



*Mt. Diablo Unified
School District*

Unaudited Actuals
2012-2013

Presented to the Board of Education

September 25, 2013

Mt. Diablo Unified School District

Board of Education

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Barbara Oaks, Vice President
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Brian Lawrence, Member
Linda Mayo, Member

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Rose Lock

Assistant Superintendent, Student Achievement & School Support

Bryan Richards

Chief Financial Officer

Fiscal Services

Nance Juner

Chief Accountant

Marianne Lejano

Fiscal Analyst II

Mika Arbelbide

Accounting Supervisor

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)	62.28%
	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	\$179,000,719.05
	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.	\$167,381,847.94
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2014-15, subject to CDE approval.	3.53%
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	\$1,820,690.30
	Approved Transportation Expense - SD/OI For each of these programs, if the amount received exceeds actual costs, the next apportionment is subject to reduction (EC 41851.5[c]).	\$6,797,782.43

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

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

Date of Meeting: Sep 25, 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)

G = General Ledger Data; S = Supplemental Data

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

G = General Ledger Data; S = Supplemental Data

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

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) Revenue Limit Sources		8010-8099	154,050,778.17	7,247,047.00	161,297,825.17	158,822,150.00	7,317,769.00	166,139,919.00	3.0%
2) Federal Revenue		8100-8299	403,232.10	24,168,856.93	24,572,089.03	238,982.00	20,934,138.00	21,173,120.00	-13.8%
3) Other State Revenue		8300-8599	33,775,280.10	35,561,621.53	69,336,901.63	32,233,581.00	36,325,150.00	68,558,731.00	-1.1%
4) Other Local Revenue		8600-8799	6,513,689.93	9,507,615.86	16,021,305.79	3,821,340.00	6,927,419.00	10,748,759.00	-32.9%
5) TOTAL, REVENUES			194,742,980.30	76,485,141.32	271,228,121.62	195,116,053.00	71,504,476.00	266,620,529.00	-1.7%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	88,109,222.18	38,993,469.88	127,102,692.06	89,936,356.00	36,588,065.00	126,524,421.00	-0.5%
2) Classified Salaries		2000-2999	18,817,004.11	20,692,301.12	39,509,305.23	19,524,456.00	19,386,792.00	38,911,248.00	-1.5%
3) Employee Benefits		3000-3999	31,225,772.25	21,895,188.89	53,120,961.14	31,471,392.00	21,701,824.00	53,173,216.00	0.1%
4) Books and Supplies		4000-4999	3,209,374.87	5,946,927.21	9,156,302.08	3,463,186.00	8,102,803.00	11,565,989.00	26.3%
5) Services and Other Operating Expenditures		5000-5999	8,655,665.83	29,510,441.14	38,166,106.97	10,091,547.00	28,170,158.00	38,261,705.00	0.3%
6) Capital Outlay		6000-6999	142,274.49	380,628.80	522,903.29	196,600.00	275,000.00	471,600.00	-9.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	225,479.61	395,539.12	621,018.73	0.00	254,994.00	254,994.00	-58.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,725,352.51)	2,316,381.95	(408,970.56)	(1,982,807.00)	1,490,589.00	(492,218.00)	20.4%
9) TOTAL, EXPENDITURES			147,659,440.83	120,130,878.11	267,790,318.94	152,700,730.00	115,970,225.00	268,670,955.00	0.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			47,083,539.47	(43,645,736.79)	3,437,802.68	42,415,323.00	(44,465,749.00)	(2,050,426.00)	-159.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	3,555,046.53	82,500.00	3,637,546.53	3,519,751.00	0.00	3,519,751.00	-3.2%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(42,924,781.81)	42,924,781.81	0.00	(44,287,900.00)	44,287,900.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(46,479,828.34)	42,842,281.81	(3,637,546.53)	(47,807,651.00)	44,287,900.00	(3,519,751.00)	-3.2%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			603,711.13	(803,454.98)	(199,743.85)	(5,392,328.00)	(177,849.00)	(5,570,177.00)	2688.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	41,696,645.07	11,986,824.72	53,683,469.79	42,300,356.20	11,183,369.74	53,483,725.94	-0.4%
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)			41,696,645.07	11,986,824.72	53,683,469.79	42,300,356.20	11,183,369.74	53,483,725.94	-0.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			41,696,645.07	11,986,824.72	53,683,469.79	42,300,356.20	11,183,369.74	53,483,725.94	-0.4%
2) Ending Balance, June 30 (E + F1e)			42,300,356.20	11,183,369.74	53,483,725.94	36,908,028.20	11,005,520.74	47,913,548.94	-10.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	305,000.00	0.00	305,000.00	305,000.00	0.00	305,000.00	0.0%
Stores		9712	462,769.10	0.00	462,769.10	462,769.10	0.00	462,769.10	0.0%
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	11,183,369.74	11,183,369.74	0.00	11,005,520.74	11,005,520.74	-1.6%
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	5,574,479.51	0.00	5,574,479.51	5,574,479.51	0.00	5,574,479.51	0.0%
Tier 3 & Site Based Carryovers	0000	9780	5,574,479.51		5,574,479.51				
Tier 3 & Site based carryovers	0000	9780				5,574,479.51		5,574,479.51	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	8,165,723.00	0.00	8,165,723.00	8,165,723.00	0.00	8,165,723.00	0.0%
Unassigned/Unappropriated Amount		9790	27,792,384.59	0.00	27,792,384.59	22,400,056.59	0.00	22,400,056.59	-19.4%

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G. ASSETS									
1) Cash									
a) in County Treasury		9110	50,458,189.70	(4,865,436.91)	45,592,752.79				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Fund		9130	305,000.00	0.00	305,000.00				
d) with Fiscal Agent		9135	0.00	4,925.16	4,925.16				
e) collections awaiting deposit		9140	0.00	0.00	0.00				
2) Investments		9150	1,478,604.36	0.00	1,478,604.36				
3) Accounts Receivable		9200	399,991.65	2,140,397.57	2,540,389.22				
4) Due from Grantor Government		9290	13,798,817.47	15,956,851.78	29,755,669.25				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	462,769.10	0.00	462,769.10				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			66,903,372.28	13,236,737.60	80,140,109.88				
H. LIABILITIES									
1) Accounts Payable		9500	18,689,003.08	19,701.53	18,708,704.61				
2) Due to Grantor Governments		9590	5,714,013.00	0.00	5,714,013.00				
3) Due to Other Funds		9610	200,000.00	0.00	200,000.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Deferred Revenue		9650	0.00	2,033,666.33	2,033,666.33				
6) TOTAL, LIABILITIES			24,603,016.08	2,053,367.86	26,656,383.94				
I. FUND EQUITY									
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			42,300,356.20	11,183,369.74	53,483,725.94				

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	32,194,624.96	0.00	32,194,624.96	52,779,500.00	0.00	52,779,500.00	63.9%
Education Protection Account State Aid - Current Year		8012	36,772,429.00	0.00	36,772,429.00	26,584,782.00	0.00	26,584,782.00	-27.7%
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	33,339.98	0.00	33,339.98	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	950,757.35	0.00	950,757.35	945,041.00	0.00	945,041.00	-0.6%
Timber Yield Tax		8022	0.00	0.00	0.00	7.00	0.00	7.00	New
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	5,013.00	0.00	5,013.00	New
County & District Taxes									
Secured Roll Taxes		8041	78,141,574.20	0.00	78,141,574.20	80,139,291.00	0.00	80,139,291.00	2.6%
Unsecured Roll Taxes		8042	4,127,192.79	0.00	4,127,192.79	3,905,425.00	0.00	3,905,425.00	-5.4%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	1,040,223.96	0.00	1,040,223.96	688,925.00	0.00	688,925.00	-33.8%
Education Revenue Augmentation Fund (ERAF)		8045	5,178,989.44	0.00	5,178,989.44	4,942,859.00	0.00	4,942,859.00	-4.6%
Community Redevelopment Funds (SB 617/699/1992)		8047	8,446,481.00	0.00	8,446,481.00	1,616,506.00	0.00	1,616,506.00	-80.9%
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			166,885,612.68	0.00	166,885,612.68	171,607,349.00	0.00	171,607,349.00	2.8%
Revenue Limit Transfers									
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(7,847,047.00)		(7,847,047.00)	(7,717,769.00)		(7,717,769.00)	-1.6%
Continuation Education ADA Transfer	2200	8091		0.00	0.00		0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091		110,578.00	110,578.00		111,035.00	111,035.00	0.4%
Special Education ADA Transfer	6500	8091		7,136,469.00	7,136,469.00		7,206,734.00	7,206,734.00	1.0%

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			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	358,655.49	0.00	358,655.49	402,645.00	0.00	402,645.00	12.3%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(5,346,443.00)	0.00	(5,346,443.00)	(5,470,075.00)	0.00	(5,470,075.00)	2.3%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			154,050,778.17	7,247,047.00	161,297,825.17	158,822,150.00	7,317,769.00	166,139,919.00	3.0%
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	5,613,816.00	5,613,816.00	0.00	6,706,087.00	6,706,087.00	19.5%
Special Education Discretionary Grants		8182	0.00	1,863,597.91	1,863,597.91	0.00	2,397,123.00	2,397,123.00	28.6%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	39,200.00	39,200.00	0.00	0.00	0.00	-100.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290		4,625,199.90	4,625,199.90		4,345,684.00	4,345,684.00	-6.0%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290		1,416,507.74	1,416,507.74		931,813.00	931,813.00	-34.2%
NCLB: Title III, Immigrant Education Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

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			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		677,800.36	677,800.36		657,999.00	657,999.00	-2.9%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290		8,005,621.92	8,005,621.92		4,743,678.00	4,743,678.00	-40.7%
Vocational and Applied Technology Education	3500-3699	8290		193,050.00	193,050.00		183,011.00	183,011.00	-5.2%
Safe and Drug Free Schools	3700-3799	8290		388,519.65	388,519.65		425,000.00	425,000.00	9.4%
All Other Federal Revenue	All Other	8290	403,232.10	1,345,543.45	1,748,775.55	238,982.00	543,743.00	782,725.00	-55.2%
TOTAL, FEDERAL REVENUE			403,232.10	24,168,856.93	24,572,089.03	238,982.00	20,934,138.00	21,173,120.00	-13.8%
OTHER STATE REVENUE									
Other State Apportionments									
Community Day School Additional Funding Current Year	2430	8311		28,168.00	28,168.00		28,168.00	28,168.00	0.0%
Prior Years	2430	8319		6,264.99	6,264.99		0.00	0.00	-100.0%
ROC/P Entitlement Current Year	6355-6360	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6355-6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		17,637,084.00	17,637,084.00		18,064,787.00	18,064,787.00	2.4%
Prior Years	6500	8319		(291.01)	(291.01)		0.00	0.00	-100.0%
Home-to-School Transportation	7230	8311		1,145,241.00	1,145,241.00		1,139,007.00	1,139,007.00	-0.5%
Economic Impact Aid	7090-7091	8311		4,032,514.00	4,032,514.00		3,998,888.00	3,998,888.00	-0.8%
Spec. Ed. Transportation	7240	8311		1,172,975.00	1,172,975.00		1,166,551.00	1,166,551.00	-0.5%
All Other State Apportionments - Current Year	All Other	8311	0.00	132,932.01	132,932.01	0.00	147,391.00	147,391.00	10.9%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	6,194,170.00	0.00	6,194,170.00	6,321,619.00	0.00	6,321,619.00	2.1%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	946,830.00	0.00	946,830.00	0.00	0.00	0.00	-100.0%
Lottery - Unrestricted and Instructional Materials		8560	4,725,249.46	1,155,982.05	5,881,231.51	4,229,664.00	1,023,306.00	5,252,970.00	-10.7%
Tax Relief Subventions									

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		2,995,042.00	2,995,042.00		2,995,042.00	2,995,042.00	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		269,051.40	269,051.40		317,790.00	317,790.00	18.1%
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590		0.00	0.00		0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		4,098,100.00	4,098,100.00		4,098,100.00	4,098,100.00	0.0%
All Other State Revenue	All Other	8590	21,909,030.64	2,888,558.09	24,797,588.73	21,682,298.00	3,346,120.00	25,028,418.00	0.9%
TOTAL, OTHER STATE REVENUE			33,775,280.10	35,561,621.53	69,336,901.63	32,233,581.00	36,325,150.00	68,558,731.00	-1.1%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	478,436.53	478,436.53	305,000.00	40,000.00	345,000.00	-27.9%
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	21,884.44	81,811.61	103,696.05	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	23,322.00	23,322.00	0.00	29,590.00	29,590.00	26.9%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	521,851.10	221,019.88	742,870.98	222,276.00	263,995.00	486,271.00	-34.5%
Interest		8660	171,153.45	1.97	171,155.42	150,527.00	0.00	150,527.00	-12.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	153,766.50	153,766.50	0.00	90,000.00	90,000.00	-41.5%
Transportation Services	7230, 7240	8677		0.00	0.00		0.00	0.00	0.0%
Interagency Services	All Other	8677	0.00	589,485.11	589,485.11	0.00	600,340.00	600,340.00	1.8%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Local Revenue									
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	114,500.00	114,500.00	0.00	0.00	0.00	-100.0%
All Other Local Revenue		8699	5,798,800.94	7,845,272.26	13,644,073.20	3,143,537.00	5,903,494.00	9,047,031.00	-33.7%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,513,689.93	9,507,615.86	16,021,305.79	3,821,340.00	6,927,419.00	10,748,759.00	-32.9%
TOTAL, REVENUES			194,742,980.30	76,485,141.32	271,228,121.62	195,116,053.00	71,504,476.00	266,620,529.00	-1.7%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	75,888,708.74	28,717,983.02	104,606,691.76	77,183,946.00	26,733,032.00	103,916,978.00	-0.7%
Certificated Pupil Support Salaries		1200	3,503,628.61	5,510,950.11	9,014,578.72	3,700,410.00	5,615,831.00	9,316,241.00	3.3%
Certificated Supervisors' and Administrators' Salaries		1300	7,874,386.24	4,219,834.91	12,094,221.15	7,998,434.00	3,696,891.00	11,695,325.00	-3.3%
Other Certificated Salaries		1900	842,498.59	544,701.84	1,387,200.43	1,053,566.00	542,311.00	1,595,877.00	15.0%
TOTAL, CERTIFICATED SALARIES			88,109,222.18	38,993,469.88	127,102,692.06	89,936,356.00	36,588,065.00	126,524,421.00	-0.5%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	262,648.05	10,705,065.60	10,967,713.65	308,360.00	10,545,861.00	10,854,221.00	-1.0%
Classified Support Salaries		2200	8,206,695.62	6,255,169.75	14,461,865.37	8,850,192.00	5,320,239.00	14,170,431.00	-2.0%
Classified Supervisors' and Administrators' Salaries		2300	2,119,468.18	1,027,280.51	3,146,748.69	1,988,931.00	1,210,343.00	3,199,274.00	1.7%
Clerical, Technical and Office Salaries		2400	7,467,406.32	1,924,267.42	9,391,673.74	7,707,236.00	1,746,935.00	9,454,171.00	0.7%
Other Classified Salaries		2900	760,785.94	780,517.84	1,541,303.78	669,737.00	563,414.00	1,233,151.00	-20.0%
TOTAL, CLASSIFIED SALARIES			18,817,004.11	20,692,301.12	39,509,305.23	19,524,456.00	19,386,792.00	38,911,248.00	-1.5%
EMPLOYEE BENEFITS									
STRS		3101-3102	7,075,978.88	3,017,442.83	10,093,421.71	7,346,992.00	2,900,827.00	10,247,819.00	1.5%
PERS		3201-3202	1,981,920.78	2,063,382.91	4,045,303.69	2,169,375.00	2,108,776.00	4,278,151.00	5.8%
OASDI/Medicare/Alternative		3301-3302	2,571,733.13	2,010,904.07	4,582,637.20	2,771,684.00	2,052,904.00	4,824,588.00	5.3%
Health and Welfare Benefits		3401-3402	11,643,963.42	9,940,578.18	21,584,541.60	11,897,877.00	10,231,749.00	22,129,626.00	2.5%
Unemployment Insurance		3501-3502	1,203,345.29	660,128.28	1,863,473.57	151,991.00	81,882.00	233,873.00	-87.4%
Workers' Compensation		3601-3602	3,308,953.71	1,826,003.34	5,134,957.05	3,524,115.00	1,812,199.00	5,336,314.00	3.9%
OPEB, Allocated		3701-3702	3,205,519.56	2,077,436.73	5,282,956.29	3,348,489.00	2,215,555.00	5,564,044.00	5.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	171,692.48	142,311.62	314,004.10	193,204.00	150,786.00	343,990.00	9.5%
Other Employee Benefits		3901-3902	62,665.00	157,000.93	219,665.93	67,665.00	147,146.00	214,811.00	-2.2%
TOTAL, EMPLOYEE BENEFITS			31,225,772.25	21,895,188.89	53,120,961.14	31,471,392.00	21,701,824.00	53,173,216.00	0.1%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	7,822.64	775,354.40	783,177.04	342,266.00	636,334.00	978,600.00	25.0%
Books and Other Reference Materials		4200	181,822.19	333,235.93	515,058.12	94,173.00	88,352.00	182,525.00	-64.6%

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)	
Materials and Supplies		4300	2,608,762.35	3,595,221.69	6,203,984.04	2,593,106.00	6,950,034.50	9,543,140.50	53.8%
Noncapitalized Equipment		4400	410,967.69	1,243,115.19	1,654,082.88	433,641.00	428,082.50	861,723.50	-47.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,209,374.87	5,946,927.21	9,156,302.08	3,463,186.00	8,102,803.00	11,565,989.00	26.3%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	426,860.68	22,835,908.46	23,262,769.14	327,831.00	19,264,245.00	19,592,076.00	-15.8%
Travel and Conferences		5200	199,680.43	411,090.88	610,771.31	206,026.00	214,981.00	421,007.00	-31.1%
Dues and Memberships		5300	5,369.81	41,865.32	47,235.13	27,107.00	38,730.00	65,837.00	39.4%
Insurance		5400 - 5450	921,901.00	405.00	922,306.00	973,653.00	540.00	974,193.00	5.6%
Operations and Housekeeping Services		5500	3,087,316.38	12,472.00	3,099,788.38	4,180,606.00	17,000.00	4,197,606.00	35.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	719,714.39	727,847.68	1,447,562.07	1,020,561.00	902,987.00	1,923,548.00	32.9%
Transfers of Direct Costs		5710	198,336.03	(198,336.03)	0.00	(12,616.00)	12,616.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(1,659,772.23)	(224,533.75)	(1,884,305.98)	(1,550,815.00)	(193,800.00)	(1,744,615.00)	-7.4%
Professional/Consulting Services and Operating Expenditures		5800	4,353,493.05	5,824,063.09	10,177,556.14	4,237,294.00	7,880,474.00	12,117,768.00	19.1%
Communications		5900	402,766.29	79,658.49	482,424.78	681,900.00	32,385.00	714,285.00	48.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			8,655,665.83	29,510,441.14	38,166,106.97	10,091,547.00	28,170,158.00	38,261,705.00	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)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	64,602.45	64,602.45	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	0.00	100,119.73	100,119.73	0.00	69,000.00	69,000.00	-31.1%
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	93,629.12	9,987.85	103,616.97	96,100.00	18,000.00	114,100.00	10.1%
Equipment Replacement		6500	48,645.37	205,918.77	254,564.14	100,500.00	188,000.00	288,500.00	13.3%
TOTAL, CAPITAL OUTLAY			142,274.49	380,628.80	522,903.29	196,600.00	275,000.00	471,600.00	-9.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	26,275.00	26,275.00	0.00	45,000.00	45,000.00	71.3%
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	114,500.00	114,500.00	0.00	0.00	0.00	-100.0%
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	225,479.61	0.00	225,479.61	0.00	0.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	27,906.75	27,906.75	0.00	23,480.00	23,480.00	-15.9%
Other Debt Service - Principal		7439	0.00	226,857.37	226,857.37	0.00	186,514.00	186,514.00	-17.8%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			225,479.61	395,539.12	621,018.73	0.00	254,994.00	254,994.00	-58.9%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(2,316,381.95)	2,316,381.95	0.00	(1,490,589.00)	1,490,589.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(408,970.56)	0.00	(408,970.56)	(492,218.00)	0.00	(492,218.00)	20.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,725,352.51)	2,316,381.95	(408,970.56)	(1,982,807.00)	1,490,589.00	(492,218.00)	20.4%
TOTAL, EXPENDITURES			147,659,440.83	120,130,878.11	267,790,318.94	152,700,730.00	115,970,225.00	268,670,955.00	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)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	3,555,046.53	82,500.00	3,637,546.53	3,519,751.00	0.00	3,519,751.00	-3.2%
(b) TOTAL, INTERFUND TRANSFERS OUT			3,555,046.53	82,500.00	3,637,546.53	3,519,751.00	0.00	3,519,751.00	-3.2%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(42,924,781.81)	42,924,781.81	0.00	(44,287,900.00)	44,287,900.00	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			(42,924,781.81)	42,924,781.81	0.00	(44,287,900.00)	44,287,900.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(46,479,828.34)	42,842,281.81	(3,637,546.53)	(47,807,651.00)	44,287,900.00	(3,519,751.00)	-3.2%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) Revenue Limit Sources		8010-8099	154,050,778.17	7,247,047.00	161,297,825.17	158,822,150.00	7,317,769.00	166,139,919.00	11.7%
2) Federal Revenue		8100-8299	403,232.10	24,168,856.93	24,572,089.03	238,982.00	20,934,138.00	21,173,120.00	-13.8%
3) Other State Revenue		8300-8599	33,775,280.10	35,561,621.53	69,336,901.63	32,233,581.00	36,325,150.00	68,558,731.00	-1.1%
4) Other Local Revenue		8600-8799	6,513,689.93	9,507,615.86	16,021,305.79	3,821,340.00	6,927,419.00	10,748,759.00	-32.9%
5) TOTAL, REVENUES			194,742,980.30	76,485,141.32	271,228,121.62	195,116,053.00	71,504,476.00	266,620,529.00	2.4%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		97,959,932.16	76,621,129.85	174,581,062.01	97,574,252.00	74,532,193.00	172,106,445.00	-1.4%
2) Instruction - Related Services	2000-2999		21,508,185.88	11,289,243.26	32,797,429.14	21,867,565.00	10,853,529.00	32,721,094.00	-0.2%
3) Pupil Services	3000-3999		5,417,150.75	21,466,846.72	26,883,997.47	5,629,854.00	20,857,887.00	26,487,741.00	-1.5%
4) Ancillary Services	4000-4999		22,612.75	1,166,789.83	1,189,402.58	37,250.00	844,335.00	881,585.00	-25.9%
5) Community Services	5000-5999		198,857.66	414,812.22	613,669.88	196,626.00	344,924.00	541,550.00	-11.8%
6) Enterprise	6000-6999		2,401.98	3,877.02	6,279.00	0.00	0.00	0.00	-100.0%
7) General Administration	7000-7999		7,982,505.79	2,680,496.30	10,663,002.09	10,854,649.00	1,572,476.00	12,427,125.00	16.5%
8) Plant Services	8000-8999		14,342,314.25	6,092,143.79	20,434,458.04	16,540,534.00	6,709,887.00	23,250,421.00	13.8%
9) Other Outgo	9000-9999	Except 7600-7699	225,479.61	395,539.12	621,018.73	0.00	254,994.00	254,994.00	-58.9%
10) TOTAL, EXPENDITURES			147,659,440.83	120,130,878.11	267,790,318.94	152,700,730.00	115,970,225.00	268,670,955.00	0.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			47,083,539.47	(43,645,736.79)	3,437,802.68	42,415,323.00	(44,465,749.00)	(2,050,426.00)	-159.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	3,555,046.53	82,500.00	3,637,546.53	3,519,751.00	0.00	3,519,751.00	-3.2%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(42,924,781.81)	42,924,781.81	0.00	(44,287,900.00)	44,287,900.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(46,479,828.34)	42,842,281.81	(3,637,546.53)	(47,807,651.00)	44,287,900.00	(3,519,751.00)	-3.2%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			603,711.13	(803,454.98)	(199,743.85)	(5,392,328.00)	(177,849.00)	(5,570,177.00)	2688.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	41,696,645.07	11,986,824.72	53,683,469.79	42,300,356.20	11,183,369.74	53,483,725.94	-0.4%
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)			41,696,645.07	11,986,824.72	53,683,469.79	42,300,356.20	11,183,369.74	53,483,725.94	-0.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			41,696,645.07	11,986,824.72	53,683,469.79	42,300,356.20	11,183,369.74	53,483,725.94	-0.4%
2) Ending Balance, June 30 (E + F1e)			42,300,356.20	11,183,369.74	53,483,725.94	36,908,028.20	11,005,520.74	47,913,548.94	-10.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	305,000.00	0.00	305,000.00	305,000.00	0.00	305,000.00	0.0%
Stores		9712	462,769.10	0.00	462,769.10	462,769.10	0.00	462,769.10	0.0%
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	11,183,369.74	11,183,369.74	0.00	11,005,520.74	11,005,520.74	-1.6%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	5,574,479.51	0.00	5,574,479.51	5,574,479.51	0.00	5,574,479.51	0.0%
Tier 3 & Site Based Carryovers	0000	9780	5,574,479.51		5,574,479.51				
Tier 3 & Site based carryovers	0000	9780				5,574,479.51		5,574,479.51	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	8,165,723.00	0.00	8,165,723.00	8,165,723.00	0.00	8,165,723.00	0.0%
Unassigned/Unappropriated Amount		9790	27,792,384.59	0.00	27,792,384.59	22,400,056.59	0.00	22,400,056.59	-19.4%

