24	26,000.00	122,732,665.73

* Functions 7100-7199 for goals 8100 and 8500

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

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	146,810.84	0.00	146,810.84
1110	Regular Education, K-12	15,349,530.70	13,427,744.18	2,841,282.42	31,618,557.30
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	374,090.68	266,928.81	0.00	641,019.49
3300	Independent Study Centers	315,023.72	266,928.81	0.00	581,952.53
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Vocational Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00
4760	Bilingual	114,196.10	0.00	0.00	114,196.10
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	3,376,660.48	1,067,715.24	975,185.91	5,419,561.63
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	132,900.63	0.00	0.00	132,900.63
7150	Nonagency - Other	19,688.98	0.00	0.00	19,688.98
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	178,174.98	0.00	178,174.98
Other Funds					
--	Adult Education (Fund 11)		40,039.32		40,039.32
--	Child Development (Fund 12)	187,045.33	146,810.84	0.00	333,856.17
--	Cafeteria (Funds 13 and 61)		234,763.89		234,763.89
Total Allocated Support Costs		19,869,136.62	15,775,916.91	3,816,468.33	39,461,521.86

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

A. Central Administration Costs in General Fund and Charter Schools Funds		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	1,189,306.79
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	106,650.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	6,728,727.23
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	2,299,981.32
5	Total Central Administration Costs in General Fund and Charter Schools Funds	10,324,665.34
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	122,732,665.73
2	Total Allocated Costs (from Form PCR, Column 2, Total)	39,461,521.86
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	162,194,187.59
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	1,455,786.09
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	9,105,965.36
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	10,561,751.45
D. Total Direct Charged and Allocated Costs (B3 + C5)		172,755,939.04
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		5.98%

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)	50,278.57				50,278.57
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			53,715.08		53,715.08
Other Outgo (Objects 1000-7999)				8,140,561.46	8,140,561.46
Total Other Costs	50,278.57	0.00	53,715.08	8,140,561.46	8,244,555.11

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

	----- Teacher Full-Time Equivalents -----				----- Classroom Units -----		Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	825,790.91	2,122,461.29	11,921,909.29	4,998,975.12	15,351,609.66	424,307.25	3,816,468.33
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals Description							
0001 Pre-Kindergarten					11.00		
1110 Regular Education, K-12	779.60	779.60	779.60	779.60	974.30	15.00	1,416.00
3100 Alternative Schools							
3200 Continuation Schools	19.00	19.00	19.00	19.00	20.00		
3300 Independent Study Centers	16.00	16.00	16.00	16.00	20.00		
3400 Opportunity Schools							
3550 Community Day Schools							
3700 Specialized Secondary Programs							
3800 Vocational Education							
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Vocational Education							
4760 Bilingual	5.80	5.80	5.80	5.80			
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)	171.50	171.50	171.50	171.50	80.00		486.00
6000 ROC/P							
Other Goals Description							
7110 Nonagency - Educational	6.75	6.75	6.75	6.75			
7150 Nonagency - Other	1.00	1.00	1.00	1.00			
8100 Community Services							
8500 Child Care and Development Services					13.35		
Other Funds Description							
-- Adult Education (Fund 11)					3.00		
-- Child Development (Fund 12)	9.50	9.50	9.50	9.50	11.00		
-- Cafeteria (Funds 13 & 61)					17.59		
C. Total Allocation Factors	1,009.15	1,009.15	1,009.15	1,009.15	1,150.24	15.00	1,902.00

Description	Principal Appt. Software Data ID	2012-13 Unaudited Actuals	2013-14 Budget
BASE REVENUE LIMIT PER ADA			
1. Base Revenue Limit per ADA (prior year)	0025	6,501.80	6,713.80
2. Inflation Increase	0041	212.00	106.00
3. All Other Adjustments	0042, 0525		
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,713.80	6,819.80
REVENUE LIMIT SUBJECT TO DEFICIT			
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	6,713.80	6,819.80
b. AB 851 Add-on (Meals, BTS, Special Adjustments)	0719	143.40	145.64
c. Revenue Limit ADA	0033	20,298.92	19,908.77
d. Total Base Revenue Limit (Lines 5a plus 5b, times 5c)	0034, 0724	139,193,754.22	138,673,342.91
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	139,193,754.22	138,673,342.91
DEFICIT CALCULATION			
16. Deficit Factor	0281	0.77728	0.81003
17. TOTAL DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	108,192,521.28	112,329,567.96
OTHER REVENUE LIMIT ITEMS			
18. Unemployment Insurance Revenue	0060	1,312,206.00	47,678.00
19. Less: Longer Day/Year Penalty	0287		
20. Less: Excess ROC/P Reserves Adjustment	0288		
21. Less: PERS Reduction	0195	264,055.00	318,700.00
22. PERS Safety Adjustment/SFUSD PERS Adjustment	0205, 0654		
23. TOTAL, OTHER REVENUE LIMIT ITEMS (Sum Lines 18 and 22, minus Lines 19 through 21)	- - -	1,048,151.00	(271,022.00)
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	109,240,672.28	112,058,545.96

