ORLAND UNIFIED SCHOOL DISTRICT

2012-13
UNAUDITED ACTUALS

As of June 30, 2013

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

Signed _____ Date of Meeting: Oct 17, 2013
Clerk/Secretary of the Governing Board
(Original signature required)

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 _____ Date: _____
County Superintendent/Designee
(Original signature required)

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

For County Office of Education:	For School District:
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Asst. Supt.of Business Services	Chief Business Official
Title	Title
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Telephone	Telephone
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E-mail Address	E-mail Address

SELECTION OF BUDGET ADOPTION CYCLE:

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

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

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)	60.93%
	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	$11,305,243.87
	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.	$11,305,243.87
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2014-15, subject to CDE approval.	5.81%
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 Met
	MOE Deficiency Percentage - Based on Total Expenditures	
	MOE Deficiency Percentage - Based on Expenditures Per ADA	
TRAN	Approved Transportation Expense - Home-to-School	$605,020.51
	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]).	$0.00

G = General Ledger Data; S = Supplemental Data

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

G = General Ledger Data; S = Supplemental Data

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

2012/2013 PROJECTED BUDGET

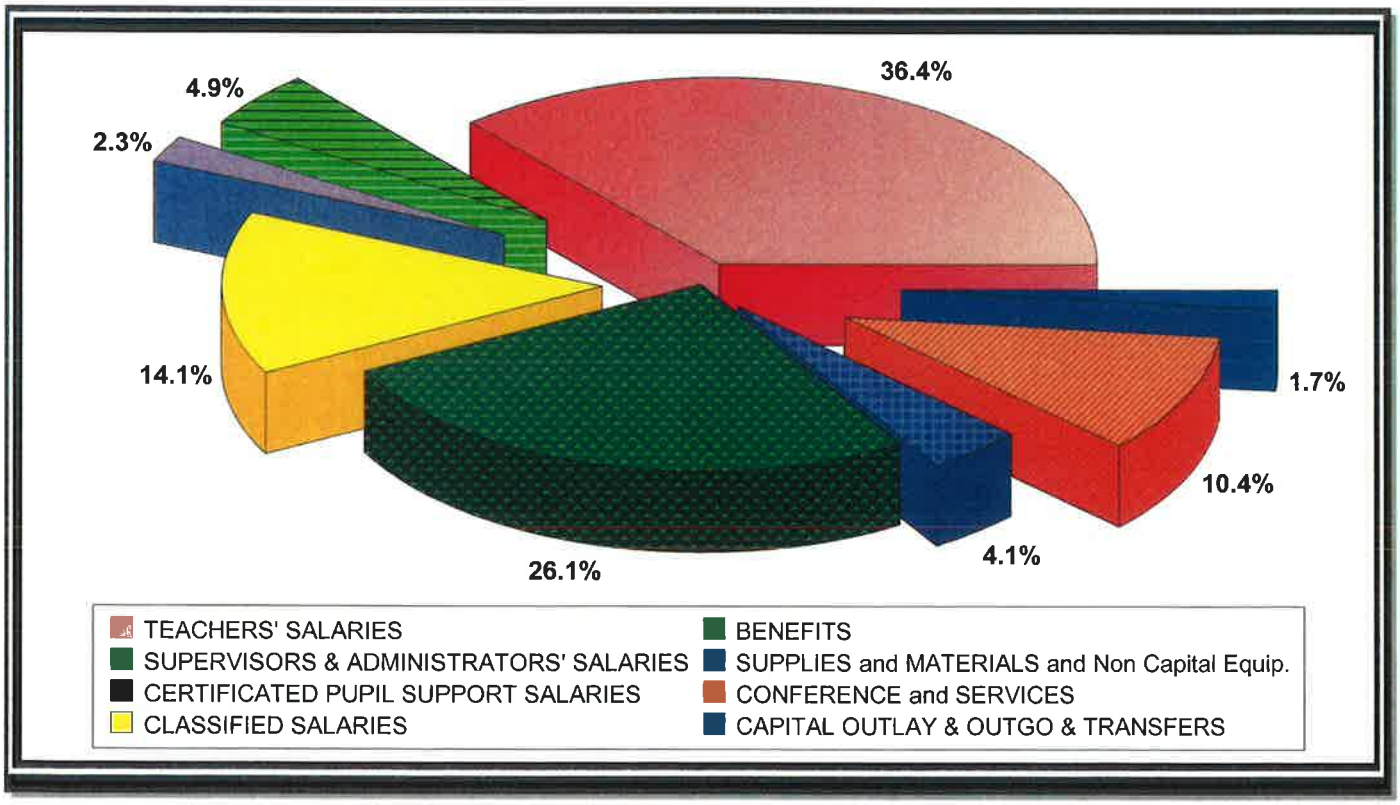
2012/2013 COST PER STUDENT	$8,526.99

CBEDS OCTOBER ENROLLMENT **2,281 STUDENTS**
A.D.A. **2,094.79 STUDENTS**

SALARIES AND BENEFITS COST **83.9%**

BUDGET EXPENDITURES

TEACHERS' SALARIES	$6,499,022.80	36.4%
SUPERVISORS & ADMINISTRATORS' SALARIES	$879,622.09	4.9%
CERTIFICATED PUPIL SUPPORT SALARIES	$415,736.68	2.3%
CLASSIFIED SALARIES	$2,525,075.80	14.1%
BENEFITS	$4,664,671.07	26.1%
SUPPLIES and MATERIALS and Non Capital Equip.	$725,103.91	4.1%
CONFERENCE and SERVICES	$1,851,034.18	10.4%
CAPITAL OUTLAY & OUTGO & TRANSFERS	$301,979.94	1.7%
TOTAL	$17,862,246.47	



GENERAL FUND

FUND 01

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2013-14 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) Revenue Limit Sources		8010-8099	11,240,705.11	212,510.00	11,453,215.11	11,576,873.00	217,586.00	11,794,459.00	3.0%
2) Federal Revenue		8100-8299	399,089.60	1,440,512.17	1,839,601.77	48,941.00	934,086.00	983,027.00	-46.6%
3) Other State Revenue		8300-8599	1,987,946.99	697,563.81	2,685,510.80	1,678,072.00	691,422.00	2,369,494.00	-11.8%
4) Other Local Revenue		8600-8799	292,310.75	640,965.41	933,276.16	229,303.00	632,083.00	861,386.00	-7.7%
5) TOTAL, REVENUES			13,920,052.45	2,991,551.39	16,911,603.84	13,533,189.00	2,475,177.00	16,008,366.00	-5.3%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	6,436,716.89	1,357,664.68	7,794,381.57	6,579,370.00	1,129,403.00	7,708,773.00	-1.1%
2) Classified Salaries		2000-2999	1,635,451.46	889,624.34	2,525,075.80	1,586,115.00	867,531.00	2,453,646.00	-2.8%
3) Employee Benefits		3000-3999	3,635,276.97	1,029,394.10	4,664,671.07	3,692,336.00	1,100,200.00	4,792,536.00	2.7%
4) Books and Supplies		4000-4999	327,921.57	397,182.34	725,103.91	355,896.00	195,891.00	551,787.00	-23.9%
5) Services and Other Operating Expenditures		5000-5999	1,429,183.36	421,850.82	1,851,034.18	1,476,396.00	295,646.00	1,772,042.00	-4.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	25,175.94	0.00	25,175.94	0.00	0.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(112,139.12)	112,139.12	0.00	(103,012.00)	103,012.00	0.00	0.0%
9) TOTAL, EXPENDITURES			13,377,587.07	4,207,855.40	17,585,442.47	13,587,101.00	3,691,683.00	17,278,784.00	-1.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			542,465.38	(1,216,304.01)	(673,838.63)	(53,912.00)	(1,216,506.00)	(1,270,418.00)	88.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	60,854.00	0.00	60,854.00	61,425.00	0.00	61,425.00	0.9%
b) Transfers Out		7600-7629	276,804.00	0.00	276,804.00	0.00	0.00	0.00	-100.0%
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	(1,147,923.31)	1,147,923.31	0.00	(1,216,506.00)	1,216,506.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,363,873.31)	1,147,923.31	(215,950.00)	(1,155,081.00)	1,216,506.00	61,425.00	-128.4%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2013-14 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(821,407.93)	(68,380.70)	(889,788.63)	(1,208,993.00)	0.00	(1,208,993.00)	35.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	1,483,740.76	85,867.45	1,569,608.21	662,332.83	17,486.75	679,819.58	-56.7%
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)			1,483,740.76	85,867.45	1,569,608.21	662,332.83	17,486.75	679,819.58	-56.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,483,740.76	85,867.45	1,569,608.21	662,332.83	17,486.75	679,819.58	-56.7%
2) Ending Balance, June 30 (E + F1e)			662,332.83	17,486.75	679,819.58	(546,660.17)	17,486.75	(529,173.42)	-177.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	3,828.76	0.00	3,828.76	4,000.00	0.00	4,000.00	4.5%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9713	809.64	0.00	809.64	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	17,487.05	17,487.05	0.00	17,487.05	17,487.05	0.0%
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	958.50	0.00	958.50	958.50	0.00	958.50	0.0%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	656,735.93	0.00	656,735.93	518,363.52	0.00	518,363.52	-21.1%
Unassigned/Unappropriated Amount		9790	0.00	(0.30)	(0.30)	(1,069,982.19)	(0.30)	(1,069,982.49)	#########