Resource	Description	2012-13 Unaudited Actuals	2013-14 Budget
5640	Medi-Cal Billing Option	223,510.73	223,510.73
6286	English Language Acquisition Program, Teacher Training & Student /	78,348.66	78,348.66
6300	Lottery: Instructional Materials	1,437,224.15	1,437,224.15
6500	Special Education	170,344.32	170,344.32
6512	Special Ed: Mental Health Services	150,002.10	150,002.10
7090	Economic Impact Aid (EIA): State Compensatory Education (SCE)	1,032,267.59	1,032,267.59
7091	Economic Impact Aid (EIA): Limited English Proficiency (LEP)	457,676.97	359,837.97
7230	Transportation: Home to School	75,591.04	75,591.04
7400	Quality Education Investment Act	2,498,847.22	2,418,837.22
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	2,657,353.98	2,657,353.98
9010	Other Restricted Local	2,402,202.98	2,402,202.98
Total, Restricted Balance		11,183,369.74	11,005,520.74

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	937,984.71	1,112,021.00	18.6%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	242,408.89	244,003.00	0.7%
4) Other Local Revenue		8600-8799	246,802.51	261,025.00	5.8%
5) TOTAL, REVENUES			1,427,196.11	1,617,049.00	13.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	606,845.66	749,786.00	23.6%
2) Classified Salaries		2000-2999	204,459.66	192,939.00	-5.6%
3) Employee Benefits		3000-3999	191,929.27	242,804.00	26.5%
4) Books and Supplies		4000-4999	38,461.78	54,680.00	42.2%
5) Services and Other Operating Expenditures		5000-5999	274,388.52	331,029.00	20.6%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,316,084.89	1,571,238.00	19.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			111,111.22	45,811.00	-58.8%
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	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)			111,111.22	45,811.00	-58.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	772,856.88	883,968.10	14.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			772,856.88	883,968.10	14.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			772,856.88	883,968.10	14.4%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	17,683.52	17,683.52	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	866,284.58	912,095.58	5.3%
Eagle Peak Charter School	0000	9780	866,284.58		
Eagle Peak Charter School	0000	9780		912,095.58	
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	655,461.79		
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	64,437.04		
4) Due from Grantor Government		9290	196,944.61		
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			916,843.44		
H. LIABILITIES					
1) Accounts Payable		9500	32,875.34		
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			32,875.34		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			883,968.10		

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	208,358.00	177,924.00	-14.6%
Charter Schools General Purpose Entitlement - State Aid		8015	223,846.76	934,097.00	317.3%
State Aid - Prior Years		8019	2,873.95	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	502,906.00	0.00	-100.0%
Property Taxes Transfers		8097	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			937,984.71	1,112,021.00	18.6%
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	127,449.00	125,950.00	-1.2%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	2,559.00	0.00	-100.0%
Lottery - Unrestricted and Instructional Materials		8560	31,420.72	30,437.00	-3.1%
School Based Coordination Program	7250	8590	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	80,980.17	87,616.00	8.2%
TOTAL, OTHER STATE REVENUE			242,408.89	244,003.00	0.7%

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	2,490.84	2,000.00	-19.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	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	244,311.67	259,025.00	6.0%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			246,802.51	261,025.00	5.8%
TOTAL, REVENUES			1,427,196.11	1,617,049.00	13.3%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	506,845.70	647,786.00	27.8%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	99,999.96	102,000.00	2.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			606,845.66	749,786.00	23.6%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	88,002.16	68,904.00	-21.7%
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	65,152.34	66,813.00	2.5%
Other Classified Salaries		2900	51,305.16	57,222.00	11.5%
TOTAL, CLASSIFIED SALARIES			204,459.66	192,939.00	-5.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	51,305.52	61,858.00	20.6%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	23,505.23	25,636.00	9.1%
Health and Welfare Benefits		3401-3402	90,147.22	135,000.00	49.8%
Unemployment Insurance		3501-3502	9,524.62	1,309.00	-86.3%
Workers' Compensation		3601-3602	17,446.68	19,001.00	8.9%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			191,929.27	242,804.00	26.5%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	1,020.00	New
Books and Other Reference Materials		4200	1,209.85	4,590.00	279.4%
Materials and Supplies		4300	31,625.90	37,070.00	17.2%
Noncapitalized Equipment		4400	5,626.03	12,000.00	113.3%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			38,461.78	54,680.00	42.2%

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	5,818.17	15,800.00	171.6%
Dues and Memberships		5300	5,453.28	6,000.00	10.0%
Insurance		5400-5450	8,519.00	12,000.00	40.9%
Operations and Housekeeping Services		5500	6,695.60	14,800.00	121.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	16,108.69	20,650.00	28.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	155,200.00	174,212.00	12.3%
Professional/Consulting Services and Operating Expenditures		5800	72,752.66	83,567.00	14.9%
Communications		5900	3,841.12	4,000.00	4.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			274,388.52	331,029.00	20.6%
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			1,316,084.89	1,571,238.00	19.4%

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

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	937,984.71	1,112,021.00	18.6%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	242,408.89	244,003.00	0.7%
4) Other Local Revenue		8600-8799	246,802.51	261,025.00	5.8%
5) TOTAL, REVENUES			1,427,196.11	1,617,049.00	13.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		984,576.74	1,193,143.00	21.2%
2) Instruction - Related Services	2000-2999		296,732.37	308,751.00	4.1%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		698.21	0.00	-100.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		34,077.57	69,344.00	103.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,316,084.89	1,571,238.00	19.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			111,111.22	45,811.00	-58.8%
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	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			111,111.22	45,811.00	-58.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	772,856.88	883,968.10	14.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			772,856.88	883,968.10	14.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			772,856.88	883,968.10	14.4%
2) Ending Balance, June 30 (E + F1e)			883,968.10	929,779.10	5.2%
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			17,683.52	17,683.52	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	866,284.58	912,095.58	5.3%
Eagle Peak Charter School	0000	9780	866,284.58		
Eagle Peak Charter School	0000	9780		912,095.58	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2012-13 Unaudited Actuals	2013-14 Budget
6300	Lottery: Instructional Materials	17,183.52	17,183.52
9010	Other Restricted Local	500.00	500.00
Total, Restricted Balance		<u>17,683.52</u>	<u>17,683.52</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	984,194.67	901,957.00	-8.4%
3) Other State Revenue		8300-8599	236,071.81	145,811.00	-38.2%
4) Other Local Revenue		8600-8799	1,476,286.10	1,524,358.00	3.3%
5) TOTAL, REVENUES			2,696,552.58	2,572,126.00	-4.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	2,093,099.37	2,205,360.00	5.4%
2) Classified Salaries		2000-2999	878,557.97	859,581.00	-2.2%
3) Employee Benefits		3000-3999	1,015,427.04	1,136,229.00	11.9%
4) Books and Supplies		4000-4999	328,591.39	324,298.00	-1.3%
5) Services and Other Operating Expenditures		5000-5999	1,519,577.96	1,464,907.00	-3.6%
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	100,337.13	121,166.00	20.8%
9) TOTAL, EXPENDITURES			5,935,590.86	6,111,541.00	3.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,239,038.28)	(3,539,415.00)	9.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,437,546.53	3,319,751.00	-3.4%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,437,546.53	3,319,751.00	-3.4%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			198,508.25	(219,664.00)	-210.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,370,611.74	1,569,119.99	14.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,370,611.74	1,569,119.99	14.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,370,611.74	1,569,119.99	14.5%
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	31,019.52	31,019.52	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	1,538,100.47	1,318,436.47	-14.3%
Adult Education	0000	9780	1,538,100.47		
Adult Education	0000	9780		1,318,436.47	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(1,495,346.82)		
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	620,257.22		
3) Accounts Receivable		9200	69,518.12		
4) Due from Grantor Government		9290	2,508,165.29		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,702,593.81		
H. LIABILITIES					
1) Accounts Payable		9500	125,315.82		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	8,158.00		
6) TOTAL, LIABILITIES			133,473.82		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			1,569,119.99		

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	53,379.00	50,603.00	-5.2%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	930,815.67	851,354.00	-8.5%
TOTAL, FEDERAL REVENUE			984,194.67	901,957.00	-8.4%
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	236,071.81	145,811.00	-38.2%
TOTAL, OTHER STATE REVENUE			236,071.81	145,811.00	-38.2%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	5,142.98	6,625.00	28.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	1,020,144.62	1,173,925.00	15.1%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	449,983.50	343,808.00	-23.6%
Tuition		8710	1,015.00	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			1,476,286.10	1,524,358.00	3.3%
TOTAL, REVENUES			2,696,552.58	2,572,126.00	-4.6%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,464,229.75	1,419,278.00	-3.1%
Certificated Pupil Support Salaries		1200	13,477.94	8,155.00	-39.5%
Certificated Supervisors' and Administrators' Salaries		1300	336,953.88	432,827.00	28.5%
Other Certificated Salaries		1900	278,437.80	345,100.00	23.9%
TOTAL, CERTIFICATED SALARIES			2,093,099.37	2,205,360.00	5.4%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	219,268.69	186,503.00	-14.9%
Classified Support Salaries		2200	79,660.65	73,979.00	-7.1%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	479,636.66	517,488.00	7.9%
Other Classified Salaries		2900	99,991.97	81,611.00	-18.4%
TOTAL, CLASSIFIED SALARIES			878,557.97	859,581.00	-2.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	132,709.51	149,973.00	13.0%
PERS		3201-3202	105,620.49	116,373.00	10.2%
OASDI/Medicare/Alternative		3301-3302	107,752.55	115,155.00	6.9%
Health and Welfare Benefits		3401-3402	485,498.12	573,372.00	18.1%
Unemployment Insurance		3501-3502	33,939.96	7,602.00	-77.6%
Workers' Compensation		3601-3602	92,894.65	98,628.00	6.2%
OPEB, Allocated		3701-3702	45,185.68	58,575.00	29.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	8,072.01	13,035.00	61.5%
Other Employee Benefits		3901-3902	3,754.07	3,516.00	-6.3%
TOTAL, EMPLOYEE BENEFITS			1,015,427.04	1,136,229.00	11.9%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	103,404.11	88,500.00	-14.4%
Books and Other Reference Materials		4200	1,005.88	800.00	-20.5%
Materials and Supplies		4300	134,575.98	186,637.00	38.7%
Noncapitalized Equipment		4400	89,605.42	48,361.00	-46.0%
TOTAL, BOOKS AND SUPPLIES			328,591.39	324,298.00	-1.3%

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	33,054.26	33,818.00	2.3%
Dues and Memberships		5300	3,000.00	4,250.00	41.7%
Insurance		5400-5450	2,520.00	3,000.00	19.0%
Operations and Housekeeping Services		5500	485.00	1,500.00	209.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	30,457.32	35,560.00	16.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	937,867.61	873,813.00	-6.8%
Professional/Consulting Services and Operating Expenditures		5800	471,950.98	437,116.00	-7.4%
Communications		5900	40,242.79	75,850.00	88.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,519,577.96	1,464,907.00	-3.6%
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	100,337.13	121,166.00	20.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			100,337.13	121,166.00	20.8%
TOTAL, EXPENDITURES			5,935,590.86	6,111,541.00	3.0%

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	3,437,546.53	3,319,751.00	-3.4%
(a) TOTAL, INTERFUND TRANSFERS IN			3,437,546.53	3,319,751.00	-3.4%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			3,437,546.53	3,319,751.00	-3.4%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	984,194.67	901,957.00	-8.4%
3) Other State Revenue		8300-8599	236,071.81	145,811.00	-38.2%
4) Other Local Revenue		8600-8799	1,476,286.10	1,524,358.00	3.3%
5) TOTAL, REVENUES			2,696,552.58	2,572,126.00	-4.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		2,918,703.35	2,832,803.00	-2.9%
2) Instruction - Related Services	2000-2999		1,948,639.05	2,258,021.00	15.9%
3) Pupil Services	3000-3999		16,887.94	11,031.00	-34.7%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		856.59	1,111.00	29.7%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		100,337.13	121,166.00	20.8%
8) Plant Services	8000-8999		950,166.80	887,409.00	-6.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5,935,590.86	6,111,541.00	3.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(3,239,038.28)	(3,539,415.00)	9.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,437,546.53	3,319,751.00	-3.4%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,437,546.53	3,319,751.00	-3.4%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			198,508.25	(219,664.00)	-210.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	1,370,611.74	1,569,119.99	14.5%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			1,370,611.74	1,569,119.99	14.5%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			1,370,611.74	1,569,119.99	14.5%
2) Ending Balance, June 30 (E + F1e)					
			1,569,119.99	1,349,455.99	-14.0%
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	31,019.52	31,019.52	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)					
		9780	1,538,100.47	1,318,436.47	-14.3%
	0000	9780	1,538,100.47		
	0000	9780		1,318,436.47	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Resource	Description	2012-13 Unaudited Actuals	2013-14 Budget
9010	Other Restricted Local	31,019.52	31,019.52
Total, Restricted Balance		<u>31,019.52</u>	<u>31,019.52</u>

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	600,000.00	400,000.00	-33.3%
2) Federal Revenue		8100-8299	7,606,938.18	8,341,941.00	9.7%
3) Other State Revenue		8300-8599	590,052.75	603,400.00	2.3%
4) Other Local Revenue		8600-8799	3,487,704.64	3,820,600.00	9.5%
5) TOTAL, REVENUES			12,284,695.57	13,165,941.00	7.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,761,337.14	3,714,477.00	-1.2%
3) Employee Benefits		3000-3999	2,214,222.92	2,215,588.00	0.1%
4) Books and Supplies		4000-4999	4,746,074.28	5,992,885.00	26.3%
5) Services and Other Operating Expenditures		5000-5999	902,035.11	782,717.00	-13.2%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	308,633.43	371,052.00	20.2%
9) TOTAL, EXPENDITURES			11,932,302.88	13,076,719.00	9.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			352,392.69	89,222.00	-74.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	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)			352,392.69	89,222.00	-74.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,524,099.02	2,876,491.71	14.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,524,099.02	2,876,491.71	14.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,524,099.02	2,876,491.71	14.0%
2) Ending Balance, June 30 (E + F1e)			2,876,491.71	2,965,713.71	3.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	35,692.52	35,692.52	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			2,840,799.19	2,930,021.19	3.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,588,031.83		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	400,325.96		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	16,354.25		
2) Investments		9150	707,546.81		
3) Accounts Receivable		9200	509,832.39		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	35,692.52		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			3,257,783.76		
H. LIABILITIES					
1) Accounts Payable		9500	381,292.05		
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			381,292.05		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			2,876,491.71		

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	600,000.00	400,000.00	-33.3%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			600,000.00	400,000.00	-33.3%
FEDERAL REVENUE					
Child Nutrition Programs		8220	7,606,938.18	8,341,941.00	9.7%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			7,606,938.18	8,341,941.00	9.7%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	590,052.75	603,400.00	2.3%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			590,052.75	603,400.00	2.3%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	3,437,785.89	3,800,000.00	10.5%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	5,694.94	5,600.00	-1.7%
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	44,223.81	15,000.00	-66.1%
TOTAL, OTHER LOCAL REVENUE			3,487,704.64	3,820,600.00	9.5%
TOTAL, REVENUES			12,284,695.57	13,165,941.00	7.2%

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	3,209,277.84	3,152,889.00	-1.8%
Classified Supervisors' and Administrators' Salaries		2300	299,155.22	320,673.00	7.2%
Clerical, Technical and Office Salaries		2400	154,471.30	155,915.00	0.9%
Other Classified Salaries		2900	98,432.78	85,000.00	-13.6%
TOTAL, CLASSIFIED SALARIES			3,761,337.14	3,714,477.00	-1.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	284,009.79	323,341.00	13.8%
OASDI/Medicare/Alternative		3301-3302	237,103.13	263,255.00	11.0%
Health and Welfare Benefits		3401-3402	1,352,200.92	1,298,915.00	-3.9%
Unemployment Insurance		3501-3502	38,451.28	4,648.00	-87.9%
Workers' Compensation		3601-3602	113,758.60	119,316.00	4.9%
OPEB, Allocated		3701-3702	162,241.37	177,002.00	9.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	22,437.83	24,791.00	10.5%
Other Employee Benefits		3901-3902	4,020.00	4,320.00	7.5%
TOTAL, EMPLOYEE BENEFITS			2,214,222.92	2,215,588.00	0.1%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	52,547.32	343,555.00	553.8%
Noncapitalized Equipment		4400	133,060.72	280,000.00	110.4%
Food		4700	4,560,466.24	5,369,330.00	17.7%
TOTAL, BOOKS AND SUPPLIES			4,746,074.28	5,992,885.00	26.3%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	8,310.43	16,000.00	92.5%
Dues and Memberships		5300	1,020.00	900.00	-11.8%
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	6,019.58	10,000.00	66.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	732,009.49	696,590.00	-4.8%
Professional/Consulting Services and Operating Expenditures		5800	147,138.89	50,477.00	-65.7%
Communications		5900	7,536.72	8,750.00	16.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			902,035.11	782,717.00	-13.2%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	308,633.43	371,052.00	20.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			308,633.43	371,052.00	20.2%
TOTAL, EXPENDITURES			11,932,302.88	13,076,719.00	9.6%

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

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	600,000.00	400,000.00	-33.3%
2) Federal Revenue		8100-8299	7,606,938.18	8,341,941.00	9.7%
3) Other State Revenue		8300-8599	590,052.75	603,400.00	2.3%
4) Other Local Revenue		8600-8799	3,487,704.64	3,820,600.00	9.5%
5) TOTAL, REVENUES			12,284,695.57	13,165,941.00	7.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		11,623,633.45	12,705,667.00	9.3%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		308,633.43	371,052.00	20.2%
8) Plant Services	8000-8999		36.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			11,932,302.88	13,076,719.00	9.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			352,392.69	89,222.00	-74.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			352,392.69	89,222.00	-74.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,524,099.02	2,876,491.71	14.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,524,099.02	2,876,491.71	14.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,524,099.02	2,876,491.71	14.0%
2) Ending Balance, June 30 (E + F1e)			2,876,491.71	2,965,713.71	3.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	35,692.52	35,692.52	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			2,840,799.19	2,930,021.19	3.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2012-13 Unaudited Actuals	2013-14 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School I	2,840,799.19	2,930,021.19
Total, Restricted Balance		<u>2,840,799.19</u>	<u>2,930,021.19</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	0.00	0.0%
4) Other Local Revenue		8600-8799	2,204.33	1,600.00	-27.4%
5) TOTAL, REVENUES			2,204.33	1,600.00	-27.4%
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	4.00	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	201,600.00	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4.00	201,600.00	5039900.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,200.33	(200,000.00)	-9189.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	200,000.00	200,000.00	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			200,000.00	200,000.00	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)			202,200.33	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	648,600.68	850,801.01	31.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			648,600.68	850,801.01	31.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			648,600.68	850,801.01	31.2%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	850,801.01	850,801.01	0.0%
Deferred Maintenance	0000	9780	850,801.01		
Deferred Maintenance	0000	9780		850,801.01	
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	402,119.04		
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	248,681.97		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	200,000.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			850,801.01		
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			
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)			850,801.01		

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	2,204.33	1,600.00	-27.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,204.33	1,600.00	-27.4%
TOTAL, REVENUES			2,204.33	1,600.00	-27.4%

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

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	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	4.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4.00	0.00	-100.0%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	201,600.00	New
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	201,600.00	New
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			4.00	201,600.00	5039900.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General, Special Reserve, & Building Funds		8915	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	200,000.00	200,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			200,000.00	200,000.00	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)			200,000.00	200,000.00	0.0%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,204.33	1,600.00	-27.4%
5) TOTAL, REVENUES			2,204.33	1,600.00	-27.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		4.00	201,600.00	5039900.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4.00	201,600.00	5039900.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,200.33	(200,000.00)	-9189.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	200,000.00	200,000.00	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			200,000.00	200,000.00	0.0%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			202,200.33	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	648,600.68	850,801.01	31.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			648,600.68	850,801.01	31.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			648,600.68	850,801.01	31.2%
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 (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	850,801.01	850,801.01	0.0%
Deferred Maintenance	0000	9780	850,801.01		
Deferred Maintenance	0000	9780		850,801.01	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	604,223.61	300,000.00	-50.3%
5) TOTAL, REVENUES			604,223.61	300,000.00	-50.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,185,466.06	1,625,682.00	37.1%
3) Employee Benefits		3000-3999	398,541.12	694,585.00	74.3%
4) Books and Supplies		4000-4999	3,474,134.82	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	145,532.06	0.00	-100.0%
6) Capital Outlay		6000-6999	52,081,461.86	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			57,285,135.92	2,320,267.00	-95.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(56,680,912.31)	(2,020,267.00)	-96.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(56,680,912.31)	(2,020,267.00)	-96.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	178,713,729.59	122,032,817.28	-31.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			178,713,729.59	122,032,817.28	-31.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			178,713,729.59	122,032,817.28	-31.7%
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	122,032,817.28	120,012,550.28	-1.7%
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	135,646,698.74		
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	38,789.56		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	7.00		
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			135,685,495.30		
H. LIABILITIES					
1) Accounts Payable		9500	13,652,678.02		
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			13,652,678.02		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			122,032,817.28		

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	604,223.61	300,000.00	-50.3%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Other Local Revenue All Other Local Revenue					
		8699	0.00	0.00	0.0%
All Other Transfers In from All Others					
		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			604,223.61	300,000.00	-50.3%
TOTAL, REVENUES			604,223.61	300,000.00	-50.3%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	248,666.79	399,687.00	60.7%
Classified Supervisors' and Administrators' Salaries		2300	794,669.11	997,393.00	25.5%
Clerical, Technical and Office Salaries		2400	140,902.09	228,602.00	62.2%
Other Classified Salaries		2900	1,228.07	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			1,185,466.06	1,625,682.00	37.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	100,530.92	168,827.00	67.9%
OASDI/Medicare/Alternative		3301-3302	81,228.75	124,369.00	53.1%
Health and Welfare Benefits		3401-3402	134,897.85	285,443.00	111.6%
Unemployment Insurance		3501-3502	11,996.15	2,246.00	-81.3%
Workers' Compensation		3601-3602	37,399.35	52,446.00	40.2%
OPEB, Allocated		3701-3702	21,479.18	43,964.00	104.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	8,708.92	14,890.00	71.0%
Other Employee Benefits		3901-3902	2,300.00	2,400.00	4.3%
TOTAL, EMPLOYEE BENEFITS			398,541.12	694,585.00	74.3%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	470,039.20	0.00	-100.0%
Noncapitalized Equipment		4400	3,004,095.62	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			3,474,134.82	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	15,708.78	0.00	-100.0%
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	39,245.20	0.00	-100.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	86,732.78	0.00	-100.0%
Communications		5900	3,845.30	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			145,532.06	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	45,239.70	0.00	-100.0%
Land Improvements		6170	8,891,539.57	0.00	-100.0%
Buildings and Improvements of Buildings		6200	43,091,991.88	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	52,690.71	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			52,081,461.86	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			57,285,135.92	2,320,267.00	-95.9%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	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%
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)					
			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	604,223.61	300,000.00	-50.3%
5) TOTAL, REVENUES			604,223.61	300,000.00	-50.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		57,285,135.92	2,320,267.00	-95.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			57,285,135.92	2,320,267.00	-95.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(56,680,912.31)	(2,020,267.00)	-96.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(56,680,912.31)	(2,020,267.00)	-96.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	178,713,729.59	122,032,817.28	-31.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			178,713,729.59	122,032,817.28	-31.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			178,713,729.59	122,032,817.28	-31.7%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			122,032,817.28	120,012,550.28	-1.7%
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			122,032,817.28	120,012,550.28	-1.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2012-13 Unaudited Actuals	2013-14 Budget
9010	Other Restricted Local	122,032,817.28	120,012,550.28
Total, Restricted Balance		<u>122,032,817.28</u>	<u>120,012,550.28</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	0.00	0.0%
4) Other Local Revenue		8600-8799	1,254,583.93	151,437.00	-87.9%
5) TOTAL, REVENUES			1,254,583.93	151,437.00	-87.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	25,739.24	25,384.00	-1.4%
3) Employee Benefits		3000-3999	20,062.38	20,053.00	0.0%
4) Books and Supplies		4000-4999	1,450.13	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	302.54	0.00	-100.0%
6) Capital Outlay		6000-6999	740,609.40	500,000.00	-32.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	206,719.59	24,000.00	-88.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			994,883.28	569,437.00	-42.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			259,700.65	(418,000.00)	-261.0%
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)			259,700.65	(418,000.00)	-261.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,796,211.91	3,055,912.56	9.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,796,211.91	3,055,912.56	9.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,796,211.91	3,055,912.56	9.3%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	3,055,912.56	2,637,912.56	-13.7%
Capital Facilities	0000	9780	3,055,912.56		
Capital Facilities	0000	9780		2,637,912.56	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,886,649.39		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	1,214,563.17		
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			3,101,212.56		
H. LIABILITIES					
1) Accounts Payable		9500	45,300.00		
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			45,300.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			3,055,912.56		

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	10,189.34	9,000.00	-11.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	1,244,394.59	142,437.00	-88.6%
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			1,254,583.93	151,437.00	-87.9%
TOTAL, REVENUES			1,254,583.93	151,437.00	-87.9%

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	355.64	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	25,383.60	25,384.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			25,739.24	25,384.00	-1.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	2,898.10	2,898.00	0.0%
OASDI/Medicare/Alternative		3301-3302	1,782.18	1,942.00	9.0%
Health and Welfare Benefits		3401-3402	12,744.12	12,744.00	0.0%
Unemployment Insurance		3501-3502	276.71	35.00	-87.4%
Workers' Compensation		3601-3602	751.57	819.00	9.0%
OPEB, Allocated		3701-3702	1,358.64	1,359.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	251.06	256.00	2.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			20,062.38	20,053.00	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	1,450.13	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,450.13	0.00	-100.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	288.54	0.00	-100.0%
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	14.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			302.54	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	50.00	0.00	-100.0%
Land Improvements		6170	10,750.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	729,809.40	500,000.00	-31.5%
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			740,609.40	500,000.00	-32.5%
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	206,719.59	24,000.00	-88.4%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			206,719.59	24,000.00	-88.4%
TOTAL, EXPENDITURES			994,883.28	569,437.00	-42.8%