Description	Principal Appt. Software Data ID	2012-13 Unaudited Actuals	2013-14 Budget
REVENUE LIMIT - LOCAL SOURCES			
25. Property Taxes	0587	19,778,259.86	17,859,718.00
26. Miscellaneous Funds	0588		
27. Community Redevelopment Funds	0589, 0721	8,492,695.80	1,613,821.00
28. Less: Charter Schools In-lieu Taxes	0595	459,641.00	448,446.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	27,811,314.66	19,025,093.00
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	81,429,357.62	93,033,452.96
b. Less: Education Protection Account (EPA) (Obj. 8012)	---	23,366,037.00	14,917,909.00
c. Plus: Charter School Portion of EPA included in 31b	---		
d. NET STATE AID (Line 31a minus 31b, plus 31c; if negative, then zero)	0737	58,063,320.62	78,115,543.96
OTHER ITEMS			
32. Less: County Office Funds Transfer	0458	331,414.00	350,830.00
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)	---	(331,414.00)	(350,830.00)
42. TOTAL, NET STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31d and 41) (This amount should agree with Object 8011)	---	57,731,906.62	77,764,713.96
43. Less: Revenue Limit State Apportionment Receipts	---	45,345,696.00	
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43)	---	12,386,210.62	

OTHER NON-REVENUE LIMIT ITEMS			
45. Core Academic Program	9001	355,641.00	360,721.00
46. California High School Exit Exam	9002	613,104.00	613,195.00
47. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017	259,102.00	259,102.00
48. Apprenticeship Funding	0570		
49. Community Day School Additional Funding	3103, 9007	181,002.00	181,002.00

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

Description	Direct Costs -		Indirect Costs -		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Interfund Transfers Out 5750	Transfers In 7350	Interfund Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(173,908.45)	0.00	(483,749.72)				
Other Sources/Uses Detail					1,144,496.04	2,376,173.96		
Fund Reconciliation							2,217,435.67	4,257,950.12
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	150,287.35	0.00	0.00	0.00				
Other Sources/Uses Detail					363,281.87	725,960.91		
Fund Reconciliation							38,167.00	344,313.70
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	719,303.29		
Fund Reconciliation							1,131,286.59	1,489,586.65
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	211,876.56	0.00	77,623.72	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							1,469.06	112,111.73
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(190,754.70)	406,126.06	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							5,164.38	154,260.40
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					870,000.00	0.00		
Fund Reconciliation							1,580,000.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					1,500,000.00	0.00		
Fund Reconciliation							1,500,000.00	0.00
21 BUILDING FUND								
Expenditure Detail	2,359.94	0.00						
Other Sources/Uses Detail					12,551,576.51	0.00		
Fund Reconciliation							0.31	79.41
25 CAPITAL FACILITIES FUND								
Expenditure Detail	139.30	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	12,551,576.51		
Fund Reconciliation							0.00	0.31
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							58,453.13	60,000.00
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	58,453.13
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							SACS - 150	0.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	56,339.75		
Fund Reconciliation							1,909.98	57,130.67
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	364,663.15	(364,663.15)	483,749.78	(483,749.72)	16,429,354.42	16,429,354.42	6,533,886.12	6,533,886.12