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2013-14 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
G. ASSETS									
1) Cash									
a) in County Treasury		9110	677,214.24	(579,646.70)	97,567.54				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	1,000.00	0.00	1,000.00				
c) in Revolving Fund		9130	3,828.76	0.00	3,828.76				
d) with Fiscal Agent		9135	0.00	0.00	0.00				
e) collections awaiting deposit		9140	21,471.60	124.00	21,595.60				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	2,887,175.21	729,269.21	3,616,444.42				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	78,848.42	0.00	78,848.42				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	809.64	0.00	809.64				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			3,670,347.87	149,746.51	3,820,094.38				
H. LIABILITIES									
1) Accounts Payable		9500	544,674.63	98,244.74	642,919.37				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	776,804.00	0.00	776,804.00				
4) Current Loans		9640	1,686,536.41	0.00	1,686,536.41				
5) Deferred Revenue		9650	0.00	34,015.02	34,015.02				
6) TOTAL, LIABILITIES			3,008,015.04	132,259.76	3,140,274.80				
I. FUND EQUITY									
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			662,332.83	17,486.75	679,819.58				

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2013-14 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
REVENUE LIMIT SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	4,972,228.00	0.00	4,972,228.00	6,589,565.00	0.00	6,589,565.00	32.5%
Education Protection Account State Aid - Current Year		8012	2,459,513.00	0.00	2,459,513.00	1,255,155.00	0.00	1,255,155.00	-49.0%
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	22,425.00	0.00	22,425.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	57,032.46	0.00	57,032.46	66,789.00	0.00	66,789.00	17.1%
Timber Yield Tax		8022	1,740.17	0.00	1,740.17	1,063.00	0.00	1,063.00	-38.9%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	3,720,260.60	0.00	3,720,260.60	3,752,746.00	0.00	3,752,746.00	0.9%
Unsecured Roll Taxes		8042	207,824.10	0.00	207,824.10	178,463.00	0.00	178,463.00	-14.1%
Prior Years' Taxes		8043	(17,930.07)	0.00	(17,930.07)	(11,187.00)	0.00	(11,187.00)	-37.6%
Supplemental Taxes		8044	51,304.79	0.00	51,304.79	46,449.00	0.00	46,449.00	-9.5%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	(249.00)	0.00	(249.00)	New
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	1,058.00	0.00	1,058.00	New
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	(529.00)	0.00	(529.00)	New
Subtotal, Revenue Limit Sources			11,474,398.05	0.00	11,474,398.05	11,879,323.00	0.00	11,879,323.00	3.5%
Revenue Limit Transfers									
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(212,510.00)		(212,510.00)	(217,586.00)		(217,586.00)	2.4%
Continuation Education ADA Transfer	2200	8091		0.00	0.00		0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091		0.00	0.00		0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091		212,510.00	212,510.00		217,586.00	217,586.00	2.4%

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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	31,856.06	0.00	31,856.06	22,597.00	0.00	22,597.00	-29.1%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(53,039.00)	0.00	(53,039.00)	(107,461.00)	0.00	(107,461.00)	102.6%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			11,240,705.11	212,510.00	11,453,215.11	11,576,873.00	217,586.00	11,794,459.00	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	284,191.00	284,191.00	0.00	264,889.00	264,889.00	-6.8%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	23,612.65	0.00	23,612.65	0.00	0.00	0.00	-100.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	14.09	0.00	14.09	0.00	0.00	0.00	-100.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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		554,542.78	554,542.78		476,524.00	476,524.00	-14.1%
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		140,693.61	140,693.61		97,471.00	97,471.00	-30.7%
NCLB: Title III, Immigrant Education Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2013-14 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		77,560.56	77,560.56		53,051.00	53,051.00	-31.6%
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		383,524.22	383,524.22		42,151.00	42,151.00	-89.0%
Vocational and Applied Technology Education	3500-3699	8290		0.00	0.00		0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	375,462.86	0.00	375,462.86	48,941.00	0.00	48,941.00	-87.0%
TOTAL, FEDERAL REVENUE			399,089.60	1,440,512.17	1,839,601.77	48,941.00	934,086.00	983,027.00	-46.6%
OTHER STATE REVENUE									
Other State Apportionments									
Community Day School Additional Funding Current Year	2430	8311		11,657.00	11,657.00		36,652.00	36,652.00	214.4%
Prior Years	2430	8319		0.00	0.00		0.00	0.00	0.0%
ROC/P Entitlement Current Year	6355-6360	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6355-6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
Home-to-School Transportation	7230	8311		208,378.00	208,378.00		203,092.00	203,092.00	-2.5%
Economic Impact Aid	7090-7091	8311		371,531.00	371,531.00		380,588.00	380,588.00	2.4%
Spec. Ed. Transportation	7240	8311		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	365,211.00	0.00	365,211.00	444,876.00	0.00	444,876.00	21.8%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	3,334.16	0.00	3,334.16	0.00	0.00	0.00	-100.0%
Lottery - Unrestricted and Instructional Materials		8560	274,829.23	67,518.50	342,347.73	259,716.00	50,000.00	309,716.00	-9.5%
Tax Relief Subventions									

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2013-14 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & 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		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590		0.00	0.00		0.00	0.00	0.0%
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590		0.00	0.00		0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,344,572.60	38,479.31	1,383,051.91	973,480.00	21,090.00	994,570.00	-28.1%
TOTAL, OTHER STATE REVENUE			1,987,946.99	697,563.81	2,685,510.80	1,678,072.00	691,422.00	2,369,494.00	-11.8%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2013-14 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & 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	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	42,737.50	0.00	42,737.50	45,125.00	0.00	45,125.00	5.6%
Interest		8660	3,556.74	0.00	3,556.74	6,000.00	0.00	6,000.00	68.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677		10,461.41	10,461.41		17,000.00	17,000.00	62.5%
Interagency Services	All Other	8677	8,977.00	0.00	8,977.00	2,724.00	0.00	2,724.00	-69.7%
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 Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2013-14 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Other Local Revenue									
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	65,585.51	0.00	65,585.51	4,000.00	0.00	4,000.00	-93.9%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	171,454.00	0.00	171,454.00	171,454.00	0.00	171,454.00	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		630,504.00	630,504.00		615,083.00	615,083.00	-2.4%
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			292,310.75	640,965.41	933,276.16	229,303.00	632,083.00	861,386.00	-7.7%
TOTAL, REVENUES			13,920,052.45	2,991,551.39	16,911,603.84	13,533,189.00	2,475,177.00	16,008,366.00	-5.3%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2013-14 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	5,354,701.52	1,144,321.28	6,499,022.80	5,418,774.00	905,923.00	6,324,697.00	-2.7%
Certificated Pupil Support Salaries		1200	287,119.40	128,617.28	415,736.68	295,607.00	223,480.00	519,087.00	24.9%
Certificated Supervisors' and Administrators' Salaries		1300	794,895.97	84,726.12	879,622.09	864,989.00	0.00	864,989.00	-1.7%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			6,436,716.89	1,357,664.68	7,794,381.57	6,579,370.00	1,129,403.00	7,708,773.00	-1.1%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	62,169.66	503,339.67	565,509.33	77,171.00	495,895.00	573,066.00	1.3%
Classified Support Salaries		2200	676,484.98	162,661.63	839,146.61	621,402.00	163,578.00	784,980.00	-6.5%
Classified Supervisors' and Administrators' Salaries		2300	175,164.48	185,684.04	360,848.52	228,236.00	188,677.00	416,913.00	15.5%
Clerical, Technical and Office Salaries		2400	529,477.34	37,939.00	567,416.34	501,705.00	19,381.00	521,086.00	-8.2%
Other Classified Salaries		2900	192,155.00	0.00	192,155.00	157,601.00	0.00	157,601.00	-18.0%
TOTAL, CLASSIFIED SALARIES			1,635,451.46	889,624.34	2,525,075.80	1,586,115.00	867,531.00	2,453,646.00	-2.8%
EMPLOYEE BENEFITS									
STRS		3101-3102	618,368.53	108,001.05	726,369.58	608,188.00	93,177.00	701,365.00	-3.4%
PERS		3201-3202	169,806.36	104,987.72	274,794.08	206,253.00	99,445.00	305,698.00	11.2%
OASDI/Medicare/Alternative		3301-3302	207,629.53	82,772.13	290,401.66	219,581.00	96,388.00	315,969.00	8.8%
Health and Welfare Benefits		3401-3402	1,918,506.20	583,252.53	2,501,758.73	2,173,875.00	691,746.00	2,865,621.00	14.5%
Unemployment Insurance		3501-3502	90,596.83	24,674.63	115,271.46	42,022.00	10,050.00	52,072.00	-54.8%
Workers' Compensation		3601-3602	157,425.38	43,817.11	201,242.49	163,523.00	40,046.00	203,569.00	1.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	298,624.21	73,873.80	372,498.01	258,395.00	64,250.00	322,645.00	-13.4%
PERS Reduction		3801-3802	23,840.93	8,015.13	31,856.06	17,499.00	5,098.00	22,597.00	-29.1%
Other Employee Benefits		3901-3902	150,479.00	0.00	150,479.00	3,000.00	0.00	3,000.00	-98.0%
TOTAL, EMPLOYEE BENEFITS			3,635,276.97	1,029,394.10	4,664,671.07	3,692,336.00	1,100,200.00	4,792,536.00	2.7%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	39,920.87	48,867.37	88,788.24	63,175.00	40,000.00	103,175.00	16.2%
Books and Other Reference Materials		4200	9,498.95	29,879.23	39,378.18	5,000.00	10,000.00	15,000.00	-61.9%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2013-14 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Materials and Supplies		4300	263,435.32	310,550.69	573,986.01	285,221.00	143,891.00	429,112.00	-25.2%
Noncapitalized Equipment		4400	15,066.43	7,885.05	22,951.48	2,500.00	2,000.00	4,500.00	-80.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			327,921.57	397,182.34	725,103.91	355,896.00	195,891.00	551,787.00	-23.9%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	17,517.94	44,919.69	62,437.63	14,790.00	10,237.00	25,027.00	-59.9%
Dues and Memberships		5300	13,571.00	0.00	13,571.00	12,250.00	0.00	12,250.00	-9.7%
Insurance		5400 - 5450	102,131.40	9,377.00	111,508.40	107,300.00	9,377.00	116,677.00	4.6%
Operations and Housekeeping Services		5500	387,186.72	1,500.00	388,686.72	421,947.00	1,500.00	423,447.00	8.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	205,355.06	21,353.93	226,708.99	207,188.00	18,000.00	225,188.00	-0.7%
Transfers of Direct Costs		5710	(103,772.62)	103,772.62	0.00	(109,623.00)	109,623.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	701,592.54	240,927.58	942,520.12	732,544.00	146,909.00	879,453.00	-6.7%
Communications		5900	105,601.32	0.00	105,601.32	90,000.00	0.00	90,000.00	-14.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,429,183.36	421,850.82	1,851,034.18	1,476,396.00	295,646.00	1,772,042.00	-4.3%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2013-14 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2013-14 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & 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	25,175.94	0.00	25,175.94	0.00	0.00	0.00	-100.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			25,175.94	0.00	25,175.94	0.00	0.00	0.00	-100.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(112,139.12)	112,139.12	0.00	(103,012.00)	103,012.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(112,139.12)	112,139.12	0.00	(103,012.00)	103,012.00	0.00	0.0%
TOTAL, EXPENDITURES			13,377,587.07	4,207,855.40	17,585,442.47	13,587,101.00	3,691,683.00	17,278,784.00	-1.7%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2013-14 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & 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	60,854.00	0.00	60,854.00	61,425.00	0.00	61,425.00	0.9%
(a) TOTAL, INTERFUND TRANSFERS IN			60,854.00	0.00	60,854.00	61,425.00	0.00	61,425.00	0.9%
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	276,804.00	0.00	276,804.00	0.00	0.00	0.00	-100.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			276,804.00	0.00	276,804.00	0.00	0.00	0.00	-100.0%
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 Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2013-14 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & 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	(1,147,923.31)	1,147,923.31	0.00	(1,216,506.00)	1,216,506.00	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			(1,147,923.31)	1,147,923.31	0.00	(1,216,506.00)	1,216,506.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,363,873.31)	1,147,923.31	(215,950.00)	(1,155,081.00)	1,216,506.00	61,425.00	-128.4%