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

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,254,583.93	151,437.00	-87.9%
5) TOTAL, REVENUES			1,254,583.93	151,437.00	-87.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		45,403.08	45,437.00	0.1%
8) Plant Services	8000-8999		742,760.61	500,000.00	-32.7%
9) Other Outgo	9000-9999	Except 7600-7699	206,719.59	24,000.00	-88.4%
10) TOTAL, EXPENDITURES			994,883.28	569,437.00	-42.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			259,700.65	(418,000.00)	-261.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			259,700.65	(418,000.00)	-261.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,796,211.91	3,055,912.56	9.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,796,211.91	3,055,912.56	9.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,796,211.91	3,055,912.56	9.3%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			3,055,912.56	2,637,912.56	-13.7%
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	3,055,912.56	2,637,912.56	-13.7%
Capital Facilities	0000	9780	3,055,912.56		
Capital Facilities	0000	9780		2,637,912.56	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	16,757.48	20,000.00	19.3%
5) TOTAL, REVENUES			16,757.48	20,000.00	19.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,585.75	29,262.00	716.1%
3) Employee Benefits		3000-3999	427.28	23,171.00	5322.9%
4) Books and Supplies		4000-4999	43,156.50	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	(68,377.82)	0.00	-100.0%
6) Capital Outlay		6000-6999	5,440,739.39	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,419,531.10	52,433.00	-99.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(5,402,773.62)	(32,433.00)	-99.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,402,773.62)	(32,433.00)	-99.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,133,034.36	3,730,260.74	-59.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,133,034.36	3,730,260.74	-59.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,133,034.36	3,730,260.74	-59.2%
2) Ending Balance, June 30 (E + F1e)			3,730,260.74	3,697,827.74	-0.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,730,260.74	3,697,827.74	-0.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(4,185,556.04)		
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	8,214,502.70		
3) Accounts Receivable		9200	55.00		
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			4,029,001.66		
H. LIABILITIES					
1) Accounts Payable		9500	298,740.92		
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			298,740.92		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			3,730,260.74		

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	0.00	0.00	0.0%
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			0.00	0.00	0.0%
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	16,757.48	20,000.00	19.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			16,757.48	20,000.00	19.3%
TOTAL, REVENUES			16,757.48	20,000.00	19.3%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	3,286.16	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	299.59	29,262.00	9667.3%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			3,585.75	29,262.00	716.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	3,341.00	New
OASDI/Medicare/Alternative		3301-3302	274.30	2,238.00	715.9%
Health and Welfare Benefits		3401-3402	0.00	14,371.00	New
Unemployment Insurance		3501-3502	37.30	41.00	9.9%
Workers' Compensation		3601-3602	115.68	944.00	716.0%
OPEB, Allocated		3701-3702	0.00	1,941.00	New
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	295.00	New
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			427.28	23,171.00	5322.9%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	34,222.79	0.00	-100.0%
Noncapitalized Equipment		4400	8,933.71	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			43,156.50	0.00	-100.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	14,013.18	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	(82,391.00)	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			(68,377.82)	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	979.51	0.00	-100.0%
Land Improvements		6170	43,420.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	5,362,199.21	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	34,140.67	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			5,440,739.39	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			5,419,531.10	52,433.00	-99.0%

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	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	16,757.48	20,000.00	19.3%
5) TOTAL, REVENUES			16,757.48	20,000.00	19.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		5,419,531.10	52,433.00	-99.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5,419,531.10	52,433.00	-99.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(5,402,773.62)	(32,433.00)	-99.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,402,773.62)	(32,433.00)	-99.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	9,133,034.36	3,730,260.74	-59.2%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			9,133,034.36	3,730,260.74	-59.2%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			9,133,034.36	3,730,260.74	-59.2%
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	3,730,260.74	3,697,827.74	-0.9%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Resource	Description	2012-13 Unaudited Actuals	2013-14 Budget
7710	State School Facilities Projects	3,730,260.74	3,697,827.74
Total, Restricted Balance		<u>3,730,260.74</u>	<u>3,697,827.74</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	0.00	0.0%
4) Other Local Revenue		8600-8799	32,527.02	8,000.00	-75.4%
5) TOTAL, REVENUES			32,527.02	8,000.00	-75.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	529,072.97	540,116.00	2.1%
3) Employee Benefits		3000-3999	308,702.75	316,094.00	2.4%
4) Books and Supplies		4000-4999	74,785.07	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	18,262.25	10,000.00	-45.2%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			930,823.04	866,210.00	-6.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(898,296.02)	(858,210.00)	-4.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	809,998.84	810,000.00	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			809,998.84	810,000.00	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)			(88,297.18)	(48,210.00)	-45.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,263,480.61	2,175,183.43	-3.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,263,480.61	2,175,183.43	-3.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,263,480.61	2,175,183.43	-3.9%
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	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	2,175,183.43	2,126,973.43	-2.2%
Measure A Construction	0000	9780	2,175,183.43		
Measure A Construction	0000	9780		2,126,973.43	
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	134,642.21		
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	2,067,524.10		
3) Accounts Receivable		9200	141.31		
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			2,202,307.62		
H. LIABILITIES					
1) Accounts Payable		9500	27,124.19		
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			27,124.19		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			2,175,183.43		

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 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					
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	7,527.02	8,000.00	6.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	25,000.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			32,527.02	8,000.00	-75.4%
TOTAL, REVENUES			32,527.02	8,000.00	-75.4%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	459,803.44	471,346.00	2.5%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	69,269.53	68,770.00	-0.7%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			529,072.97	540,116.00	2.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	59,813.10	61,095.00	2.1%
OASDI/Medicare/Alternative		3301-3302	37,913.02	41,320.00	9.0%
Health and Welfare Benefits		3401-3402	160,482.94	166,586.00	3.8%
Unemployment Insurance		3501-3502	5,859.26	746.00	-87.3%
Workers' Compensation		3601-3602	15,988.30	17,425.00	9.0%
OPEB, Allocated		3701-3702	23,344.56	23,534.00	0.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	5,181.57	5,388.00	4.0%
Other Employee Benefits		3901-3902	120.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			308,702.75	316,094.00	2.4%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	41,161.79	0.00	-100.0%
Noncapitalized Equipment		4400	33,623.28	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			74,785.07	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	6,131.25	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	5,970.50	0.00	-100.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	6,160.50	10,000.00	62.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			18,262.25	10,000.00	-45.2%
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					
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			930,823.04	866,210.00	-6.9%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	809,998.84	810,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			809,998.84	810,000.00	0.0%
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%
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)			809,998.84	810,000.00	0.0%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	32,527.02	8,000.00	-75.4%
5) TOTAL, REVENUES			32,527.02	8,000.00	-75.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		930,823.04	866,210.00	-6.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			930,823.04	866,210.00	-6.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(898,296.02)	(858,210.00)	-4.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	809,998.84	810,000.00	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			809,998.84	810,000.00	0.0%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(88,297.18)	(48,210.00)	-45.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,263,480.61	2,175,183.43	-3.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,263,480.61	2,175,183.43	-3.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,263,480.61	2,175,183.43	-3.9%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			2,175,183.43	2,126,973.43	-2.2%
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	2,175,183.43	2,126,973.43	-2.2%
Measure A Construction	0000	9780	2,175,183.43		
Measure A Construction	0000	9780		2,126,973.43	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,550,159.40	1,972,726.00	-22.6%
3) Other State Revenue		8300-8599	298,883.42	149,000.00	-50.1%
4) Other Local Revenue		8600-8799	25,411,673.97	30,847,846.00	21.4%
5) TOTAL, REVENUES			28,260,716.79	32,969,572.00	16.7%
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	82,135,876.33	32,969,572.00	-59.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			82,135,876.33	32,969,572.00	-59.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(53,875,159.54)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	58,983,969.75	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			58,983,969.75	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)			5,108,810.21	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	24,448,439.28	29,557,249.49	20.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			24,448,439.28	29,557,249.49	20.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			24,448,439.28	29,557,249.49	20.9%
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	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	29,557,249.49	29,557,249.49	0.0%
Measure C Debt Service	0000	9780	29,557,249.49		
Measure C Debt Service	0000	9780		29,557,249.49	
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	29,557,249.49		
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			29,557,249.49		
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)			29,557,249.49		

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	2,550,159.40	1,972,726.00	-22.6%
TOTAL, FEDERAL REVENUE			2,550,159.40	1,972,726.00	-22.6%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	298,883.42	149,000.00	-50.1%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			298,883.42	149,000.00	-50.1%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	25,017,112.02	30,211,846.00	20.8%
Unsecured Roll		8612	569,122.13	564,000.00	-0.9%
Prior Years' Taxes		8613	(395,250.22)	0.00	-100.0%
Supplemental Taxes		8614	140,300.74	0.00	-100.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Interest		8660	80,389.30	72,000.00	-10.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			25,411,673.97	30,847,846.00	21.4%
TOTAL, REVENUES			28,260,716.79	32,969,572.00	16.7%

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	62,960,000.00	14,485,000.00	-77.0%
Bond Interest and Other Service Charges		7434	19,175,876.33	18,484,572.00	-3.6%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			82,135,876.33	32,969,572.00	-59.9%
TOTAL, EXPENDITURES			82,135,876.33	32,969,572.00	-59.9%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	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	58,983,969.75	0.00	-100.0%
(c) TOTAL, SOURCES			58,983,969.75	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)			58,983,969.75	0.00	-100.0%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,550,159.40	1,972,726.00	-22.6%
3) Other State Revenue		8300-8599	298,883.42	149,000.00	-50.1%
4) Other Local Revenue		8600-8799	25,411,673.97	30,847,846.00	21.4%
5) TOTAL, REVENUES			28,260,716.79	32,969,572.00	16.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	82,135,876.33	32,969,572.00	-59.9%
10) TOTAL, EXPENDITURES			82,135,876.33	32,969,572.00	-59.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(53,875,159.54)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	58,983,969.75	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			58,983,969.75	0.00	0.0%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,108,810.21	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	24,448,439.28	29,557,249.49	20.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			24,448,439.28	29,557,249.49	20.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			24,448,439.28	29,557,249.49	20.9%
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 (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	29,557,249.49	29,557,249.49	0.0%
Measure C Debt Service	0000	9780	29,557,249.49		
Measure C Debt Service	0000	9780		29,557,249.49	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,537,872.21	6,517,944.00	-0.3%
5) TOTAL, REVENUES			6,537,872.21	6,517,944.00	-0.3%
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	3,833,328.77	3,832,848.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,833,328.77	3,832,848.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,704,543.44	2,685,096.00	-0.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	809,998.84	810,000.00	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			(809,998.84)	(810,000.00)	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)			1,894,544.60	1,875,096.00	-1.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,056,603.58	9,951,148.18	23.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,056,603.58	9,951,148.18	23.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,056,603.58	9,951,148.18	23.5%
2) Ending Balance, June 30 (E + F1e)			9,951,148.18	11,826,244.18	18.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	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	9,951,148.18	11,826,244.18	18.8%
Measure A Debt Service	0000	9780	9,951,148.18		
Measure A Debt Service	0000	9780		11,826,244.18	
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	3,163,832.51		
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	6,787,315.67		
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			9,951,148.18		
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)			9,951,148.18		

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	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	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 Voted Indebtedness Levies Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	6,523,069.16	6,502,944.00	-0.3%
Non-Ad Valorem Taxes Other		8622	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Interest		8660	14,803.05	15,000.00	1.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,537,872.21	6,517,944.00	-0.3%
TOTAL, REVENUES			6,537,872.21	6,517,944.00	-0.3%

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	2,545,000.00	2,640,000.00	3.7%
Bond Interest and Other Service Charges		7434	1,288,328.77	1,192,848.00	-7.4%
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)			3,833,328.77	3,832,848.00	0.0%
TOTAL, EXPENDITURES			3,833,328.77	3,832,848.00	0.0%

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					
Other Authorized Interfund Transfers Out		7619	809,998.84	810,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			809,998.84	810,000.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(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)			(809,998.84)	(810,000.00)	0.0%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,537,872.21	6,517,944.00	-0.3%
5) TOTAL, REVENUES			6,537,872.21	6,517,944.00	-0.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	3,833,328.77	3,832,848.00	0.0%
10) TOTAL, EXPENDITURES			3,833,328.77	3,832,848.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,704,543.44	2,685,096.00	-0.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	809,998.84	810,000.00	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			(809,998.84)	(810,000.00)	0.0%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,894,544.60	1,875,096.00	-1.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,056,603.58	9,951,148.18	23.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,056,603.58	9,951,148.18	23.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,056,603.58	9,951,148.18	23.5%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			9,951,148.18	11,826,244.18	18.8%
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	9,951,148.18	11,826,244.18	18.8%
Measure A Debt Service	0000	9780	9,951,148.18		
Measure A Debt Service	0000	9780		11,826,244.18	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,049.60	1,365.00	-33.4%
5) TOTAL, REVENUES			2,049.60	1,365.00	-33.4%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,049.60	1,365.00	-33.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			2,049.60	1,365.00	-33.4%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	50,418.79	52,468.39	4.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			50,418.79	52,468.39	4.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			50,418.79	52,468.39	4.1%
2) Ending Net Position, June 30 (E + F1e)			52,468.39	53,833.39	2.6%
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	52,468.39	53,833.39	2.6%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	7,468.39		
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	45,000.00		
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) 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			52,468.39		

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
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			
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			0.00		
I. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 - H7)			52,468.39		

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	2,049.60	1,365.00	-33.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,049.60	1,365.00	-33.4%
TOTAL, REVENUES			2,049.60	1,365.00	-33.4%

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

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	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 EXPENSES			0.00	0.00	0.0%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			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					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,049.60	1,365.00	-33.4%
5) TOTAL, REVENUES			2,049.60	1,365.00	-33.4%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,049.60	1,365.00	-33.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			2,049.60	1,365.00	-33.4%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	50,418.79	52,468.39	4.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			50,418.79	52,468.39	4.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			50,418.79	52,468.39	4.1%
2) Ending Net Position, June 30 (E + F1e)			52,468.39	53,833.39	2.6%
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	52,468.39	53,833.39	2.6%

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

Description	2012-13 Unaudited Actuals			2013-14 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
ELEMENTARY						
1. General Education			21,469.87	21,424.34	21,398.00	21,628.06
a. Kindergarten	2,534.19	2,537.11				
b. Grades One through Three	7,321.19	7,310.10				
c. Grades Four through Six	7,029.67	7,019.03				
d. Grades Seven and Eight	4,711.12	4,703.11				
e. Opportunity Schools and Full-Day Opportunity Classes	0.00	0.00				
f. Home and Hospital	24.22	31.07				
g. Community Day School	7.74	7.91				
2. Special Education						
a. Special Day Class	845.87	841.03	821.23	837.91	843.33	845.87
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	62.60	67.03	67.03	62.01	63.00	63.00
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions	3.11	3.11	3.11	3.08	3.05	3.05
3. TOTAL, ELEMENTARY	22,539.71	22,519.50	22,361.24	22,327.34	22,307.38	22,539.98
HIGH SCHOOL						
4. General Education			7,899.43	7,461.67	7,319.58	7,532.53
a. Grades Nine through Twelve	7,040.79	6,952.80				
b. Continuation Education	394.49	399.63				
c. Opportunity Schools and Full-Day Opportunity Classes	26.08	21.10				
d. Home and Hospital	58.64	64.58				
e. Community Day School	12.65	13.32				
5. Special Education						
a. Special Day Class	333.61	360.02	365.53	330.47	327.02	333.61
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	85.75	99.61	99.61	84.94	85.01	85.01
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions	13.91	13.63	13.63	13.78	14.23	14.23
6. TOTAL, HIGH SCHOOL	7,965.92	7,924.69	8,378.20	7,890.86	7,745.84	7,965.38
COUNTY SUPPLEMENT						
7. County Community Schools (EC 1982[a])						
a. Elementary						
b. High School						
8. Special Education						
a. Special Day Class - Elementary	38.34	39.33	38.34	36.65	36.65	36.65
b. Special Day Class - High School	41.55	41.34	41.55	43.24	43.24	43.24
c. Nonpublic, Nonsectarian Schools - Elementary						
d. Nonpublic, Nonsectarian Schools - High School						
e. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - Elementary						
f. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - High School						
9. TOTAL, ADA REPORTED BY COUNTY OFFICES	79.89	80.67	79.89	79.89	79.89	79.89
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	30,585.52	30,524.86	30,819.33	30,298.09	30,133.11	30,585.25
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)	30,585.52	30,524.86	30,819.33	30,298.09	30,133.11	30,585.25
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	3.29	3.41	3.41			
b. 7th & 8th Hour Pupil Hours (Hours)*						
23. HIGH SCHOOL						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only	6.98	7.27	7.27			
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)	1,621.93	1,616.28	1,621.93	1,621.93	1,621.93	1,621.93
b. All Other Block Grant Funded Charters	343.09	342.40	343.09	343.09	343.09	343.09
25. Charter ADA Funded Through the Revenue Limit						
26. TOTAL, CHARTER SCHOOLS ADA (sum lines 24a, 24b, and 25)	1,965.02	1,958.68	1,965.02	1,965.02	1,965.02	1,965.02
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	14,436,462.00	0.00	14,436,462.00	0.00	0.00	14,436,462.00
Work in Progress	79,294,863.25	0.00	79,294,863.25	63,505,833.23	89,762,119.14	53,038,577.34
Total capital assets not being depreciated	93,731,325.25	0.00	93,731,325.25	63,505,833.23	89,762,119.14	67,475,039.34
Capital assets being depreciated:						
Land Improvements	23,805,205.35	0.00	23,805,205.35	79,924,525.49	0.00	103,729,730.84
Buildings	517,664,969.91	0.00	517,664,969.91	9,818,915.50	0.00	527,483,885.41
Equipment	19,207,015.91	(2,054,425.00)	17,152,590.91	328,710.53	621,740.68	16,859,560.76
Total capital assets being depreciated	560,677,191.17	(2,054,425.00)	558,622,766.17	90,072,151.52	621,740.68	648,073,177.01
Accumulated Depreciation for:						
Land Improvements	(3,488,584.42)	0.00	(3,488,584.42)	0.00	3,459,584.11	(6,948,168.53)
Buildings	(177,130,388.84)	0.00	(177,130,388.84)	0.00	15,978,579.25	(193,108,968.09)
Equipment	(15,300,276.69)	2,054,425.00	(13,245,851.69)	569,585.16	746,207.30	(13,422,473.83)
Total accumulated depreciation	(195,919,249.95)	2,054,425.00	(193,864,824.95)	569,585.16	20,184,370.66	(213,479,610.45)
Total capital assets being depreciated, net	364,757,941.22	0.00	364,757,941.22	90,641,736.68	20,806,111.34	434,593,566.56
Governmental activity capital assets, net	458,489,266.47	0.00	458,489,266.47	154,147,569.91	110,568,230.48	502,068,605.90
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 PRT A	TITLE I SIG QEIA (DISTRICT)	TITLE I SIG COHORT 2 (DISTRICT)	COHORT 2 (MEADOW HOMES)	TITLE I SIG COHORT 2 (OAK GROVE)	ARRA TITLE I SIG QEIA (DISTRICT)	ARRA TITLE I SIG QEIA (BEL AIR)
FEDERAL CATALOG NUMBER	84.01	84.388	84.388	84.388	84.388	84.388	84.388
RESOURCE CODE	F01R3010	F01R3180	F01R3180	F01R3180	F01R3180	F01R3181	F01R3181
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)	3118,3063-3070	3081	3083	3083	3083	3082	3082
AWARD							
1. Prior Year Carryover	859,042.39	659,749.22	30,467.00	59,067.03	161,477.47	31,958.13	986,628.50
2. a. Current Year Award	4,584,055.00	688,343.00	293,274.00	1,932,179.00	1,295,264.00	183,056.00	1,441,662.00
b. Transferability (NCLB)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	4,584,055.00	688,343.00	293,274.00	1,932,179.00	1,295,264.00	183,056.00	1,441,662.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	5,443,097.39	1,348,092.22	323,741.00	1,991,246.03	1,456,741.47	215,014.13	2,428,290.50
REVENUES							
5. Revenue Deferred from Prior Year	(198,782.61)	354,718.44	5,070.00	5,746.03		215,014.13	85,568.83
6. Cash Received in Current Year	4,380,493.00	949,339.41	25,477.00	1,372,802.00	1,086,427.47		1,794,335.79
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	4,181,710.39	1,304,057.85	30,547.00	1,378,548.03	1,086,427.47	215,014.13	1,879,904.62
EXPENDITURES							
9. Donor-Authorized Expenditures	4,625,199.90	727,740.06	256,661.07	1,669,776.88	965,419.83	209,021.65	1,511,202.17
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	4,625,199.90	727,740.06	256,661.07	1,669,776.88	965,419.83	209,021.65	1,511,202.17
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)	(443,489.51)	576,317.79	(226,114.07)	(291,228.85)	121,007.64	5,992.48	368,702.45
a. Deferred Revenue		576,317.79			121,007.64	5,992.48	368,702.45
b. Accounts Payable							
c. Accounts Receivable	443,489.51		226,114.07	291,228.85			
14. Unused Grant Award Calculation (line 4 minus line 9)	817,897.49	620,352.16	67,079.93	321,469.15	491,321.64	5,992.48	917,088.33
15. If Carryover is allowed, enter line 14 amount here	817,897.49	620,352.16	67,079.93	321,469.15	491,321.64	5,992.48	917,088.33
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	4,625,199.90	727,740.06	256,661.07	1,669,776.88	965,419.83	209,021.65	1,511,202.17

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

FEDERAL PROGRAM NAME	ARRA TITLE I SIG QEIA (RIO VISTA)	ARRA TITLE I SIG QEIA (SHORE ACRES)	SP ED IDEA	SP ED IDEA PT B PRIVATE SCHOOLS	SP ED PRE K	SP ED LOCAL PRE K	SP ED IDEA MENTAL HEALTH
FEDERAL CATALOG NUMBER	84.388	84.388	84.027	84.027	84.173	84.027A	84.027A
RESOURCE CODE	F01R3181	F01R3181	F01R3310	F01R3311	F01R3315	F01R3320	F01R3327
REVENUE OBJECT	8290	8290	8181	8181	8182	8182	8182
LOCAL DESCRIPTION (if any)	3082	3082	3122	3140	3123	3126	3027
AWARD							
1. Prior Year Carryover	102,057.95	943,115.21					1,261,841.73
2. a. Current Year Award	443,230.00	1,710,565.00	6,659,407.00		236,218.00	337,645.00	1,549,295.00
b. Transferability (NCLB)			(46,680.00)	0.00			
c. Other Adjustments			(998,911.00)	46,680.00	(35,433.00)	(50,647.00)	
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	443,230.00	1,710,565.00	5,613,816.00	46,680.00	200,785.00	286,998.00	1,549,295.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	545,287.95	2,653,680.21	5,613,816.00	46,680.00	200,785.00	286,998.00	2,811,136.73
REVENUES							
5. Revenue Deferred from Prior Year	102,057.95	176,028.03	(1,948,974.00)	(46,680.00)	(118,742.00)	(116,765.00)	228,978.73
6. Cash Received in Current Year	443,230.00	1,808,145.43	4,077,833.85	93,174.15	195,533.00	212,858.88	410,828.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	545,287.95	1,984,173.46	2,128,859.85	46,494.15	76,791.00	96,093.88	639,806.73
EXPENDITURES							
9. Donor-Authorized Expenditures	523,216.80	1,349,693.83	5,567,321.85	46,494.15	200,785.00	285,242.53	1,137,519.88
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	523,216.80	1,349,693.83	5,567,321.85	46,494.15	200,785.00	285,242.53	1,137,519.88
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	22,071.15	634,479.63	(3,438,462.00)	0.00	(123,994.00)	(189,148.65)	(497,713.15)
a. Deferred Revenue	22,071.15	634,479.63					
b. Accounts Payable							
c. Accounts Receivable			3,438,462.00		123,994.00	189,145.65	497,713.15
14. Unused Grant Award Calculation (line 4 minus line 9)	22,071.15	1,303,986.38	46,494.15	185.85	0.00	1,755.47	1,673,616.85
15. If Carryover is allowed, enter line 14 amount here	22,017.15	1,303,986.38	46,494.15	185.85		1,755.47	1,673,616.85
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	523,216.80	1,349,693.83	5,567,321.85	46,494.15	200,785.00	285,239.53	1,137,519.88