Description	EDP No.	Home-to-School	SD/OI
SCHEDULE I - PUPIL TRANSPORTATION DATA			
A. ENTER average number of buses used to transport pupils daily to/from school	008/006	52.0	11.0
B. 1. ENTER average number of pupils transported daily one way to/from school (excluding extended year)	020/019	1,807.0	95.0
2. ENTER number of pupils included on Line B1 with transportation in IEP	023/024	391.0	95.0
C. ENTER total number of miles driven to/from school	021/022	796,757.0	208,690.0
D. ENTER 1 for traditional school year, 2 for year-round, or 3 for a combination of both, for days pupils transported	030/033	1	1
SCHEDULE II - COST DATA			
(Home-to-School: Unless otherwise specified, Fund 01, Resources 1100, 7230, and 7235, Function 3600)			
(SD/OI: Unless otherwise specified, Fund 01, Resource 7240, Function 3600)			
A. Classified Salaries & Benefits (Objects 2100-2999, 3102, 3202, 3302, 3402, 3502, 3602, 3702, 3752, 3802, and 3902)		5,610,241.29	3,186,882.50
B. Books & Supplies (Objects 4200, 4300, and 4400)		1,263,797.65	1,368,299.89
C. 1. Subagreements for Services (Object 5100)		0.00	0.00
a. ENTER amount included on Line C1 paid to a private contractor to transport pupils	003/004		
2. Travel/Conferences & Dues/Memberships (Objects 5200 and 5300)		16,854.75	15,880.36
3. Insurance (Objects 5400 and 5450)		0.00	0.00
4. Rentals, Leases, Repairs, and Noncapitalized Improvements (Object 5600)		166,175.97	99,114.82
5. Interprogram/Interfund Transfers (Objects 5710 and 5750)		(1,750,498.05)	7,545.94
6. Other Services and Operating Expenditures (Object 5800) (Contracts for repairs should be charged to Object 5600)		119,171.78	154,878.32
7. Communications (Object 5900)		14,734.67	14,702.93
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)		170,130.59	517,168.70
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	10,580.56	10,937.91
F. Direct and Direct Support Costs (Lines A through E1 except Line C1a)		5,621,189.21	5,375,411.37
G. Reconciliation Amounts (For CDE's use; LEAs, refer to instructions)			
1. Additions			
2. Deductions			
H. Gross Transportation Expense (Line F plus Line G1 minus Line G2)	094/093	5,621,189.21	5,375,411.37
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)		4,402,701.39	5,047,845.49
1. ENTER amount of Line I that represents reimbursements other than for transportation services (i.e., fuel tax reimbursement, insurance recovery, bus trade-in or sale, prior year refunds, etc.)			
J. Subtotal, Pupil Transportation Expense (Line H minus Line I plus Line I1)	097/098	1,218,487.82	327,565.88
K. Indirect Costs (Approved indirect cost rate of 6.21% times the sum of Line H minus lines C1, D, and D1. If negative, then zero.)		338,510.74	301,696.87
L. Net Pupil Transportation Expense (Lines J and K)	100/101	1,556,998.56	629,262.75

Description	EDP No.	Home-to-School	SD/OI
SCHEDULE III - ALLOWABLE TRANSPORTATION EXPENSE			
A. Net Pupil Transportation Expense (Schedule II, Line L)		1,556,998.56	629,262.75
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	38,860.27
2. ENTER payments by another LEA, included in Schedule II, Line C1			
3. Less: ENTER payments to common carriers and parents, deducted on Line B			
D. Deduction for bus acquisition and/or replacement			
1. ENTER portion of bus payments included in Schedule II, Line D plus Line D1 that was for your pupils (exclude portion other LEAs paid to you as part of their costs)		170,130.59	0.00
2. ENTER portion of payments included in Schedule II, lines C1 and C6 paid to another LEA providing services to your LEA		0.00	0.00
3. Less: ENTER bus acquisition and/or replacement included in deduction taken on Line B			
E. Deduction for unallowable costs			
1. ENTER amount of unallowable costs included in Schedule II, lines C1 and C6 paid by you to another LEA			
2. Less: ENTER unallowable costs amount included in deduction taken on Line B			
F. Total Deductions (Lines B, C1, C2, D1, D2, and E1 minus lines C3, D3, and E2)		170,130.59	38,860.27
G. Bus Operating Expense (Line A minus Line F)	110/111	1,386,867.97	590,402.48
H. 1. Cost Per Mile (Line G divided by Schedule I, Line C)	120/121	1.741	2.829
2. Cost Per Pupil (Line G divided by Schedule I, Line B1)	122/123	767.497	6,214.763
I. Payments to common carriers and to parents in lieu of transportation (Lines C1 and C2 minus Line C3)	080/081	0.00	38,860.27
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	170,130.59	0.00
K. Approved Transportation Expense (Lines G, I, and J2)	130/133	1,556,998.56	629,262.75
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	336,904.50	
2. ENTER LEA's computed expense if different than amount calculated in Line L1 (maintain documentation locally)	132a		

Contact: Pam Buckhout

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Unaudited Actuals
2012-13 Unaudited Actuals
Technical Review Checks

Hemet Unified

Riverside 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

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

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

INTRAFD-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) - The following objects have a negative balance by resource, by fund: EXCEPTION

<u>FUND</u>	<u>RESOURCE</u>	<u>OBJECT</u>	<u>VALUE</u>
01	0000	7130	-3,909.00

Explanation: Prior year adjustment - State special schools

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

EXP-POSITIVE - (W) - The following expenditure functions have a negative balance by resource, by fund. (NOTE: Functions, including CDE-defined optional functions, are checked individually, except functions 7200-7600 are combined.) EXCEPTION

<u>FUND</u>	<u>RESOURCE</u>	<u>FUNCTION</u>	<u>VALUE</u>
01	0000	9200	-3,909.00

Explanation: Prior year adjustment - state special schools

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) should not exceed the LEA's approved indirect cost rate. PASSED

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.