Resource	Description	2012-13 Unaudited Actuals	2013-14 Budget
4035	NCLB: Title II, Part A, Teacher Quality	0.08	0.08
4203	NCLB: Title III, Limited English Proficient (LEP) Student Program	0.06	0.06
5810	Other Restricted Federal	3,803.44	3,803.44
7230	Transportation: Home to School	850.00	850.00
9010	Other Restricted Local	12,833.47	12,833.47
Total, Restricted Balance		17,487.05	17,487.05

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			1,376.65	1,347.87	1,347.87	1,347.87
a. Kindergarten	186.23	186.38				
b. Grades One through Three	441.60	442.72				
c. Grades Four through Six	428.62	428.57				
d. Grades Seven and Eight	318.70	317.69				
e. Opportunity Schools and Full-Day Opportunity Classes						
f. Home and Hospital						
g. Community Day School	1.50	1.41				
2. Special Education						
a. Special Day Class	38.29	37.86	38.29	39.52	39.52	39.52
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])						
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions						
3. TOTAL, ELEMENTARY	1,414.94	1,414.63	1,414.94	1,387.39	1,387.39	1,387.39
HIGH SCHOOL						
4. General Education			679.47	677.33	677.33	677.33
a. Grades Nine through Twelve	635.25	628.70				
b. Continuation Education	39.34	36.14				
c. Opportunity Schools and Full-Day Opportunity Classes						
d. Home and Hospital						
e. Community Day School	4.88	5.33				
5. Special Education						
a. Special Day Class						
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])						
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions						
6. TOTAL, HIGH SCHOOL	679.47	670.17	679.47	677.33	677.33	677.33
COUNTY SUPPLEMENT						
7. County Community Schools (EC 1982[a])						
a. Elementary						
b. High School						
8. Special Education						
a. Special Day Class - Elementary	31.50	31.50	31.50	32.69	32.69	32.69
b. Special Day Class - High School						
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	31.50	31.50	31.50	32.69	32.69	32.69
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	2,125.91	2,116.30	2,125.91	2,097.41	2,097.41	2,097.41
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)	2,125.91	2,116.30	2,125.91	2,097.41	2,097.41	2,097.41
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	0.31	0.45	0.45	0.14	0.14	0.14
b. 7th & 8th Hour Pupil Hours (Hours)*						
23. HIGH SCHOOL						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only	0.80	1.30	1.30	4.95	4.95	4.95
b. 7th & 8th Hour Pupil Hours (Hours)*						
CHARTER SCHOOLS						
24. Charter ADA Funded Through the Block Grant						
a. Charters Sponsored by Unified Districts - Resident (EC 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RL)						
b. All Other Block Grant Funded Charters						
25. Charter ADA Funded Through the Revenue Limit						
26. TOTAL, CHARTER SCHOOLS ADA (sum lines 24a, 24b, and 25)	0.00	0.00	0.00	0.00	0.00	0.00
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.

CAFETERIA

FUND 13

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	859,883.15	844,546.00	-1.8%
3) Other State Revenue		8300-8599	73,352.50	70,650.00	-3.7%
4) Other Local Revenue		8600-8799	155,742.91	176,942.00	13.6%
5) TOTAL, REVENUES			1,088,978.56	1,092,138.00	0.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	334,237.14	332,348.00	-0.6%
3) Employee Benefits		3000-3999	173,738.63	214,522.00	23.5%
4) Books and Supplies		4000-4999	394,276.45	470,029.00	19.2%
5) Services and Other Operating Expenditures		5000-5999	312,137.12	75,239.00	-75.9%
6) Capital Outlay		6000-6999	21,205.42	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			1,235,594.76	1,092,138.00	-11.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(146,616.20)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(146,616.20)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	422,340.57	275,724.37	-34.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			422,340.57	275,724.37	-34.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			422,340.57	275,724.37	-34.7%
2) Ending Balance, June 30 (E + F1e)			275,724.37	275,724.37	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	39,345.10	0.00	-100.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	59,682.29	99,027.39	65.9%
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	176,696.98	176,696.98	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	180,457.99		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	123,749.02		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	19,978.06		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	39,345.10		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			363,530.17		
H. LIABILITIES					
1) Accounts Payable		9500	19,811.38		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	67,994.42		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			87,805.80		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			275,724.37		

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
REVENUE LIMIT SOURCES					
Revenue Limit Transfers					
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Child Nutrition Programs		8220	859,883.15	844,546.00	-1.8%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			859,883.15	844,546.00	-1.8%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	73,352.50	70,650.00	-3.7%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			73,352.50	70,650.00	-3.7%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	155,236.86	176,142.00	13.5%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	499.38	800.00	60.2%
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	6.67	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			155,742.91	176,942.00	13.6%
TOTAL, REVENUES			1,088,978.56	1,092,138.00	0.3%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	282,430.50	275,427.00	-2.5%
Classified Supervisors' and Administrators' Salaries		2300	44,239.85	48,420.00	9.4%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	7,566.79	8,501.00	12.3%
TOTAL, CLASSIFIED SALARIES			334,237.14	332,348.00	-0.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	34,439.60	37,945.00	10.2%
OASDI/Medicare/Alternative		3301-3302	23,674.43	25,425.00	7.4%
Health and Welfare Benefits		3401-3402	94,328.85	132,136.00	40.1%
Unemployment Insurance		3501-3502	3,662.34	1,662.00	-54.6%
Workers' Compensation		3601-3602	6,560.24	6,674.00	1.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	11,073.17	10,680.00	-3.6%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			173,738.63	214,522.00	23.5%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	33,047.55	50,000.00	51.3%
Noncapitalized Equipment		4400	12,179.47	2,000.00	-83.6%
Food		4700	349,049.43	418,029.00	19.8%
TOTAL, BOOKS AND SUPPLIES			394,276.45	470,029.00	19.2%

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	700.84	600.00	-14.4%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	11,487.40	9,250.00	-19.5%
Operations and Housekeeping Services		5500	15,523.00	15,523.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	7,304.68	9,000.00	23.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	274,649.78	40,866.00	-85.1%
Communications		5900	2,471.42	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			312,137.12	75,239.00	-75.9%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	21,205.42	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			21,205.42	0.00	-100.0%
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	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,235,594.76	1,092,138.00	-11.6%

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%

DEFERRED MAINTENANCE

FUND 14

Unaudited Actuals
Deferred Maintenance Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,229.98	100.00	-91.9%
5) TOTAL, REVENUES			1,229.98	100.00	-91.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	2,725.95	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	30,012.81	0.00	-100.0%
6) Capital Outlay		6000-6999	293,312.80	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	25,350.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			351,401.56	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(350,171.58)	100.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	276,804.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			276,804.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(73,367.58)	100.00	-100.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	824,099.28	750,731.70	-8.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			824,099.28	750,731.70	-8.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			824,099.28	750,731.70	-8.9%
2) Ending Balance, June 30 (E + F1e)			750,731.70	750,831.70	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	750,731.70	750,831.70	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	423,261.61		
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	372.47		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	327,097.62		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			750,731.70		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
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)			750,731.70		