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

FEDERAL PROGRAM NAME	CEIS 611 PRESCHOOL	SP ED IDEA PRSCHL STAFF	SP ED STATE IMPROVEMENT	SP ED EARLY INTERVENTION	SP ED QUALITY ASSURANCE (RCAT)	SP ED ALTERNATIVE DISPUTE	TRANSITIONAL PARTNERSHIP (WORKABILITY)
FEDERAL CATALOG NUMBER			84.323	84.181	84.027A	84.027A	84.158
RESOURCE CODE	F01R3332	F01R3345	F01R3372	F01R3385	F01R3386	F01R3395	F01R3410
REVENUE OBJECT	8980	8182	8182	8182	8182	8182	8290
LOCAL DESCRIPTION (if any)	3143	3124	3130	3128	3137	3133	3134
AWARD							
1. Prior Year Carryover			31,586.29		21,276.58		
2. a. Current Year Award		1,646.00	18,100.00	161,463.00		15,000.00	
b. Transferability (NCLB)							
c. Other Adjustments	50,647.00						
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	50,647.00	1,646.00	18,100.00	161,463.00	0.00	15,000.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	50,647.00	1,646.00	49,686.29	161,463.00	21,276.58	15,000.00	0.00
REVENUES							
5. Revenue Deferred from Prior Year		(2,600.00)	31,586.29	(80,732.00)	(1,103.42)	(7,500.00)	(4,130.72)
6. Cash Received in Current Year	24,673.12	3,012.00	18,100.00	80,731.00	12,129.00	11,250.00	
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	24,673.12	412.00	49,686.29	(1.00)	11,025.58	3,750.00	(4,130.72)
EXPENDITURES							
9. Donor-Authorized Expenditures	24,673.12	1,646.00	20,936.67	161,463.00	21,276.58	10,055.13	
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	24,673.12	1,646.00	20,936.67	161,463.00	21,276.58	10,055.13	0.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	(1,234.00)	28,749.62	(161,464.00)	(10,251.00)	(6,305.13)	(4,130.72)
a. Deferred Revenue			33,818.27				
b. Accounts Payable							
c. Accounts Receivable		1,234.00	5,068.65	161,464.00	10,251.00	6,305.13	4,130.72
14. Unused Grant Award Calculation (line 4 minus line 9)	25,973.88	0.00	28,749.62	0.00	0.00	4,944.87	0.00
15. If Carryover is allowed, enter line 14 amount here	25,973.88		28,749.62			4,944.87	
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	24,673.12	1,646.00	20,936.67	161,463.00	21,276.58	10,055.13	0.00

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FEDERAL PROGRAM NAME	VOCATIONAL ED TITLE II	SUPPORTIVE SCHOOLS (S3) CPHS	SUPPORTIVE SCHOOLS (S3) MDHS	SUPPORTIVE SCHOOLS (S3) YVHS	TITLE II PRT A IMPROVING TCHR QUALITY	TITLE V INNOVATIVE	21ST CENTURY CLC AFTRSCHL ENRICH MDHS
FEDERAL CATALOG NUMBER	84.048	84.184	84.184	84.184	84.367	84.298	84.287
RESOURCE CODE	F01R3550	F01R3725	F01R3725	F01R3725	F01R4035	F01R4110	F01R4124
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)	3201	3149	3149	3149	3171 3175	3111	3155
AWARD							
1. Prior Year Carryover		130,903.23	126,805.78	70,047.94	954,261.11	29,174.65	90,985.53
2. a. Current Year Award	193,050.00	150,000.00	150,000.00	125,000.00	973,949.00		
b. Transferability (NCLB)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	193,050.00	150,000.00	150,000.00	125,000.00	973,949.00	0.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	193,050.00	280,903.23	276,805.78	195,047.94	1,928,210.11	29,174.65	90,985.53
REVENUES							
5. Revenue Deferred from Prior Year	(112,243.75)	55,903.23	51,805.78	7,547.94	362,063.11	29,174.65	10,985.53
6. Cash Received in Current Year	191,671.29			725.04	905,587.00		18,181.58
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	79,427.54	55,903.23	51,805.78	8,272.98	1,267,650.11	29,174.65	29,167.11
EXPENDITURES							
9. Donor-Authorized Expenditures	193,050.00	92,505.31	166,039.31	129,975.03	1,416,507.74	29,174.65	90,797.23
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	193,050.00	92,505.31	166,039.31	129,975.03	1,416,507.74	29,174.65	90,797.23
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)	(113,622.46)	(36,602.08)	(114,233.53)	(121,702.05)	(148,857.63)	0.00	(61,630.12)
a. Deferred Revenue							
b. Accounts Payable							
c. Accounts Receivable	113,622.46	36,602.08	114,233.53	121,702.05	148,857.63		61,630.12
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	188,397.92	110,766.47	65,072.91	511,702.37	0.00	188.30
15. If Carryover is allowed, enter line 14 amount here		188,397.92	110,766.47	65,072.91	511,702.37		
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	193,050.00	92,505.31	166,039.31	129,975.03	1,416,507.74	29,174.65	90,797.23

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FEDERAL PROGRAM NAME	21ST CENTURY CLC AFTRSCHL ENRICH YVHS	21ST CENTURY COMM LRNG CNTRS	TITLE III LEP	JROTC	NUTRITION NETWORK	TCHG AMER HISTORY	ADULT ED VEA PERKINS
FEDERAL CATALOG NUMBER	84.287	84.287	84.365	12.03	10.574	84.215X	84.048
RESOURCE CODE	F01R4124	F01R4124	F01R4203	F01R5810	F01R5810	F01R5810	F11R3555
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)	3155	3156	3164	3151	3160	3185	7958
AWARD							
1. Prior Year Carryover	12,555.29	86,944.48	196,499.82		69,350.08	265,990.73	
2. a. Current Year Award	250,000.00	325,050.00	761,708.00	171,122.11	233,656.00		53,379.00
b. Transferability (NCLB)							
c. Other Adjustments							
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	250,000.00	325,050.00	761,708.00	171,122.11	233,656.00	0.00	53,379.00
3. Required Matching Funds/Other				247,820.59			
4. Total Available Award							
(sum lines 1, 2d, & 3)	262,555.29	411,994.48	958,207.82	418,942.70	303,006.08	265,990.73	53,379.00
REVENUES							
5. Revenue Deferred from Prior Year	(49,944.71)	5,681.98	(38,070.18)		(108,559.36)	(85,615.12)	(52,706.09)
6. Cash Received in Current Year	312,497.14	325,050.00	733,933.00	403,080.07	45,198.95	323,412.12	64,668.69
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	262,552.43	330,731.98	695,862.82	403,080.07	(63,360.41)	237,797.00	11,962.60
EXPENDITURES							
9. Donor-Authorized Expenditures	260,834.79	411,994.48	677,800.36	418,942.70	254,917.87	265,990.73	53,379.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	260,834.79	411,994.48	677,800.36	418,942.70	254,917.87	265,990.73	53,379.00
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)	1,717.64	(81,262.50)	18,062.46	(15,862.63)	(318,278.28)	(28,193.73)	(41,416.40)
a. Deferred Revenue	1,717.64		18,062.46				
b. Accounts Payable							
c. Accounts Receivable		81,262.50		15,862.63	318,278.28	28,193.73	41,416.40
14. Unused Grant Award Calculation (line 4 minus line 9)	1,720.50	0.00	280,407.46	0.00	48,088.21	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	1,720.50		280,407.46		48,088.21		
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	260,834.79	411,994.48	677,800.36	418,942.70	254,917.87	265,990.73	53,379.00

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FEDERAL PROGRAM NAME	ADULT ED 231- AWD/ABE	ADULT ED 231- ASE/GED	ADULT ED 231-ESL	ADULT ED PELL GRANT	TOTAL
FEDERAL CATALOG NUMBER	84.022A	84.022A	84.022A	84.063	
RESOURCE CODE	F11R3905	F11R3913	F11R3926	F11R5810	
REVENUE OBJECT	8290	8290	8290	8290	
LOCAL DESCRIPTION (if any)	7948-7950	7954	7965	7959	
AWARD					
1. Prior Year Carryover					7,181,786.14
2. a. Current Year Award	403,808.00	56,098.00	156,790.00	376,102.50	25,930,114.61
b. Transferability (NCLB)					(46,680.00)
c. Other Adjustments					(987,664.00)
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	403,808.00	56,098.00	156,790.00	376,102.50	24,895,770.61
3. Required Matching Funds/Other					247,820.59
4. Total Available Award (sum lines 1, 2d, & 3)	403,808.00	56,098.00	156,790.00	376,102.50	32,325,377.34
REVENUES					
5. Revenue Deferred from Prior Year	(209,332.00)	(42,811.00)	(149,177.00)		(1,646,538.31)
6. Cash Received in Current Year	367,556.00	57,057.00	198,855.00	305,018.00	21,252,863.98
7. Contributed Matching Funds					0.00
8. Total Available (sum lines 5, 6, & 7)	158,224.00	14,246.00	49,678.00	305,018.00	19,606,325.67
EXPENDITURES					
9. Donor-Authorized Expenditures	403,808.00	56,098.00	156,790.00	296,860.00	24,690,811.30
10. Non Donor-Authorized Expenditures					0.00
11. Total Expenditures (lines 9 & 10)	403,808.00	56,098.00	156,790.00	296,860.00	24,690,811.30
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)	(245,584.00)	(41,852.00)	(107,112.00)	8,158.00	(5,084,485.63)
a. Deferred Revenue				8,158.00	1,790,327.51
b. Accounts Payable					0.00
c. Accounts Receivable	245,584.00	41,852.00	107,112.00		6,874,810.14
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	79,242.50	7,634,566.04
15. If Carryover is allowed, enter line 14 amount here				79,242.50	7,634,323.74
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	403,808.00	56,098.00	156,790.00	296,860.00	24,690,808.30

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 STATE GRANT AWARDS,
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STATE PROGRAM NAME	AFTR SCHL ED & SAFETY (ASES)	CA SCHL INFO SYS (CSIS)	PRTSHP ACDMY CTE (ACME) MDHS	PRTSHP ACDMY (ACME) MDHS	PRTSHP ACDMY MED&BIO TECH MDHS	PRTSHP ACDMY MED&BIO TECH	GREEN CPA (ENG/DES) CPHS
RESOURCE CODE	F01R6010	F01R6020	F01R6385	F01R6385	F01R6385	F01R6385	F01R6386
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	3871	3788	3733	3789	3797	3798	3827
AWARD							
1. a. Prior Year Carryover		40,228.50	31,378.92		6,570.18		
b. Restr Bal Transfers (Obj 8997)							
c. Adjusted Prior Year Carryover (sum lines 1a & 1b)	0.00	40,228.50	31,378.92	0.00	6,570.18	0.00	0.00
2. a. Current Year Award	2,995,042.00			58,725.00		52,200.00	(3,647.02)
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	2,995,042.00	0.00	0.00	58,725.00	0.00	52,200.00	(3,647.02)
3. Required Matching Funds/Other							0.00
4. Total Available Award (sum lines 1c, 2c, & 3)	2,995,042.00	40,228.50	31,378.92	58,725.00	6,570.18	52,200.00	(3,647.02)
REVENUES							
5. Revenue Deferred from Prior Year	(309,751.75)	(6,265.50)	(478.38)		(9,948.42)		(38,373.81)
6. Cash Received in Current Year	3,005,289.53		31,857.30	29,362.50	16,518.60	26,100.00	34,726.79
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	2,695,537.78	(6,265.50)	31,378.92	29,362.50	6,570.18	26,100.00	(3,647.02)
EXPENDITURES							
9. Donor-Authorized Expenditures	2,995,042.00	2,970.00	31,378.92	17,751.47	6,570.18	27,129.90	(3,647.02)
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	2,995,042.00	2,970.00	31,378.92	17,751.47	6,570.18	27,129.90	(3,647.02)
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)	(299,504.22)	(9,235.50)	0.00	11,611.03	0.00	(1,029.90)	0.00
a. Deferred Revenue				11,611.03			
b. Accounts Payable							
c. Accounts Receivable	299,504.22	9,235.50				1,029.90	
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	37,258.50	0.00	40,973.53	0.00	25,070.10	0.00
15. If Carryover is allowed, enter line 14 amount here		37,258.50		40,973.53		25,070.10	
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	2,995,042.00	2,970.00	31,378.92	17,751.47	6,570.18	27,129.90	(3,647.02)

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 STATE GRANT AWARDS,
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STATE PROGRAM NAME	GREEN CPA (ENG/DES) CPHS	SP ED INFANT STAFFING	SP ED INFANT DISCRETIONARY	SP ED WORKABILITY	SP ED LOW INCIDENCE	SP ED STAFF DEV	TUPE 6-12
RESOURCE CODE	F01R6386	F01R6510	F01R6515	F01R6520	F01R6530	F01R6535	F01R6690
REVENUE OBJECT	8590	8311	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	3828	1030	3125	3826	3820	3821	3892
AWARD							
1. a. Prior Year Carryover							599,128.61
b. Restr Bal Transfers (Obj 8997)							
c. Adjusted Prior Year Carryover (sum lines 1a & 1b)	0.00	0.00	0.00	0.00	0.00	0.00	599,128.61
2. a. Current Year Award	43,628.00	132,932.01	6,527.00	311,762.00	11,410.00	15,898.00	
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	43,628.00	132,932.01	6,527.00	311,762.00	11,410.00	15,898.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2c, & 3)	43,628.00	132,932.01	6,527.00	311,762.00	11,410.00	15,898.00	599,128.61
REVENUES							
5. Revenue Deferred from Prior Year	(2,638.50)	(62,870.58)	(4,655.00)	(114,324.00)	(5,455.00)	(5,960.00)	(194,878.13)
6. Cash Received in Current Year	35,359.50	151,365.41	4,655.00	270,205.00	8,308.00	9,935.00	270,230.34
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	32,721.00	88,494.83	0.00	155,881.00	2,853.00	3,975.00	75,352.21
EXPENDITURES							
9. Donor-Authorized Expenditures	22,499.76	132,932.01	6,527.00	311,762.00	11,410.00	15,898.00	269,051.40
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	22,499.76	132,932.01	6,527.00	311,762.00	11,410.00	15,898.00	269,051.40
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)	10,221.24	(44,437.18)	(6,527.00)	(155,881.00)	(8,557.00)	(11,923.00)	(193,699.19)
a. Deferred Revenue	10,221.24		6,527.00				
b. Accounts Payable							
c. Accounts Receivable		44,437.18		155,881.00	8,557.00	11,923.00	193,699.19
14. Unused Grant Award Calculation (line 4 minus line 9)	21,128.24	0.00	0.00	0.00	0.00	0.00	330,077.21
15. If Carryover is allowed, enter line 14 amount here	21,128.24						330,077.21
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	22,499.76	132,932.01	(6,527.00)	311,762.00	11,410.00	15,898.00	269,051.40

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

STATE PROGRAM NAME	PRTSHP ACDMY CAREERS IN ED YVHS	PRTSHP ACDMY DIGITAL SAFARI MDHS	PRTSHP ACDMY HUMAN SERVICES	PRTSHP ACDMY INT'L HOSPITALITY	PRTSHP ACDMY HEALTH	FOSTER YOUTH PROGRAM	TOTAL
RESOURCE CODE	F01R7220	F01R7220	F01R7220	F01R7220	F01R7220	F01R7365	
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	
LOCAL DESCRIPTION (if any)	3749 & 3865	3771-3772	3837-3838	3837-3838	3837-3838	3835	
AWARD							
1. a. Prior Year Carryover	32,425.05	12,071.21	41,105.05	27,451.82	38,858.06		829,217.40
b. Restr Bal Transfers (Obj 8997)							0.00
c. Adjusted Prior Year Carryover (sum lines 1a & 1b)	32,425.05	12,071.21	41,105.05	27,451.82	38,858.06	0.00	829,217.40
2. a. Current Year Award	72,900.00	72,900.00	72,900.00	72,900.00	72,900.00	315,298.00	4,304,274.99
b. Other Adjustments							0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	72,900.00	72,900.00	72,900.00	72,900.00	72,900.00	315,298.00	4,304,274.99
3. Required Matching Funds/Other							0.00
4. Total Available Award (sum lines 1c, 2c, & 3)	105,325.05	84,971.21	114,005.05	100,351.82	111,758.06	315,298.00	5,133,492.39
REVENUES							
5. Revenue Deferred from Prior Year	(17,533.95)		4,970.05	(8,683.18)	2,723.06	(173,413.90)	(947,536.99)
6. Cash Received in Current Year	72,585.00	33,435.21	72,585.00	72,585.00	72,585.00	173,177.90	4,390,866.08
7. Contributed Matching Funds							0.00
8. Total Available (sum lines 5, 6, & 7)	55,051.05	33,435.21	77,555.05	63,901.82	75,308.06	(236.00)	3,443,329.09
EXPENDITURES							
9. Donor-Authorized Expenditures	63,352.23	78,898.48	79,547.15	55,148.97	61,586.84	315,298.00	4,501,107.29
10. Non Donor-Authorized Expenditures							0.00
11. Total Expenditures (lines 9 & 10)	63,352.23	78,898.48	79,547.15	55,148.97	61,586.84	315,298.00	4,501,107.29
12. Amounts Included in Line 6 above for Prior Year Adjustments							0.00
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(8,301.18)	(45,463.27)	(1,992.10)	8,752.85	13,721.22	(315,534.00)	(1,057,778.20)
a. Deferred Revenue				8,752.85	13,721.22		50,833.34
b. Accounts Payable							0.00
c. Accounts Receivable	8,301.18	45,463.27	1,992.10			315,534.00	1,095,557.54
14. Unused Grant Award Calculation (line 4 minus line 9)	41,972.82	6,072.73	34,457.90	45,202.85	50,171.22	0.00	632,385.10
15. If Carryover is allowed, enter line 14 amount here	41,972.82	6,072.73	34,457.90	45,202.85	50,171.22		632,385.10
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	63,352.23	78,898.48	79,547.15	55,148.97	61,586.84	315,298.00	4,488,053.29

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

LOCAL PROGRAM NAME	MEDI-CAL WRAPAROUND	MICROSOFT SETTLEMENT	CONTRA COSTA FUTURES	CONCORD COMMUNITY DEV GRANT	MENTAL HEALTH COLLABORATIVE	FACT (CROSSROADS)	FIRST FIVE SCHOOL READINESS
RESOURCE CODE	F01R9010	F01R9010	F01R9010	F01R9010	F01R9010	F01R9010	F01R9010
REVENUE OBJECT	8699	8699	8699	8689	8699	8699	8699
LOCAL DESCRIPTION (if any)	3630	3634	3664	3666	3669	3692	7973
AWARD							
1. a. Prior Year Carryover		561,870.48	5,923.14	172.61			
b. Restr Bal Transfers (Obj 8997)							
c. Adj Prior Year Carryover (sum lines 1a & 1b)	0.00	561,870.48	5,923.14	172.61	0.00	0.00	0.00
2. a. Current Year Award	20,705.94			24,000.00	3,442,697.89	74,041.08	100,000.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	20,705.94	0.00	0.00	24,000.00	3,442,697.89	74,041.08	100,000.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2c, & 3)	20,705.94	561,870.48	5,923.14	24,172.61	3,442,697.89	74,041.08	100,000.00
REVENUES							
5. Revenue Deferred from Prior Year	20,705.94	98,097.64		172.61	716,133.87		
6. Cash Received in Current Year		3,715.26	5,923.14	11,779.80	1,743,105.41	67,196.68	90,000.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	20,705.94	101,812.90	5,923.14	11,952.41	2,459,239.28	67,196.68	90,000.00
EXPENDITURES							
9. Donor-Authorized Expenditures	20,705.94	261,592.82	5,923.14	24,172.61	3,442,697.89	74,041.08	100,000.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	20,705.94	261,592.82	5,923.14	24,172.61	3,442,697.89	74,041.08	100,000.00
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)	0.00	(159,779.92)	0.00	(12,220.20)	(983,458.61)	(6,844.40)	(10,000.00)
a. Deferred Revenue					201,181.07		
b. Accounts Payable							
c. Accounts Receivable		159,779.92		12,220.20	1,184,639.68	6,844.40	10,000.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	300,277.66	0.00	0.00	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here		300,277.66					
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	20,705.94	261,592.82	5,923.14	24,172.61	3,442,697.89	74,041.08	100,000.00

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

LOCAL PROGRAM NAME	CAL WORKS FOCUS	CAL WORKS WTW	TOTAL
RESOURCE CODE	F11R9010	F11R9010	
REVENUE OBJECT	8699	8699	
LOCAL DESCRIPTION (if any)	7984	7985	
AWARD			
1. a. Prior Year Carryover			567,966.23
b. Restr Bal Transfers (Obj 8997)			0.00
c. Adj Prior Year Carryover (sum lines 1a & 1b)	0.00	0.00	567,966.23
2. a. Current Year Award	62,551.21	13,484.80	3,737,480.92
b. Other Adjustments			0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	62,551.21	13,484.80	3,737,480.92
3. Required Matching Funds/Other			0.00
4. Total Available Award (sum lines 1c, 2c, & 3)	62,551.21	13,484.80	4,305,447.15
REVENUES			
5. Revenue Deferred from Prior Year			835,110.06
6. Cash Received in Current Year			1,921,720.29
7. Contributed Matching Funds			0.00
8. Total Available (sum lines 5, 6, & 7)	0.00	0.00	2,756,830.35
EXPENDITURES			
9. Donor-Authorized Expenditures	62,551.21	13,484.80	4,005,169.49
10. Non Donor-Authorized Expenditures			0.00
11. Total Expenditures (lines 9 & 10)	62,551.21	13,484.80	4,005,169.49
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)	(62,551.21)	(13,484.80)	(1,248,339.14)
a. Deferred Revenue			201,181.07
b. Accounts Payable			0.00
c. Accounts Receivable	62,551.21	13,484.80	1,449,520.21
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	300,277.66
15. If Carryover is allowed, enter line 14 amount here			300,277.66
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	62,551.21	13,484.80	4,005,169.49

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

FEDERAL PROGRAM NAME	MEDI-CAL BILLING OPTION	FOOD SERVICES	TOTAL
FEDERAL CATALOG NUMBER	93.778		
RESOURCE CODE	F01R5640	F13R5310	
REVENUE OBJECT	8290	82XX	
LOCAL DESCRIPTION (if any)	3090-3097	6110	
AWARD			
1. Prior Year Restricted Ending Balance	90,024.43	2,524,099.02	2,614,123.45
2. a. Current Year Award	653,512.74	12,263,786.57	12,917,299.31
b. Other Adjustments			0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	653,512.74	12,263,786.57	12,917,299.31
3. Required Matching Funds/Other			0.00
4. Total Available Award (sum lines 1, 2c, & 3)	743,537.17	14,787,885.59	15,531,422.76
REVENUES			
5. Cash Received in Current Year	653,512.74	12,263,786.57	12,917,299.31
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	0.00
b. Noncurrent Accounts Receivable			0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00
8. Contributed Matching Funds			0.00
9. Total Available (sum lines 5, 7c, & 8)	653,512.74	12,263,786.57	12,917,299.31
EXPENDITURES			
10. Donor-Authorized Expenditures	520,026.44	11,911,393.88	12,431,420.32
11. Non Donor-Authorized Expenditures			0.00
12. Total Expenditures (line 10 plus line 11)	520,026.44	11,911,393.88	12,431,420.32
RESTRICTED ENDING BALANCE			
13. Current Year (line 4 minus line 10)	223,510.73	2,876,491.71	3,100,002.44

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

STATE PROGRAM NAME	TIER 3 GR 9 CSR	TIER 3 CAL-SAFE ACAD SUPPL	TIER 3 CAL-SAFE CHILD CARE	TIER 3 NATIONAL BOARD CERTIF	TIER 3 COMMUNITY BASED TUTOR	TIER 3 ARTS & MUSIC BLOCK	TIER 3 PEER ASSIST REVIEW
RESOURCE CODE	F01R0900	F01R0901	F01R0902	F01R0903	F01R0904	F01R0905	F01R0906
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	P0900	P0901	P0902	P0903	P0904	P0905	P0906
AWARD							
1. a. Prior Year Restricted Ending Balance		320,551.16	363,895.74	4,352.50	4,183.72		105,802.50
b. Restr Bal Transfers (Obj 8997)							
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	0.00	320,551.16	363,895.74	4,352.50	4,183.72	0.00	105,802.50
2. a. Current Year Award	746,007.00	156,040.00	338,739.00	10,062.00	178,595.00	490,352.00	138,451.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	746,007.00	156,040.00	338,739.00	10,062.00	178,595.00	490,352.00	138,451.00
3. Required Matching Funds/Other	(746,007.00)			(10,062.00)	(146,595.00)	(490,352.00)	
4. Total Available Award (sum lines 1c, 2c, & 3)	0.00	476,591.16	702,634.74	4,352.50	36,183.72	0.00	244,253.50
REVENUES							
5. Cash Received in Current Year	746,007.00	156,040.00	338,739.00	10,062.00	178,595.00	490,352.00	138,451.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds	(746,007.00)			(10,062.00)	(146,595.00)	(490,352.00)	
9. Total Available (sum lines 5, 7c, & 8)	0.00	156,040.00	338,739.00	0.00	32,000.00	0.00	138,451.00
EXPENDITURES							
10. Donor-Authorized Expenditures		158,739.97	386,225.49		32,488.03		116,515.45
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	0.00	158,739.97	386,225.49	0.00	32,488.03	0.00	116,515.45
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	317,851.19	316,409.25	4,352.50	3,695.69	0.00	127,738.05

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

STATE PROGRAM NAME	TIER 3 CAHSEE INTENSIVE INSTR	TIER 3 SUPPL SCHOOL COUNSELING	TIER 3 GATE	TIER 3 IMFRP	TIER 3 SCHOOL VIOLENCE PREV	TIER 3 STAFF DEV	TIER 3 PRINC TRNG
RESOURCE CODE	F01R0907	F01R0908	F01R0909	F01R0910	F01R0911	F01R0912	F01R0913
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	P0907	P0908	P0909	P0910	P0911	P0912	P0913
AWARD							
1. a. Prior Year Restricted Ending Balance		185,780.48	199,950.25	716.00	29,647.77	35,464.00	152,045.91
b. Restr Bal Transfers (Obj 8997)							
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	0.00	185,780.48	199,950.25	716.00	29,647.77	35,464.00	152,045.91
2. a. Current Year Award	248,725.00	953,699.00	249,053.00	1,939,040.00	460,558.00	224,464.00	24,247.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	248,725.00	953,699.00	249,053.00	1,939,040.00	460,558.00	224,464.00	24,247.00
3. Required Matching Funds/Other	(248,725.00)	(200,000.00)	(249,053.00)	(1,600,000.00)		(189,000.00)	(24,247.00)
4. Total Available Award (sum lines 1c, 2c, & 3)	0.00	939,479.48	199,950.25	339,756.00	490,205.77	70,928.00	152,045.91
REVENUES							
5. Cash Received in Current Year	248,725.00	953,699.00	149,699.98	1,939,040.00	239,862.00	224,464.00	24,247.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	99,353.02	0.00	220,696.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	99,353.02	0.00	220,696.00	0.00	0.00
8. Contributed Matching Funds	(248,725.00)	(200,000.00)	(249,053.00)	(1,600,000.00)		(189,000.00)	(24,247.00)
9. Total Available (sum lines 5, 7c, & 8)	0.00	753,699.00	0.00	339,040.00	460,558.00	35,464.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures		853,923.15	38,222.88		431,368.83		1,500.00
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	0.00	853,923.15	38,222.88	0.00	431,368.83	0.00	1,500.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	85,556.33	161,727.37	339,756.00	58,836.94	70,928.00	150,545.91