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	1,229.98	100.00	-91.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,229.98	100.00	-91.9%
TOTAL, REVENUES			1,229.98	100.00	-91.9%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
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	2,725.95	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,725.95	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%
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	30,012.81	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			30,012.81	0.00	-100.0%
CAPITAL OUTLAY					
Land Improvements		6170	32,525.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	260,787.80	0.00	-100.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			293,312.80	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	25,350.00	0.00	-100.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			25,350.00	0.00	-100.0%
TOTAL, EXPENDITURES			351,401.56	0.00	-100.0%

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	276,804.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			276,804.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			276,804.00	0.00	-100.0%

SPECIAL RESERVES

OTHER

FUND 17

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

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.77	0.00	-100.0%
5) TOTAL, REVENUES			0.77	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.77	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.77	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	331.95	332.72	0.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			331.95	332.72	0.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			331.95	332.72	0.2%
2) Ending Balance, June 30 (E + F1e)			332.72	332.72	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	332.72	332.72	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	332.43		
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	0.29		
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			332.72		
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)			332.72		

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	0.77	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.77	0.00	-100.0%
TOTAL, REVENUES			0.77	0.00	-100.0%

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

BUILDING FUND

FUND 21

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	4,568.40	1,000.00	-78.1%
5) TOTAL, REVENUES			4,568.40	1,000.00	-78.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	98,816.22	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	200,847.70	0.00	-100.0%
6) Capital Outlay		6000-6999	3,640,681.99	77,000.00	-97.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,940,345.91	77,000.00	-98.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,935,777.51)	(76,000.00)	-98.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	60,854.00	61,425.00	0.9%
2) Other Sources/Uses					
a) Sources		8930-8979	672,391.28	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			611,537.28	(61,425.00)	-110.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,324,240.23)	(137,425.00)	-95.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,957,096.05	632,855.82	-84.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,957,096.05	632,855.82	-84.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,957,096.05	632,855.82	-84.0%
2) Ending Balance, June 30 (E + F1e)			632,855.82	495,430.82	-21.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	632,855.82	495,430.82	-21.7%
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	298,300.89		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,224.61		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	500,000.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			799,525.50		
H. LIABILITIES					
1) Accounts Payable		9500	105,815.68		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	60,854.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			166,669.68		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			632,855.82		

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	4,568.40	1,000.00	-78.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,568.40	1,000.00	-78.1%
TOTAL, REVENUES			4,568.40	1,000.00	-78.1%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	57,261.17	0.00	-100.0%
Noncapitalized Equipment		4400	41,555.05	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			98,816.22	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	2,118.16	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	198,729.54	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			200,847.70	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	38,593.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	3,602,088.99	77,000.00	-97.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			3,640,681.99	77,000.00	-97.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
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			3,940,345.91	77,000.00	-98.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	60,854.00	61,425.00	0.9%
(b) TOTAL, INTERFUND TRANSFERS OUT			60,854.00	61,425.00	0.9%

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	672,391.28	0.00	-100.0%
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			672,391.28	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)			611,537.28	(61,425.00)	-110.0%

DEVELOPER FEES

FUND 25

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	210,441.04	50,300.00	-76.1%
5) TOTAL, REVENUES			210,441.04	50,300.00	-76.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	33,249.71	2,500.00	-92.5%
5) Services and Other Operating Expenditures		5000-5999	58,059.25	36,000.00	-38.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	35,840.58	35,842.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			127,149.54	74,342.00	-41.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			83,291.50	(24,042.00)	-128.9%
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)			83,291.50	(24,042.00)	-128.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	72,011.14	155,302.64	115.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			72,011.14	155,302.64	115.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			72,011.14	155,302.64	115.7%
2) Ending Balance, June 30 (E + F1e)			155,302.64	131,260.64	-15.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	155,302.64	131,260.64	-15.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	159,838.61		
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	124.97		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	50,000.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			209,963.58		
H. LIABILITIES					
1) Accounts Payable		9500	4,367.32		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	50,293.62		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			54,660.94		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			155,302.64		

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	292.01	300.00	2.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	210,149.03	50,000.00	-76.2%
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			210,441.04	50,300.00	-76.1%
TOTAL, REVENUES			210,441.04	50,300.00	-76.1%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,540.73	2,500.00	62.3%
Noncapitalized Equipment		4400	31,708.98	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			33,249.71	2,500.00	-92.5%

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	22,000.00	36,000.00	63.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	36,059.25	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			58,059.25	36,000.00	-38.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	17,711.60	19,974.00	12.8%
Other Debt Service - Principal		7439	18,128.98	15,868.00	-12.5%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			35,840.58	35,842.00	0.0%
TOTAL, EXPENDITURES			127,149.54	74,342.00	-41.5%

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

COUNTY SCHOOLS

FACILITIES

FUND 35

Unaudited Actuals
County School Facilities Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1.47	0.00	-100.0%
5) TOTAL, REVENUES			1.47	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1.47	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1.47	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	633.13	634.60	0.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			633.13	634.60	0.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			633.13	634.60	0.2%
2) Ending Balance, June 30 (E + F1e)			634.60	634.60	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	634.60	634.60	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	634.04		
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	0.00		
3) Accounts Receivable		9200	0.56		
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			634.60		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			634.60		

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
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	1.47	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1.47	0.00	-100.0%
TOTAL, REVENUES			1.47	0.00	-100.0%

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

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

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

BOND INTEREST AND

REDEMPTION

FUND 51

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	471.87	0.00	-100.0%
5) TOTAL, REVENUES			471.87	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			471.87	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			471.87	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	840,872.64	841,344.51	0.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			840,872.64	841,344.51	0.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			840,872.64	841,344.51	0.1%
2) Ending Balance, June 30 (E + F1e)			841,344.51	841,344.51	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	841,344.51	841,344.51	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	841,470.14		
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	54.70		
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			841,524.84		
H. LIABILITIES					
1) Accounts Payable		9500	180.33		
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			180.33		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			841,344.51		

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	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Interest		8660	471.87	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			471.87	0.00	-100.0%
TOTAL, REVENUES			471.87	0.00	-100.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	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			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%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

SELF-INSURANCE

FUND 67

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. 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)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	0.00	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	68,592.00	68,592.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			68,592.00	68,592.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			68,592.00	68,592.00	0.0%
2) Ending Net Position, June 30 (E + F1e)			68,592.00	68,592.00	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	68,592.00	68,592.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	1,004,104.00		
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	70,772.00		
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			1,074,876.00		

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
H. LIABILITIES					
1) Accounts Payable		9500	1,006,284.00		
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			1,006,284.00		
I. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 - H7)			68,592.00		

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%

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

OTHER REPORTS

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	7,794,381.57	301	0.00	303	7,794,381.57	305	185,352.49		307	7,609,029.08	309
2000 - Classified Salaries	2,525,075.80	311	0.00	313	2,525,075.80	315	287,421.67		317	2,237,654.13	319
3000 - Employee Benefits (Excluding 3800)	4,632,815.01	321	0.00	323	4,632,815.01	325	180,310.89		327	4,452,504.12	329
4000 - Books, Supplies Equip Replace. (6500)	725,103.91	331	0.00	333	725,103.91	335	297,756.16		337	427,347.75	339
5000 - Services. . . & 7300 - Indirect Costs	1,851,034.18	341	0.00	343	1,851,034.18	345	280,967.63		347	1,570,066.55	349
				TOTAL	17,528,410.47	365			TOTAL	16,296,601.63	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	6,441,227.78	375
2. Salaries of Instructional Aides Per EC 41011	2100	565,509.33	380
3. STRS	3101 & 3102	615,748.00	382
4. PERS	3201 & 3202	78,584.78	383
5. OASDI - Regular, Medicare and Alternative	3301 & 3302	140,602.71	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)	3401 & 3402	1,666,428.38	385
7. Unemployment Insurance	3501 & 3502	80,022.25	390
8. Workers' Compensation Insurance	3601 & 3602	138,956.48	392
9. OPEB, Active Employees (EC 41372)	3751 & 3752	267,249.31	
10. Other Benefits (EC 22310)	3901 & 3902	150,479.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)		10,144,808.02	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2		0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)		214,840.68	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14. TOTAL SALARIES AND BENEFITS		9,929,967.34	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		60.93%	
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)	60.93%
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)	16,296,601.63
5.	Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	7,642,802.00		7,642,802.00	8,436,908.00		16,079,710.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	363,624.00		363,624.00	5,995,504.00	282,050.00	6,077,078.00	
Capital Leases Payable	150,479.00		150,479.00	345,495.02	150,479.00	345,495.02	18,128.29
Lease Revenue Bonds Payable	780,000.00		780,000.00			780,000.00	780,000.00
Other General Long-Term Debt			0.00	439,910.00	87,924.00	351,986.00	87,924.00
Net OPEB Obligation	4,131,045.77		4,131,045.77		2,944,089.00	1,186,956.77	
Compensated Absences Payable	238,238.45		238,238.45		3,435.96	234,802.49	0.00
Governmental activities long-term liabilities	13,306,189.22	0.00	13,306,189.22	15,217,817.02	3,467,977.96	25,056,028.28	886,052.29
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