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

STATE PROGRAM NAME	TIER 3 SPECIAL SEC SUPPL	TIER 3 PUPIL RETENTION BLK	TIER 3 TCHR CREDENTIALNG	TIER 3 TARGETED INSTRUCT IMPRV	TIER 3 SCHL & LIBRY IMPROV	TIER 3 ADULT ED	TIER 3 DEF MAINTENANCE
RESOURCE CODE	F01R0914	F01R0915	F01R0916	F01R0917	F01R0918	F01R0919	F01R0920
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	P0914	P0915	P0916	P0917	P0918	P0919	P0920
AWARD							
1. a. Prior Year Restricted Ending Balance	2,256.34	109,381.65	167,799.53	1,538,299.19	1,012,254.53		
b. Restr Bal Transfers (Obj 8997)							
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	2,256.34	109,381.65	167,799.53	1,538,299.19	1,012,254.53	0.00	0.00
2. a. Current Year Award	28,068.00	716,294.00	645,763.00	1,577,821.00	2,152,826.00	5,174,702.00	1,307,065.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	28,068.00	716,294.00	645,763.00	1,577,821.00	2,152,826.00	5,174,702.00	1,307,065.00
3. Required Matching Funds/Other	(28,068.00)	(170,980.00)		(1,000,000.00)	(247,974.00)	(1,982,667.00)	(1,107,065.00)
4. Total Available Award (sum lines 1c, 2c, & 3)	2,256.34	654,695.65	813,562.53	2,116,120.19	2,917,106.53	3,192,035.00	200,000.00
REVENUES							
5. Cash Received in Current Year	28,068.00	716,294.00	645,763.00	1,393,091.00	2,152,826.00	3,198,533.97	1,307,065.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	184,730.00	0.00	1,976,168.03	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	184,730.00	0.00	1,976,168.03	0.00
8. Contributed Matching Funds	(28,068.00)	(170,980.00)		(1,000,000.00)	(247,974.00)	(1,982,667.00)	(1,107,065.00)
9. Total Available (sum lines 5, 7c, & 8)	0.00	545,314.00	645,763.00	577,821.00	1,904,852.00	3,192,035.00	200,000.00
EXPENDITURES							
10. Donor-Authorized Expenditures	2,148.39	469,342.01	784,784.88	813,861.84	1,891,586.16	3,192,035.00	200,000.00
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	2,148.39	469,342.01	784,784.88	813,861.84	1,891,586.16	3,192,035.00	200,000.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	107.95	185,353.64	28,777.65	1,302,258.35	1,025,520.37	0.00	0.00

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

STATE PROGRAM NAME	TIER 3 PE TCHR INCENTIVE	TIER 3 PROF DEVELOPMENT	TIER 3 ALTERNATIVE CERTIFICATION	TIER 3 COMMUNITY DAY	LOTTERY	ED PROTECT ACCT	COMMUNITY DAY
RESOURCE CODE	F01R0921	F01R0922	F01R0923	F01R0925	F01R1100	F01R1400	F01R2430
REVENUE OBJECT	8590	8590	8590	8590	8560	8012	8590
LOCAL DESCRIPTION (if any)	P0921	P0922	P0923	P0925	2735	2736	3740
AWARD							
1. a. Prior Year Restricted Ending Balance							
b. Restr Bal Transfers (Obj 8997)							
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2. a. Current Year Award	264,162.00	1,227,266.00	932,120.54	96,268.00	4,725,249.46	36,772,429.00	145,010.99
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	264,162.00	1,227,266.00	932,120.54	96,268.00	4,725,249.46	36,772,429.00	145,010.99
3. Required Matching Funds/Other	(264,162.00)	(1,227,266.00)		(96,268.00)			252,212.16
4. Total Available Award (sum lines 1c, 2c, & 3)	0.00	0.00	932,120.54	0.00	4,725,249.46	36,772,429.00	397,223.15
REVENUES							
5. Cash Received in Current Year	264,162.00	1,227,266.00	932,120.54	56,782.83	3,869,362.51	36,772,429.00	121,856.61
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	39,485.17	855,886.95	0.00	23,154.38
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	39,485.17	855,886.95	0.00	23,154.38
8. Contributed Matching Funds	(264,162.00)	(1,227,266.00)		(96,268.00)			252,212.16
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00	932,120.54	0.00	4,725,249.46	36,772,429.00	397,223.15
EXPENDITURES							
10. Donor-Authorized Expenditures			932,119.95		4,725,249.46	36,772,429.00	397,223.15
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	0.00	0.00	932,119.95	0.00	4,725,249.46	36,772,429.00	397,223.15
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	0.00	0.59	0.00	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	TCHR RECRUITMENT & RETENTION	ENGL LANG ACQUISITION	INSTR'L MAT'L LOTTERY	SPECIAL ED	PRE-INTERVENTION	SP ED LOW INCIDENCE	SP ED INFANT
RESOURCE CODE	F01R6275	F01R6286	F01R6300	F01R6500	F01R6500	F01R6500	F01R6510
REVENUE OBJECT	8590	8590	8560	8311	8311	8311	8311
LOCAL DESCRIPTION (if any)	3785	3867	3735	1XXX	1901	3805	1030
AWARD							
1. a. Prior Year Restricted Ending Balance	32,956.16	234,483.88	1,459,792.57		107,731.31	110,717.70	
b. Restr Bal Transfers (Obj 8997)							
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	32,956.16	234,483.88	1,459,792.57	0.00	107,731.31	110,717.70	0.00
2. a. Current Year Award			1,155,982.05	21,892,657.73			132,932.01
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	1,155,982.05	21,892,657.73	0.00	0.00	132,932.01
3. Required Matching Funds/Other				32,833,866.33		90,931.75	
4. Total Available Award (sum lines 1c, 2c, & 3)	32,956.16	234,483.88	2,615,774.62	54,726,524.06	107,731.31	201,649.45	132,932.01
REVENUES							
5. Cash Received in Current Year			214,957.06	16,122,613.31			88,494.83
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	941,024.99	5,770,044.42	0.00	0.00	44,437.18
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	941,024.99	5,770,044.42	0.00	0.00	44,437.18
8. Contributed Matching Funds				32,833,866.33			
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00	1,155,982.05	54,726,524.06	0.00	0.00	132,932.01
EXPENDITURES							
10. Donor-Authorized Expenditures	32,956.16	156,135.22	1,178,550.47	54,726,524.06	81,213.27	57,823.17	132,932.01
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	32,956.16	156,135.22	1,178,550.47	54,726,524.06	81,213.27	57,823.17	132,932.01
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	78,348.66	1,437,224.15	0.00	26,518.04	143,826.28	0.00

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

STATE PROGRAM NAME	SP ED MENTAL HEALTH AB114/26	SP ED MENTAL HEALTH AB114/18	EIA SCE	EIA LEP	VEHICLE REPLACEMENT	HOME TO SCHL TRANSPORT	SP ED HOME TO SCHL TRANSPORT
RESOURCE CODE	F01R6512	F01R6512	F01R7090	F01R7091	F01R7230	F01R7230	F01R7240
REVENUE OBJECT	8590	8590	8311	8311	8311	8311	8311
LOCAL DESCRIPTION (if any)	1656	1657	3823	3822 & 3825	3964	5410 & 5412&5420	5411
AWARD							
1. a. Prior Year Restricted Ending Balance	1,188,516.39	166,354.02	857,801.33	1,285,951.64	55,858.04		
b. Restr Bal Transfers (Obj 8997)							
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	1,188,516.39	166,354.02	857,801.33	1,285,951.64	55,858.04	0.00	0.00
2. a. Current Year Award	1,789,953.00		1,572,680.00	2,459,834.00	19,733.00	1,145,241.00	1,172,975.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	1,789,953.00	0.00	1,572,680.00	2,459,834.00	19,733.00	1,145,241.00	1,172,975.00
3. Required Matching Funds/Other						683,404.30	5,624,807.41
4. Total Available Award (sum lines 1c, 2c, & 3)	2,978,469.39	166,354.02	2,430,481.33	3,745,785.64	75,591.04	1,828,645.30	6,797,782.41
REVENUES							
5. Cash Received in Current Year	1,423,258.00		1,572,680.00	2,459,834.00	19,733.00	1,145,241.00	1,172,975.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	366,695.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	366,695.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds						683,404.30	5,624,807.41
9. Total Available (sum lines 5, 7c, & 8)	1,789,953.00	0.00	1,572,680.00	2,459,834.00	19,733.00	1,828,645.30	6,797,782.41
EXPENDITURES							
10. Donor-Authorized Expenditures	2,828,467.29	166,354.02	1,398,213.74	3,288,108.67		1,828,645.30	6,797,782.41
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	2,828,467.29	166,354.02	1,398,213.74	3,288,108.67	0.00	1,828,645.30	6,797,782.41
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	150,002.10	0.00	1,032,267.59	457,676.97	75,591.04	0.00	0.00

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STATE PROGRAM NAME	QUALITY ED IMPROV ACT (QEIA)	CHARTER UNRESTRICT LOTTERY	CHARTER ED PROTECT ACCT	CHARTER RESTRICTED LOTTERY	COUNTY SCHOOL FACILITIES	TOTAL
RESOURCE CODE	F01R7400	F09R1100	F09R1400	F09R6300	F35R7710	
REVENUE OBJECT	8590	8560	8012	8560		
LOCAL DESCRIPTION (if any)	3727	2735	2736	3735	83XX-86XX	
AWARD						
1. a. Prior Year Restricted Ending Balance	2,357,667.57			12,858.17	9,133,034.36	21,236,104.41
b. Restr Bal Transfers (Obj 8997)						0.00
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	2,357,667.57	0.00	0.00	12,858.17	9,133,034.36	21,236,104.41
2. a. Current Year Award	4,098,100.00	25,249.05	208,358.00	6,171.67	16,757.48	97,619,700.98
b. Other Adjustments						0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	4,098,100.00	25,249.05	208,358.00	6,171.67	16,757.48	97,619,700.98
3. Required Matching Funds/Other						29,456,730.95
4. Total Available Award (sum lines 1c, 2c, & 3)	6,455,767.57	25,249.05	208,358.00	19,029.84	9,149,791.84	148,312,536.34
REVENUES						
5. Cash Received in Current Year	4,098,100.00	20,772.91	208,358.00	2,315.15	18,061.09	87,090,996.79
6. Amounts Included in Line 5 for Prior Year Adjustments						0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	4,476.14	0.00	3,856.52	(1,303.61)	10,528,704.19
b. Noncurrent Accounts Receivable						0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	4,476.14	0.00	3,856.52	(1,303.61)	10,528,704.19
8. Contributed Matching Funds						29,365,799.20
9. Total Available (sum lines 5, 7c, & 8)	4,098,100.00	25,249.05	208,358.00	6,171.67	16,757.48	126,985,500.18
EXPENDITURES						
10. Donor-Authorized Expenditures	3,956,920.35	25,249.05	208,358.00	1,846.32	5,419,531.10	134,485,374.25
11. Non Donor-Authorized Expenditures						0.00
12. Total Expenditures (line 10 plus line 11)	3,956,920.35	25,249.05	208,358.00	1,846.32	5,419,531.10	134,485,374.25
RESTRICTED ENDING BALANCE						
13. Current Year (line 4 minus line 10)	2,498,847.22	0.00	0.00	17,183.52	3,730,260.74	13,827,162.09

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LOCAL PROGRAM NAME	RRM-OMMA	ATHLETICS-ALL	PH SCHL YARD	ELEM CAPITAL OUTLAY	SECONDRY CAPITAL OUTLAY	ADULT ED CAPITAL OUTLAY	NORTHGATE HS PRIDE
RESOURCE CODE	F01R8150	F01R9010	F01R9010	F01R9010	F01R9010	F01R9010	F01R9010
REVENUE OBJECT		8699	8625	8625	8625	8625	8699
LOCAL DESCRIPTION (if any)	51XX	35XX	3612	3613	3614	3615	3616
AWARD							
1. a. Prior Year Restricted Ending Balance	2,278,101.64	9,108.42	6,469.52	39,302.57	52,363.36	293,569.20	10,516.84
b. Restr Bal Transfers (Obj 8997)							
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	2,278,101.64	9,108.42	6,469.52	39,302.57	52,363.36	293,569.20	10,516.84
2. a. Current Year Award		639,263.98					
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	639,263.98	0.00	0.00	0.00	0.00	0.00
3. Required Matching Funds/Other	5,924,786.00	223,271.94	(6,469.52)	20,000.00	20,000.00	75,000.00	
4. Total Available Award (sum lines 1c, 2c, & 3)	8,202,887.64	871,644.34	0.00	59,302.57	72,363.36	368,569.20	10,516.84
REVENUES							
5. Cash Received in Current Year		637,438.98					
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	1,825.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	1,825.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds	5,659,869.00	223,271.94		20,000.00	20,000.00	75,000.00	
9. Total Available (sum lines 5, 7c, & 8)	5,659,869.00	862,535.92	0.00	20,000.00	20,000.00	75,000.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	5,545,533.66	871,644.34				3,460.75	
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	5,545,533.66	871,644.34	0.00	0.00	0.00	3,460.75	0.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	2,657,353.98	0.00	0.00	59,302.57	72,363.36	365,108.45	10,516.84

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LOCAL PROGRAM NAME	MERVYN BRENNER	SCHOOL SITE FUNDRAISER	SP ED DONATIONS	NORTHGATE HS PRIDE FOOTBALL	GARDEN PROJECT	PH COMMONS RDA	YVE READING ROOM
RESOURCE CODE	F01R9010	F01R9010	F01R9010	F01R9010	F01R9010	F01R9010	F01R9010
REVENUE OBJECT	8699	8699	8699	8699	8699	8625	8699
LOCAL DESCRIPTION (if any)	3617	3619	3620	3621	3624	3625	3629
AWARD							
1. a. Prior Year Restricted Ending Balance	7,961.97	25,470.60	8,352.50	2,290.43	1,678.55	(32,219.57)	205.16
b. Restr Bal Transfers (Obj 8997)							
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	7,961.97	25,470.60	8,352.50	2,290.43	1,678.55	(32,219.57)	205.16
2. a. Current Year Award		200.00	7,657.17		1,154.00		
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	200.00	7,657.17	0.00	1,154.00	0.00	0.00
3. Required Matching Funds/Other						32,219.57	
4. Total Available Award (sum lines 1c, 2c, & 3)	7,961.97	25,670.60	16,009.67	2,290.43	2,832.55	0.00	205.16
REVENUES							
5. Cash Received in Current Year		200.00	7,657.17		1,154.00		
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	0.00	200.00	7,657.17	0.00	1,154.00	0.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	1,574.72	15,986.98	7,683.39		711.87		205.16
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	1,574.72	15,986.98	7,683.39	0.00	711.87	0.00	205.16
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	6,387.25	9,683.62	8,326.28	2,290.43	2,120.68	0.00	0.00

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LOCAL PROGRAM NAME	CPHS TRACK	SCHOOL SECURITY	DIABLO VALLEY COLLEGE	CVHS PRESS BOX	CROSSROADS DONATIONS	NUESTRA CASA	MARQUEE
RESOURCE CODE	F01R9010	F01R9010	F01R9010	F01R9010	F01R9010	F01R9010	F01R9010
REVENUE OBJECT	8699	8650	8677	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)	3631	3633	3635	3638	3639	3641	3642
AWARD							
1. a. Prior Year Restricted Ending Balance	370.09	284,676.20		10,976.09	148.17	12,765.84	1,120.45
b. Restr Bal Transfers (Obj 8997)							
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	370.09	284,676.20	0.00	10,976.09	148.17	12,765.84	1,120.45
2. a. Current Year Award		105,875.12	35,000.00				
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	105,875.12	35,000.00	0.00	0.00	0.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2c, & 3)	370.09	390,551.32	35,000.00	10,976.09	148.17	12,765.84	1,120.45
REVENUES							
5. Cash Received in Current Year		105,875.12	35,000.00				
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	0.00	105,875.12	35,000.00	0.00	0.00	0.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures		146,861.54	35,000.00	448.69		5,089.39	
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	0.00	146,861.54	35,000.00	448.69	0.00	5,089.39	0.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	370.09	243,689.78	0.00	10,527.40	148.17	7,676.45	1,120.45

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LOCAL PROGRAM NAME	LESHER FOUNDATION	HOMEWORK CLUB	AFTER-SCHOOL PRG LOCAL	SCHOOL SITE DONATIONS	WAMOOLA	CONTRA COSTA A4A	DELONG SWEET DONATION
RESOURCE CODE	F01R9010	F01R9010	F01R9010	F01R9010	F01R9010	F01R9010	F01R9010
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)	3645	3647	3648	3652	3654	3656	3659
AWARD							
1. a. Prior Year Restricted Ending Balance	2,877.43	(402.41)	76,901.13	230,706.88	64.46	33,644.10	5,000.02
b. Restr Bal Transfers (Obj 8997)							
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	2,877.43	(402.41)	76,901.13	230,706.88	64.46	33,644.10	5,000.02
2. a. Current Year Award		2,860.00		220,779.88		10,000.00	
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	2,860.00	0.00	220,779.88	0.00	10,000.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2c, & 3)	2,877.43	2,457.59	76,901.13	451,486.76	64.46	43,644.10	5,000.02
REVENUES							
5. Cash Received in Current Year		2,860.00		220,096.06		10,000.00	
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	683.82	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	683.82	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	0.00	2,860.00	0.00	220,779.88	0.00	10,000.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures		2,457.59	74,402.20	188,264.83	64.46	30,648.24	5,000.02
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	0.00	2,457.59	74,402.20	188,264.83	64.46	30,648.24	5,000.02
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	2,877.43	0.00	2,498.93	263,221.93	0.00	12,995.86	0.00

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LOCAL PROGRAM NAME	CNG	BAY POINT COMMUNITY BLK	ACME LOCAL SUPPLEMENTAL	THOMAS J LONG FOUNDATION	CITY OF WALNUT CREEK	OAK PARK CHRISTIAN	STEP TO RESPECT
RESOURCE CODE	F01R9010	F01R9010	F01R9010	F01R9010	F01R9010	F01R9010	F01R9010
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)	3660	3661	3662	3663	3665	3668	3673
AWARD							
1. a. Prior Year Restricted Ending Balance	24,950.00		25,487.41		9.05	50,000.00	2,711.80
b. Restr Bal Transfers (Obj 8997)							
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	24,950.00	0.00	25,487.41	0.00	9.05	50,000.00	2,711.80
2. a. Current Year Award		10,000.00	4,216.00	500.00	10,000.00		
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	10,000.00	4,216.00	500.00	10,000.00	0.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2c, & 3)	24,950.00	10,000.00	29,703.41	500.00	10,009.05	50,000.00	2,711.80
REVENUES							
5. Cash Received in Current Year		5,871.00	4,216.00	500.00	10,000.00		
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	4,129.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable		1,273.00					
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	2,856.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	0.00	8,727.00	4,216.00	500.00	10,000.00	0.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures		5,797.00	11,067.70	500.00	10,009.05		1,294.59
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	0.00	5,797.00	11,067.70	500.00	10,009.05	0.00	1,294.59
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	24,950.00	4,203.00	18,635.71	0.00	0.00	50,000.00	1,417.21

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LOCAL PROGRAM NAME	DE LONG WALLACE	TESORO SAFETY GRANT	SPORTS FACILITIES	BENEFIT AMERICA	CCC FUEL SCHL BUS PROJECT	PROJECT PIPELINE	PH ELEM EDUC FOUNDATION
RESOURCE CODE	F01R9010	F01R9010	F01R9010	F01R9010	F01R9010	F01R9010	F01R9010
REVENUE OBJECT	8699	8699	8650	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)	3674	3676	3678	3679	3680	3685	3690
AWARD							
1. a. Prior Year Restricted Ending Balance	554.97	11,063.74	103,630.66	53,769.74	960.00		9,162.21
b. Restr Bal Transfers (Obj 8997)						0.00	
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	554.97	11,063.74	103,630.66	53,769.74	960.00	0.00	9,162.21
2. a. Current Year Award			115,144.76	13,789.51		1,800.00	17,690.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	115,144.76	13,789.51	0.00	1,800.00	17,690.00
3. Required Matching Funds/Other						215.36	
4. Total Available Award (sum lines 1c, 2c, & 3)	554.97	11,063.74	218,775.42	67,559.25	960.00	2,015.36	26,852.21
REVENUES							
5. Cash Received in Current Year			115,144.76	13,789.51		1,800.00	17,690.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00	115,144.76	13,789.51	0.00	1,800.00	17,690.00
EXPENDITURES							
10. Donor-Authorized Expenditures		5,278.64	132,920.06			2,015.36	10,202.96
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	0.00	5,278.64	132,920.06	0.00	0.00	2,015.36	10,202.96
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	554.97	5,785.10	85,855.36	67,559.25	960.00	0.00	16,649.25

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LOCAL PROGRAM NAME	CROSSROADS HEADSTART	AVID	PHOTO DONATIONS	MAINTENANCE BLDG 2% RDA	RDA PASS THROUGH	PUBLISHING ARTIFACTS	CHEVRON GRANT
RESOURCE CODE	F01R9010	F01R9010	F01R9010	F01R9010	F01R9010	F01R9010	F01R9010
REVENUE OBJECT	8699	8699	8699	8625	8625	8699	8699
LOCAL DESCRIPTION (if any)	3693	3696	3699	3911	3912	3923	3926
AWARD							
1. a. Prior Year Restricted Ending Balance	115,622.60	355.77	975.88	78,000.00	51,167.27	4,879.99	24,266.54
b. Restr Bal Transfers (Obj 8997)							
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	115,622.60	355.77	975.88	78,000.00	51,167.27	4,879.99	24,266.54
2. a. Current Year Award	77,000.00		4,478.78				88,638.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	77,000.00	0.00	4,478.78	0.00	0.00	0.00	88,638.00
3. Required Matching Funds/Other				(78,000.00)	490,686.48		
4. Total Available Award (sum lines 1c, 2c, & 3)	192,622.60	355.77	5,454.66	0.00	541,853.75	4,879.99	112,904.54
REVENUES							
5. Cash Received in Current Year	65,800.00		4,478.78				34,048.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	11,200.00	0.00	0.00	0.00	0.00	0.00	54,590.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	11,200.00	0.00	0.00	0.00	0.00	0.00	54,590.00
8. Contributed Matching Funds					490,686.48		
9. Total Available (sum lines 5, 7c, & 8)	77,000.00	0.00	4,478.78	0.00	490,686.48	0.00	88,638.00
EXPENDITURES							
10. Donor-Authorized Expenditures	15,300.13					4,879.99	36,312.17
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	15,300.13	0.00	0.00	0.00	0.00	4,879.99	36,312.17
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	177,322.47	355.77	5,454.66	0.00	541,853.75	0.00	76,592.37

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LOCAL AWARDS,
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SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

LOCAL PROGRAM NAME	COUNTY TECH ACDMY	PLAYGROUND PROJECT	CAREER ACADEMY PROJECT	MILLENNIUM MILE	BOOSTER CLUBS	PARENT FACULTY	ASSOC STUDENT BODY
RESOURCE CODE	F01R9010	F01R9010	F01R9010	F01R9010	F01R9010	F01R9010	F01R9010
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)	3929	3930	3931	3932	3934	3935	3936
AWARD							
1. a. Prior Year Restricted Ending Balance	4,541.00	570.76	3,664.50	549.85	20,000.00	(38,025.43)	(75,320.76)
b. Restr Bal Transfers (Obj 8997)							
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	4,541.00	570.76	3,664.50	549.85	20,000.00	(38,025.43)	(75,320.76)
2. a. Current Year Award	26.15			600.00		586,225.90	331,783.72
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	26.15	0.00	0.00	600.00	0.00	586,225.90	331,783.72
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2c, & 3)	4,567.15	570.76	3,664.50	1,149.85	20,000.00	548,200.47	256,462.96
REVENUES							
5. Cash Received in Current Year	26.15			600.00		575,331.23	317,369.43
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	10,894.67	14,414.29
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	10,894.67	14,414.29
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	26.15	0.00	0.00	600.00	0.00	586,225.90	331,783.72
EXPENDITURES							
10. Donor-Authorized Expenditures	2,055.22			1,027.65		535,963.51	321,002.39
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	2,055.22	0.00	0.00	1,027.65	0.00	535,963.51	321,002.39
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	2,511.93	570.76	3,664.50	122.20	20,000.00	12,236.96	(64,539.43)

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LOCAL PROGRAM NAME	CTAP	EAST BAY COMMUNITY BLK	SAVE	DRUG ABUSE PREVENTION	KAISER	UNITED WAY FOSTER YOUTH	EDMS TRACK
RESOURCE CODE	F01R9010	F01R9010	F01R9010	F01R9010	F01R9010	F01R9010	F01R9010
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)	3938	3939	3940	3941	3942	3945	3946
AWARD							
1. a. Prior Year Restricted Ending Balance	5.69	1.02	340.00	540.12	4,459.19	791.34	2,407.34
b. Restr Bal Transfers (Obj 8997)							
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	5.69	1.02	340.00	540.12	4,459.19	791.34	2,407.34
2. a. Current Year Award		6,873.00			14,000.00		
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	6,873.00	0.00	0.00	14,000.00	0.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2c, & 3)	5.69	6,874.02	340.00	540.12	18,459.19	791.34	2,407.34
REVENUES							
5. Cash Received in Current Year		6,873.00			14,000.00		
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	0.00	6,873.00	0.00	0.00	14,000.00	0.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	5.69	6,874.02			14,000.00		1,109.57
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	5.69	6,874.02	0.00	0.00	14,000.00	0.00	1,109.57
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	0.00	340.00	540.12	4,459.19	791.34	1,297.77

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LOCAL PROGRAM NAME	BUENA VISTA TUTORIAL	SHADELANDS DONATIONS	INTEGRATED MS SCIENCE (IMSS)	OLYMPIC SCHOLARSHIP	HEALTHY START HONORS	FIRST FIVE PARENT ED	COMMUNITY DONATIONS
RESOURCE CODE	F01R9010	F01R9010	F01R9010	F01R9010	F01R9010	F01R9010	F01R9010
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)	3948	3955	3958	3961	3965	3966	3968
AWARD							
1. a. Prior Year Restricted Ending Balance	13,671.92	1,240.10	150.14	233.00	2,600.00	2,769.14	149,434.78
b. Restr Bal Transfers (Obj 8997)							
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	13,671.92	1,240.10	150.14	233.00	2,600.00	2,769.14	149,434.78
2. a. Current Year Award	131,354.16	239.76	16,236.50			75,298.04	141,569.86
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	131,354.16	239.76	16,236.50	0.00	0.00	75,298.04	141,569.86
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2c, & 3)	145,026.08	1,479.86	16,386.64	233.00	2,600.00	78,067.18	291,004.64
REVENUES							
5. Cash Received in Current Year	131,354.16	239.76	16,236.50			68,444.00	
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	6,854.04	141,569.86
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	6,854.04	141,569.86
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	131,354.16	239.76	16,236.50	0.00	0.00	75,298.04	141,569.86
EXPENDITURES							
10. Donor-Authorized Expenditures	131,503.75		16,386.64			75,298.04	96,134.65
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	131,503.75	0.00	16,386.64	0.00	0.00	75,298.04	96,134.65
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	13,522.33	1,479.86	0.00	233.00	2,600.00	2,769.14	194,869.99

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LOCAL PROGRAM NAME	REIMBURSEMENT FROM OUTSIDE AGENCY	SCHOOL READINESS	SCIENCE CENTER DONATIONS	PACE SCIENCE DONATION	CHABOT-LAS POSITAS	CAL-SERVES NCOE PROJECT	BAY AREA SCHOOL REFORM
RESOURCE CODE	F01R9010	F01R9010	F01R9010	F01R9010	F01R9010	F01R9010	F01R9010
REVENUE OBJECT	8699	8699	8699	8699	8697	8285	8699
LOCAL DESCRIPTION (if any)	3970	3972	3974	3975	3978	3979	3980
AWARD							
1. a. Prior Year Restricted Ending Balance	663.10	354.64	(729.33)	3,314.69		724.59	213.29
b. Restr Bal Transfers (Obj 8997)							
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	663.10	354.64	(729.33)	3,314.69	0.00	724.59	213.29
2. a. Current Year Award	1,433,962.66				197,000.00	39,200.00	
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	1,433,962.66	0.00	0.00	0.00	197,000.00	39,200.00	0.00
3. Required Matching Funds/Other	60,892.77		729.33				
4. Total Available Award (sum lines 1c, 2c, & 3)	1,495,518.53	354.64	0.00	3,314.69	197,000.00	39,924.59	213.29
REVENUES							
5. Cash Received in Current Year	1,433,962.66				106,800.00	2,469.95	
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	90,200.00	36,730.05	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	90,200.00	36,730.05	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	1,433,962.66	0.00	0.00	0.00	197,000.00	39,200.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	1,494,755.46			929.48	197,000.00	39,924.59	213.29
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	1,494,755.46	0.00	0.00	929.48	197,000.00	39,924.59	213.29
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	763.07	354.64	0.00	2,385.21	0.00	0.00	0.00

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LOCAL PROGRAM NAME	KVHS RADIO STATION	AFTER SCHOOL TUTORING	BAY PONT COMMUNITY	HOMELESS STUDENT PROGRAM	ROP	SERENDIPITY LOCAL	UC REGENTS PUENTE PROJ
RESOURCE CODE	F01R9010	F01R9010	F01R9010	F01R9010	F01R9010	F01R9010	F01R9010
REVENUE OBJECT	8699	8699	8699	8699	8677	8677	8699
LOCAL DESCRIPTION (if any)	3981	3983	3987	3989	3990	3991	3997
AWARD							
1. a. Prior Year Restricted Ending Balance		3,118.47	2,214.64	92.49		2,004.44	32.97
b. Restr Bal Transfers (Obj 8997)							
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	0.00	3,118.47	2,214.64	92.49	0.00	2,004.44	32.97
2. a. Current Year Award	470.00				579,475.18	33,322.00	5,600.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	470.00	0.00	0.00	0.00	579,475.18	33,322.00	5,600.00
3. Required Matching Funds/Other						6,453.00	
4. Total Available Award (sum lines 1c, 2c, & 3)	470.00	3,118.47	2,214.64	92.49	579,475.18	41,779.44	5,632.97
REVENUES							
5. Cash Received in Current Year					579,485.11	33,322.00	5,600.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	470.00	0.00	0.00	0.00	(9.93)	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	470.00	0.00	0.00	0.00	(9.93)	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	470.00	0.00	0.00	0.00	579,475.18	33,322.00	5,600.00
EXPENDITURES							
10. Donor-Authorized Expenditures	160.00	1,765.15	1,031.70		579,475.18	37,785.97	4,310.85
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	160.00	1,765.15	1,031.70	0.00	579,475.18	37,785.97	4,310.85
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	310.00	1,353.32	1,182.94	92.49	0.00	3,993.47	1,322.12

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LOCAL PROGRAM NAME	RCEB INFANT	BUS LEASE/PURCH	EAGLE PEAK CHARTER	EAGLE PEAK LOCAL DONATION	ADULT ED CHABOT LAS POSITAS	ADULT ED "ON TRACK" SUPPORT	ADULT ED LIFE SKILLS SUPPORT
RESOURCE CODE	F01R9010	F01R9010	F09R0000	F09R9010	F11R9010	F11R9010	F11R9010
REVENUE OBJECT	8699	8699	85XX	8699	8919	8699	8699
LOCAL DESCRIPTION (if any)	3998	5401	8000 & 8050	3652	7978	7991	7992
AWARD							
1. a. Prior Year Restricted Ending Balance	12,752.46	2.26	759,498.71	500.00		5,886.35	19,441.30
b. Restr Bal Transfers (Obj 8997)							
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	12,752.46	2.26	759,498.71	500.00	0.00	5,886.35	19,441.30
2. a. Current Year Award		1.97	1,187,417.39		82,500.00	16,900.40	10,064.06
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	1.97	1,187,417.39	0.00	82,500.00	16,900.40	10,064.06
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2c, & 3)	12,752.46	4.23	1,946,916.10	500.00	82,500.00	22,786.75	29,505.36
REVENUES							
5. Cash Received in Current Year		1.97	1,073,243.22		82,500.00	16,900.40	10,064.06
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	114,174.17	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	114,174.17	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	0.00	1.97	1,187,417.39	0.00	82,500.00	16,900.40	10,064.06
EXPENDITURES							
10. Donor-Authorized Expenditures	12,752.46		1,080,631.52		82,498.79	15,668.56	18,939.95
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	12,752.46	0.00	1,080,631.52	0.00	82,498.79	15,668.56	18,939.95
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	4.23	866,284.58	500.00	1.21	7,118.19	10,565.41

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LOCAL PROGRAM NAME	ADULT ED TOPS PROG	BUILDING FUND MEASURE C SERIES A & B	BUILDING FUND MEASURE C SERIES C & D	BUILDING FUND MEASURE C SERIES E	BUILDING FUND	CAPITAL FACILITIES	MELLO ROOS
RESOURCE CODE	F11R9010	F21R9010	F21R9010	F21R9010	F21R0000	F25R0000	F49R0000
REVENUE OBJECT	8699			8660			
LOCAL DESCRIPTION (if any)	7993	7601-7603	7604-7605	7606	76XX-77XX	81XX-82XX	62XX 75XX
AWARD							
1. a. Prior Year Restricted Ending Balance	16,781.54	19,613,399.17	5,633,177.01	150,014,369.32	3,452,784.09	2,796,211.91	2,263,480.61
b. Restr Bal Transfers (Obj 8997)							
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	16,781.54	19,613,399.17	5,633,177.01	150,014,369.32	3,452,784.09	2,796,211.91	2,263,480.61
2. a. Current Year Award	30.00			601,190.81	3,032.80	1,254,583.93	842,525.86
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	30.00	0.00	0.00	601,190.81	3,032.80	1,254,583.93	842,525.86
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2c, & 3)	16,811.54	19,613,399.17	5,633,177.01	150,615,560.13	3,455,816.89	4,050,795.84	3,106,006.47
REVENUES							
5. Cash Received in Current Year	30.00			601,190.81	79,409.07	1,255,921.95	842,525.86
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	(76,376.27)	(1,338.02)	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	(76,376.27)	(1,338.02)	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	30.00	0.00	0.00	601,190.81	3,032.80	1,254,583.93	842,525.86
EXPENDITURES							
10. Donor-Authorized Expenditures	3,475.62	19,613,399.17	5,633,177.01	28,582,742.85	3,455,816.89	994,883.28	930,823.04
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	3,475.62	19,613,399.17	5,633,177.01	28,582,742.85	3,455,816.89	994,883.28	930,823.04
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	13,335.92	0.00	0.00	122,032,817.28	0.00	3,055,912.56	2,175,183.43

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LOCAL PROGRAM NAME	BOND INTEREST & REDEMP	BOND INTEREST & REDEMP MELLO	TOSCO SCHOLARSHIP	TOTAL
RESOURCE CODE	F51R0000	F52R0000	F73R0000	
REVENUE OBJECT				
LOCAL DESCRIPTION (if any)	95XX-96XX	91XX	67XX	
AWARD				
1. a. Prior Year Restricted Ending Balance	24,448,439.28	8,056,603.58	50,418.79	221,169,961.34
b. Restr Bal Transfers (Obj 8997)				0.00
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	24,448,439.28	8,056,603.58	50,418.79	221,169,961.34
2. a. Current Year Award	87,244,686.54	6,537,872.21	2,049.60	102,742,139.70
b. Other Adjustments				0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	87,244,686.54	6,537,872.21	2,049.60	102,742,139.70
3. Required Matching Funds/Other				6,769,784.93
4. Total Available Award (sum lines 1c, 2c, & 3)	111,693,125.82	14,594,475.79	52,468.39	330,681,885.97
REVENUES				
5. Cash Received in Current Year	87,244,686.54	6,537,872.21	2,049.60	102,332,129.02
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	0.00	410,010.68
b. Noncurrent Accounts Receivable				1,273.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	408,737.68
8. Contributed Matching Funds				6,488,827.42
9. Total Available (sum lines 5, 7c, & 8)	87,244,686.54	6,537,872.21	2,049.60	109,229,694.12
EXPENDITURES				
10. Donor-Authorized Expenditures	82,135,876.33	4,643,327.61		157,933,341.36
11. Non Donor-Authorized Expenditures				0.00
12. Total Expenditures (line 10 plus line 11)	82,135,876.33	4,643,327.61	0.00	157,933,341.36
RESTRICTED ENDING BALANCE				
13. Current Year (line 4 minus line 10)	29,557,249.49	9,951,148.18	52,468.39	172,748,544.61

Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	127,102,692.06	301	470,499.28	303	126,632,192.78	305	4,155,932.77		307	122,476,260.01	309
2000 - Classified Salaries	39,509,305.23	311	344,349.96	313	39,164,955.27	315	4,170,569.82		317	34,994,385.45	319
3000 - Employee Benefits (Excluding 3800)	52,806,957.04	321	5,596,128.19	323	47,210,828.85	325	3,155,906.10		327	44,054,922.75	329
4000 - Books, Supplies Equip Replace. (6500)	9,410,866.22	331	35,027.14	333	9,375,839.08	335	2,539,742.58		337	6,836,096.50	339
5000 - Services... & 7300 - Indirect Costs	37,757,136.41	341	14,635.71	343	37,742,500.70	345	18,962,879.52		347	18,779,621.18	349
TOTAL					260,126,316.68	365			TOTAL	227,141,285.89	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.....			62.28%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X').....			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high).....	55.00%
2. Percentage spent by this district (Part II, Line 15).....	62.28%
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).....	227,141,285.89
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	528,973,542.76		528,973,542.76	60,613,019.70	65,505,000.00	524,081,562.46	16,079,422.51
State School Building Loans Payable			0.00			0.00	0.00
Certificates of Participation Payable			0.00			0.00	0.00
Capital Leases Payable	1,063,244.57		1,063,244.57		226,857.37	836,387.20	176,894.90
Lease Revenue Bonds Payable			0.00			0.00	0.00
Other General Long-Term Debt	5,309,390.19		5,309,390.19		206,719.59	5,102,670.60	0.00
Net OPEB Obligation	20,279,197.35		20,279,197.35	5,063,749.09		25,342,946.44	0.00
Compensated Absences Payable	3,006,741.77		3,006,741.77	104,906.58		3,111,648.35	0.00
Governmental activities long-term liabilities	558,632,116.64	0.00	558,632,116.64	65,781,675.37	65,938,576.96	558,475,215.05	16,256,317.41
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

	2012-13 Calculations			2013-14 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
A. PRIOR YEAR DATA (2011-12 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2011-12 Actual			2012-13 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	172,929,885.71		172,929,885.71			179,000,719.05
2. PRIOR YEAR GANN ADA (Preload/Line B9, PY column)	32,633.48		32,633.48			32,550.54
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2011-12			Adjustments to 2012-13		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA (2012-13 data should tie to Principal Apportionment Attendance Software reports)	2012-13 P2 Report			2013-14 P2 Estimate		
1. Total K-12 ADA (Form A, Lines 10, 28, & 29)	30,585.52		30,585.52	30,298.09		30,298.09
2. ROC/P ADA**						
3. Total Charter Schools ADA (Form A, Line 26)	1,965.02		1,965.02	1,965.02		1,965.02
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)			32,550.54			32,263.11
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)			32,550.54			32,263.11
C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED TAXES AND SUBVENTIONS (Funds 01, 09, and 62)	2012-13 Actual			2013-14 Budget		
1. Homeowners' Exemption (Object 8021)	950,757.35		950,757.35	945,041.00		945,041.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	7.00		7.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	5,013.00		5,013.00
4. Secured Roll Taxes (Object 8041)	78,141,574.20		78,141,574.20	80,139,291.00		80,139,291.00
5. Unsecured Roll Taxes (Object 8042)	4,127,192.79		4,127,192.79	3,905,425.00		3,905,425.00
6. Prior Years' Taxes (Object 8043)	0.00		0.00	0.00		0.00
7. Supplemental Taxes (Object 8044)	1,040,223.96		1,040,223.96	688,925.00		688,925.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	5,178,989.44		5,178,989.44	4,942,859.00		4,942,859.00
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)	8,924,917.53		8,924,917.53	1,961,506.00		1,961,506.00
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)	(4,843,537.00)		(4,843,537.00)	(5,470,075.00)		(5,470,075.00)
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	93,520,118.27	0.00	93,520,118.27	87,117,992.00	0.00	87,117,992.00
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)	93,520,118.27	0.00	93,520,118.27	87,117,992.00	0.00	87,117,992.00

	2012-13 Calculations			2013-14 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
EXCLUDED APPROPRIATIONS						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			2,400,977.73			2,507,015.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			2,400,977.73			2,507,015.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. Revenue Limit State Aid - CY (objects 8011 and 8012)	69,175,411.96	0.00	69,175,411.96	79,542,206.00	0.00	79,542,206.00
25. Revenue Limit State Aid - Prior Years (Object 8019)	36,213.93	0.00	36,213.93	0.00	0.00	0.00
26. Supplemental Instruction - CY (Res. 0000, Object 8590)**		0.00	0.00		0.00	0.00
27. Supplemental Instruction - PY (Res. 0000, Object 8590)**		0.00	0.00		0.00	0.00
28. Comm Day Sch Addl Funding - CY (Res. 2430, Obj. 8311 and Res. 0000, Obj. 8590)**		0.00	0.00		0.00	0.00
29. Comm Day Sch Addl Funding - PY (Res. 2430, Obj. 8319 and Res. 0000, Obj. 8590)**		0.00	0.00		0.00	0.00
30. ROC/P Apportionment - CY (Res. 0000, Object 8590)**		0.00	0.00		0.00	0.00
31. ROC/P Apportionment - PY (Res. 0000, Object 8590)**		0.00	0.00		0.00	0.00
32. Charter Schs. Gen. Purpose Entitlement (Object 8015)	223,846.76	0.00	223,846.76	934,097.00	0.00	934,097.00
33. Charter Schs. Categorical Block Grant (Object 8590)**		0.00	0.00		0.00	0.00
34. Class Size Reduction, Grades K-3 (Object 8434)	6,321,619.00	0.00	6,321,619.00	6,447,569.00	0.00	6,447,569.00
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)	75,757,091.65	0.00	75,757,091.65	86,923,872.00	0.00	86,923,872.00
ADD BACK TRANSFERS TO COUNTY						
37. County Office Funds Transfer (Form RL, Line 32)	397,486.00	0.00	397,486.00	415,575.00	0.00	415,575.00
38. TOTAL STATE AID (Lines C36 plus C37)	76,154,577.65	0.00	76,154,577.65	87,339,447.00	0.00	87,339,447.00
DATA FOR INTEREST CALCULATION						
39. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	272,655,317.73	0.00	272,655,317.73	268,237,578.00	0.00	268,237,578.00
40. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	173,646.26	0.00	173,646.26	152,527.00	0.00	152,527.00
APPROPRIATIONS LIMIT CALCULATIONS			2012-13 Actual	2013-14 Budget		
D. PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			172,929,885.71			179,000,719.05
2. Inflation Adjustment			1.0377			1.0512
3. Program Population Adjustment (Lines B9 divided by [A2 plus A7]) (Round to four decimal places)			0.9975			0.9912
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			179,000,719.05			186,509,698.97
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			93,520,118.27			87,117,992.00
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)			3,906,064.80			3,871,573.20
b. Maximum State Aid in Local Limit (Lesser of Line C38 or Lines D4 minus D5 plus C23; but not less than zero)			76,154,577.65			87,339,447.00
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			76,154,577.65			87,339,447.00
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C40 divided by [Lines C39 minus C40] times [Lines D5 plus D6c])			108,129.75			99,257.57
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			93,628,248.02			87,217,249.57
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)			76,154,577.65			87,339,447.00
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			93,628,248.02			
b. State Subventions (Line D8)			76,154,577.65			
c. Less: Excluded Appropriations (Line C23)			2,400,977.73			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			167,381,847.94			

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) 6,028,150.72
- 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) 209,425,086.01

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) 2.88%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	6,296,710.85
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	2,456,849.64
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	67,515.89
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)	573,901.49
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)	2,255.34
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	9,397,233.21
9. Carry-Forward Adjustment (Part IV, Line F)	(465,572.56)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	8,931,660.65

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	158,537,417.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	33,013,203.96
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	20,669,319.26
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,163,042.58
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	613,669.88
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	6,977.21
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,911,387.20
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)	0.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	332,952.49
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)	19,353,233.46
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)	95,632.95
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	5,835,253.73
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	11,623,669.45
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)	253,155,759.17

**C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment
 (For information only - not for use when claiming/recovering indirect costs)**

(Line A8 divided by Line B18) 3.71%

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2014-15 see www.cde.ca.gov/fg/ac/ic)
 (Line A10 divided by Line B18) 3.53%

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>9,397,233.21</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(3,128,862.58)</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 (2.66%) times Part III, Line B18); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (2.66%) times Part III, Line B18) or (the highest rate used to recover costs from any program (2.66%) times Part III, Line B18); zero if positive	<u>(465,572.56)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(465,572.56)</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>3.53%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-232,786.28) is applied to the current year calculation and the remainder (\$-232,786.28) is deferred to one or more future years:	<u>3.62%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-155,190.85) is applied to the current year calculation and the remainder (\$-310,381.71) is deferred to one or more future years:	<u>3.65%</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>(465,572.56)</u>

Approved indirect cost rate: 2.66%
 Highest rate used in any program: 2.66%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2430	386,930.81	10,292.34	2.66%
01	3010	4,351,190.67	115,741.73	2.66%
01	3180	3,453,030.03	91,850.61	2.66%
01	3181	3,460,314.31	92,044.35	2.66%
01	3310	5,096,069.97	135,555.46	2.66%
01	3315	195,582.51	5,202.49	2.66%
01	3320	277,851.69	7,390.84	2.66%
01	3327	172,755.47	4,595.30	2.66%
01	3332	14,789.71	393.41	2.66%
01	3345	1,603.35	42.65	2.66%
01	3385	157,279.37	4,183.63	2.66%
01	3386	20,725.29	551.29	2.66%
01	3395	9,794.60	260.53	2.66%
01	3550	188,047.93	5,002.07	2.66%
01	3725	362,648.22	9,646.43	2.66%
01	4035	1,379,804.91	36,702.83	2.66%
01	4110	28,418.71	755.94	2.66%
01	4124	370,839.96	9,864.36	2.66%
01	4203	660,238.06	17,562.30	2.66%
01	5810	711,828.29	7,791.98	1.09%
01	6010	949,872.38	25,266.75	2.66%
01	6275	32,102.23	853.93	2.66%
01	6286	152,089.60	4,045.62	2.66%
01	6385	80,684.30	2,146.17	2.66%
01	6386	18,364.25	488.49	2.66%
01	6500	40,085,246.49	1,065,985.43	2.66%
01	6510	129,487.63	3,444.38	2.66%
01	6512	92,756.64	2,467.33	2.66%
01	6515	6,357.88	169.12	2.66%
01	6520	303,684.01	8,077.99	2.66%
01	6530	11,114.36	295.64	2.66%
01	6535	15,486.07	411.93	2.66%
01	6690	247,468.73	6,582.67	2.66%
01	7090	1,361,984.90	36,228.84	2.66%
01	7091	3,199,953.58	85,105.34	2.66%
01	7220	329,761.96	8,771.71	2.66%
01	7230	1,781,217.14	47,428.16	2.66%
01	7240	4,609,448.61	122,611.31	2.66%
01	7365	307,128.39	8,169.61	2.66%
01	7400	3,854,393.51	102,526.84	2.66%
01	8150	5,205,649.26	138,469.88	2.66%
01	9010	8,435,921.56	91,404.27	1.08%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
11	3555	51,995.91	1,383.09	2.66%
11	9010	295,646.02	1,970.15	0.67%
13	5310	11,602,760.45	308,633.43	2.66%

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		1,472,650.74	1,472,650.74
2. State Lottery Revenue	8560	4,750,498.51		1,162,153.72	5,912,652.23
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		4,750,498.51	0.00	2,634,804.46	7,385,302.97
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	3,839,397.40			3,839,397.40
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	911,101.11			911,101.11
4. Books and Supplies	4000-4999	0.00		1,166,784.22	1,166,784.22
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
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			13,612.57	13,612.57
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		4,750,498.51	0.00	1,180,396.79	5,930,895.30
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	0.00	0.00	1,454,407.67	1,454,407.67
D. COMMENTS:					
Instructional Materials duplicated in the District's Print Shop.					