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	134,343.94		0.00	134,343.94
2. State Lottery Revenue	8560	274,829.23		67,518.50	342,347.73
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)		409,173.17	0.00	67,518.50	476,691.67
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00			0.00
2. Classified Salaries	2000-2999	61,268.04			61,268.04
3. Employee Benefits	3000-3999	30,618.49			30,618.49
4. Books and Supplies	4000-4999	83,420.46		67,518.50	150,938.96
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	97,682.01			97,682.01
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		272,989.00	0.00	67,518.50	340,507.50
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	136,184.17	0.00	0.00	136,184.17

D. COMMENTS:

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

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

Section I - Expenditures	Funds 01, 09, and 62 Goals	Functions	Objects	2012-13 Expenditures
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	17,862,246.47
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3355 and 3385)	All	All	1000-7999	1,707,881.89
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	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	0.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	25,175.94
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	276,804.00
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	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. PERS Reduction	All	All	3801-3802	31,856.06
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)				333,836.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	146,616.20
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)				15,967,144.78
F. Charter school expenditure adjustments (From Section V)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				15,967,144.78

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)	2,084.80
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)	2,084.80
D. Charter school ADA adjustments (From Section V)	0.00
E. Adjusted total ADA (Lines C plus D)	2,084.80
F. Expenditures per ADA (Line I.G divided by Line II.E)	7,658.84

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.)	15,127,612.25	7,256.15
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)	15,127,612.25	7,256.15
B. Required effort (Line A.2 times 90%)	13,614,851.03	6,530.54
C. Current year expenditures (Line I.G and Line II.F)	15,967,144.78	7,658.84
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 Goals	Functions	Objects	2012-13 Expenditures
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:				
a. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures previously included.			
4. Total Education Jobs Fund expenditures available to apply to deficiency (Line IV.A1 minus Line IV.A2j plus Line IV.A3a)				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)	15,967,144.78	
E. Total expenditures per ADA, with adjustments, Col 2 (Col 1 Line IV.D divided by Line II.E)		7,658.84
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

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	6,628.78	6,840.78
2. Inflation Increase	0041		
3. All Other Adjustments	0042, 0525	212.00	106.00
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,840.78	6,946.78
REVENUE LIMIT SUBJECT TO DEFICIT			
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	6,840.78	6,946.78
b. AB 851 Add-on (Meals, BTS, Special Adjustments)	0719		
c. Revenue Limit ADA	0033	2,125.98	2,097.41
d. Total Base Revenue Limit (Lines 5a plus 5b, times 5c)	0034, 0724	14,543,361.46	14,570,245.84
6. Allowance for Necessary Small School	0489		
7. Gain or Loss from Interdistrict Attendance Agreements	0272		
8. Meals for Needy Pupils	0090		
9. Special Revenue Limit Adjustments	0274	145,630.00	143,673.00
10. One-time Equalization Adjustments	0275		
11. Miscellaneous Revenue Limit Adjustments	0276, 0659		
12. Less: All Charter District Revenue Limit Adjustment	0217		
13. Beginning Teacher Salary Incentive Funding	0552		
14. Less: Class Size Penalties Adjustment	0173		
15. REVENUE LIMIT SUBJECT TO DEFICIT (Sum Lines 5d through 11, plus Line 13, minus Lines 12 and 14)	0082	14,688,991.46	14,713,918.84
DEFICIT CALCULATION			
16. Deficit Factor	0281	0.77728	0.81003
17. TOTAL DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	11,417,459.28	11,918,715.68
OTHER REVENUE LIMIT ITEMS			
18. Unemployment Insurance Revenue	0060	118,561.00	52,169.00
19. Less: Longer Day/Year Penalty	0287		
20. Less: Excess ROC/P Reserves Adjustment	0288		
21. Less: PERS Reduction	0195	31,856.00	22,597.00
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)	---	86,705.00	29,572.00
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	11,504,164.28	11,948,287.68

Description	Principal Appt. Software Data ID	2012-13 Unaudited Actuals	2013-14 Budget
REVENUE LIMIT - LOCAL SOURCES			
25. Property Taxes	0587	4,020,232.00	4,034,602.00
26. Miscellaneous Funds	0588		
27. Community Redevelopment Funds	0589, 0721		
28. Less: Charter Schools In-lieu Taxes	0595	53,039.00	107,461.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	3,967,193.00	3,927,141.00
30. Charter School General Purpose Block Grant Offset (Unified Districts Only)	0293		
31. STATE AID PORTION OF REVENUE LIMIT			
a. Gross State Aid Portion of Revenue Limit (Sum Line 24 minus Lines 29 and 30; if negative, then zero)	0111	7,536,971.28	8,021,146.68
b. Less: Education Protection Account (EPA) (Obj. 8012)	- - -	2,459,513.00	1,255,155.00
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	5,077,458.28	6,765,991.68
OTHER ITEMS			
32. Less: County Office Funds Transfer	0458	160,643.00	176,426.00
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	- - -	55,412.72	
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	- - -	(105,230.28)	(176,426.00)
42. TOTAL, NET STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31d and 41) (This amount should agree with Object 8011)	- - -	4,972,228.00	6,589,565.68
43. Less: Revenue Limit State Apportionment Receipts	- - -		
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43)	- - -	4,972,228.00	

OTHER NON-REVENUE LIMIT ITEMS			
45. Core Academic Program	9001	35,005.00	39,137.00
46. California High School Exit Exam	9002	0.00	0.00
47. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017	77,044.00	66,633.00
48. Apprenticeship Funding	0570	0.00	0.00
49. Community Day School Additional Funding	3103, 9007	78,267.00	89,901.00

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					60,854.00	276,804.00		
Fund Reconciliation							78,848.42	776,804.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	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	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	67,994.42
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					276,804.00	0.00		
Fund Reconciliation							327,097.62	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	0.00	0.00						
Other Sources/Uses Detail					0.00	60,854.00		
Fund Reconciliation							500,000.00	60,854.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							50,000.00	50,293.62
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

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

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
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	0.00	0.00	0.00	0.00	337,658.00	337,658.00	955,946.04	955,946.04

GANN LIMIT

FORM GANN

	2012-13 Calculations			2013-14 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA	**2011-12 Actual**			**2012-13 Actual**		
(2011-12 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)						
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	10,913,072.67		10,913,072.67			11,305,243.87
2. PRIOR YEAR GANN ADA (Preload/Line B9, PY column)	2,129.46		2,129.46			2,125.91
ADJUSTMENTS TO PRIOR YEAR LIMIT	**Adjustments to 2011-12**			**Adjustments to 2012-13**		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA	**2012-13 P2 Report**			**2013-14 P2 Estimate**		
(2012-13 data should tie to Principal Apportionment Attendance Software reports)						
1. Total K-12 ADA (Form A, Lines 10, 28, & 29)	2,125.91		2,125.91	2,097.41		2,097.41
2. ROC/P ADA**						
3. Total Charter Schools ADA (Form A, Line 26)	0.00		0.00	0.00		0.00
4. Total Supplemental Instructional Hours**						
5. Divide Line B4 by 700 (Round to 2 decimal places)						
6. TOTAL P2 ADA (Lines B1 through B3 plus B5)			2,125.91			2,097.41
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)			2,125.91			2,097.41
C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	**2012-13 Actual**			**2013-14 Budget**		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	57,032.46		57,032.46	66,789.00		66,789.00
2. Timber Yield Tax (Object 8022)	1,740.17		1,740.17	1,063.00		1,063.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	3,720,260.60		3,720,260.60	3,752,746.00		3,752,746.00
5. Unsecured Roll Taxes (Object 8042)	207,824.10		207,824.10	178,463.00		178,463.00
6. Prior Years' Taxes (Object 8043)	(17,930.07)		(17,930.07)	(11,187.00)		(11,187.00)
7. Supplemental Taxes (Object 8044)	51,304.79		51,304.79	46,449.00		46,449.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	0.00		0.00	(249.00)		(249.00)
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	1,058.00		1,058.00
11. Comm. Redevelopment Funds (Obj. 8047 & 8625)	0.00		0.00	0.00		0.00
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)	(53,039.00)		(53,039.00)	(107,461.00)		(107,461.00)
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	3,967,193.05	0.00	3,967,193.05	3,927,671.00	0.00	3,927,671.00
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)	3,967,193.05	0.00	3,967,193.05	3,927,671.00	0.00	3,927,671.00

	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)			149,560.00			154,185.00
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)			149,560.00			154,185.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. Revenue Limit State Aid - CY (objects 8011 and 8012)	7,431,741.00		7,431,741.00	7,844,720.00		7,844,720.00
25. Revenue Limit State Aid - Prior Years (Object 8019)	22,425.00		22,425.00	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)	0.00	0.00	0.00	0.00	0.00	0.00
33. Charter Schs. Categorical Block Grant (Object 8590)**		0.00	0.00		0.00	0.00
34. Class Size Reduction, Grades K-3 (Object 8434)	365,211.00	0.00	365,211.00	444,876.00	0.00	444,876.00
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)	7,819,377.00	0.00	7,819,377.00	8,289,596.00	0.00	8,289,596.00
ADD BACK TRANSFERS TO COUNTY						
37. County Office Funds Transfer (Form RL, Line 32)	160,643.00		160,643.00			0.00
38. TOTAL STATE AID (Lines C36 plus C37)	7,980,020.00	0.00	7,980,020.00	8,289,596.00	0.00	8,289,596.00
DATA FOR INTEREST CALCULATION						
39. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	16,911,603.84		16,911,603.84	16,008,366.00		16,008,366.00
40. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	3,556.74		3,556.74	6,000.00		6,000.00
APPROPRIATIONS LIMIT CALCULATIONS	2012-13 Actual			2013-14 Budget		
D. PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			10,913,072.67			11,305,243.87
2. Inflation Adjustment			1.0377			1.0512
3. Program Population Adjustment (Lines B9 divided by [A2 plus A7]) (Round to four decimal places)			0.9983			0.9866
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			11,305,243.87			11,724,825.79
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			3,967,193.05			3,927,671.00
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)			255,109.20			251,689.20
b. Maximum State Aid in Local Limit (Lesser of Line C38 or Lines D4 minus D5 plus C23; but not less than zero)			7,487,610.82			7,951,339.79
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			7,487,610.82			7,951,339.79
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])			2,409.61			4,453.97
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			3,969,602.66			3,932,124.97
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)			7,485,201.21			7,946,885.82
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			3,969,602.66			
b. State Subventions (Line D8)			7,485,201.21			
c. Less: Excluded Appropriations (Line C23)			149,560.00			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			11,305,243.87			