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

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

Section I - Expenditures	Funds 01, 09, and 62			2012-13 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	272,743,950.36
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3355 and 3385)	All	All	1000-7999	24,082,528.22
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	294,023.12
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	522,903.29
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	254,764.12
4. Other Transfers Out	All	9200	7200-7299	339,979.61
5. Interfund Transfers Out	All	9300	7600-7629	3,637,546.53
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	579,275.78
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	314,004.10
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)				5,942,496.55
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)				242,718,925.59
F. Charter school expenditure adjustments (From Section V)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				242,718,925.59

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)		32,402.87
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)		32,402.87
D. Charter school ADA adjustments (From Section V)		0.00
E. Adjusted total ADA (Lines C plus D)		32,402.87
F. Expenditures per ADA (Line I.G divided by Line II.E)		7,490.66
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.)	253,712,676.67	7,838.40
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)	253,712,676.67	7,838.40
B. Required effort (Line A.2 times 90%)	228,341,409.00	7,054.56
C. Current year expenditures (Line I.G and Line II.F)	242,718,925.59	7,490.66
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)	242,718,925.59	
E. Total expenditures per ADA, with adjustments, Col 2 (Col 1 Line IV.D divided by Line II.E)		7,490.66
F. Adjusted MOE expenditures deficiency amount, Col 1 (Line IV.B minus Line IV.C)	0.00	
G. Adjusted MOE per pupil expenditure deficiency amount, Col 2 (Line III.B minus IV.E) (If negative, then zero)		0.00
H. MOE determination with Education Jobs Fund expenditure adjustment. (If both amounts in lines F and G are positive, MOE not met. If either column in Line IV.F or IV.G equals zero, MOE requirement has been met)	MOE Met	
I. MOE adjusted deficiency percentage, if MOE not met; otherwise zero. Col 1 (Line IV.F divided by Line III.B) and Col 2 (Line IV.G divided by Line III.B) (Funding under NCLB covered programs in FY 2014-15 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

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

	----- Teacher Full-Time Equivalents -----				----- Classroom Units -----		Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	7,967,422.12	2,926,940.96	16,925,844.02	10,182,688.70	20,031,693.79	97,888.29	2,207,789.49
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals Description							
0001 Pre-Kindergarten							
1110 Regular Education, K-12	1,216.06	1,216.06	1,216.06	1,216.06	1,216.06	1,216.06	698.00
3100 Alternative Schools							
3200 Continuation Schools	27.34	27.34	27.34	27.34	27.34	27.34	
3300 Independent Study Centers	13.00	13.00	13.00	13.00	4.33	4.33	
3400 Opportunity Schools							
3550 Community Day Schools	2.60	2.60	2.60	2.60	2.60	2.60	
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	26.07	26.07	26.07	26.07	26.07	26.07	
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)	271.50	271.50	271.50	271.50	271.50	271.50	1,150.00
6000 ROC/P							
Other Goals Description							
7110 Nonagency - Educational	7.70	7.70	7.70	7.70	14.40	14.40	
7150 Nonagency - Other							
8100 Community Services					0.75	0.75	
8500 Child Care and Development Services							
Other Funds Description							
-- Adult Education (Fund 11)					38.80		
-- Child Development (Fund 12)							
-- Cafeteria (Funds 13 & 61)					50.62	50.62	
C. Total Allocation Factors	1,564.27	1,564.27	1,564.27	1,564.27	1,652.47	1,613.67	1,848.00

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	0.00	0.00	0.00	0.00	0.00	
1110	Regular Education, K-12	116,929,599.77	45,192,441.52	162,122,041.29	6,526,172.60	168,648,213.89	
3100	Alternative Schools	177,479.01	0.00	177,479.01	7,144.36	184,623.37	
3200	Continuation Schools	2,511,503.12	997,288.53	3,508,791.65	141,245.32	3,650,036.97	
3300	Independent Study Centers	907,987.82	368,578.44	1,276,566.26	51,387.78	1,327,954.04	
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	
3550	Community Day Schools	390,855.94	94,840.90	485,696.84	19,551.58	505,248.42	
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	
3800	Vocational Education	169,878.65	0.00	169,878.65	6,838.41	176,717.06	
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	
4630	Adult Vocational Education	0.00	0.00	0.00	0.00	0.00	
4760	Bilingual	3,693,099.25	950,962.40	4,644,061.65	186,945.26	4,831,006.91	
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	
5000-5999	Special Education	71,275,273.82	11,277,473.34	82,552,747.16	3,323,135.29	85,875,882.45	
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00	0.00	
Other Goals							
7110	Nonagency - Educational	579,475.18	362,500.63	941,975.81	37,918.94	979,894.75	
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	
8100	Community Services	581,632.68	9,137.21	590,769.89	23,781.26	614,551.15	
8500	Child Care and Development Services	32,037.20	0.00	32,037.20	1,289.65	33,326.85	
Other Costs							
----	Food Services					19,553.92	19,553.92
----	Enterprise					6,977.21	6,977.21
----	Facilities Acquisition & Construction					206,762.07	206,762.07
----	Other Outgo					4,258,565.26	4,258,565.26
Other Funds							
----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		1,087,044.43	1,087,044.43	746,562.19		1,833,606.62
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(408,970.56)		(408,970.56)
----	Total General Fund and Charter Schools Funds Expenditures	197,248,822.44	60,340,267.40	257,589,089.84	10,663,002.08	4,491,858.46	272,743,950.38

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	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
1110	Regular Education, K-12	115,633,691.28	107,303.77	0.00	0.00	0.00	0.00	1,188,504.04			100.68	0.00	116,929,599.77
3100	Alternative Schools	4,298.04	0.00	0.00	17,759.52	155,421.45	0.00	0.00			0.00	0.00	177,479.01
3200	Continuation Schools	2,505,069.57	0.00	0.00	0.00	0.00	0.00	898.54			5,535.01	0.00	2,511,503.12
3300	Independent Study Centers	907,987.82	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	907,987.82
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	222,239.44	0.00	0.00	168,524.41	0.00	0.00	0.00			92.09	0.00	390,855.94
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	169,878.65	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	169,878.65
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	2,757,009.24	880,471.81	55,618.20	0.00	0.00	0.00	0.00			0.00	0.00	3,693,099.25
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	52,785,989.53	3,316,624.45	109,384.74	618,267.51	7,894,095.58	6,424,448.33	0.00			126,463.68	0.00	71,275,273.82
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	579,475.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	579,475.18
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00		581,632.68	0.00	0.00	0.00	581,632.68
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		32,037.20	0.00	0.00	0.00	32,037.20
Total Direct Charged Costs		175,565,638.75	4,304,400.03	165,002.94	804,551.44	8,049,517.03	6,424,448.33	1,189,402.58	613,669.88	0.00	132,191.46	0.00	197,248,822.44

* Functions 7100-7199 for goals 8100 and 8500

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

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	29,543,366.21	14,815,180.79	833,894.52	45,192,441.52
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	664,207.06	333,081.47	0.00	997,288.53
3300	Independent Study Centers	315,826.32	52,752.12	0.00	368,578.44
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	63,165.27	31,675.63	0.00	94,840.90
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	633,353.26	317,609.14	0.00	950,962.40
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	6,595,911.32	3,307,667.05	1,373,894.97	11,277,473.34
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	187,066.36	175,434.27	0.00	362,500.63
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	9,137.21	0.00	9,137.21
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
--	Adult Education (Fund 11)		470,344.22		470,344.22
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)		616,700.21		616,700.21
Total Allocated Support Costs		38,002,895.80	20,129,582.11	2,207,789.49	60,340,267.40

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)	1,911,387.20
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	67,515.89
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	6,296,710.85
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	2,796,358.71
5	Total Central Administration Costs in General Fund and Charter Schools Funds	11,071,972.65
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	197,248,822.44
2	Total Allocated Costs (from Form PCR, Column 2, Total)	60,340,267.40
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	257,589,089.84
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	5,835,253.73
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	11,623,669.45
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	17,458,923.18
D. Total Direct Charged and Allocated Costs (B3 + C5)		275,048,013.02
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		4.03%

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)	19,553.92				19,553.92
Enterprise (Objects 1000-5999, 6400, and 6500)		6,977.21			6,977.21
Facilities Acquisition & Construction (Objects 1000-6500)			206,762.07		206,762.07
Other Outgo (Objects 1000-7999)				4,258,565.26	4,258,565.26
Total Other Costs	19,553.92	6,977.21	206,762.07	4,258,565.26	4,491,858.46

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	6,489.02	6,701.02
2. Inflation Increase	0041	212.00	106.00
3. All Other Adjustments	0042, 0525	0.00	
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,701.02	6,807.02
REVENUE LIMIT SUBJECT TO DEFICIT			
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	6,701.02	6,807.02
b. AB 851 Add-on (Meals, BTS, Special Adjustments)	0719	56.00	56.88
c. Revenue Limit ADA	0033	32,441.26	32,207.17
d. Total Base Revenue Limit (Lines 5a plus 5b, times 5c)	0034, 0724	219,206,242.65	221,066,794.16
6. Allowance for Necessary Small School	0489	0.00	
7. Gain or Loss from Interdistrict Attendance Agreements	0272	0.00	
8. Meals for Needy Pupils	0090		
9. Special Revenue Limit Adjustments	0274	0.00	
10. One-time Equalization Adjustments	0275		
11. Miscellaneous Revenue Limit Adjustments	0276, 0659	0.00	
12. Less: All Charter District Revenue Limit Adjustment	0217	0.00	
13. Beginning Teacher Salary Incentive Funding	0552		
14. Less: Class Size Penalties Adjustment	0173	0.00	
15. REVENUE LIMIT SUBJECT TO DEFICIT (Sum Lines 5d through 11, plus Line 13, minus Lines 12 and 14)	0082	219,206,242.65	221,066,794.16
DEFICIT CALCULATION			
16. Deficit Factor	0281	0.77728	0.79999
17. TOTAL DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	170,384,628.29	176,851,224.66
OTHER REVENUE LIMIT ITEMS			
18. Unemployment Insurance Revenue	0060	1,899,532.00	300,680.00
19. Less: Longer Day/Year Penalty	0287	0.00	
20. Less: Excess ROC/P Reserves Adjustment	0288	0.00	
21. Less: PERS Reduction	0195	358,655.00	402,645.00
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)	- - -	1,540,877.00	(101,965.00)
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	171,925,505.29	176,749,259.66

Description	Principal Appt. Software Data ID	2012-13 Unaudited Actuals	2013-14 Budget
REVENUE LIMIT - LOCAL SOURCES			
25. Property Taxes	0587	89,438,737.00	90,626,561.00
26. Miscellaneous Funds	0588	0.00	0.00
27. Community Redevelopment Funds	0589, 0721	8,446,481.00	1,616,506.00
28. Less: Charter Schools In-lieu Taxes	0595	5,360,756.00	5,470,075.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	92,524,462.00	86,772,992.00
30. Charter School General Purpose Block Grant Offset (Unified Districts Only)	0293	10,036,503.00	10,197,074.00
31. STATE AID PORTION OF REVENUE LIMIT			
a. Gross State Aid Portion of Revenue Limit (Sum Line 24 minus Lines 29 and 30; if negative, then zero)	0111	69,364,540.29	79,779,193.66
b. Less: Education Protection Account (EPA) (Obj. 8012)	---	36,772,429.00	26,584,782.00
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	32,592,111.29	53,194,411.66
OTHER ITEMS			
32. Less: County Office Funds Transfer	0458	397,486.00	415,575.00
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	---		663.34
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(397,486.00)	(414,911.66)
42. TOTAL, NET STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31d and 41) (This amount should agree with Object 8011)	---	32,194,625.29	52,779,500.00
43. Less: Revenue Limit State Apportionment Receipts	---		
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43)	---	32,194,625.29	

OTHER NON-REVENUE LIMIT ITEMS			
45. Core Academic Program	9001	539,105.00	539,105.00
46. California High School Exit Exam	9002	717,087.00	721,756.00
47. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017	229,761.00	229,030.00
48. Apprenticeship Funding	0570	0.00	0.00
49. Community Day School Additional Funding	3103, 9007	124,436.00	124,436.00

Current LEA: 07-61754-0000000 Mt. Diablo Unified		
Selected SELPA: BA		(Enter a SELPA ID from the list below then save and close)
POTENTIAL SELPAS FOR THIS LEA		DATE APPROVED
ID	SELPA-TITLE	(from Form SEA)
BA	Mt. Diablo Unified	

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(1,884,305.98)	0.00	(408,970.56)				
Other Sources/Uses Detail					0.00	3,637,546.53		
Fund Reconciliation							0.00	200,000.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	155,200.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	937,867.61	0.00	100,337.13	0.00				
Other Sources/Uses Detail					3,437,546.53	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT 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
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	732,009.49	0.00	308,633.43	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					200,000.00	0.00		
Fund Reconciliation							200,000.00	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					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	39,245.20	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	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	14,013.18	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	5,970.50	0.00						
Other Sources/Uses Detail					809,998.84	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	809,998.84		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	1,884,305.98	(1,884,305.98)	408,970.56	(408,970.56)	4,447,545.37	4,447,545.37	200,000.00	200,000.00

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	17.0	83.0
B. 1. ENTER average number of pupils transported daily one way to/from school (excluding extended year)	020/019	950.0	1,020.0
2. ENTER number of pupils included on Line B1 with transportation in IEP	023/024	0.0	1,020.0
C. ENTER total number of miles driven to/from school	021/022	171,898.0	1,283,683.0
D. ENTER 1 for traditional school year, 2 for year-round, or 3 for a combination of both, for days pupils transported	030/033	1	1
SCHEDULE II - COST DATA			
(Home-to-School: Unless otherwise specified, Fund 01, Resources 1100, 7230, and 7235, Function 3600)			
(SD/OI: Unless otherwise specified, Fund 01, Resource 7240, Function 3600)			
A. Classified Salaries & Benefits (Objects 2100-2999, 3102, 3202, 3302, 3402, 3502, 3602, 3702, 3752, 3802, and 3902)		2,054,850.39	4,042,899.98
B. Books & Supplies (Objects 4200, 4300, and 4400)		1,014,912.87	463.67
C. 1. Subagreements for Services (Object 5100)		0.00	1,723,510.00
a. ENTER amount included on Line C1 paid to a private contractor to transport pupils	003/004		1,723,510.00
2. Travel/Conferences & Dues/Memberships (Objects 5200 and 5300)		2,069.06	0.00
3. Insurance (Objects 5400 and 5450)		0.00	0.00
4. Rentals, Leases, Repairs, and Noncapitalized Improvements (Object 5600)		89,653.62	25,244.77
5. Interprogram/Interfund Transfers (Objects 5710 and 5750)		(1,525,897.85)	401,509.21
6. Other Services and Operating Expenditures (Object 5800) (Contracts for repairs should be charged to Object 5600)		145,598.80	139,330.98
7. Communications (Object 5900)		30.25	0.00
D. Capital Outlay, Lease Purchase & Debt Service (Home-to-School: Funds 01, 15, & 18, all applicable Resources except 7240, Function 3600, Objects 6400 & 6500, plus Fund 01, Resources 7230, 7235, and 7236, Function 9100, Objects 7438 and 7439, plus Funds 15 & 18, Function 9100, Objects 7438 and 7439, minus Fund 01, Resources 7230 and 7235, Object 8972, minus Funds 15 & 18, Object 8972) (SD/OI: Fund 01, Resource 7240, Function 3600, Objects 6400 & 6500, plus Fund 01, Resource 7240, Function 9100, Objects 7438 and 7439, minus Fund 01, Resource 7240, Object 8972)		0.00	342,212.49
1. ENTER amount of capital outlay, lease purchase & debt service included on Line D in Home-to-School that belongs in SD/OI as a decrease to Home-to-School and an increase to SD/OI. (Line D1 must net to zero)			
E. Direct Support Costs			
1. Plant Maintenance & Operations and Facilities (Fund 01, Resource 7230 (HtoS) or 7240 (SD/OI), Functions 8100-8400 and 8700, Objects 2000-5999, 6400, and 6500)		0.00	0.00
F. Direct and Direct Support Costs (Lines A through E1 except Line C1a)	096/095	1,781,217.14	6,675,171.10
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	1,781,217.14	6,675,171.10
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)		7,907.22	0.00
1. ENTER amount of Line I that represents reimbursements other than for transportation services (i.e., fuel tax reimbursement, insurance recovery, bus trade-in or sale, prior year refunds, etc.)			
J. Subtotal, Pupil Transportation Expense (Line H minus Line I plus Line I1)	097/098	1,773,309.92	6,675,171.10
K. Indirect Costs (Approved indirect cost rate of 2.66% times the sum of Line H minus lines C1, D, and D1. If negative, then zero.)		47,380.38	122,611.33
L. Net Pupil Transportation Expense (Lines J and K)	100/101	1,820,690.30	6,797,782.43

Description	EDP No.	Home-to-School	SD/OI
SCHEDULE III - ALLOWABLE TRANSPORTATION EXPENSE			
A. Net Pupil Transportation Expense (Schedule II, Line L)		1,820,690.30	6,797,782.43
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			64,330.98
2. ENTER payments by another LEA, included in Schedule II, Line C1			0.00
3. Less: ENTER payments to common carriers and parents, deducted on Line B			
D. Deduction for bus acquisition and/or replacement			
1. ENTER portion of bus payments included in Schedule II, Line D plus Line D1 that was for your pupils (exclude portion other LEAs paid to you as part of their costs)			91,960.23
2. ENTER portion of payments included in Schedule II, lines C1 and C6 paid to another LEA providing services to your LEA		0.00	0.00
3. Less: ENTER bus acquisition and/or replacement included in deduction taken on Line B			
E. Deduction for unallowable costs			
1. ENTER amount of unallowable costs included in Schedule II, lines C1 and C6 paid by you to another LEA			
2. Less: ENTER unallowable costs amount included in deduction taken on Line B			
F. Total Deductions (Lines B, C1, C2, D1, D2, and E1 minus lines C3, D3, and E2)		0.00	156,291.21
G. Bus Operating Expense (Line A minus Line F)	110/111	1,820,690.30	6,641,491.22
H. 1. Cost Per Mile (Line G divided by Schedule I, Line C)	120/121	10.592	5.174
2. Cost Per Pupil (Line G divided by Schedule I, Line B1)	122/123	1,916.516	6,511.266
I. Payments to common carriers and to parents in lieu of transportation (Lines C1 and C2 minus Line C3)	080/081	0.00	64,330.98
J. 1. ENTER prior year unallowable costs paid to another LEA used in the current year for bus purchases			
2. Bus acquisition and replacement (Lines J1, D1, and D2 minus D3)	085/086	0.00	91,960.23
K. Approved Transportation Expense (Lines G, I, and J2)	130/133	1,820,690.30	6,797,782.43
L. Approved Non-SD/OI Home-to-School Transportation Expense			
1. Calculated Expense (Line K divided by Schedule I, Line B1 times Schedule I, Line B2)	132c	0.00	
2. ENTER LEA's computed expense if different than amount calculated in Line L1 (maintain documentation locally)	132a		

Contact: Bryan Richards

Title: Chief Financial Officer

Agency: Mt. Diablo Unified School District

Phone Number/Ext: 925-682-8000 x4090

E-mail Address: richardsb@mdusd.org

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT										3,694
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	2,433,371.92	0.00	567,003.73	179,262.35	796,608.01	885,396.96	15,793,017.64		20,654,660.61
2000-2999	Classified Salaries	3,099,237.50	0.00	118,551.69	88,784.14	618,692.50	1,220,543.47	7,979,098.11		13,124,907.41
3000-3999	Employee Benefits	2,761,445.47	0.00	257,757.78	124,760.09	734,730.90	791,172.30	9,643,832.63		14,313,699.17
4000-4999	Books and Supplies	67,714.11	0.00	0.00	4,178.88	10,902.68	23,244.95	243,209.42		349,250.04
5000-5999	Services and Other Operating Expenditures	5,750,586.02	0.00	0.00	1,363.28	11,366.24	12,170,394.08	4,811,598.60		22,745,308.22
6000-6999	Capital Outlay	87,448.37	0.00	0.00	0.00	0.00	0.00	0.00		87,448.37
7130	State Special Schools	26,275.00	0.00	0.00	0.00	0.00	0.00	0.00		26,275.00
7430-7439	Debt Service	254,764.12	0.00	0.00	0.00	0.00	0.00	0.00		254,764.12
	Total Direct Costs	14,480,842.51	0.00	943,313.20	398,348.74	2,172,300.33	15,090,751.76	38,470,756.40	0.00	71,556,312.94
7310	Transfers of Indirect Costs	1,200,084.95	0.00	0.00	0.00	12,635.98	4,595.30	143,929.09		1,361,245.32
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	11,277,473.34								11,277,473.34
	Total Indirect Costs and PCR Allocations	12,477,558.29	0.00	0.00	0.00	12,635.98	4,595.30	143,929.09	0.00	12,638,718.66
	TOTAL COSTS	26,958,400.80	0.00	943,313.20	398,348.74	2,184,936.31	15,095,347.06	38,614,685.49	0.00	84,195,031.60
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, & 3405)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	41,249.12	233,608.64	124,956.02	79,089.53		478,903.31
2000-2999	Classified Salaries	16,843.90	0.00	0.00	0.00	215,774.62	202,660.52	2,445,535.89		2,880,814.93
3000-3999	Employee Benefits	11,917.20	0.00	0.00	9,467.63	235,604.25	174,320.44	1,785,418.66		2,216,728.18
4000-4999	Books and Supplies	7,580.96	0.00	0.00	290.03	699.77	7,650.59	37,560.58		53,781.93
5000-5999	Services and Other Operating Expenditures	31,747.04	0.00	0.00	0.00	1,984.26	1,529,688.50	36,854.11		1,600,273.91
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	68,089.10	0.00	0.00	51,006.78	687,671.54	2,039,276.07	4,384,458.77	0.00	7,230,502.26
7310	Transfers of Indirect Costs	811.82	0.00	0.00	0.00	12,635.98	4,595.30	135,555.46		153,598.56
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	811.82	0.00	0.00	0.00	12,635.98	4,595.30	135,555.46	0.00	153,598.56
	TOTAL BEFORE OBJECT 8980	68,900.92	0.00	0.00	51,006.78	700,307.52	2,043,871.37	4,520,014.23	0.00	7,384,100.82
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									7,384,100.82

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, & 6000-9999)										
1000-1999	Certificated Salaries	2,433,371.92	0.00	567,003.73	138,013.23	562,999.37	760,440.94	15,713,928.11		20,175,757.30
2000-2999	Classified Salaries	3,082,393.60	0.00	118,551.69	88,784.14	402,917.88	1,017,882.95	5,533,562.22		10,244,092.48
3000-3999	Employee Benefits	2,749,528.27	0.00	257,757.78	115,292.46	499,126.65	616,851.86	7,858,413.97		12,096,970.99
4000-4999	Books and Supplies	60,133.15	0.00	0.00	3,888.85	10,202.91	15,594.36	205,648.84		295,468.11
5000-5999	Services and Other Operating Expenditures	5,718,838.98	0.00	0.00	1,363.28	9,381.98	10,640,705.58	4,774,744.49		21,145,034.31
6000-6999	Capital Outlay	87,448.37	0.00	0.00	0.00	0.00	0.00	0.00		87,448.37
7130	State Special Schools	26,275.00	0.00	0.00	0.00	0.00	0.00	0.00		26,275.00
7430-7439	Debt Service	254,764.12	0.00	0.00	0.00	0.00	0.00	0.00		254,764.12
	Total Direct Costs	14,412,753.41	0.00	943,313.20	347,341.96	1,484,628.79	13,051,475.69	34,086,297.63	0.00	64,325,810.68
7310	Transfers of Indirect Costs	1,199,273.13	0.00	0.00	0.00	0.00	0.00	8,373.63		1,207,646.76
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	11,277,473.34								11,277,473.34
	Total Indirect Costs and PCR Allocations	12,476,746.47	0.00	0.00	0.00	0.00	0.00	8,373.63	0.00	12,485,120.10
	TOTAL BEFORE OBJECT 8980	26,889,499.88	0.00	943,313.20	347,341.96	1,484,628.79	13,051,475.69	34,094,671.26	0.00	76,810,930.78
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
	TOTAL COSTS									76,810,930.78
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	11,115.43	93.00	0.00	759.23		11,967.66
2000-2999	Classified Salaries	0.00	0.00	0.00	7.46	0.00	65.32	28,567.01		28,639.79
3000-3999	Employee Benefits	0.00	0.00	0.00	1,594.07	12.15	7.89	11,749.03		13,363.14
4000-4999	Books and Supplies	0.00	0.00	0.00	44.78	4,507.20	1,888.12	8,197.40		14,637.50
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	9,320.00	1,989.52	155,383.60		166,693.12
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	12,761.74	13,932.35	3,950.85	204,656.27	0.00	235,301.21
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	0.00	0.00	0.00	12,761.74	13,932.35	3,950.85	204,656.27	0.00	235,301.21
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									7,136,469.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									35,587,189.62
	TOTAL COSTS									42,958,959.83

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

2011-12 Expenditures	A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2011-12 Report SEMA, 2011-12 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	78,355,484.83	43,461,589.46
2. Enter audit adjustments of 2011-12 special education expenditures from SACS2013ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)		
_____ _____ _____		
3. Enter restatements of 2012-13 special education beginning fund balances from SACS2013ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9795)		
_____ _____ _____		
4. Enter any other adjustments, not included in Line 1 (explain below)		
_____ _____ _____		
5. 2011-12 Expenditures, Adjusted for 2012-13 MOE Calculation (Sum lines 1 through 4)	78,355,484.83	43,461,589.46
C. Unduplicated Pupil Count		
1. Enter the unduplicated pupil count reported in 2011-12 Report SEMA, 2011-12 Expenditures by LEA (LE-CY) worksheet	3,974.00	
2. Enter any adjustments not included in Line C1 (explain below)		
_____ _____ _____		
3. 2011-12 Unduplicated Pupil Count, Adjusted for 2012-13 MOE Calculation (Line C1 plus Line C2)	3,974.00	

SELPA: Mt. Diablo Unified (BA)

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

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

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

Combined state and local expenditures

Local expenditures only

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

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

SELPA: Mt. Diablo Unified (BA)

SECTION 2

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

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

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

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

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

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

SELPA: Mt. Diablo Unified (BA)

SECTION 3

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	Actual Expenditures FY 2012-13 (LE-CY Worksheet)	Actual Expenditures FY 2011-12 (LE-PY Worksheet)	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Total special education expenditures	84,195,031.60		
2. Less: Expenditures paid from federal sources	7,384,100.82		
3. Expenditures paid from state and local sources	76,810,930.78	78,355,484.83	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	76,810,930.78	78,355,484.83	(1,544,554.05)
4. Special education unduplicated pupil count	3,694	3,974	
5. Per capita state and local expenditures (A3/A4)	20,793.43	19,717.03	1,076.40

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

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

SELPA: Mt. Diablo Unified (BA)

B. LOCAL EXPENDITURES ONLY METHOD

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

Click on the button that applies:

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

	FY 2012-13	FY 2011-12	Difference
a. Expenditures paid from local sources	42,958,959.83	43,461,589.46	
Less: Exempt reduction(s) from SECTION 1	0.00	0.00	
Less: 50% reduction from SECTION 2	0.00	0.00	
Net expenditures paid from local sources	42,958,959.83	43,461,589.46	(502,629.63)
b. Per capita local expenditures (B1a/A4)	11,629.39	10,936.48	692.91

Base FY

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

	FY 2012-13	Base FY	Difference
a. Expenditures paid from local sources			
Less: Exempt reduction(s) from SECTION 1			
Less: 50% reduction from SECTION 2			
Net expenditures paid from local sources			
b. Special education unduplicated pupil count			
c. Per capita local expenditures (B2a/B2b)			

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

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

Bryan Richards
 Contact Name

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 Telephone Number

Chief Financial Officer
 Title

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 E-mail Address

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT										3,694
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	2,462,333.00	0.00	569,583.00	174,327.00	848,134.00	1,015,393.00	16,627,881.00		21,697,651.00
2000-2999	Classified Salaries	2,420,641.00	0.00	115,161.00	101,948.00	633,056.00	1,021,704.00	8,496,620.00		12,789,130.00
3000-3999	Employee Benefits	2,616,462.00	0.00	256,978.00	135,841.00	751,617.00	824,096.00	10,236,693.00		14,821,687.00
4000-4999	Books and Supplies	206,996.00	0.00	0.00	52,291.00	7,356.00	221,678.00	184,644.00		672,965.00
5000-5999	Services and Other Operating Expenditures	5,285,293.00	0.00	0.00	3,920.00	14,548.00	12,334,415.00	4,947,217.00		22,585,393.00
6000-6999	Capital Outlay	88,000.00	0.00	0.00	0.00	0.00	0.00	0.00		88,000.00
7130	State Special Schools	45,000.00	0.00	0.00	0.00	0.00	0.00	0.00		45,000.00
7430-7439	Debt Service	209,994.00	0.00	0.00	0.00	0.00	0.00	0.00		209,994.00
	Total Direct Costs	13,334,719.00	0.00	941,722.00	468,327.00	2,254,711.00	15,417,286.00	40,493,055.00	0.00	72,909,820.00
7310	Transfers of Indirect Costs	373,052.00	0.00	0.00	0.00	13,845.00	17,470.00	163,861.00		568,228.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	373,052.00	0.00	0.00	0.00	13,845.00	17,470.00	163,861.00	0.00	568,228.00
	TOTAL COSTS	13,707,771.00	0.00	941,722.00	468,327.00	2,268,556.00	15,434,756.00	40,656,916.00	0.00	73,478,048.00
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, & 6000-9999)										
1000-1999	Certificated Salaries	2,462,333.00	0.00	569,583.00	123,363.00	626,942.00	765,220.00	16,458,297.00		21,005,738.00
2000-2999	Classified Salaries	2,379,951.00	0.00	115,161.00	101,948.00	403,114.00	814,362.00	6,012,734.00		9,827,270.00
3000-3999	Employee Benefits	2,595,257.00	0.00	256,978.00	124,256.00	516,905.00	576,904.00	8,341,070.00		12,411,370.00
4000-4999	Books and Supplies	203,088.00	0.00	0.00	52,291.00	4,800.00	68,425.00	184,644.00		513,248.00
5000-5999	Services and Other Operating Expenditures	5,274,624.00	0.00	0.00	3,920.00	300.00	10,870,378.00	4,947,217.00		21,096,439.00
6000-6999	Capital Outlay	88,000.00	0.00	0.00	0.00	0.00	0.00	0.00		88,000.00
7130	State Special Schools	45,000.00	0.00	0.00	0.00	0.00	0.00	0.00		45,000.00
7430-7439	Debt Service	209,994.00	0.00	0.00	0.00	0.00	0.00	0.00		209,994.00
	Total Direct Costs	13,258,247.00	0.00	941,722.00	405,778.00	1,552,061.00	13,095,289.00	35,943,962.00	0.00	65,197,059.00
7310	Transfers of Indirect Costs	372,629.00	0.00	0.00	0.00	0.00	0.00	9,094.00		381,723.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	372,629.00	0.00	0.00	0.00	0.00	0.00	9,094.00	0.00	381,723.00
	TOTAL BEFORE OBJECT 8980	13,630,876.00	0.00	941,722.00	405,778.00	1,552,061.00	13,095,289.00	35,953,056.00	0.00	65,578,782.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									65,578,782.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total	
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)											
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	38,573.00		38,573.00	
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	13,829.00		13,829.00	
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	20,000.00	1,020.00		21,020.00	
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	4,700.00	173,784.00		178,484.00	
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	24,700.00	227,206.00	0.00	251,906.00	
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	0.00	0.00	0.00	0.00	0.00	24,700.00	227,206.00	0.00	251,906.00	
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)										7,206,734.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)										0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)										35,682,498.00
	TOTAL COSTS										43,141,138.00

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									3,694
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	2,433,371.92	0.00	567,003.73	179,262.35	796,608.01	885,396.96	15,793,017.64		20,654,660.61
2000-2999	Classified Salaries	3,099,237.50	0.00	118,551.69	88,784.14	618,692.50	1,220,543.47	7,979,098.11		13,124,907.41
3000-3999	Employee Benefits	2,761,445.47	0.00	257,757.78	124,760.09	734,730.90	791,172.30	9,643,832.63		14,313,699.17
4000-4999	Books and Supplies	67,714.11	0.00	0.00	4,178.88	10,902.68	23,244.95	243,209.42		349,250.04
5000-5999	Services and Other Operating Expenditures	5,750,586.02	0.00	0.00	1,363.28	11,366.24	12,170,394.08	4,811,598.60		22,745,308.22
6000-6999	Capital Outlay	87,448.37	0.00	0.00	0.00	0.00	0.00	0.00		87,448.37
7130	State Special Schools	26,275.00	0.00	0.00	0.00	0.00	0.00	0.00		26,275.00
7430-7439	Debt Service	254,764.12	0.00	0.00	0.00	0.00	0.00	0.00		254,764.12
	Total Direct Costs	14,480,842.51	0.00	943,313.20	398,348.74	2,172,300.33	15,090,751.76	38,470,756.40	0.00	71,556,312.94
7310	Transfers of Indirect Costs	1,200,084.95	0.00	0.00	0.00	12,635.98	4,595.30	143,929.09		1,361,245.32
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	11,277,473.34								11,277,473.34
	Total Indirect Costs	1,200,084.95	0.00	0.00	0.00	12,635.98	4,595.30	143,929.09	0.00	1,361,245.32
	TOTAL COSTS	15,680,927.46	0.00	943,313.20	398,348.74	2,184,936.31	15,095,347.06	38,614,685.49	0.00	72,917,558.26
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, & 3405)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	41,249.12	233,608.64	124,956.02	79,089.53		478,903.31
2000-2999	Classified Salaries	16,843.90	0.00	0.00	0.00	215,774.62	202,660.52	2,445,535.89		2,880,814.93
3000-3999	Employee Benefits	11,917.20	0.00	0.00	9,467.63	235,604.25	174,320.44	1,785,418.66		2,216,728.18
4000-4999	Books and Supplies	7,580.96	0.00	0.00	290.03	699.77	7,650.59	37,560.58		53,781.93
5000-5999	Services and Other Operating Expenditures	31,747.04	0.00	0.00	0.00	1,984.26	1,529,688.50	36,854.11		1,600,273.91
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	68,089.10	0.00	0.00	51,006.78	687,671.54	2,039,276.07	4,384,458.77	0.00	7,230,502.26
7310	Transfers of Indirect Costs	811.82	0.00	0.00	0.00	12,635.98	4,595.30	135,555.46		153,598.56
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	811.82	0.00	0.00	0.00	12,635.98	4,595.30	135,555.46	0.00	153,598.56
	TOTAL BEFORE OBJECT 8980	68,900.92	0.00	0.00	51,006.78	700,307.52	2,043,871.37	4,520,014.23	0.00	7,384,100.82
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									7,384,100.82

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, & 6000-9999)										
1000-1999	Certificated Salaries	2,433,371.92	0.00	567,003.73	138,013.23	562,999.37	760,440.94	15,713,928.11		20,175,757.30
2000-2999	Classified Salaries	3,082,393.60	0.00	118,551.69	88,784.14	402,917.88	1,017,882.95	5,533,562.22		10,244,092.48
3000-3999	Employee Benefits	2,749,528.27	0.00	257,757.78	115,292.46	499,126.65	616,851.86	7,858,413.97		12,096,970.99
4000-4999	Books and Supplies	60,133.15	0.00	0.00	3,888.85	10,202.91	15,594.36	205,648.84		295,468.11
5000-5999	Services and Other Operating Expenditures	5,718,838.98	0.00	0.00	1,363.28	9,381.98	10,640,705.58	4,774,744.49		21,145,034.31
6000-6999	Capital Outlay	87,448.37	0.00	0.00	0.00	0.00	0.00	0.00		87,448.37
7130	State Special Schools	26,275.00	0.00	0.00	0.00	0.00	0.00	0.00		26,275.00
7430-7439	Debt Service	254,764.12	0.00	0.00	0.00	0.00	0.00	0.00		254,764.12
	Total Direct Costs	14,412,753.41	0.00	943,313.20	347,341.96	1,484,628.79	13,051,475.69	34,086,297.63	0.00	64,325,810.68
7310	Transfers of Indirect Costs	1,199,273.13	0.00	0.00	0.00	0.00	0.00	8,373.63		1,207,646.76
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	11,277,473.34								11,277,473.34
	Total Indirect Costs	1,199,273.13	0.00	0.00	0.00	0.00	0.00	8,373.63	0.00	1,207,646.76
	TOTAL BEFORE OBJECT 8980	15,612,026.54	0.00	943,313.20	347,341.96	1,484,628.79	13,051,475.69	34,094,671.26	0.00	65,533,457.44
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
	TOTAL COSTS									65,533,457.44
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	11,115.43	93.00	0.00	759.23		11,967.66
2000-2999	Classified Salaries	0.00	0.00	0.00	7.46	0.00	65.32	28,567.01		28,639.79
3000-3999	Employee Benefits	0.00	0.00	0.00	1,594.07	12.15	7.89	11,749.03		13,363.14
4000-4999	Books and Supplies	0.00	0.00	0.00	44.78	4,507.20	1,888.12	8,197.40		14,637.50
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	9,320.00	1,989.52	155,383.60		166,693.12
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	12,761.74	13,932.35	3,950.85	204,656.27	0.00	235,301.21
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	0.00	0.00	0.00	12,761.74	13,932.35	3,950.85	204,656.27	0.00	235,301.21
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									7,136,469.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									35,587,189.62
	TOTAL COSTS									42,958,959.83

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

SELPA: Mt. Diablo Unified (BA)

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

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

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

Combined state and local expenditures

Local expenditures only

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

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

SELPA: Mt. Diablo Unified (BA)

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

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

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

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

If (b) is greater than (a).
 Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS) _____ (c)

Available for MOE reduction.
 (line (a) minus line (c), zero if negative) _____ 0.00 (d)

Enter portion used to reduce MOE requirement
 (cannot exceed line (d), Available for MOE reduction). _____

If (b) is less than (a).
 Enter portion used to reduce MOE requirement
 (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement). _____ (e)

Available to set aside for EIS
 (line (b) minus line (e), zero if negative) _____ 0.00 (f)

SELPA: Mt. Diablo Unified (BA)

SECTION 3

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	Budgeted Amounts FY 2013-14 (LB-B Worksheet)	Actual Expenditures FY 2012-13 (LE-B Worksheet)	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Total special education expenditures	73,478,048.00		
2. Less: Expenditures paid from federal sources	7,899,266.00		
3. Expenditures paid from state and local sources	65,578,782.00	65,533,457.44	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	65,578,782.00	65,533,457.44	45,324.56
4. Special education unduplicated pupil count	3,694	3,694	
5. Per capita state and local expenditures (A3/A4)	17,752.78	17,740.51	12.27

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

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

SELPA: Mt. Diablo Unified (BA)

B. LOCAL EXPENDITURES ONLY METHOD

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

Click on the button that applies:

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

	Budget FY 2013-14	Actual FY 2012-13	Difference
a. Expenditures paid from local sources	43,141,138.00	42,958,959.83	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>43,141,138.00</u>	<u>42,958,959.83</u>	<u>182,178.17</u>
b. Per capita local expenditures (B1a/A4)	<u>11,678.71</u>	<u>11,629.39</u>	<u>49.32</u>

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

	Budget FY 2013-14	Base FY	Difference
a. Expenditures paid from local sources			
Less: Exempt reduction(s) from SECTION 1			
Less: 50% reduction from SECTION 2			
Net expenditures paid from local sources			
b. Special education unduplicated pupil count			
c. Per capita local expenditures (B2a/B2b)			

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

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

Bryan Richards
 Contact Name

925-682-8000 x4090
 Telephone Number

Chief Financial Officer
 Title

richardsb@mdusd.org
 E-mail Address

	Assets Object Codes 9100-9399	Liabilities Object Codes 9500-9650	Revenues Object Codes 8000-8799	Expenditures Object Codes 1000-7499	10% Criterion	5% Criterion for same element	Automatic Major Fund?
Governmental Funds							
General Fund							
01 General Fund	80,140,110	26,656,384	271,228,122	267,790,319	n/a	n/a	Always
Special Revenue Funds							
09 Charter Schools Special Revenue Fund	916,843	32,875	1,427,196	1,316,085			
10 Special Education Pass-Through Fund							
11 Adult Education Fund	1,702,594	133,474	2,696,553	5,935,591			
12 Child Development Fund							
13 Cafeteria Special Revenue Fund	3,257,784	381,292	12,284,696	11,932,303			
14 Deferred Maintenance Fund	850,801		2,204	4			
15 Pupil Transportation Equipment Fund							
17 Special Reserve Fund for Other Than Capital Outlay Projects							
18 School Bus Emissions Reduction Fund							
19 Foundation Special Revenue Fund							
20 Special Reserve Fund for Postemployment Benefits							
Capital Project Funds							
21 Building Fund	135,685,495	13,652,678	604,224	57,285,136	Yes	Yes	Yes
25 Capital Facilities Fund	3,101,213	45,300	1,254,584	994,883			
30 State School Building Lease-Purchase Fund							
35 County School Facilities Fund	4,029,002	298,741	16,757	5,419,531			
40 Special Reserve Fund for Capital Outlay Projects							
49 Capital Project Fund for Blended Component Units	2,202,308	27,124	32,527	930,823			
Debt Service Funds							
51 Bond Interest and Redemption Fund	29,557,249		28,260,717	82,135,876	Yes	Yes	Yes
52 Debt Service Fund for Blended Component Units	9,951,148		6,537,872	3,833,329			
53 Tax Override Fund							
56 Debt Service Fund							
Permanent Funds							
57 Foundation Permanent Fund							
Total Governmental Funds	271,394,547	41,227,868	324,345,452	437,573,880			
10% of Total Governmental Funds	27,139,455	4,122,787	32,434,545	43,757,388			
Enterprise Funds							
61 Cafeteria Enterprise Fund							
62 Charter Schools Enterprise Fund							
63 Other Enterprise Fund							
Total Enterprise Funds	0	0	0	0			
10% of Total Enterprise Funds	0	0	0	0			
Total Governmental & Enterprise Funds	271,394,547	41,227,868	324,345,452	437,573,880			
5% of Total Gov'tl & Enterprise Funds	13,569,727	2,061,393	16,217,273	21,878,694			

Functions	Program Revenues				Net (Expense) Revenue and Changes in Net Position		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
Governmental activities							
Instruction	181,794,141	48,087	42,673,489	16,757	(139,055,808)		(139,055,808)
Instruction-related services:							
Instructional supervision and administration	13,155,719	2,873	6,998,726	0	(6,154,120)		(6,154,120)
Instructional library, media and technology	3,001,684	4,306	418,174	0	(2,579,204)		(2,579,204)
School site administration	19,565,958	1,764	595,293	0	(18,968,901)		(18,968,901)
Pupil services:							
Home-to-school transportation	9,232,012	174,944	2,656,569	0	(6,400,499)		(6,400,499)
Food services	11,805,669	3,349,030	8,016,501	0	(440,138)		(440,138)
All other pupil services	18,497,958	51,441	6,320,247	0	(12,126,270)		(12,126,270)
General administration:							
Centralized data processing	2,883,031	3,927	107,395	0	(2,771,709)		(2,771,709)
All other general administration	8,416,551	96,408	1,445,882	0	(6,874,261)		(6,874,261)
Plant services	42,130,928	813,159	7,721,510	0	(33,596,259)		(33,596,259)
Ancillary services	1,189,477	17,515	160,730	0	(1,011,232)		(1,011,232)
Community services	633,992	0	406,392	0	(227,600)		(227,600)
Enterprise activities	6,977	58	534	0	(6,385)		(6,385)
Interest on long-term debt	25,761,581				(25,761,581)		(25,761,581)
Other outgo	681,819	6,023	79,544	0	(596,252)		(596,252)
Depreciation (unallocated)*	0				0		0
Business-type activities							
Instruction	0	0	0	0		0	0
Instruction-related services:							
Instructional supervision and administration	0	0	0	0		0	0
Instructional library, media and technology	0	0	0	0		0	0
School site administration	0	0	0	0		0	0
Pupil services:							
Home-to-school transportation	0	0	0	0		0	0
Food services	0	0	0	0		0	0
All other pupil services	0	0	0	0		0	0
General administration:							
Centralized data processing	0	0	0	0		0	0
All other general administration	0	0	0	0		0	0
Plant services	0	0	0	0		0	0
Ancillary services	0	0	0	0		0	0
Community services	0	0	0	0		0	0
Enterprise activities	0	0	0	0		0	0
Interest on long-term debt	0					0	0
Other outgo	0	0	0	0		0	0
Total expenses	338,757,497	4,569,535	77,600,986	16,757	(256,570,219)	0	(256,570,219)
General revenues:							
Taxes and subventions:							
Taxes levied for general purposes					97,885,219	0	97,885,219
Taxes levied for debt service					32,153,237	0	32,153,237
Taxes levied for other specific purposes					478,437	0	478,437
Federal and state aid not restricted to specific purposes					102,168,831	0	102,168,831
Interest and investment earnings					296,933	0	296,933
Interagency revenues					0	0	0
Miscellaneous					9,123,359	0	9,123,359
Special and extraordinary items					0	0	0
Internal transfers					0	0	0
Total general revenues, special and extraordinary items, and transfers					242,106,016	0	242,106,016
Change in net position					(14,464,203)	0	(14,464,203)
Net position beginning					179,935,873	0	179,935,873
Net position ending					165,471,670	0	165,471,670

*This amount excludes depreciation that is included in the direct expenses of various programs.

Total change in fund balances, governmental funds: (54,244,459)

Amounts reported for governmental activities in the statement of activities are different from amounts reported in governmental funds because:

Capital outlay: In governmental funds, the costs of capital assets are reported as expenditures in the period when the assets are acquired. In the statement of activities, costs of capital assets are allocated over their estimated useful lives as depreciation expense. The difference between capital outlay expenditures and depreciation expense for the period is:

Expenditures for capital outlay:	63,815,866	
Depreciation expense:	<u>(20,184,370)</u>	
Net:		43,631,496

Debt service: In governmental funds, repayments of long-term debt are reported as expenditures. In the government-wide statements, repayments of long-term debt are reported as reductions of liabilities. Expenditures for repayment of the principal portion of long-term debt were: 65,938,577

Debt proceeds: In governmental funds, proceeds from debt are recognized as Other Financing Sources. In the government-wide statements, proceeds from debt are reported as increases to liabilities. Amounts recognized in governmental funds as proceeds from debt, net of issue premium or discount, were: (58,983,970)

Debt issue costs: In governmental funds, debt issue costs are recognized as expenditures in the period they are incurred. In the government-wide statements, issue costs are amortized over the life of the debt. The difference between debt issue costs recognized in the current period and issue costs amortized for the period is:

Issue costs incurred during the period:	-	
Issue costs amortized for the period:	<u>(315,564)</u>	
Net:		(315,564)

Donated capital assets: In governmental funds, donated capital assets are not reported because they do not affect current financial resources. In the government-wide statements, donated capital assets are reported as revenue and as increases to capital assets, at their fair market value on the date of donation. The fair market value of capital assets donated was: -

Gain or loss from disposal of capital assets: In governmental funds, the entire proceeds from disposal of capital assets are reported as revenue. In the statement of activities, only the resulting gain or loss is reported. The difference between the proceeds from disposal of capital assets and the resulting gain or loss is: (52,156)

Earned but unavailable revenues: In governmental funds, revenues are recognized only to the extent that they are "available," meaning they will be collected soon enough after the end of the period to finance expenditures of that period. In the government-wide statements, revenue is recognized when earned, regardless of availability. The amount of earned but unavailable revenues relating to the current period, less revenues that became available in the current period but related to a prior period, is: -

Unmatured interest on long-term debt: In governmental funds, interest on long-term debt is recognized in the period that it becomes due. In the government-wide statement of activities, it is recognized in the period that it is incurred. Unmatured interest owing at the end of the period, less matured interest paid during the period but owing from the prior period, was: (7,674,440)

Compensated absences: In governmental funds, compensated absences are measured by the amounts paid during the period. In the statement of activities, compensated absences are measured by the amounts earned. The difference between compensated absences paid and compensated absences earned was: (104,907)

Other expenditures relating to prior periods: Certain expenditures recognized in governmental funds relate to prior periods. Typical examples, in addition to compensated absences and interest on long-term debt, are payments on structured legal settlements or retirement incentives paid over time. These expenditures are recognized in the government-wide statement of activities in the period in which the obligations are first incurred, so they must not be recognized again in the current period. Expenditures relating to prior periods (described below) were: -

Postemployment benefits other than pensions (OPEB): In governmental funds, OPEB costs are recognized when employer contributions are made. In the statement of activities, OPEB costs are recognized on the accrual basis. This year, the difference between OPEB costs and actual employer contributions was: (5,063,749)

Other liabilities not normally liquidated with current financial resources: In the government-wide statements, expenses must be accrued in connection with any liabilities incurred during the period that are not expected to be liquidated with current financial resources, in addition to compensated absences and long-term debt. Examples include special termination benefits such as retirement incentives financed over time, and structured legal settlements. This year, expenses incurred for such obligations were: -

Cost write-off for canceled capital projects: If a planned capital project is canceled and will not be completed, costs previously capitalized as Work in Progress must be written off to expense. Costs written off for canceled projects were: -

Amortization of debt issue premium or discount: In governmental funds, if debt is issued at a premium or at a discount, the premium or discount is recognized as an Other Financing Source or an Other Financing Use in the period it is incurred. In the government-wide statements, the premium or discount is amortized as interest over the life of the debt. Amortization of premium or discount for the period is: 2,404,971

Internal Service Funds: Internal service funds are used to conduct certain activities for which costs are charged to other funds on a full cost-recovery basis. Because internal service funds are presumed to benefit governmental activities, internal service activities are reported as governmental in the statement of activities. The net increase or decrease in internal service funds was: -

Change in net position of governmental activities (minor differences may be due to rounding): (14,464,201)

	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
Assets			
Cash	213,711,930	0	213,711,930
Investments	21,338,996	0	21,338,996
Receivables	35,645,159	0	35,645,159
Due from (to) other funds	0	0	0
Stores	498,462	0	498,462
Prepaid expenses	200,499	0	200,499
Other current assets	0	0	0
Capital assets:			
Land	14,436,462	0	14,436,462
Land Improvements	103,729,731	0	103,729,731
Buildings	527,483,885	0	527,483,885
Equipment	16,859,561	0	16,859,561
Work in progress	53,038,577	0	53,038,577
Less accumulated depreciation	(213,479,610)	0	(213,479,610)
Total assets	<u>773,463,652</u>	<u>0</u>	<u>773,463,652</u>
Liabilities			
Accounts payable and other current liabilities	47,474,943	0	47,474,943
Current loans	0	0	0
Deferred revenue	2,041,824	0	2,041,824
Long-term liabilities:	558,475,215	0	558,475,215
Due within one year	16,256,317		16,256,317
Due in more than one year	<u>542,218,898</u>		<u>542,218,898</u>
Total liabilities	<u>607,991,982</u>	<u>0</u>	<u>607,991,982</u>
Net Position			
Net investment in capital assets	139,494,441		139,494,441
Restricted for:			
Capital projects	3,056,116		3,056,116
Debt service	5,272,947		5,272,947
Educational programs	13,636,458		13,636,458
Other purposes (expendable)	3,727,293		3,727,293
Other purposes (nonexpendable)	52,468		52,468
Unrestricted	<u>231,947</u>		<u>231,947</u>
Total net position	<u>165,471,670</u>	<u>0</u>	<u>165,471,670</u>

Total fund balances, governmental funds: 230,166,678

Amounts reported for assets and liabilities for governmental activities in the statement of net position are different from amounts reported in governmental funds because:

Capital assets: In governmental funds, only current assets are reported. In the statement of net assets, all assets are reported, including capital assets and accumulated depreciation.

Capital assets relating to governmental activities, at historical cost:	715,548,216	
Accumulated depreciation:	(213,479,610)	
Net:		502,068,606

Unamortized costs: In governmental funds, debt issue costs are recognized as expenditures in the period they are incurred. In the government-wide statements, debt issue costs are amortized over the life of the debt. Unamortized debt issue costs included in prepaid expense on the statement of net assets are: 200,499

Unmatured interest on long-term debt: In governmental funds, interest on long-term debt is not recognized until the period in which it matures and is paid. In the government-wide statement of activities, it is recognized in the period that it is incurred. The additional liability for unamatured interest owing at the end of the period was: (8,488,899)

Deferred recognition of earned but unavailable revenues: In governmental funds, revenue is recognized only to the extent that it is "available," meaning it will be collected soon enough after the end of the period to finance expenditures of that period. Receivables for revenues that are earned but unavailable are deferred until the period in which the revenues become available. In the government-wide statements, revenue is recognized when earned, regardless of availability. The amount of unavailable revenues that were deferred as a liability in governmental funds, but are recognized in the government-wide statements, is: -

Long-term liabilities: In governmental funds, only current liabilities are reported. In the statement of net position, all liabilities, including long-term liabilities, are reported. Long-term liabilities relating to governmental activities consist of:

General obligation bonds payable	524,081,562	
State school building loans payable	-	
Net OPEB Obligation	25,342,946	
Compensated absences payable	3,111,649	
Certificates of participation payable	-	
Capital leases payable	836,388	
Lease revenue bonds payable	-	
Other general long-term debt	5,102,670	
Total:		(558,475,215)

Internal service funds: Internal service funds are used to conduct certain activities for which costs are charged to other funds on a full cost-recovery basis. Because internal service funds are presumed to operate for the benefit of governmental activities, assets and liabilities of internal service funds are reported with governmental activities in the statement of net position. Net position for internal service funds are: -

Total net position, governmental activities (minor differences may be due to rounding): 165,471,669