	2012-13 Calculations			2013-14 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4; if negative, then zero)			0.00			
If not zero report amount to: Ana J. Matosantos, Director, State Department of Finance, Attention: School Gann Limits, State Capitol, Room 1145, Sacramento, CA 95814						
Summary	2012-13 Actual			2013-14 Budget		
11. Adjusted Appropriations Limit (Lines D4 plus D10)			11,305,243.87			11,724,825.79
12. Appropriations Subject to the Limit (Line D9d)			11,305,243.87			

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

Laura Holderfield
Gann Contact Person

(530)865-1200
Contact Phone Number

PROGRAM COST REPORT

INDIRECT COST RATE

FORMS PCRAF / RCR / ICR

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) — 599,726.85
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) — 14,384,401.59

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) — 4.17%

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. — 0.00

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)	737,533.47
2.	Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	219,877.29
3.	External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	34,588.05
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)	68,185.33
6.	Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7.	Adjustment for Employment Separation Costs	
	a. Plus: Normal Separation Costs (Part II, Line A)	0.00
	b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8.	Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	1,060,184.14
9.	Carry-Forward Adjustment (Part IV, Line F)	(30,374.10)
10.	Total Adjusted Indirect Costs (Line A8 plus Line A9)	1,029,810.04

B. Base Costs

1.	Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	11,345,319.78
2.	Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	1,990,505.60
3.	Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	1,088,796.76
4.	Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	132,866.64
5.	Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6.	Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7.	Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	375,639.12
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)	0.00
11.	Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	1,566,954.49
12.	Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13.	Adjustment for Employment Separation Costs	
	a. Less: Normal Separation Costs (Part II, Line A)	0.00
	b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14.	Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
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)	1,214,389.34
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)	17,714,471.73

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment
(For information only - not for use when claiming/recovering indirect costs)
(Line A8 divided by Line B18) 5.98%

D. Preliminary Proposed Indirect Cost Rate
(For final approved fixed-with-carry-forward rate for use in 2014-15 see www.cde.ca.gov/fg/ac/ic)
(Line A10 divided by Line B18) 5.81%

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)**	1,060,184.14
B.	**Carry-forward adjustment from prior year(s)**	
1.	Carry-forward adjustment from the second prior year	304,823.15
2.	Carry-forward adjustment amount deferred from prior year(s), if any	0.00
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 (8.36%) times Part III, Line B18); zero if negative	0.00
2.	Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (8.36%) times Part III, Line B18) or (the highest rate used to recover costs from any program (8.22%) times Part III, Line B18); zero if positive	(91,122.29)
D.	**Preliminary carry-forward adjustment (Line C1 or C2)**	(91,122.29)

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:	5.47%
Option 2.	Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment ($-45,561.15) is applied to the current year calculation and the remainder ($-45,561.14) is deferred to one or more future years:	5.73%
Option 3.	Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment ($-30,374.10) is applied to the current year calculation and the remainder ($-60,748.19) is deferred to one or more future years:	5.81%
	LEA request for Option 1, Option 2, or Option 3	3
F.	**Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)**	(30,374.10)

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)		258,733.08	0.00	1,288,231.88	311,434.75	1,633,464.32	0.00	482,393.72
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	91.17	91.17	91.17	97.17	194.34	194.34	840.00
3100	Alternative Schools							
3200	Continuation Schools							
3300	Independent Study Centers	1.50	1.50	1.50	1.50	1.00	1.00	
3400	Opportunity Schools							
3550	Community Day Schools	1.00	1.00	1.00	1.00	1.00	1.00	
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							
4850	Migrant Education							
5000-5999	Special Education (allocated to 5001)	11.00	11.00	11.00	11.00	8.00	8.00	
6000	ROC/P	2.54	2.54	2.54	2.54	8.41	8.41	
Other Goals	**Description**							
7110	Nonagency - Educational							
7150	Nonagency - Other							
8100	Community Services							
8500	Child Care and Development Services							
Other Funds	**Description**							
--	Adult Education (Fund 11)							
--	Child Development (Fund 12)							
--	Cafeteria (Funds 13 & 61)					4.74	4.74	
C. Total Allocation Factors		107.21	107.21	107.21	113.21	217.49	217.49	840.00

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

Goal	Program/Activity	Direct Costs: Direct Charged (Schedule DCC) Column 1	Direct Costs: Allocated (Schedule AC) Column 2	Direct Costs: Subtotal (col. 1 + 2) Column 3	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
Instructional Goals							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00
1110	Regular Education, K–12	9,596,303.33	3,524,817.94	13,121,121.27	1,030,902.78		14,152,024.05
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00		0.00
3300	Independent Study Centers	151,270.98	33,280.89	184,551.87	14,499.91		199,051.78
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	122,615.27	24,690.78	147,306.05	11,573.57		158,879.62
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Vocational Education	0.00	0.00	0.00	0.00		0.00
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	0.00	0.00	0.00	0.00		0.00
4850	Migrant Education	1,160.24	0.00	1,160.24	91.16		1,251.40
5000-5999	Special Education	2,122,618.27	249,066.90	2,371,685.17	186,339.02		2,558,024.19
6000	Regional Occupational Ctr/Prg (ROC/P)	224,402.76	106,801.35	331,204.11	26,022.11		357,226.22
Other Goals							
7110	Nonagency - Educational	0.00	0.00	0.00	0.00		0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	0.00	0.00	0.00	0.00		0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
Other Costs							
----	Food Services					0.00	0.00
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					0.00	0.00
----	Other Outgo					301,979.94	301,979.94
Other Funds ----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		35,599.89	35,599.89	98,209.39		133,809.28
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				0.00		0.00
----	**Total General Fund and Charter Schools Funds Expenditures**	12,218,370.85	3,974,257.75	16,192,628.60	1,367,637.94	301,979.94	17,862,246.48

Orland Joint Unified
Glenn County

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

11 75481 0000000
Form PCR

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	9,185,059.12	0.00	260,907.20	705.78	0.00	15,089.09	132,866.64			1,675.50	0.00	9,596,303.33
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3300	Independent Study Centers	151,270.98	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	151,270.98
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	122,615.27	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	122,615.27
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4850	Migrant Education	1,160.24	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	1,160.24
5000-5999	Special Education	1,660,811.41	181,927.66	0.00	0.00	209,261.20	70,618.00	0.00			0.00	0.00	2,122,618.27
6000	ROC/P	224,402.76	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	224,402.76
Other Goals													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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
8100	Community Services		0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		11,345,319.78	181,927.66	260,907.20	705.78	209,261.20	85,707.09	132,866.64	0.00	0.00	1,675.50	0.00	12,218,370.85

* 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	1,582,828.58	1,459,595.64	482,393.72	3,524,817.94
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00
3300	Independent Study Centers	25,770.36	7,510.53	0.00	33,280.89
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	17,180.25	7,510.53	0.00	24,690.78
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Vocational Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	188,982.69	60,084.21	0.00	249,066.90
6000	ROC/P	43,637.83	63,163.52	0.00	106,801.35
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
- -	Adult Education (Fund 11)		0.00		0.00
- -	Child Development (Fund 12)	0.00	0.00	0.00	0.00
- -	Cafeteria (Funds 13 and 61)		35,599.89		35,599.89
Total Allocated Support Costs		1,858,399.71	1,633,464.32	482,393.72	3,974,257.75

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)	375,639.12
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	34,588.05
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	737,533.47
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	219,877.29
5	Total Central Administration Costs in General Fund and Charter Schools Funds	1,367,637.93
B.	**Direct Charged and Allocated Costs in General Fund and Charter Schools Funds**	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	12,218,370.85
2	Total Allocated Costs (from Form PCR, Column 2, Total)	3,974,257.75
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	16,192,628.60
C.	**Direct Charged Costs in Other Funds**	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	1,214,389.34
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	1,214,389.34
D.	**Total Direct Charged and Allocated Costs (B3 + C5)**	17,407,017.94
E.	**Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)**	7.86%

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)	0.00				0.00
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			0.00		0.00
Other Outgo (Objects 1000-7999)				301,979.94	301,979.94
Total Other Costs	0.00	0.00	0.00	301,979.94	301,979.94

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

FEDERAL PROGRAM NAME	TITLE I	TITLE I PROGRAM IMPROVEMENT	SPECIAL ED. IDEA BASIC LOCAL	NCLB TITLE II TEACHER QULTY	IDEA LOCAL SPECIAL ED.	TITLE IV DRUG FREE SCHOOLS	TITLE II PRINCIPAL TRAINING
FEDERAL CATALOG NUMBER							
RESOURCE CODE	3010	3185	3310	4035	3311	3710	4036
REVENUE OBJECT	8290	8290	8181	8290	8181	8290	8290
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	96,743.24	311,024.60	0.00	89,195.29	1,023.00	2,390.00	
2. a. Current Year Award	506,941.00	0.00	284,191.00	106,555.00			1,500.00
b. Transferability (NCLB)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	506,941.00	0.00	284,191.00	106,555.00	0.00	0.00	1,500.00
3. Required Matching Funds/Other			255,709.01				
4. Total Available Award (sum lines 1, 2d, & 3)	603,684.24	311,024.60	539,900.01	195,750.29	1,023.00	2,390.00	1,500.00
REVENUES							
5. Revenue Deferred from Prior Year					1,023.00	2,390.00	
6. Cash Received in Current Year	426,845.77	171,025.50	138,516.53	107,929.13			1,500.00
7. Contributed Matching Funds			255,709.01				
8. Total Available (sum lines 5, 6, & 7)	426,845.77	171,025.50	394,225.54	107,929.13	1,023.00	2,390.00	1,500.00
EXPENDITURES							
9. Donor-Authorized Expenditures	554,542.78	307,793.30	539,900.01	140,693.61			
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	554,542.78	307,793.30	539,900.01	140,693.61	0.00	0.00	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)	(127,697.01)	(136,767.80)	(145,674.47)	(32,764.48)	1,023.00	2,390.00	1,500.00
a. Deferred Revenue					1,023.00	2,390.00	1,500.00
b. Accounts Payable							
c. Accounts Receivable	127,697.01	136,767.80	145,674.47	32,764.48			
14. Unused Grant Award Calculation (line 4 minus line 9)	49,141.46	3,231.30	0.00	55,056.68	1,023.00	2,390.00	1,500.00
15. If Carryover is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	554,542.78	307,793.30	284,191.00	140,693.61	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 VI REAP	TITLE III LEP	TOTAL
FEDERAL CATALOG NUMBER			
RESOURCE CODE	4126	4203	
REVENUE OBJECT	8290	8290	
LOCAL DESCRIPTION (if any)			
AWARD			
1. Prior Year Carryover	36,072.48	34,583.87	571,032.48
2. a. Current Year Award	46,086.00	56,438.00	1,001,711.00
b. Transferability (NCLB)			0.00
c. Other Adjustments			0.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	46,086.00	56,438.00	1,001,711.00
3. Required Matching Funds/Other			255,709.01
4. Total Available Award (sum lines 1, 2d, & 3)	82,158.48	91,021.87	1,828,452.49
REVENUES			
5. Revenue Deferred from Prior Year	36,072.48		39,485.48
6. Cash Received in Current Year	46,030.00	72,900.95	964,747.88
7. Contributed Matching Funds			255,709.01
8. Total Available (sum lines 5, 6, & 7)	82,102.48	72,900.95	1,259,942.37
EXPENDITURES			
9. Donor-Authorized Expenditures	75,730.92	77,554.58	1,696,215.20
10. Non Donor-Authorized Expenditures			0.00
11. Total Expenditures (lines 9 & 10)	75,730.92	77,554.58	1,696,215.20
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)	6,371.56	(4,653.63)	(436,272.83)
a. Deferred Revenue	6,371.56		11,284.56
b. Accounts Payable			0.00
c. Accounts Receivable		4,653.63	447,557.39
14. Unused Grant Award Calculation (line 4 minus line 9)	6,427.56	13,467.29	132,237.29
15. If Carryover is allowed, enter line 14 amount here			0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	75,730.92	77,554.58	1,440,506.19

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

STATE PROGRAM NAME	AG VOC INCENTIVE GRANT	SCHOOL BUS REPLACEMENT	TOTAL
RESOURCE CODE	7010	7235	
REVENUE OBJECT	8590		
LOCAL DESCRIPTION (if any)			
AWARD			
1. a. Prior Year Carryover	6,427.83	15,449.45	21,877.28
b. Restr Bal Transfers (Obj 8997)			0.00
c. Adjusted Prior Year Carryover (sum lines 1a & 1b)	6,427.83	15,449.45	21,877.28
2. a. Current Year Award	21,580.00		21,580.00
b. Other Adjustments			0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	21,580.00	0.00	21,580.00
3. Required Matching Funds/Other			0.00
4. Total Available Award (sum lines 1c, 2c, & 3)	28,007.83	15,449.45	43,457.28
REVENUES			
5. Revenue Deferred from Prior Year	6,427.83	15,449.45	21,877.28
6. Cash Received in Current Year	21,580.00		21,580.00
7. Contributed Matching Funds			0.00
8. Total Available (sum lines 5, 6, & 7)	28,007.83	15,449.45	43,457.28
EXPENDITURES			
9. Donor-Authorized Expenditures	20,726.83		20,726.83
10. Non Donor-Authorized Expenditures			0.00
11. Total Expenditures (lines 9 & 10)	20,726.83	0.00	20,726.83
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)	7,281.00	15,449.45	22,730.45
a. Deferred Revenue	7,281.00	15,449.45	22,730.45
b. Accounts Payable			0.00
c. Accounts Receivable			0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	7,281.00	15,449.45	22,730.45
15. If Carryover is allowed, enter line 14 amount here			0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	20,726.83	0.00	20,726.83

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

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

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

FEDERAL PROGRAM NAME	MAA	MAA	TOTAL
FEDERAL CATALOG NUMBER			
RESOURCE CODE	5815	800	
REVENUE OBJECT		8290	
LOCAL DESCRIPTION (if any)			
AWARD			
1. Prior Year Restricted Ending Balance	15,470.13	0.00	15,470.13
2. a. Current Year Award		375,462.86	375,462.86
b. Other Adjustments			0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	375,462.86	375,462.86
3. Required Matching Funds/Other			0.00
4. Total Available Award (sum lines 1, 2c, & 3)	15,470.13	375,462.86	390,932.99
REVENUES			
5. Cash Received in Current Year	0.00	0.00	0.00
6. Amounts Included in Line 5 for Prior Year Adjustments			0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	375,462.86	375,462.86
b. Noncurrent Accounts Receivable			0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	375,462.86	375,462.86
8. Contributed Matching Funds			0.00
9. Total Available (sum lines 5, 7c, & 8)	0.00	375,462.86	375,462.86
EXPENDITURES			
10. Donor-Authorized Expenditures	11,666.69	375,462.86	387,129.55
11. Non Donor-Authorized Expenditures			0.00
12. Total Expenditures (line 10 plus line 11)	11,666.69	375,462.86	387,129.55
RESTRICTED ENDING BALANCE			
13. Current Year (line 4 minus line 10)	3,803.44	0.00	3,803.44

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

STATE PROGRAM NAME	LOTTERY	CLASS SIZE REDUCTION	EDUCATION PROTECTION ACT	RESTRICTED LOTTERY	EXPELLED COMMUNITY DAY SCHOOL	SPECIAL EDUCATION	EIA
RESOURCE CODE	1100	1300	1400	6300	2430	6500	7091
REVENUE OBJECT	8560	8434	8312	8560	8311	8792	8311
LOCAL DESCRIPTION (if any)							
AWARD							
1. a. Prior Year Restricted Ending Balance	132,503.71	0.00	0.00	0.00	0.00	0.00	59,041.14
b. Restr Bal Transfers (Obj 8997)							
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	132,503.71	0.00	0.00	0.00	0.00	0.00	59,041.14
2. a. Current Year Award	274,829.23	365,211.00	2,459,513.00	67,518.50	11,657.00	663,451.00	371,531.00
b. Other Adjustments						212,510.00	
c. Adj Curr Yr Award (sum lines 2a & 2b)	274,829.23	365,211.00	2,459,513.00	67,518.50	11,657.00	875,961.00	371,531.00
3. Required Matching Funds/Other		(365,211.00)			(11,657.00)	337,578.26	
4. Total Available Award (sum lines 1c, 2c, & 3)	407,332.94	0.00	2,459,513.00	67,518.50	0.00	1,213,539.26	430,572.14
REVENUES							
5. Cash Received in Current Year	274,829.23	169,551.00	2,459,513.00	67,518.50	11,657.00	843,014.00	371,531.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	195,660.00	0.00	0.00	0.00	32,947.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	195,660.00	0.00	0.00	0.00	32,947.00	0.00
8. Contributed Matching Funds		(365,211.00)			(11,657.00)	337,578.26	
9. Total Available (sum lines 5, 7c, & 8)	274,829.23	0.00	2,459,513.00	67,518.50	0.00	1,213,539.26	371,531.00
EXPENDITURES							
10. Donor-Authorized Expenditures	272,989.00		2,459,513.00	67,518.50		1,213,539.26	430,572.14
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	272,989.00	0.00	2,459,513.00	67,518.50	0.00	1,213,539.26	430,572.14
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	134,343.94	0.00	0.00	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	SCHOOL TRANSPORTATION	RESTRICTED MAINTENANCE	MEDI-CAL	CDS	PE TEACHER	CBET	SCHOOL SAFETY
RESOURCE CODE	7230	8150	9000	2430	6258	6285	6405
REVENUE OBJECT	8311		8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)							
AWARD							
1. a. Prior Year Restricted Ending Balance	0.00	0.00	11,362.32	0.00	0.00	0.00	0.00
b. Restr Bal Transfers (Obj 8997)							
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	0.00	0.00	11,362.32	0.00	0.00	0.00	0.00
2. a. Current Year Award	208,378.00		17,752.48	140,002.00	58,697.00	11,781.00	17,809.00
b. Other Adjustments	10,461.41						
c. Adj Curr Yr Award (sum lines 2a & 2b)	218,839.41	0.00	17,752.48	140,002.00	58,697.00	11,781.00	17,809.00
3. Required Matching Funds/Other	350,007.93	183,338.11					
4. Total Available Award (sum lines 1c, 2c, & 3)	568,847.34	183,338.11	29,114.80	140,002.00	58,697.00	11,781.00	17,809.00
REVENUES							
5. Cash Received in Current Year	208,378.00		17,752.48	140,002.00	58,697.00	11,781.00	17,809.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	10,461.41	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)	10,461.41	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds	350,007.93	183,338.11					
9. Total Available (sum lines 5, 7c, & 8)	568,847.34	183,338.11	17,752.48	140,002.00	58,697.00	11,781.00	17,809.00
EXPENDITURES							
10. Donor-Authorized Expenditures	568,847.34	183,338.11	16,281.33	140,002.00	58,697.00	11,781.00	17,809.00
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	568,847.34	183,338.11	16,281.33	140,002.00	58,697.00	11,781.00	17,809.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	0.00	12,833.47	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	ART & MUSIC	CAHSEE	SUPPLEMENTAL COUNSELING	GATE	IMFRP	PAR	MATH & READING
RESOURCE CODE	6760	7055	7080	7140	7156	7271	7294
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)							
AWARD							
1. a. Prior Year Restricted Ending Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	36,408.00	15,339.00	68,693.00	16,101.00	126,305.00	7,457.00	15,624.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	36,408.00	15,339.00	68,693.00	16,101.00	126,305.00	7,457.00	15,624.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2c, & 3)	36,408.00	15,339.00	68,693.00	16,101.00	126,305.00	7,457.00	15,624.00
REVENUES							
5. Cash Received in Current Year	36,408.00	15,339.00	68,693.00	16,101.00	126,305.00	7,457.00	15,624.00
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)	36,408.00	15,339.00	68,693.00	16,101.00	126,305.00	7,457.00	15,624.00
EXPENDITURES							
10. Donor-Authorized Expenditures	36,408.00	15,339.00	68,693.00	16,101.00	126,305.00	7,457.00	15,624.00
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	36,408.00	15,339.00	68,693.00	16,101.00	126,305.00	7,457.00	15,624.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	0.00	0.00	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	TIIBG	PUPIL RETENTION	PROFESSIONAL DEVELOPMT	SCHOOL IMPROVMENT LIBRARY	TOTAL
RESOURCE CODE	7374	7390	67708	7395	
REVENUE OBJECT	8590	8590	8590	8590	
LOCAL DESCRIPTION (if any)					
AWARD					
1. a. Prior Year Restricted Ending Balance	0.00	0.00	0.00	0.00	202,907.17
b. Restr Bal Transfers (Obj 8997)					0.00
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	0.00	0.00	0.00	0.00	202,907.17
2. a. Current Year Award	39,602.00	10,811.00	67,708.00	166,518.00	5,238,696.21
b. Other Adjustments					222,971.41
c. Adj Curr Yr Award (sum lines 2a & 2b)	39,602.00	10,811.00	67,708.00	166,518.00	5,461,667.62
3. Required Matching Funds/Other					494,056.30
4. Total Available Award (sum lines 1c, 2c, & 3)	39,602.00	10,811.00	67,708.00	166,518.00	6,158,631.09
REVENUES					
5. Cash Received in Current Year	39,602.00	10,811.00	67,708.00	166,518.00	5,222,599.21
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	0.00	239,068.41
b. Noncurrent Accounts Receivable					0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	239,068.41
8. Contributed Matching Funds					494,056.30
9. Total Available (sum lines 5, 7c, & 8)	39,602.00	10,811.00	67,708.00	166,518.00	5,955,723.92
EXPENDITURES					
10. Donor-Authorized Expenditures	39,602.00	10,811.00	67,708.00	166,518.00	6,011,453.68
11. Non Donor-Authorized Expenditures					0.00
12. Total Expenditures (line 10 plus line 11)	39,602.00	10,811.00	67,708.00	166,518.00	6,011,453.68
RESTRICTED ENDING BALANCE					
13. Current Year (line 4 minus line 10)	0.00	0.00	0.00	0.00	147,177.41

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

LOCAL PROGRAM NAME		TOTAL
RESOURCE CODE		
REVENUE OBJECT		
LOCAL DESCRIPTION (if any)		
AWARD		
1. a. Prior Year Restricted Ending Balance		0.00
b. Restr Bal Transfers (Obj 8997)		0.00
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	0.00	0.00
2. a. Current Year Award		0.00
b. Other Adjustments		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1c, 2c, & 3)	0.00	0.00
REVENUES		
5. Cash Received in Current Year		0.00
6. Amounts Included in Line 5 for Prior Year Adjustments		0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00
b. Noncurrent Accounts Receivable		0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00
8. Contributed Matching Funds		0.00
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00
EXPENDITURES		
10. Donor-Authorized Expenditures		0.00
11. Non Donor-Authorized Expenditures		0.00
12. Total Expenditures (line 10 plus line 11)	0.00	0.00
RESTRICTED ENDING BALANCE		
13. Current Year (line 4 minus line 10)	0.00	0.00

PUPIL TRANSPORTATION REPORT

FORMS TRAN

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

Description	EDP No.	Home-to-School	SD/OI
SCHEDULE I - PUPIL TRANSPORTATION DATA			
A. ENTER average number of buses used to transport pupils daily to/from school	008/006	13.0	
B. 1. ENTER average number of pupils transported daily one way to/from school (excluding extended year)	020/019	840.0	
2. ENTER number of pupils included on Line B1 with transportation in IEP	023/024	0.0	
C. ENTER total number of miles driven to/from school	021/022	69,595.0	
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	
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)		350,774.41	0.00
B. Books & Supplies (Objects 4200, 4300, and 4400)		121,637.55	0.00
C. 1. Subagreements for Services (Object 5100)		0.00	0.00
a. ENTER amount included on Line C1 paid to a private contractor to transport pupils	003/004		
2. Travel/Conferences & Dues/Memberships (Objects 5200 and 5300)		296.61	0.00
3. Insurance (Objects 5400 and 5450)		9,377.00	0.00
4. Rentals, Leases, Repairs, and Noncapitalized Improvements (Object 5600)		16,493.33	0.00
5. Interprogram/Interfund Transfers (Objects 5710 and 5750)		(5,152.85)	0.00
6. Other Services and Operating Expenditures (Object 5800) (Contracts for repairs should be charged to Object 5600)		73,071.29	0.00
7. Communications (Object 5900)		0.00	0.00
D. Capital Outlay, Lease Purchase & Debt Service (Home-to-School: Funds 01, 15, & 18, all applicable Resources except 7240, Function 3600, Objects 6400 & 6500, plus Fund 01, Resources 7230, 7235, and 7236, Function 9100, Objects 7438 and 7439, plus Funds 15 & 18, Function 9100, Objects 7438 and 7439, minus Fund 01, Resources 7230 and 7235, Object 8972, minus Funds 15 & 18, Object 8972) (SD/OI: Fund 01, Resource 7240, Function 3600, Objects 6400 & 6500, plus Fund 01, Resource 7240, Function 9100, Objects 7438 and 7439, minus Fund 01, Resource 7240, Object 8972)		0.00	0.00
1. ENTER amount of capital outlay, lease purchase & debt service included on Line D in Home-to-School that belongs in SD/OI as a decrease to Home-to-School and an increase to SD/OI. (Line D1 must net to zero)			
E. Direct Support Costs			
1. Plant Maintenance & Operations and Facilities (Fund 01, Resource 7230 (HtoS) or 7240 (SD/OI), Functions 8100-8400 and 8700, Objects 2000-5999, 6400, and 6500)		1,500.00	0.00
F. Direct and Direct Support Costs (Lines A through E1 except Line C1a)	096/095	567,997.34	0.00
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	567,997.34	0.00
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)		10,461.41	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	557,535.93	0.00
K. Indirect Costs (Approved indirect cost rate of 8.36% times the sum of Line H minus lines C1, D, and D1. If negative, then zero.)		47,484.58	0.00
L. Net Pupil Transportation Expense (Lines J and K)	100/101	605,020.51	0.00

Description	EDP No.	Home-to-School	SD/OI
SCHEDULE III - ALLOWABLE TRANSPORTATION EXPENSE			
A. Net Pupil Transportation Expense (Schedule II, Line L)		605,020.51	0.00
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			
2. ENTER payments by another LEA, included in Schedule II, Line C1			
3. Less: ENTER payments to common carriers and parents, deducted on Line B			
D. Deduction for bus acquisition and/or replacement			
1. ENTER portion of bus payments included in Schedule II, Line D plus Line D1 that was for your pupils (exclude portion other LEAs paid to you as part of their costs)			
2. ENTER portion of payments included in Schedule II, lines C1 and C6 paid to another LEA providing services to your LEA		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	0.00
G. Bus Operating Expense (Line A minus Line F)	110/111	605,020.51	0.00
H. 1. Cost Per Mile (Line G divided by Schedule I, Line C)	120/121	8.693	0.000
2. Cost Per Pupil (Line G divided by Schedule I, Line B1)	122/123	720.263	0.000
I. Payments to common carriers and to parents in lieu of transportation (Lines C1 and C2 minus Line C3)	080/081	0.00	0.00
J. 1. ENTER prior year unallowable costs paid to another LEA used in the current year for bus purchases			
2. Bus acquisition and replacement (Lines J1, D1, and D2 minus D3)	085/086	0.00	0.00
K. Approved Transportation Expense (Lines G, I, and J2)	130/133	605,020.51	0.00
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: Laura Holderfield

Title: Cief Business Official

Agency: Orland Unified School District

Phone Number/Ext: (530)865-1200 101

E-mail Address: