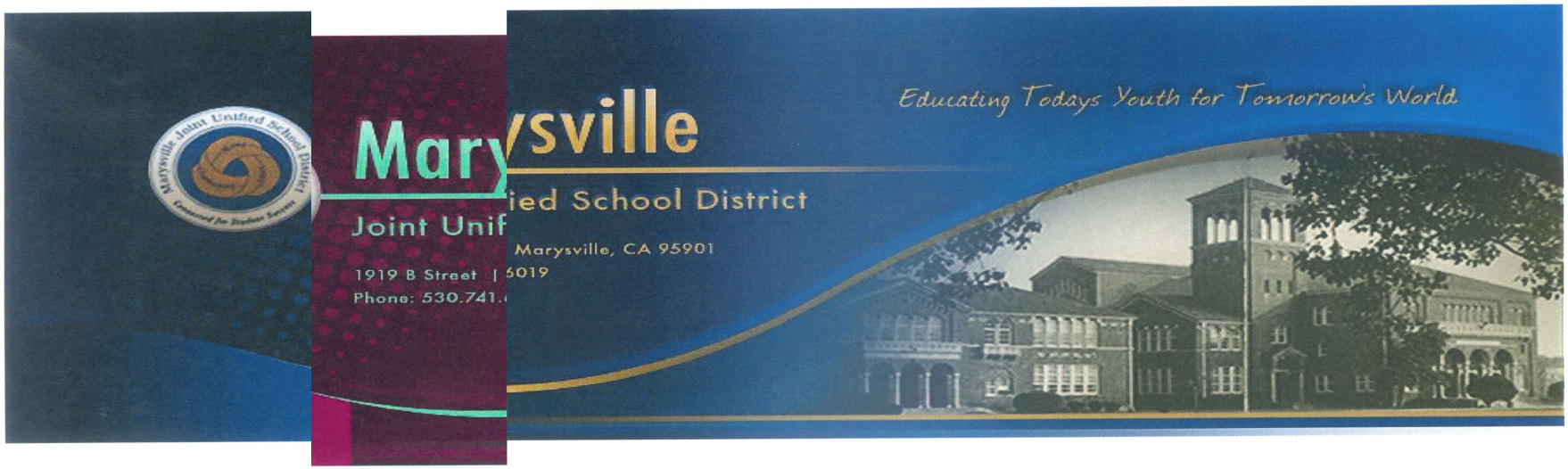


2012-2013

Unaudited Actuals

Board Meeting - September 10, 2013

Board of Trustees

Jeff D. Boom
Glen E. Harris
Jim C. Flurry
Anthony J. Dannible
Bernard P. Rechs
Frank J. Crawford
Philip R. Miller

Table of Contents

SECTION III – MISCELLANEOUS FORMS

Categorical Grants and Entitlements form (CAT)

Indirect Cost Report (ICR)

Form SIA1 – Summary of Interfund Activities - Actuals

Form NCOMOE – No Child Left Behind Maintenance of Effort

Current Expense Formula/Minimum Classroom Compensation – Actuals

Lottery Report

Program Cost Report Schedule of Allocation Factors

Program Cost Report

Transportation Report

Schedule of Capital Assets

Schedule of Long-term Liabilities

SECTION IV – TECHNICAL REVIEW CHECKLISTS

Unaudited Actuals 2012-13

Adopted Budget 2013-14

Marysville Joint Unified School District
1919 B Street Marysville, CA 95901 (530) 741-6000 • FAX (530) 742-0573

DATE: September 6, 2013

TO: Gay Todd, Superintendent

FROM: Mark Allgire, Assistant Superintendent, Business Services

SUBJECT: 2012/2013 Unaudited Actuals and the 2013/2014 Adopted Budget

Attached for your review is the 2012/2013 District "Unaudited Actuals". The Unaudited Actuals includes State prescribed forms for the submission of the 2012/13 actual financial results (in SACS format), supplementary schedules, and the Technical Review Checklist. Most of these forms are required to be approved by the Board of Trustees and submitted first to the Yuba County Office of Education and then to the California Department of Education. In addition, we have included, for comparative purposes, the 2013/2014 Adopted Budget (with modifications), which was approved by the Board of Trustees at the June 25, 2013 meeting. I recommend this material be placed on the September 10, 2013 Board of Trustees agenda for review and approval.

Under current law, a school district must adopt its budget prior to July 1st, and must submit a report of actual financial results, to the County Office of Education, for the prior fiscal year by September 16th. The attached document completes this process and includes the 2013/2014 Adopted Budget compared to the 2012/13 "Unaudited Actuals".

COMPONENTS OF THE JUNE 30, 2013 ENDING GENERAL FUND BALANCE

	2012/2013 Unaudited Actuals
Total Ending General Fund Balance 6/30/13	11,030,704
Revolving Cash	30,000
Stores	273,483
Restricted Balances	1,966,329
Reserve for Economic Uncertainties; 3.0%	2,284,559
Other Assignments	1,100,702
Unassigned/Unappropriated	5,375,631

ANALYSIS OF THE EFFECT OF POSITIVE/DEFICIT SPENDING ON FUND BALANCE

Total Beginning General Fund Balance 7/1/2012	$11,292,237
2012/2013 General Fund "Unaudited Actuals"	$(261,533)
Total Ending General Fund Balance 6/30/2013	$11,030,704
Current Estimate for 2013/2014 General Fund	$(1,915,732)
Total Estimated Ending General Fund Balance 6/30/2014	$9,114,972

NET INCREASE (DECREASE) IN THE GENERAL FUND BALANCE - FORM O1, LINE E

The District ended 2012/13 with a Net Change of $(261,533) of which $24,888 was "Restricted", and $(286,422) was "Unrestricted". The fiscal year 2013/2014 Adopted Budget currently indicates a Net Change of $(1,915,732), of which $(557) is "Restricted", and $(1,915,175) is "Unrestricted".

The District's increase, or decrease in the unrestricted ending fund balance can be attributed to numerous differences between budgeted and actual revenues and expenditures.

A level of "Budget Savings" is likely, but unpredictable, in any fiscal year.

LISTING OF CATEGORICAL PROGRAMS WITH RESTRICTED BALANCES

The District has received categorical funding in several programs not subject to deferred revenue. This results in a "Restricted Balance" and has the effect of reducing expenditures in the current year and increasing expenditures in subsequent year(s).

Resource	Description	2012/13	2011/12
5640	Medi-Cal Billing Option	$ 191,783	$ 135,180
6010	After School Education and Safety (ASES)	$ 440	-----
6286	English Language Acquisition	$ 30,948	$ 60,818
6300	Lottery – Instructional Materials	$ 442,020	$ 442,799
6512	Mental Health Services	$ 232,191	$ 66,472
7090	Economic Impact Aid (EIA)	$ 465,677	$ 522,890
7091	EIA: Limited English Proficiency (LEP)	$ 277,807	$ 318,423
7400	Quality Education Investment Act	$ 776	$ 17,717
9010	Other Local	$ 324,687	$ 377,142
		---	---
Total		$1,966,329	$1,941,441

Significant carryover balances, such as listed above, can produce wide swings in Fund Balance and positive/deficit spending from year to year. However, when reviewed over several years, the net effect on Fund Balance may not be material. Similar carryover balances could occur in future years.

FLEXIBILITY TRANSFERS

The Legislature, in the last several State budgets, included unprecedented Flexibility Transfer provisions. Essentially, this allows the District to transfer funds from restricted State categorical programs, with certain exceptions, to the unrestricted General Fund. The Legislature has enabled Districts to use the flexibility transfer provisions starting in fiscal year 2008/09. The intent is to allow Districts to use otherwise restricted funds to "backfill" cuts to unrestricted budgets, principally the revenue limit. The transferred funds can be used for any educational purpose.

EXPLANATION OF COLUMNS ON THE FORM O1 BUDGET DOCUMENTS

2012/13 Unaudited Actuals - This represents the 2012/13 financial statement or, "unaudited actuals". The restricted and unrestricted programs are shown separately.

2013/14 Budget - This represents the 2013/2014 Adopted Budget as approved by the Board of Trustees at the June 25, 2013 meeting. The 2013/2014 beginning balances were changed to agree to the 2012/13 ending balances in the fund balance section. The restricted and unrestricted programs are shown separately here also.

Restricted/Unrestricted - Certain programs are, by law, restricted in usage. These programs are shown in the restricted column. Conversely, all programs that are not restricted, are included in the unrestricted columns.

TECHNICAL REVIEW CHECKLIST

In accordance with the programming of the State software used for the submission of the "Unaudited Actuals", a Technical Review checklist is produced and included with the "Unaudited Actuals" packet. This checklist documents internal software checks required by the State.

INDEPENDENT AUDIT

State law requires an independent annual audit. The independent auditor under contract for the 2012/13 fiscal year is Crowe Horwath LLP CPAs. The auditor's opinion of the district's financial statements for the 2012/13 fiscal year will be available approximately December, 2013.

Special Funds

CHARTER SCHOOLS SPECIAL REVENUE FUND #9

This fund accounts for the activity of the MCAA Charter School. Activity for MCAA has historically been included in the General Fund for reporting purposes. Effective July 1, 2012 State accounting standards have changed this accounting to Fund #9. This results in approximately $2.4 million of revenue and expenditures included in Fund #9, instead of the General Fund.

ADULT EDUCATION FUND # 11

This fund accounts for the activity of Adult Education programs in the District. Revenue is generated by program attendance and is provided primarily by the State. State revenue for this fund was based on fiscal year 2007/08 due to current State requirements. Expenditures were related to instructional services, primarily salaries and benefits. Adult Education programs were closed by Board action effective June 30, 2012.

CHILD DEVELOPMENT FUND #12

This fund accounts for educational and other services related to younger children, before and after school services, and grant related activities. The primary revenue sources are State funds based on participation and Federal and State grants. Expenditures for related services are primarily salaries and benefits.

CAFETERIA SPECIAL REVENUE FUND #13

The District's Child Nutrition program is a part of the National School Lunch program. The District's program provides breakfasts, lunches and snacks at all District sites. A significant percentage of District students qualify for free and reduced price meals.

DEFERRED MAINTENANCE FUND #14

The Deferred Maintenance Fund is used to perform State approved major deferred maintenance within the District. The State has suspended this funding source for the fiscal years 2008/09 – 2014/15. The District intends to complete major maintenance projects based on the approved Five Year Plan, but only with available funding.

Special Funds – Continued

BUILDING FUND #21

The Building Fund is used to account for the proceeds of General Obligation Bonds issued in conjunction with Measures H and P. The Building Fund will also account for related project expenditures. The Measure H bonds, and Series A of Measure P bonds have been issued and the proceeds have been placed in this fund. Certain expenditures have been recorded for projects.

CAPITAL FACILITIES FUND #25

State law has authorized the collection of building fees since 1986 to assist school districts with the mitigation of facility costs related to enrollment growth. Our District has also entered into Agreements which generate additional fee revenue. This revenue source allows the District to pay for growth related expenditures which can include; portable classrooms at our sites, provide necessary furniture and equipment, purchase and develop school sites, school and classroom construction, and related expenditures.

COUNTY SCHOOL FACILITIES FUND #35

This fund is used to account for the receipt of State construction funds, either Modernization or New Construction. The District has received funds for New Construction and Modernization projects.

BOND INTEREST AND REDEMPTION FUND #51 and #52

The Bond Interest and Redemption Funds are used to account for tax collections, interest and other sources of revenue collected to retire General Obligation Bonds issued. In this regard, the Bond Interest and Redemption Funds are related to the Building Fund #21. However, while the Building Fund is used to account for the actual construction projects, the Bond Interest and Redemption Funds remain open for the life of the outstanding General Obligation Bonds.

The County Auditor's Office is responsible for tax collections necessary for debt repayment. The County Auditor sets the applicable tax rates, not the District. However, since the General Obligation Bonds are issued by the District, this fund is included with the District's financial statements.

Special Funds – Continued

DEBT SERVICE FUND #56

This fund is considered a "sinking fund", and is related to the District's QZAB debt issuances. The District is required to set aside funds sufficient to retire the QZAB issuances. This "set aside" is based on a set schedule.

FOUNDATION PRIVATE-PURPOSE TRUST FUND #73

This fund is related to donations used for Scholarships. This fund was also used for the MJUSD Education Foundation, since inception and during 2011/12. Historically, there is minimal activity in the Fund.

Table of Contents

SECTION III – MISCELLANEOUS FORMS

Categorical Grants and Entitlements form (CAT)

Indirect Cost Report (ICR)

Form SIA1 – Summary of Interfund Activities - Actuals

Form NCOMOE – No Child Left Behind Maintenance of Effort

Current Expense Formula/Minimum Classroom Compensation – Actuals

Lottery Report

Program Cost Report Schedule of Allocation Factors

Program Cost Report

Transportation Report

SECTION IV – TECHNICAL REVIEW CHECKLISTS

Unaudited Actuals 2012-13

Adopted Budget 2013-14

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: Sept 10, 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:
Violette Begley	Mark Allgire
Name	Name
Director, Fiscal Services	Asst Supt, Business Services
Title	Title
(530) 749-4856	(530) 749-6115
Telephone	Telephone
violette.begley@yubacoe.k12.ca.us	mallgire@mjusd.com
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:

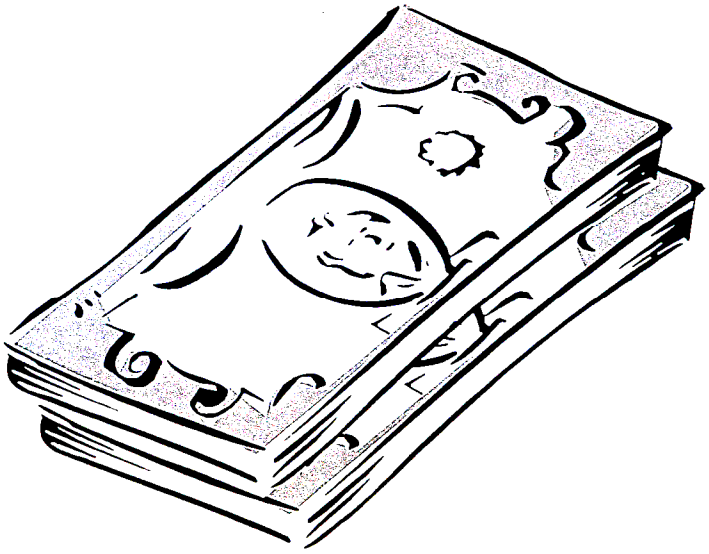
(S) Budget Adoption Cycle ('D' for Dual or 'S' for Single)

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	59.75%
	Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	
	CEA Deficiency Amount	$0.00
	Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	
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	$0.00
	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.	
	Adjusted Appropriations Limit	$50,304,625.07
	Appropriations Subject to Limit	$50,304,625.07
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate	6.82%
	Fixed-with-carry-forward indirect cost rate for use in 2014-15, subject to CDE approval.	
NCMOE	No Child Left Behind (NCLB) Maintenance of Effort (MOE) Determination	MOE Met
	If MOE Not Met, the 2014-15 apportionment may be reduced by the lesser of the following two percentages:	
	MOE Deficiency Percentage - Based on Total Expenditures	
	MOE Deficiency Percentage - Based on Expenditures Per ADA	
TRAN	Approved Transportation Expense - Home-to-School	$3,157,696.40
	Approved Transportation Expense - SD/OI	$1,267,001.58
	For each of these programs, if the amount received exceeds actual costs, the next apportionment is subject to reduction (EC 41851.5[c]).	

Marysville Joint Unified School District

General Fund



Section I

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	44,143,922.13	2,147,690.00	46,291,612.13	46,511,095.00	2,147,690.00	48,658,785.00	5.1%
2) Federal Revenue		8100-8299	24,417.10	9,530,691.96	9,555,109.06	22,285.00	6,730,073.00	6,752,358.00	-29.3%
3) Other State Revenue		8300-8599	8,763,740.19	6,506,811.04	15,270,551.23	8,878,022.00	6,302,758.00	15,180,780.00	-0.6%
4) Other Local Revenue		8600-8799	1,005,724.00	3,345,636.77	4,351,360.77	1,098,189.00	3,539,310.00	4,637,499.00	6.6%
5) TOTAL, REVENUES			53,937,803.42	21,530,829.77	75,468,633.19	56,509,591.00	18,719,831.00	75,229,422.00	-0.3%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	26,610,938.36	7,873,605.28	34,484,543.64	28,185,758.00	6,326,198.00	34,511,956.00	0.1%
2) Classified Salaries		2000-2999	6,014,048.50	6,842,362.51	12,856,411.01	6,546,054.00	6,858,762.00	13,404,816.00	4.3%
3) Employee Benefits		3000-3999	10,320,407.22	5,113,551.51	15,433,958.73	10,692,060.00	4,661,778.00	15,353,838.00	-0.5%
4) Books and Supplies		4000-4999	935,751.57	3,861,394.10	4,797,145.67	1,212,034.00	4,094,356.00	5,306,390.00	10.6%
5) Services and Other Operating Expenditures		5000-5999	4,360,882.99	3,361,378.85	7,722,261.84	5,045,354.00	2,289,436.00	7,334,790.00	-5.0%
6) Capital Outlay		6000-6999	68,214.42	98,356.14	166,570.56	44,313.00	35,000.00	79,313.00	-52.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	1,393,295.15	1,393,295.15	0.00	1,943,961.00	1,943,961.00	39.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,196,113.61)	493,869.71	(702,243.90)	(1,174,019.00)	384,109.00	(789,910.00)	12.5%
9) TOTAL, EXPENDITURES			47,114,129.45	29,037,813.25	76,151,942.70	50,551,554.00	26,593,600.00	77,145,154.00	1.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			6,823,673.97	(7,506,983.48)	(683,309.51)	5,958,037.00	(7,873,769.00)	(1,915,732.00)	180.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	11,615.00	11,615.00	0.00	0.00	0.00	-100.0%
2) Other Sources/Uses									
a) Sources		8930-8979	433,391.24	0.00	433,391.24	0.00	0.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(7,543,486.75)	7,543,486.75	0.00	(7,873,212.00)	7,873,212.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(7,110,095.51)	7,531,871.75	421,776.24	(7,873,212.00)	7,873,212.00	0.00	-100.0%

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
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(286,421.54)	24,888.27	(261,533.27)	(1,915,175.00)	(557.00)	(1,915,732.00)	632.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	9,350,796.15	1,941,441.01	11,292,237.16	9,064,374.61	1,966,329.28	11,030,703.89	-2.3%
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)			9,350,796.15	1,941,441.01	11,292,237.16	9,064,374.61	1,966,329.28	11,030,703.89	-2.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,350,796.15	1,941,441.01	11,292,237.16	9,064,374.61	1,966,329.28	11,030,703.89	-2.3%
2) Ending Balance, June 30 (E + F1e)			9,064,374.61	1,966,329.28	11,030,703.89	7,149,199.61	1,965,772.28	9,114,971.89	-17.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	30,000.00	0.00	30,000.00	30,000.00	0.00	30,000.00	0.0%
Stores		9712	273,483.42	0.00	273,483.42	425,000.00	0.00	425,000.00	55.4%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	1,966,329.28	1,966,329.28	0.00	1,965,772.28	1,965,772.28	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	1,100,701.00	0.00	1,100,701.00	1,100,701.00	0.00	1,100,701.00	0.0%
Technology E-Rate Reimbursement	0000	9780	*293,411.00*		*293,411.00*				
Mandated Cost Reimbursement	0000	9780	*437,749.00*		*437,749.00*				
Security Camera Project - from refunde	0000	9780	*369,541.00*		*369,541.00*				
Technology E-Rate Reimbursement	0000	9780				*293,411.00*		*293,411.00*	
Mandated Cost Reimbursement	0000	9780				*437,749.00*		*437,749.00*	
Security Camera Project - from refunde	0000	9780				*369,541.00*		*369,541.00*	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	2,284,559.00	0.00	2,284,559.00	2,314,355.00	0.00	2,314,355.00	1.3%
Unassigned/Unappropriated Amount		9790	5,375,631.19	0.00	5,375,631.19	3,279,143.61	0.00	3,279,143.61	-39.0%

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
G. ASSETS									
1) Cash									
a) in County Treasury		9110	(845,500.76)	925,933.23	80,432.47				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Fund		9130	30,000.00	0.00	30,000.00				
d) with Fiscal Agent		9135	0.00	0.00	0.00				
e) collections awaiting deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	551,001.85	79,555.72	630,557.57				
4) Due from Grantor Government		9290	10,219,825.35	3,011,214.48	13,231,039.83				
5) Due from Other Funds		9310	176,488.62	0.00	176,488.62				
6) Stores		9320	273,483.42	0.00	273,483.42				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			10,405,298.48	4,016,703.43	14,422,001.91				
H. LIABILITIES									
1) Accounts Payable		9500	1,000,870.16	1,956,000.09	2,956,870.25				
2) Due to Grantor Governments		9590	337,029.97	6,103.19	343,133.16				
3) Due to Other Funds		9610	3,023.74	806.60	3,830.34				
4) Current Loans		9640	0.00	0.00	0.00				
5) Deferred Revenue		9650	0.00	87,464.27	87,464.27				
6) TOTAL, LIABILITIES			1,340,923.87	2,050,374.15	3,391,298.02				
I. FUND EQUITY									
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			9,064,374.61	1,966,329.28	11,030,703.89				

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	24,608,089.00	0.00	24,608,089.00	26,800,241.00	0.00	26,800,241.00	8.9%
Education Protection Account State Aid - Current Year		8012	10,065,081.00	0.00	10,065,081.00	9,971,404.00	0.00	9,971,404.00	-0.9%
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	(118,844.00)	0.00	(118,844.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	198,458.80	0.00	198,458.80	194,469.00	0.00	194,469.00	-2.0%
Timber Yield Tax		8022	30,922.28	0.00	30,922.28	28,127.00	0.00	28,127.00	-9.0%
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	10,843,909.49	0.00	10,843,909.49	10,925,043.00	0.00	10,925,043.00	0.7%
Unsecured Roll Taxes		8042	552,046.33	0.00	552,046.33	539,825.00	0.00	539,825.00	-2.2%
Prior Years' Taxes		8043	20,363.71	0.00	20,363.71	14,603.00	0.00	14,603.00	-28.3%
Supplemental Taxes		8044	(10,973.94)	0.00	(10,973.94)	0.00	0.00	0.00	-100.0%
Education Revenue Augmentation Fund (ERAF)		8045	988,393.46	0.00	988,393.46	1,193,367.00	0.00	1,193,367.00	20.7%
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	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, Revenue Limit Sources			47,177,446.13	0.00	47,177,446.13	49,667,079.00	0.00	49,667,079.00	5.3%
Revenue Limit Transfers									
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(2,147,690.00)		(2,147,690.00)	(2,147,690.00)		(2,147,690.00)	0.0%
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		2,147,690.00	2,147,690.00		2,147,690.00	2,147,690.00	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 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	136,053.00	0.00	136,053.00	130,137.00	0.00	130,137.00	-4.3%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(1,021,887.00)	0.00	(1,021,887.00)	(1,138,431.00)	0.00	(1,138,431.00)	11.4%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			44,143,922.13	2,147,690.00	46,291,612.13	46,511,095.00	2,147,690.00	48,658,785.00	5.1%
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	1,217,540.00	1,217,540.00	0.00	1,150,575.00	1,150,575.00	-5.5%
Special Education Discretionary Grants		8182	0.00	37,684.43	37,684.43	0.00	110,154.00	110,154.00	192.3%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	22,284.97	0.00	22,284.97	22,285.00	0.00	22,285.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	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		3,774,472.05	3,774,472.05		3,292,699.00	3,292,699.00	-12.8%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290		1,273,383.26	1,273,383.26		726,314.00	726,314.00	-43.0%
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		353,080.84	353,080.84		207,170.00	207,170.00	-41.3%
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		2,101,852.40	2,101,852.40		598,900.00	598,900.00	-71.5%
Vocational and Applied Technology Education	3500-3699	8290		100,390.00	100,390.00		93,163.00	93,163.00	-7.2%
Safe and Drug Free Schools	3700-3799	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	2,132.13	672,288.98	674,421.11	0.00	551,098.00	551,098.00	-18.3%
TOTAL, FEDERAL REVENUE			24,417.10	9,530,691.96	9,555,109.06	22,285.00	6,730,073.00	6,752,358.00	-29.3%
OTHER STATE REVENUE									
Other State Apportionments									
Community Day School Additional Funding Current Year	2430	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	2430	8319		0.00	0.00		0.00	0.00	0.0%
ROC/P Entitlement Current Year	6355-6360	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6355-6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
Home-to-School Transportation	7230	8311		1,277,035.00	1,277,035.00		1,268,038.00	1,268,038.00	-0.7%
Economic Impact Aid	7090-7091	8311		2,438,918.00	2,438,918.00		2,476,653.00	2,476,653.00	1.5%
Spec. Ed. Transportation	7240	8311		188,724.00	188,724.00		188,724.00	188,724.00	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	2,456,874.00	0.00	2,456,874.00	2,456,874.00	0.00	2,456,874.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	263,464.00	0.00	263,464.00	417,554.00	0.00	417,554.00	58.5%
Lottery - Unrestricted and Instructional Materials		8560	1,228,289.81	302,599.65	1,530,889.46	1,165,352.00	281,940.00	1,447,292.00	-5.5%
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		1,507,231.31	1,507,231.31		1,559,358.00	1,559,358.00	3.5%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590		0.00	0.00		0.00	0.00	0.0%
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590		0.00	0.00		0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	4,815,112.38	792,303.08	5,607,415.46	4,838,242.00	528,045.00	5,366,287.00	-4.3%
TOTAL, OTHER STATE REVENUE			8,763,740.19	6,506,811.04	15,270,551.23	8,878,022.00	6,302,758.00	15,180,780.00	-0.6%

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	8,339.92	0.00	8,339.92	3,500.00	0.00	3,500.00	-58.0%
Interest		8660	77,962.56	0.00	77,962.56	90,000.00	0.00	90,000.00	15.4%
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		51,848.19	51,848.19		50,000.00	50,000.00	-3.6%
Interagency Services	All Other	8677	804,392.25	149,638.67	954,030.92	844,689.00	420,632.00	1,265,321.00	32.6%
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	115,029.27	272,408.41	387,437.68	160,000.00	119,667.00	279,667.00	-27.8%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	6,780.83	6,780.83	0.00	0.00	0.00	-100.0%
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		2,864,960.67	2,864,960.67		2,949,011.00	2,949,011.00	2.9%
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			1,005,724.00	3,345,636.77	4,351,360.77	1,098,189.00	3,539,310.00	4,637,499.00	6.6%
TOTAL, REVENUES			53,937,803.42	21,530,829.77	75,468,633.19	56,509,591.00	18,719,831.00	75,229,422.00	-0.3%

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	23,232,791.88	5,858,876.08	29,091,667.96	24,671,067.00	4,238,088.00	28,909,155.00	-0.6%
Certificated Pupil Support Salaries		1200	298,869.18	1,278,513.43	1,577,382.61	308,146.00	1,452,744.00	1,760,890.00	11.6%
Certificated Supervisors' and Administrators' Salaries		1300	2,998,306.14	458,684.47	3,456,990.61	3,122,821.00	448,185.00	3,571,006.00	3.3%
Other Certificated Salaries		1900	80,971.16	277,531.30	358,502.46	83,724.00	187,181.00	270,905.00	-24.4%
TOTAL, CERTIFICATED SALARIES			26,610,938.36	7,873,605.28	34,484,543.64	28,185,758.00	6,326,198.00	34,511,956.00	0.1%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	21,003.89	2,679,661.76	2,700,665.65	200,379.00	2,670,101.00	2,870,480.00	6.3%
Classified Support Salaries		2200	2,514,004.56	3,224,917.53	5,738,922.09	2,670,363.00	3,296,036.00	5,966,399.00	4.0%
Classified Supervisors' and Administrators' Salaries		2300	581,295.11	532,525.12	1,113,820.23	604,458.00	563,011.00	1,167,469.00	4.8%
Clerical, Technical and Office Salaries		2400	2,810,058.30	403,802.10	3,213,860.40	3,033,854.00	329,614.00	3,363,468.00	4.7%
Other Classified Salaries		2900	87,686.64	1,456.00	89,142.64	37,000.00	0.00	37,000.00	-58.5%
TOTAL, CLASSIFIED SALARIES			6,014,048.50	6,842,362.51	12,856,411.01	6,546,054.00	6,858,762.00	13,404,816.00	4.3%
EMPLOYEE BENEFITS									
STRS		3101-3102	2,108,878.57	621,748.41	2,730,626.98	2,185,190.00	468,476.00	2,653,666.00	-2.8%
PERS		3201-3202	716,968.29	563,872.73	1,280,841.02	794,851.00	648,672.00	1,443,523.00	12.7%
OASDI/Medicare/Alternative		3301-3302	783,178.49	607,028.46	1,390,206.95	829,476.00	614,967.00	1,444,443.00	3.9%
Health and Welfare Benefits		3401-3402	5,098,697.74	2,539,068.94	7,637,766.68	5,465,675.00	2,452,540.00	7,918,215.00	3.7%
Unemployment Insurance		3501-3502	313,764.93	150,132.81	463,897.74	15,690.00	6,029.00	21,719.00	-95.3%
Workers' Compensation		3601-3602	513,305.85	232,014.59	745,320.44	471,994.00	206,147.00	678,141.00	-9.0%
OPEB, Allocated		3701-3702	726,045.50	339,500.74	1,065,546.24	885,811.00	192,567.00	1,078,378.00	1.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	59,567.85	60,184.83	119,752.68	43,373.00	72,380.00	115,753.00	-3.3%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			10,320,407.22	5,113,551.51	15,433,958.73	10,692,060.00	4,661,778.00	15,353,838.00	-0.5%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	5,590.45	310,685.87	316,276.32	5,770.00	281,940.00	287,710.00	-9.0%
Books and Other Reference Materials		4200	3,064.50	70,303.12	73,367.62	3,409.00	6,725.00	10,134.00	-86.2%

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	741,130.67	2,503,542.15	3,244,672.82	1,033,092.00	3,571,339.00	4,604,431.00	41.9%
Noncapitalized Equipment		4400	185,965.95	976,862.96	1,162,828.91	169,763.00	234,352.00	404,115.00	-65.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			935,751.57	3,861,394.10	4,797,145.67	1,212,034.00	4,094,356.00	5,306,390.00	10.6%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	948,917.68	948,917.68	459.00	409,604.00	410,063.00	-56.8%
Travel and Conferences		5200	48,413.30	202,176.35	250,589.65	79,819.00	150,679.00	230,498.00	-8.0%
Dues and Memberships		5300	15,389.05	757.00	16,146.05	16,168.00	500.00	16,668.00	3.2%
Insurance		5400 - 5450	657,275.00	2,020.00	659,295.00	676,420.00	0.00	676,420.00	2.6%
Operations and Housekeeping Services		5500	2,480,613.06	0.00	2,480,613.06	2,480,191.00	0.00	2,480,191.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	261,774.55	289,132.63	550,907.18	329,481.00	213,312.00	542,793.00	-1.5%
Transfers of Direct Costs		5710	160,069.52	(160,069.52)	0.00	123,758.00	(123,758.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(9,101.51)	(35,489.24)	(44,590.75)	(8,311.00)	(33,250.00)	(41,561.00)	-6.8%
Professional/Consulting Services and Operating Expenditures		5800	636,796.78	2,101,972.75	2,738,769.53	1,196,735.00	1,663,151.00	2,859,886.00	4.4%
Communications		5900	109,653.24	11,961.20	121,614.44	150,634.00	9,198.00	159,832.00	31.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,360,882.99	3,361,378.85	7,722,261.84	5,045,354.00	2,289,436.00	7,334,790.00	-5.0%

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
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	22,607.26	22,607.26	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	43,617.76	18,386.02	62,003.78	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	18,259.26	57,362.86	75,622.12	19,313.00	0.00	19,313.00	-74.5%
Equipment Replacement		6500	6,337.40	0.00	6,337.40	25,000.00	35,000.00	60,000.00	846.8%
TOTAL, CAPITAL OUTLAY			68,214.42	98,356.14	166,570.56	44,313.00	35,000.00	79,313.00	-52.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	10,940.00	10,940.00	0.00	0.00	0.00	-100.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	1,158,953.33	1,158,953.33	0.00	1,750,269.00	1,750,269.00	51.0%
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	29,710.84	29,710.84	0.00	0.00	0.00	-100.0%
Debt Service									
Debt Service - Interest		7438	0.00	58,040.63	58,040.63	0.00	51,660.00	51,660.00	-11.0%
Other Debt Service - Principal		7439	0.00	135,650.35	135,650.35	0.00	142,032.00	142,032.00	4.7%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	1,393,295.15	1,393,295.15	0.00	1,943,961.00	1,943,961.00	39.5%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(493,869.71)	493,869.71	0.00	(384,109.00)	384,109.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(702,243.90)	0.00	(702,243.90)	(789,910.00)	0.00	(789,910.00)	12.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,196,113.61)	493,869.71	(702,243.90)	(1,174,019.00)	384,109.00	(789,910.00)	12.5%
TOTAL, EXPENDITURES			47,114,129.45	29,037,813.25	76,151,942.70	50,551,554.00	26,593,600.00	77,145,154.00	1.3%

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
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	11,615.00	11,615.00	0.00	0.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	11,615.00	11,615.00	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	433,391.24	0.00	433,391.24	0.00	0.00	0.00	-100.0%
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			433,391.24	0.00	433,391.24	0.00	0.00	0.00	-100.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(7,543,486.75)	7,543,486.75	0.00	(7,873,212.00)	7,873,212.00	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			(7,543,486.75)	7,543,486.75	0.00	(7,873,212.00)	7,873,212.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(7,110,095.51)	7,531,871.75	421,776.24	(7,873,212.00)	7,873,212.00	0.00	-100.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Function

Description	Function 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	44,143,922.13	2,147,690.00	46,291,612.13	46,511,095.00	2,147,690.00	48,658,785.00	6.9%
2) Federal Revenue		8100-8299	24,417.10	9,530,691.96	9,555,109.06	22,285.00	6,730,073.00	6,752,358.00	-29.3%
3) Other State Revenue		8300-8599	8,763,740.19	6,506,811.04	15,270,551.23	8,878,022.00	6,302,758.00	15,180,780.00	-0.6%
4) Other Local Revenue		8600-8799	1,005,724.00	3,345,636.77	4,351,360.77	1,098,189.00	3,539,310.00	4,637,499.00	6.6%
5) TOTAL, REVENUES			53,937,803.42	21,530,829.77	75,468,633.19	56,509,591.00	18,719,831.00	75,229,422.00	0.0%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		30,132,054.46	14,582,402.75	44,714,457.21	32,501,301.00	12,507,384.00	45,008,685.00	0.7%
2) Instruction - Related Services	2000-2999		4,919,954.43	3,560,548.10	8,480,502.53	5,161,640.00	2,658,316.00	7,819,956.00	-7.8%
3) Pupil Services	3000-3999		1,197,328.99	7,161,173.96	8,358,502.95	1,218,132.00	7,229,692.00	8,447,824.00	1.1%
4) Ancillary Services	4000-4999		244,621.07	0.00	244,621.07	278,617.00	0.00	278,617.00	13.9%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		71,143.39	0.00	71,143.39	100,000.00	0.00	100,000.00	40.6%
7) General Administration	7000-7999		3,913,901.91	500,966.56	4,414,868.47	4,280,025.00	387,448.00	4,667,473.00	5.7%
8) Plant Services	8000-8999		6,635,125.20	1,839,426.73	8,474,551.93	7,011,839.00	1,866,799.00	8,878,638.00	4.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	1,393,295.15	1,393,295.15	0.00	1,943,961.00	1,943,961.00	39.5%
10) TOTAL, EXPENDITURES			47,114,129.45	29,037,813.25	76,151,942.70	50,551,554.00	26,593,600.00	77,145,154.00	1.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			6,823,673.97	(7,506,983.48)	(683,309.51)	5,958,037.00	(7,873,769.00)	(1,915,732.00)	180.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	11,615.00	11,615.00	0.00	0.00	0.00	-100.0%
2) Other Sources/Uses									
a) Sources		8930-8979	433,391.24	0.00	433,391.24	0.00	0.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(7,543,486.75)	7,543,486.75	0.00	(7,873,212.00)	7,873,212.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(7,110,095.51)	7,531,871.75	421,776.24	(7,873,212.00)	7,873,212.00	0.00	-100.0%

Description	Function 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)			(286,421.54)	24,888.27	(261,533.27)	(1,915,175.00)	(557.00)	(1,915,732.00)	632.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	9,350,796.15	1,941,441.01	11,292,237.16	9,064,374.61	1,966,329.28	11,030,703.89	-2.3%
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)			9,350,796.15	1,941,441.01	11,292,237.16	9,064,374.61	1,966,329.28	11,030,703.89	-2.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,350,796.15	1,941,441.01	11,292,237.16	9,064,374.61	1,966,329.28	11,030,703.89	-2.3%
2) Ending Balance, June 30 (E + F1e)			9,064,374.61	1,966,329.28	11,030,703.89	7,149,199.61	1,965,772.28	9,114,971.89	-17.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	30,000.00	0.00	30,000.00	30,000.00	0.00	30,000.00	0.0%
Stores		9712	273,483.42	0.00	273,483.42	425,000.00	0.00	425,000.00	55.4%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	1,966,329.28	1,966,329.28	0.00	1,965,772.28	1,965,772.28	0.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	1,100,701.00	0.00	1,100,701.00	1,100,701.00	0.00	1,100,701.00	0.0%
Technology E-Rate Reimbursement	0000	9780	*293,411.00*		*293,411.00*				
Mandated Cost Reimbursement	0000	9780	*437,749.00*		*437,749.00*				
Security Camera Project - from refunde	0000	9780	*369,541.00*		*369,541.00*				
Technology E-Rate Reimbursement	0000	9780				*293,411.00*		*293,411.00*	
Mandated Cost Reimbursement	0000	9780				*437,749.00*		*437,749.00*	
Security Camera Project - from refunde	0000	9780				*369,541.00*		*369,541.00*	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	7,660,190.19	0.00	7,660,190.19	5,593,498.61	0.00	5,593,498.61	-27.0%

Resource	Description	2012-13 Unaudited Actuals	2013-14 Budget
5640	Medi-Cal Billing Option	191,783.40	191,783.40
6010	After School Education and Safety (ASES)	440.00	440.00
6286	English Language Acquisition Program, Teacher Training & Student /	30,947.70	30,947.70
6300	Lottery: Instructional Materials	442,020.13	442,020.13
6512	Special Ed: Mental Health Services	232,190.62	232,190.62
7090	Economic Impact Aid (EIA): State Compensatory Education (SCE)	465,677.56	465,677.56
7091	Economic Impact Aid (EIA): Limited English Proficiency (LEP)	277,807.11	277,807.11
7400	Quality Education Investment Act	775.50	775.50
9010	Other Restricted Local	324,687.26	324,130.26
Total, Restricted Balance		1,966,329.28	1,965,772.28

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			6,187.00	6,187.83	6,156.89	6,187.83
a. Kindergarten	809.62	812.26				
b. Grades One through Three	2,307.87	2,302.50				
c. Grades Four through Six	1,964.92	1,963.98				
d. Grades Seven and Eight	1,103.93	1,099.59				
e. Opportunity Schools and Full-Day Opportunity Classes	0.00	0.00				
f. Home and Hospital	1.49	1.23				
g. Community Day School	0.00	0.00				
2. Special Education						
a. Special Day Class	186.73	190.30	190.02	187.61	186.67	187.61
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	5.18	5.82	5.82	5.18	5.15	5.18
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions	0.00	0.00	0.00	0.00	0.00	0.00
3. TOTAL, ELEMENTARY	6,379.74	6,375.68	6,382.84	6,380.62	6,348.71	6,380.62
HIGH SCHOOL						
4. General Education			2,154.00	2,156.08	2,145.30	2,156.08
a. Grades Nine through Twelve	1,973.56	1,942.90				
b. Continuation Education	181.86	174.35				
c. Opportunity Schools and Full-Day Opportunity Classes	0.00	0.00				
d. Home and Hospital	2.15	0.68				
e. Community Day School	0.00	0.00				
5. Special Education						
a. Special Day Class	212.90	217.91	218.00	213.94	212.87	213.94
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	6.80	6.61	6.61	6.80	6.77	6.80
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL, HIGH SCHOOL	2,377.27	2,342.45	2,378.61	2,376.82	2,364.94	2,376.82
COUNTY SUPPLEMENT						
7. County Community Schools (EC 1982[a])						
a. Elementary						
b. High School						
8. Special Education						
a. Special Day Class - Elementary	126.68	126.05	127.86	126.68	126.05	126.68
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	126.68	126.05	127.86	126.68	126.05	126.68
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	8,883.69	8,844.18	8,889.31	8,884.12	8,839.70	8,884.12
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)	8,883.69	8,844.18	8,889.31	8,884.12	8,839.70	8,884.12
SUPPLEMENTAL INSTRUCTIONAL HOURS						
19. ELEMENTARY*						
20. HIGH SCHOOL*						
21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS (sum lines 19 and 20)						
COMMUNITY DAY SCHOOLS - Additional Funds						
22. ELEMENTARY						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only						
b. 7th & 8th Hour Pupil Hours (Hours)*						
23. HIGH SCHOOL						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only						
b. 7th & 8th Hour Pupil Hours (Hours)*						
CHARTER SCHOOLS						
24. Charter ADA Funded Through the Block Grant						
a. Charters Sponsored by Unified Districts - Resident (EC 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RL)						
b. All Other Block Grant Funded Charters						
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.

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	6,500.87	6,712.87
2. Inflation Increase	0041	212.00	106.00
3. All Other Adjustments	0042, 0525	0.00	0.00
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,712.87	6,818.87
REVENUE LIMIT SUBJECT TO DEFICIT			
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	6,712.87	6,818.87
b. AB 851 Add-on (Meals, BTS, Special Adjustments)	0719	26.88	27.30
c. Revenue Limit ADA	0033	8,889.31	8,884.12
d. Total Base Revenue Limit (Lines 5a plus 5b, times 5c)	0034, 0724	59,911,727.07	60,822,195.82
6. Allowance for Necessary Small School	0489	0.00	0.00
7. Gain or Loss from Interdistrict Attendance Agreements	0272	0.00	0.00
8. Meals for Needy Pupils	0090		
9. Special Revenue Limit Adjustments	0274	0.00	0.00
10. One-time Equalization Adjustments	0275		
11. Miscellaneous Revenue Limit Adjustments	0276, 0659	0.00	0.00
12. Less: All Charter District Revenue Limit Adjustment	0217	0.00	0.00
13. Beginning Teacher Salary Incentive Funding	0552		
14. Less: Class Size Penalties Adjustment	0173	0.00	0.00
15. REVENUE LIMIT SUBJECT TO DEFICIT (Sum Lines 5d through 11, plus Line 13, minus Lines 12 and 14)	0082	59,911,727.07	60,822,195.82
DEFICIT CALCULATION			
16. Deficit Factor	0281	0.77728	0.81003
17. TOTAL DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	46,568,187.22	49,267,803.28
OTHER REVENUE LIMIT ITEMS			
18. Unemployment Insurance Revenue	0060	497,758.00	59,906.00
19. Less: Longer Day/Year Penalty	0287	0.00	0.00
20. Less: Excess ROC/P Reserves Adjustment	0288	0.00	0.00
21. Less: PERS Reduction	0195	136,053.00	130,137.00
22. PERS Safety Adjustment/SFUSD PERS Adjustment	0205, 0654	0.00	0.00
23. TOTAL, OTHER REVENUE LIMIT ITEMS (Sum Lines 18 and 22, minus Lines 19 through 21)	- - -	361,705.00	(70,231.00)
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	46,929,892.22	49,197,572.28

Description	Principal Appt. Software Data ID	2012-13 Unaudited Actuals	2013-14 Budget
REVENUE LIMIT - LOCAL SOURCES			
25. Property Taxes	0587	12,623,120.00	12,895,434.00
26. Miscellaneous Funds	0588	0.00	0.00
27. Community Redevelopment Funds	0589, 0721	0.00	0.00
28. Less: Charter Schools In-lieu Taxes	0595	1,021,887.00	1,138,431.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	11,601,233.00	11,757,003.00
30. Charter School General Purpose Block Grant Offset (Unified Districts Only)	0293	0.00	0.00
31. STATE AID PORTION OF REVENUE LIMIT			
a. Gross State Aid Portion of Revenue Limit (Sum Line 24 minus Lines 29 and 30; if negative, then zero)	0111	35,328,659.22	37,440,569.28
b. Less: Education Protection Account (EPA) (Obj. 8012)	- - -	10,065,081.00	9,971,404.00
c. Plus: Charter School Portion of EPA included in 31b	- - -	0.00	0.00
d. NET STATE AID (Line 31a minus 31b, plus 31c; if negative, then zero)	0737	25,263,578.22	27,469,165.28
OTHER ITEMS			
32. Less: County Office Funds Transfer	0458	655,489.00	668,924.00
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	0.00	0.00
39. Basic Aid Supplement Charter School Adjustment	9018	0.00	0.00
40. All Other Adjustments	- - -	0.00	0.00
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	- - -	(655,489.00)	(668,924.00)
42. TOTAL, NET STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31d and 41) (This amount should agree with Object 8011)	- - -	24,608,089.22	26,800,241.28
43. Less: Revenue Limit State Apportionment Receipts	- - -	0.00	
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43)	- - -	24,608,089.22	

OTHER NON-REVENUE LIMIT ITEMS			
45. Core Academic Program	9001	147,795.00	147,795.00
46. California High School Exit Exam	9002	53,415.00	53,415.00
47. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017	246,173.00	246,173.00
48. Apprenticeship Funding	0570	0.00	0.00
49. Community Day School Additional Funding	3103, 9007	0.00	0.00

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									933
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	11,765.32	0.00	0.00	0.00	0.00	196,355.04	4,072,811.19		4,280,931.55
2000-2999	Classified Salaries	665,502.39	0.00	0.00	0.00	0.00	580,391.50	905,389.44		2,151,283.33
3000-3999	Employee Benefits	372,607.86	0.00	0.00	0.00	0.00	209,440.66	1,730,272.55		2,312,321.07
4000-4999	Books and Supplies	15,333.33	0.00	0.00	0.00	0.00	12,399.98	35,714.31		63,447.62
5000-5999	Services and Other Operating Expenditures	4,744.90	0.00	0.00	0.00	0.00	752,160.10	218,751.35		975,656.35
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	10,940.00	0.00		10,940.00
7430-7439	Debt Service	193,690.98	0.00	0.00	0.00	0.00	0.00	0.00		193,690.98
	Total Direct Costs	1,263,644.78	0.00	0.00	0.00	0.00	1,761,687.28	6,962,938.84	0.00	9,988,270.90
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	1,684,599.81								1,684,599.81
	Total Indirect Costs and PCR Allocations	1,684,599.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,684,599.81
	TOTAL COSTS	2,948,244.59	0.00	0.00	0.00	0.00	1,761,687.28	6,962,938.84	0.00	11,672,870.71
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, & 3405)										
1000-1999	Certificated Salaries	2,867.07	0.00	0.00	0.00	0.00	17,900.00	87,525.33		108,292.40
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	441,516.71	410,140.40		851,657.11
3000-3999	Employee Benefits	596.51	0.00	0.00	0.00	0.00	125,428.76	265,506.09		391,531.36
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	11,813.86	0.00		11,813.86
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	3,463.58	0.00	0.00	0.00	0.00	596,659.33	763,171.82	0.00	1,363,294.73
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	3,463.58	0.00	0.00	0.00	0.00	596,659.33	763,171.82	0.00	1,363,294.73
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									1,363,294.73

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, & 6000-9999)										
1000-1999	Certificated Salaries	8,898.25	0.00	0.00	0.00	0.00	178,455.04	3,985,285.86		4,172,639.15
2000-2999	Classified Salaries	665,502.39	0.00	0.00	0.00	0.00	138,874.79	495,249.04		1,299,626.22
3000-3999	Employee Benefits	372,011.35	0.00	0.00	0.00	0.00	84,011.90	1,464,766.46		1,920,789.71
4000-4999	Books and Supplies	15,333.33	0.00	0.00	0.00	0.00	12,399.98	35,714.31		63,447.62
5000-5999	Services and Other Operating Expenditures	4,744.90	0.00	0.00	0.00	0.00	740,346.24	218,751.35		963,842.49
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	10,940.00	0.00		10,940.00
7430-7439	Debt Service	193,690.98	0.00	0.00	0.00	0.00	0.00	0.00		193,690.98
	Total Direct Costs	1,260,181.20	0.00	0.00	0.00	0.00	1,165,027.95	6,199,767.02	0.00	8,624,976.17
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	1,684,599.81								1,684,599.81
	Total Indirect Costs and PCR Allocations	1,684,599.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,684,599.81
	TOTAL BEFORE OBJECT 8980	2,944,781.01	0.00	0.00	0.00	0.00	1,165,027.95	6,199,767.02	0.00	10,309,575.98
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
	TOTAL COSTS									10,309,575.98
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									2,147,690.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									3,934,101.58
	TOTAL COSTS									6,081,791.58

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

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									936
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	12,486.00	0.00	0.00	0.00	0.00	262,335.00	4,100,677.00		4,375,498.00
2000-2999	Classified Salaries	659,141.00	0.00	0.00	0.00	0.00	600,378.00	838,141.00		2,097,660.00
3000-3999	Employee Benefits	372,356.00	0.00	0.00	0.00	0.00	224,853.00	1,668,047.00		2,265,256.00
4000-4999	Books and Supplies	51,088.00	0.00	0.00	0.00	0.00	15,635.00	51,541.00		118,264.00
5000-5999	Services and Other Operating Expenditures	7,629.00	0.00	0.00	0.00	0.00	897,395.00	173,975.00		1,078,999.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	193,692.00	0.00	0.00	0.00	0.00	0.00	0.00		193,692.00
	Total Direct Costs	1,296,392.00	0.00	0.00	0.00	0.00	2,000,596.00	6,832,381.00	0.00	10,129,369.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	1,296,392.00	0.00	0.00	0.00	0.00	2,000,596.00	6,832,381.00	0.00	10,129,369.00
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, & 6000-9999)										
1000-1999	Certificated Salaries	12,486.00	0.00	0.00	0.00	0.00	258,910.00	4,011,332.00		4,282,728.00
2000-2999	Classified Salaries	659,141.00	0.00	0.00	0.00	0.00	161,566.00	447,328.00		1,268,035.00
3000-3999	Employee Benefits	372,356.00	0.00	0.00	0.00	0.00	106,103.00	1,444,631.00		1,923,090.00
4000-4999	Books and Supplies	51,088.00	0.00	0.00	0.00	0.00	15,635.00	51,541.00		118,264.00
5000-5999	Services and Other Operating Expenditures	7,629.00	0.00	0.00	0.00	0.00	791,267.00	173,975.00		972,871.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	193,692.00	0.00	0.00	0.00	0.00	0.00	0.00		193,692.00
	Total Direct Costs	1,296,392.00	0.00	0.00	0.00	0.00	1,333,481.00	6,128,807.00	0.00	8,758,680.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	1,296,392.00	0.00	0.00	0.00	0.00	1,333,481.00	6,128,807.00	0.00	8,758,680.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									8,758,680.00

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									2,147,690.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)									4,333,465.00
	TOTAL COSTS									6,481,155.00

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

	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)	48,799,114.80	0.00	48,799,114.80			50,304,625.07
2. PRIOR YEAR GANN ADA (Preload/Line B9, PY column)	8,943.06	0.00	8,943.06			8,883.69
ADJUSTMENTS TO PRIOR YEAR LIMIT	**Adjustments to 2011-12**			**Adjustments to 2012-13**		
3. District Lapses, Reorganizations and Other Transfers			0.00			0.00
4. Temporary Voter Approved Increases			0.00			0.00
5. Less: Lapses of Voter Approved Increases			0.00			0.00
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)			0.00			0.00
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)	8,883.69	0.00	8,883.69	8,884.12	0.00	8,884.12
2. ROC/P ADA**						
3. Total Charter Schools ADA (Form A, Line 26)	0.00	0.00	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)			8,883.69			8,884.12
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)			8,883.69			8,884.12
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)	198,458.80	0.00	198,458.80	194,469.00	0.00	194,469.00
2. Timber Yield Tax (Object 8022)	30,922.28	0.00	30,922.28	28,127.00	0.00	28,127.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00	0.00	0.00	0.00	0.00	0.00
4. Secured Roll Taxes (Object 8041)	10,843,909.49	0.00	10,843,909.49	10,925,043.00	0.00	10,925,043.00
5. Unsecured Roll Taxes (Object 8042)	552,046.33	0.00	552,046.33	539,825.00	0.00	539,825.00
6. Prior Years' Taxes (Object 8043)	20,363.71	0.00	20,363.71	14,603.00	0.00	14,603.00
7. Supplemental Taxes (Object 8044)	(10,973.94)	0.00	(10,973.94)	0.00	0.00	0.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	988,393.46	0.00	988,393.46	1,193,367.00	0.00	1,193,367.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00	0.00	0.00	0.00	0.00	0.00
10. Other In-Lieu Taxes (Object 8082)	0.00	0.00	0.00	0.00	0.00	0.00
11. Comm. Redevelopment Funds (Obj. 8047 & 8625)	0.00	0.00	0.00	0.00	0.00	0.00
12. Parcel Taxes (Object 8621)	0.00	0.00	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	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	0.00	0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)	(550,443.00)	0.00	(550,443.00)	(437,983.00)	0.00	(437,983.00)
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	12,072,677.13	0.00	12,072,677.13	12,457,451.00	0.00	12,457,451.00
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	0.00	0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	12,072,677.13	0.00	12,072,677.13	12,457,451.00	0.00	12,457,451.00

	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)			658,818.00			650,251.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act			0.00			0.00
21. Unreimbursed Court Mandated Desegregation Costs			0.00			0.00
22. Other Unfunded Court-ordered or Federal Mandates			0.00			0.00
23. TOTAL EXCLUSIONS (Lines C19 through C22)			658,818.00			650,251.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. Revenue Limit State Aid - CY (objects 8011 and 8012)	35,120,472.00	0.00	35,120,472.00	36,771,645.00	0.00	36,771,645.00
25. Revenue Limit State Aid - Prior Years (Object 8019)	(81,953.00)	0.00	(81,953.00)	0.00	0.00	0.00
26. Supplemental Instruction - CY (Res. 0000, Object 8590)**		0.00	0.00		0.00	0.00
27. Supplemental Instruction - PY (Res. 0000, Object 8590)**		0.00	0.00		0.00	0.00
28. Comm Day Sch Addl Funding - CY (Res. 2430, Obj. 8311 and Res. 0000, Obj. 8590)**		0.00	0.00		0.00	0.00
29. Comm Day Sch Addl Funding - PY (Res. 2430, Obj. 8319 and Res. 0000, Obj. 8590)**		0.00	0.00		0.00	0.00
30. ROC/P Apportionment - CY (Res. 0000, Object 8590)**		0.00	0.00		0.00	0.00
31. ROC/P Apportionment - PY (Res. 0000, Object 8590)**		0.00	0.00		0.00	0.00
32. Charter Schs. Gen. Purpose Entitlement (Object 8015)	1,166,547.00	0.00	1,166,547.00	1,404,579.00	0.00	1,404,579.00
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)	2,456,874.00	0.00	2,456,874.00	2,456,874.00	0.00	2,456,874.00
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)	38,661,940.00	0.00	38,661,940.00	40,633,098.00	0.00	40,633,098.00
ADD BACK TRANSFERS TO COUNTY						
37. County Office Funds Transfer (Form RL, Line 32)	655,489.00	0.00	655,489.00	668,924.00	0.00	668,924.00
38. TOTAL STATE AID (Lines C36 plus C37)	39,317,429.00	0.00	39,317,429.00	41,302,022.00	0.00	41,302,022.00
DATA FOR INTEREST CALCULATION						
39. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	77,954,114.06	0.00	77,954,114.06	77,570,190.00	0.00	77,570,190.00
40. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	76,958.56	0.00	76,958.56	90,000.00	0.00	90,000.00
APPROPRIATIONS LIMIT CALCULATIONS	2012-13 Actual			2013-14 Budget		
D. PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			48,799,114.80			50,304,625.07
2. Inflation Adjustment			1.0377			1.0512
3. Program Population Adjustment (Lines B9 divided by [A2 plus A7]) (Round to four decimal places)			0.9934			1.0000
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			50,304,625.07			52,880,221.87
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			12,072,677.13			12,457,451.00
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)			1,066,042.80			1,066,094.40
b. Maximum State Aid in Local Limit (Lesser of Line C38 or Lines D4 minus D5 plus C23; but not less than zero)			38,890,765.94			41,073,021.87
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			38,890,765.94			41,073,021.87
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])			50,362.31			62,180.31
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			12,123,039.44			12,519,631.31
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)			38,840,403.63			41,010,841.56
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			12,123,039.44			
b. State Subventions (Line D8)			38,840,403.63			
c. Less: Excluded Appropriations (Line C23)			658,818.00			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			50,304,625.07			

	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)			50,304,625.07			52,880,221.87
12. Appropriations Subject to the Limit (Line D9d)			50,304,625.07			

* 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.

Mark Allgire, Assistant Superintendent, Business Services
Gann Contact Person

(530) 749-6115
Contact Phone Number

Marysville Joint Unified School District

Other Funds

Section II

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	2,122,184.00	2,105,027.00	-0.8%
2) Federal Revenue		8100-8299	146.04	0.00	-100.0%
3) Other State Revenue		8300-8599	283,716.14	235,741.00	-16.9%
4) Other Local Revenue		8600-8799	79,434.69	0.00	-100.0%
5) TOTAL, REVENUES			2,485,480.87	2,340,768.00	-5.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,141,038.24	1,232,260.00	8.0%
2) Classified Salaries		2000-2999	121,656.49	113,568.00	-6.6%
3) Employee Benefits		3000-3999	362,169.17	364,444.00	0.6%
4) Books and Supplies		4000-4999	75,617.90	70,367.00	-6.9%
5) Services and Other Operating Expenditures		5000-5999	191,479.55	139,017.00	-27.4%
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	378,392.00	421,005.00	11.3%
9) TOTAL, EXPENDITURES			2,270,353.35	2,340,661.00	3.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			215,127.52	107.00	-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)			215,127.52	107.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	215,127.52	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	215,127.52	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	215,127.52	New
2) Ending Balance, June 30 (E + F1e)			215,127.52	215,234.52	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	45,429.16	45,429.16	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	169,698.36	169,805.36	0.1%
Reserve for Economic Uncertainty 4%	0000	9780	*90,814.00*		
Charter School Fund	0000	9780	*71,561.00*		
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	86,478.48		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	523,338.42		
5) Due from Other Funds		9310	806.60		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			610,623.50		
H. LIABILITIES					
1) Accounts Payable		9500	280,811.98		
2) Due to Grantor Governments		9590	2,852.00		
3) Due to Other Funds		9610	111,832.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			395,495.98		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			215,127.52		

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
REVENUE LIMIT SOURCES					
Principal Apportionment					
Education Protection Account State Aid - Current Year		8012	447,302.00	0.00	-100.0%
Charter Schools General Purpose Entitlement - State Aid		8015	1,166,547.00	1,404,579.00	20.4%
State Aid - Prior Years		8019	36,891.00	0.00	-100.0%
Revenue Limit Transfers					
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	471,444.00	700,448.00	48.6%
Property Taxes Transfers		8097	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			2,122,184.00	2,105,027.00	-0.8%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	0.00	0.00	0.0%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	0.00	0.00	0.0%
NCLB: Title III, Immigrant Education Program	4201	8290	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	0.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	146.04	0.00	-100.0%
TOTAL, FEDERAL REVENUE			146.04	0.00	-100.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	0.00	0.00	0.0%
Special Education Transportation	7240	8311	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	4,565.00	0.00	-100.0%
Lottery - Unrestricted and Instructional Materials		8560	67,073.14	51,466.00	-23.3%
School Based Coordination Program	7250	8590	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	5,250.00	0.00	-100.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	206,828.00	184,275.00	-10.9%
TOTAL, OTHER STATE REVENUE			283,716.14	235,741.00	-16.9%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	(1,004.00)	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	50,727.85	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	29,710.84	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			79,434.69	0.00	-100.0%
TOTAL, REVENUES			2,485,480.87	2,340,768.00	-5.8%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,023,967.23	1,056,351.00	3.2%
Certificated Pupil Support Salaries		1200	0.00	65,095.00	New
Certificated Supervisors' and Administrators' Salaries		1300	117,071.01	110,814.00	-5.3%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,141,038.24	1,232,260.00	8.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	34,577.03	29,165.00	-15.7%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	87,079.46	84,403.00	-3.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			121,656.49	113,568.00	-6.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	88,444.54	91,124.00	3.0%
PERS		3201-3202	19,999.34	20,415.00	2.1%
OASDI/Medicare/Alternative		3301-3302	26,321.77	31,806.00	20.8%
Health and Welfare Benefits		3401-3402	192,522.20	196,818.00	2.2%
Unemployment Insurance		3501-3502	12,216.18	596.00	-95.1%
Workers' Compensation		3601-3602	19,834.77	20,818.00	5.0%
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	2,830.37	2,867.00	1.3%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			362,169.17	364,444.00	0.6%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	15,670.57	10,026.00	-36.0%
Books and Other Reference Materials		4200	1,654.17	0.00	-100.0%
Materials and Supplies		4300	56,329.15	60,341.00	7.1%
Noncapitalized Equipment		4400	1,964.01	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			75,617.90	70,367.00	-6.9%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	19,536.93	3,000.00	-84.6%
Dues and Memberships		5300	2,591.00	2,600.00	0.3%
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	34,647.99	17,855.00	-48.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	5,721.76	5,160.00	-9.8%
Professional/Consulting Services and Operating Expenditures		5800	125,057.13	110,402.00	-11.7%
Communications		5900	3,924.74	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			191,479.55	139,017.00	-27.4%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	378,392.00	421,005.00	11.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			378,392.00	421,005.00	11.3%
TOTAL, EXPENDITURES			2,270,353.35	2,340,661.00	3.1%

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

Unaudited Actuals
Charter Schools Special Revenue Fund
Expenditures by Function

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	2,122,184.00	2,105,027.00	-0.8%
2) Federal Revenue		8100-8299	146.04	0.00	-100.0%
3) Other State Revenue		8300-8599	283,716.14	235,741.00	-16.9%
4) Other Local Revenue		8600-8799	79,434.69	0.00	-100.0%
5) TOTAL, REVENUES			2,485,480.87	2,340,768.00	-5.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		1,562,422.78	1,527,047.00	-2.3%
2) Instruction - Related Services	2000-2999		219,171.62	215,688.00	-1.6%
3) Pupil Services	3000-3999		61,488.70	130,102.00	111.6%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		378,392.00	421,005.00	11.3%
8) Plant Services	8000-8999		48,878.25	46,819.00	-4.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,270,353.35	2,340,661.00	3.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			215,127.52	107.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			215,127.52	107.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	215,127.52	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	215,127.52	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	215,127.52	New
2) Ending Balance, June 30 (E + F1e)			215,127.52	215,234.52	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	45,429.16	45,429.16	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	169,698.36	169,805.36	0.1%
Reserve for Economic Uncertainty 4%	0000	9780	*90,814.00*		
Charter School Fund	0000	9780	*71,561.00*		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2012-13 Unaudited Actuals	2013-14 Budget
6300	Lottery: Instructional Materials	510.62	510.62
9010	Other Restricted Local	44,918.54	44,918.54
Total, Restricted Balance		45,429.16	45,429.16

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	128,763.00	57,812.00	-55.1%
4) Other Local Revenue		8600-8799	3,186.54	0.00	-100.0%
5) TOTAL, REVENUES			131,949.54	57,812.00	-56.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	25,123.27	0.00	-100.0%
2) Classified Salaries		2000-2999	38,066.04	38,515.00	1.2%
3) Employee Benefits		3000-3999	22,654.20	19,297.00	-14.8%
4) Books and Supplies		4000-4999	650.01	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	35.19	0.00	-100.0%
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			86,528.71	57,812.00	-33.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			45,420.83	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)			45,420.83	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	127,701.53	173,122.36	35.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			127,701.53	173,122.36	35.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			127,701.53	173,122.36	35.6%
2) Ending Balance, June 30 (E + F1e)			173,122.36	173,122.36	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	61,549.21	61,549.21	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	111,573.15	111,573.15	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	170,074.70		
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	1,011.79		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	2,892.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			173,978.49		
H. LIABILITIES					
1) Accounts Payable		9500	856.13		
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			856.13		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			173,122.36		

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
No Child Left Behind	3105, 3200, 4045	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year	All Other	8311	128,763.00	0.00	-100.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	57,812.00	New
TOTAL, OTHER STATE REVENUE			128,763.00	57,812.00	-55.1%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,824.25	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	362.29	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,186.54	0.00	-100.0%
TOTAL, REVENUES			131,949.54	57,812.00	-56.2%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	25,123.27	0.00	-100.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			25,123.27	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	38,066.04	38,515.00	1.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			38,066.04	38,515.00	1.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	1,467.58	0.00	-100.0%
PERS		3201-3202	4,330.70	4,397.00	1.5%
OASDI/Medicare/Alternative		3301-3302	3,565.53	2,837.00	-20.4%
Health and Welfare Benefits		3401-3402	10,947.26	10,822.00	-1.1%
Unemployment Insurance		3501-3502	709.34	18.00	-97.5%
Workers' Compensation		3601-3602	1,008.28	605.00	-40.0%
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	625.51	618.00	-1.2%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			22,654.20	19,297.00	-14.8%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	650.00	0.00	-100.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.01	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			650.01	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%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	35.19	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			35.19	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			86,528.71	57,812.00	-33.2%

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

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	128,763.00	57,812.00	-55.1%
4) Other Local Revenue		8600-8799	3,186.54	0.00	-100.0%
5) TOTAL, REVENUES			131,949.54	57,812.00	-56.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		28,537.10	0.00	-100.0%
2) Instruction - Related Services	2000-2999		57,991.61	57,812.00	-0.3%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			86,528.71	57,812.00	-33.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			45,420.83	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			45,420.83	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	127,701.53	173,122.36	35.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			127,701.53	173,122.36	35.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			127,701.53	173,122.36	35.6%
2) Ending Balance, June 30 (E + F1e)			173,122.36	173,122.36	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	61,549.21	61,549.21	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	111,573.15	111,573.15	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2012-13 Unaudited Actuals	2013-14 Budget
9010	Other Restricted Local	61,549.21	61,549.21
Total, Restricted Balance		61,549.21	61,549.21

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	203,429.00	171,156.00	-15.9%
3) Other State Revenue		8300-8599	1,375,912.29	1,338,663.00	-2.7%
4) Other Local Revenue		8600-8799	81,631.23	22,893.00	-72.0%
5) TOTAL, REVENUES			1,660,972.52	1,532,712.00	-7.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	571,653.89	543,284.00	-5.0%
2) Classified Salaries		2000-2999	473,895.51	376,304.00	-20.6%
3) Employee Benefits		3000-3999	335,004.48	294,096.00	-12.2%
4) Books and Supplies		4000-4999	165,662.36	198,154.00	19.6%
5) Services and Other Operating Expenditures		5000-5999	32,481.95	35,773.00	10.1%
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	90,921.88	85,101.00	-6.4%
9) TOTAL, EXPENDITURES			1,669,620.07	1,532,712.00	-8.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(8,647.55)	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)			(8,647.55)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	131,173.20	122,525.65	-6.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			131,173.20	122,525.65	-6.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			131,173.20	122,525.65	-6.6%
2) Ending Balance, June 30 (E + F1e)			122,525.65	122,525.65	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	98,002.56	98,002.56	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	24,523.09	24,523.09	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	99,410.14		
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	0.00		
4) Due from Grantor Government		9290	144,604.37		
5) Due from Other Funds		9310	131.74		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			244,146.25		
H. LIABILITIES					
1) Accounts Payable		9500	91,263.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	30,357.60		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			121,620.60		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			122,525.65		

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	203,429.00	171,156.00	-15.9%
TOTAL, FEDERAL REVENUE			203,429.00	171,156.00	-15.9%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6055, 6056, 6105	8590	1,370,912.29	1,333,663.00	-2.7%
All Other State Revenue	All Other	8590	5,000.00	5,000.00	0.0%
TOTAL, OTHER STATE REVENUE			1,375,912.29	1,338,663.00	-2.7%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	3,857.02	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	53,154.81	0.00	-100.0%
Interagency Services		8677	23,909.37	12,118.00	-49.3%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	710.03	10,775.00	1417.5%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			81,631.23	22,893.00	-72.0%
TOTAL, REVENUES			1,660,972.52	1,532,712.00	-7.7%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	437,903.81	417,797.00	-4.6%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	133,750.08	125,487.00	-6.2%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			571,653.89	543,284.00	-5.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	413,232.79	310,201.00	-24.9%
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	60,662.72	66,103.00	9.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			473,895.51	376,304.00	-20.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	28,272.33	23,751.00	-16.0%
PERS		3201-3202	49,475.84	51,787.00	4.7%
OASDI/Medicare/Alternative		3301-3302	56,019.19	49,897.00	-10.9%
Health and Welfare Benefits		3401-3402	139,114.95	133,453.00	-4.1%
Unemployment Insurance		3501-3502	10,927.43	423.00	-96.1%
Workers' Compensation		3601-3602	16,751.33	14,360.00	-14.3%
OPEB, Allocated		3701-3702	27,392.00	13,668.00	-50.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	7,051.41	6,757.00	-4.2%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			335,004.48	294,096.00	-12.2%
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	134,488.44	151,713.00	12.8%
Noncapitalized Equipment		4400	31,173.92	46,441.00	49.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			165,662.36	198,154.00	19.6%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,741.99	6,269.00	128.6%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	180.00	New
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	494.11	1,388.00	180.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	17,134.79	9,630.00	-43.8%
Professional/Consulting Services and Operating Expenditures		5800	10,814.41	16,506.00	52.6%
Communications		5900	1,296.65	1,800.00	38.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			32,481.95	35,773.00	10.1%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	90,921.88	85,101.00	-6.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			90,921.88	85,101.00	-6.4%
TOTAL, EXPENDITURES			1,669,620.07	1,532,712.00	-8.2%

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

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	203,429.00	171,156.00	-15.9%
3) Other State Revenue		8300-8599	1,375,912.29	1,338,663.00	-2.7%
4) Other Local Revenue		8600-8799	81,631.23	22,893.00	-72.0%
5) TOTAL, REVENUES			1,660,972.52	1,532,712.00	-7.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		1,309,171.35	1,169,700.00	-10.7%
2) Instruction - Related Services	2000-2999		267,913.71	273,651.00	2.1%
3) Pupil Services	3000-3999		1,572.25	1,580.00	0.5%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		90,921.88	85,101.00	-6.4%
8) Plant Services	8000-8999		40.88	2,680.00	6455.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,669,620.07	1,532,712.00	-8.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(8,647.55)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(8,647.55)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	131,173.20	122,525.65	-6.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			131,173.20	122,525.65	-6.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			131,173.20	122,525.65	-6.6%
2) Ending Balance, June 30 (E + F1e)			122,525.65	122,525.65	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	98,002.56	98,002.56	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	24,523.09	24,523.09	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2012-13 Unaudited Actuals	2013-14 Budget
6130	Child Development: Center-Based Reserve Account	89,199.39	89,199.39
9010	Other Restricted Local	8,803.17	8,803.17
Total, Restricted Balance		98,002.56	98,002.56

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	4,629,481.18	4,715,000.00	1.8%
3) Other State Revenue		8300-8599	395,904.07	410,000.00	3.6%
4) Other Local Revenue		8600-8799	457,822.46	492,000.00	7.5%
5) TOTAL, REVENUES			5,483,207.71	5,617,000.00	2.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	7,765.66	0.00	-100.0%
2) Classified Salaries		2000-2999	2,026,945.39	2,118,054.00	4.5%
3) Employee Benefits		3000-3999	1,028,997.54	1,040,323.00	1.1%
4) Books and Supplies		4000-4999	2,083,642.82	2,013,250.00	-3.4%
5) Services and Other Operating Expenditures		5000-5999	150,792.38	181,811.00	20.6%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	232,930.02	283,804.00	21.8%
9) TOTAL, EXPENDITURES			5,531,073.81	5,637,242.00	1.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(47,866.10)	(20,242.00)	-57.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(47,866.10)	(20,242.00)	-57.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,587,748.33	1,539,882.23	-3.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,587,748.33	1,539,882.23	-3.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,587,748.33	1,539,882.23	-3.0%
2) Ending Balance, June 30 (E + F1e)			1,539,882.23	1,519,640.23	-1.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	1,660.00	0.00	-100.0%
Stores		9712	137,693.83	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	1,400,528.40	1,519,640.23	8.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	119,686.81		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	1,660.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	14,471.05		
4) Due from Grantor Government		9290	1,340,100.12		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	137,693.83		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,613,611.81		
H. LIABILITIES					
1) Accounts Payable		9500	39,430.56		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	34,299.02		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			73,729.58		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			1,539,882.23		

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	4,629,481.18	4,715,000.00	1.8%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			4,629,481.18	4,715,000.00	1.8%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	395,904.07	410,000.00	3.6%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			395,904.07	410,000.00	3.6%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	448,868.93	480,000.00	6.9%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	7,495.99	9,500.00	26.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,457.54	2,500.00	71.5%
TOTAL, OTHER LOCAL REVENUE			457,822.46	492,000.00	7.5%
TOTAL, REVENUES			5,483,207.71	5,617,000.00	2.4%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	7,765.66	0.00	-100.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			7,765.66	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	1,771,568.51	1,877,843.00	6.0%
Classified Supervisors' and Administrators' Salaries		2300	108,386.30	105,043.00	-3.1%
Clerical, Technical and Office Salaries		2400	144,524.09	126,668.00	-12.4%
Other Classified Salaries		2900	2,466.49	8,500.00	244.6%
TOTAL, CLASSIFIED SALARIES			2,026,945.39	2,118,054.00	4.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	640.60	0.00	-100.0%
PERS		3201-3202	172,854.43	193,530.00	12.0%
OASDI/Medicare/Alternative		3301-3302	139,550.35	145,819.00	4.5%
Health and Welfare Benefits		3401-3402	594,393.73	596,678.00	0.4%
Unemployment Insurance		3501-3502	20,286.24	955.00	-95.3%
Workers' Compensation		3601-3602	32,187.19	33,341.00	3.6%
OPEB, Allocated		3701-3702	69,085.00	70,000.00	1.3%
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			1,028,997.54	1,040,323.00	1.1%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	142,955.41	150,250.00	5.1%
Noncapitalized Equipment		4400	61,379.27	15,000.00	-75.6%
Food		4700	1,879,308.14	1,848,000.00	-1.7%
TOTAL, BOOKS AND SUPPLIES			2,083,642.82	2,013,250.00	-3.4%

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	3,281.14	7,000.00	113.3%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	26,521.63	28,340.00	6.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	49,517.28	66,500.00	34.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	16,510.31	20,471.00	24.0%
Professional/Consulting Services and Operating Expenditures		5800	48,746.78	51,000.00	4.6%
Communications		5900	6,215.24	8,500.00	36.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			150,792.38	181,811.00	20.6%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	232,930.02	283,804.00	21.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			232,930.02	283,804.00	21.8%
TOTAL, EXPENDITURES			5,531,073.81	5,637,242.00	1.9%

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

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	4,629,481.18	4,715,000.00	1.8%
3) Other State Revenue		8300-8599	395,904.07	410,000.00	3.6%
4) Other Local Revenue		8600-8799	457,822.46	492,000.00	7.5%
5) TOTAL, REVENUES			5,483,207.71	5,617,000.00	2.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		5,271,622.16	5,325,098.00	1.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		232,930.02	283,804.00	21.8%
8) Plant Services	8000-8999		26,521.63	28,340.00	6.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5,531,073.81	5,637,242.00	1.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(47,866.10)	(20,242.00)	-57.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(47,866.10)	(20,242.00)	-57.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,587,748.33	1,539,882.23	-3.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,587,748.33	1,539,882.23	-3.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,587,748.33	1,539,882.23	-3.0%
2) Ending Balance, June 30 (E + F1e)			1,539,882.23	1,519,640.23	-1.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	1,660.00	0.00	-100.0%
Stores		9712	137,693.83	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	1,400,528.40	1,519,640.23	8.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2012-13 Unaudited Actuals	2013-14 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	1,400,528.40	1,519,640.23
Total, Restricted Balance		1,400,528.40	1,519,640.23

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,583.69	2,300.00	-11.0%
5) TOTAL, REVENUES			2,583.69	2,300.00	-11.0%
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	237,523.59	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			237,523.59	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(234,939.90)	2,300.00	-101.0%
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)			(234,939.90)	2,300.00	-101.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	259,439.93	24,500.03	-90.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			259,439.93	24,500.03	-90.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			259,439.93	24,500.03	-90.6%
2) Ending Balance, June 30 (E + F1e)			24,500.03	26,800.03	9.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	24,500.03	26,800.03	9.4%
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	24,225.78		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	274.25		
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			24,500.03		
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)			24,500.03		

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	2,583.69	2,300.00	-11.0%
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			2,583.69	2,300.00	-11.0%
TOTAL, REVENUES			2,583.69	2,300.00	-11.0%

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

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	237,523.59	0.00	-100.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			237,523.59	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%
TOTAL, EXPENDITURES			237,523.59	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	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,583.69	2,300.00	-11.0%
5) TOTAL, REVENUES			2,583.69	2,300.00	-11.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		237,523.59	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			237,523.59	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(234,939.90)	2,300.00	-101.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(234,939.90)	2,300.00	-101.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	259,439.93	24,500.03	-90.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			259,439.93	24,500.03	-90.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			259,439.93	24,500.03	-90.6%
2) Ending Balance, June 30 (E + F1e)			24,500.03	26,800.03	9.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	24,500.03	26,800.03	9.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	13,199.58	5,000.00	-62.1%
5) TOTAL, REVENUES			13,199.58	5,000.00	-62.1%
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	175,173.18	115,924.00	-33.8%
5) Services and Other Operating Expenditures		5000-5999	26,402.41	446.00	-98.3%
6) Capital Outlay		6000-6999	10,809,818.96	3,485,716.00	-67.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			11,011,394.55	3,602,086.00	-67.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(10,998,194.97)	(3,597,086.00)	-67.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,113,469.00	3,237,155.00	53.2%
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			2,113,469.00	3,237,155.00	53.2%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(8,884,725.97)	(359,931.00)	-95.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,026,793.79	3,142,067.82	-73.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,026,793.79	3,142,067.82	-73.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,026,793.79	3,142,067.82	-73.9%
2) Ending Balance, June 30 (E + F1e)			3,142,067.82	2,782,136.82	-11.5%
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	3,142,067.82	2,782,136.82	-11.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,760,251.38		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			3,760,251.38		
H. LIABILITIES					
1) Accounts Payable		9500	618,183.56		
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			618,183.56		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			3,142,067.82		

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	13,199.58	5,000.00	-62.1%
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			13,199.58	5,000.00	-62.1%
TOTAL, REVENUES			13,199.58	5,000.00	-62.1%

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	93,028.87	70,277.00	-24.5%
Noncapitalized Equipment		4400	82,144.31	45,647.00	-44.4%
TOTAL, BOOKS AND SUPPLIES			175,173.18	115,924.00	-33.8%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	25,070.56	0.00	-100.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	375.00	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	871.67	371.00	-57.4%
Communications		5900	85.18	75.00	-12.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			26,402.41	446.00	-98.3%
CAPITAL OUTLAY					
Land		6100	3,800.00	0.00	-100.0%
Land Improvements		6170	1,698,981.69	104,116.00	-93.9%
Buildings and Improvements of Buildings		6200	9,107,037.27	3,381,600.00	-62.9%
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			10,809,818.96	3,485,716.00	-67.8%
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			11,011,394.55	3,602,086.00	-67.3%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	2,113,469.00	3,237,155.00	53.2%
(a) TOTAL, INTERFUND TRANSFERS IN			2,113,469.00	3,237,155.00	53.2%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			2,113,469.00	3,237,155.00	53.2%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	13,199.58	5,000.00	-62.1%
5) TOTAL, REVENUES			13,199.58	5,000.00	-62.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		11,011,394.55	3,601,884.00	-67.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	202.00	New
10) TOTAL, EXPENDITURES			11,011,394.55	3,602,086.00	-67.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(10,998,194.97)	(3,597,086.00)	-67.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,113,469.00	3,237,155.00	53.2%
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			2,113,469.00	3,237,155.00	53.2%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(8,884,725.97)	(359,931.00)	-95.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,026,793.79	3,142,067.82	-73.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,026,793.79	3,142,067.82	-73.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,026,793.79	3,142,067.82	-73.9%
2) Ending Balance, June 30 (E + F1e)			3,142,067.82	2,782,136.82	-11.5%
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	3,142,067.82	2,782,136.82	-11.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2012-13 Unaudited Actuals	2013-14 Budget
9010	Other Restricted Local	3,142,067.82	2,782,136.82
Total, Restricted Balance		3,142,067.82	2,782,136.82

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	941,406.81	875,000.00	-7.1%
5) TOTAL, REVENUES			941,406.81	875,000.00	-7.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	355,489.67	258,347.00	-27.3%
3) Employee Benefits		3000-3999	146,374.60	92,011.00	-37.1%
4) Books and Supplies		4000-4999	11,584.38	33,800.00	191.8%
5) Services and Other Operating Expenditures		5000-5999	1,476,605.68	50,719.00	-96.6%
6) Capital Outlay		6000-6999	1,932,791.97	2,698,000.00	39.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	14,667,090.49	136,069.00	-99.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			18,589,936.79	3,268,946.00	-82.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(17,648,529.98)	(2,393,946.00)	-86.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	11,615.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	17,942,707.26	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			17,954,322.26	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)			305,792.28	(2,393,946.00)	-882.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,094,220.66	5,400,012.94	6.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,094,220.66	5,400,012.94	6.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,094,220.66	5,400,012.94	6.0%
2) Ending Balance, June 30 (E + F1e)			5,400,012.94	3,006,066.94	-44.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	5,400,012.94	3,006,066.94	-44.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	5,402,988.52		
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	893.73		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	12,143.23		
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			5,416,025.48		
H. LIABILITIES					
1) Accounts Payable		9500	16,012.54		
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			16,012.54		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			5,400,012.94		

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	71,411.23	25,000.00	-65.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	865,359.38	850,000.00	-1.8%
Other Local Revenue					
All Other Local Revenue		8699	4,636.20	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			941,406.81	875,000.00	-7.1%
TOTAL, REVENUES			941,406.81	875,000.00	-7.1%

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	95,850.70	48,929.00	-49.0%
Classified Supervisors' and Administrators' Salaries		2300	228,422.66	167,235.00	-26.8%
Clerical, Technical and Office Salaries		2400	31,216.31	42,183.00	35.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			355,489.67	258,347.00	-27.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	39,903.76	29,496.00	-26.1%
OASDI/Medicare/Alternative		3301-3302	25,906.24	19,204.00	-25.9%
Health and Welfare Benefits		3401-3402	52,505.96	34,886.00	-33.6%
Unemployment Insurance		3501-3502	3,890.87	125.00	-96.8%
Workers' Compensation		3601-3602	5,659.74	4,158.00	-26.5%
OPEB, Allocated		3701-3702	12,715.00	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	5,793.03	4,142.00	-28.5%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			146,374.60	92,011.00	-37.1%
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	4,837.50	17,300.00	257.6%
Noncapitalized Equipment		4400	6,746.88	16,500.00	144.6%
TOTAL, BOOKS AND SUPPLIES			11,584.38	33,800.00	191.8%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,432.60	1,886.00	31.6%
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	997.73	2,706.00	171.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	5,223.89	6,300.00	20.6%
Professional/Consulting Services and Operating Expenditures		5800	1,466,882.56	38,077.00	-97.4%
Communications		5900	2,068.90	1,750.00	-15.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,476,605.68	50,719.00	-96.6%
CAPITAL OUTLAY					
Land		6100	426,387.38	600,000.00	40.7%
Land Improvements		6170	30,046.24	89,000.00	196.2%
Buildings and Improvements of Buildings		6200	1,476,358.35	2,009,000.00	36.1%
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			1,932,791.97	2,698,000.00	39.6%
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	136,068.76	136,069.00	0.0%
Other Debt Service - Principal		7439	14,531,021.73	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			14,667,090.49	136,069.00	-99.1%
TOTAL, EXPENDITURES			18,589,936.79	3,268,946.00	-82.4%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	11,615.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			11,615.00	0.00	-100.0%
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	17,942,707.26	0.00	-100.0%
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			17,942,707.26	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)			17,954,322.26	0.00	-100.0%

Unaudited Actuals
Capital Facilities Fund
Expenditures by Function

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	941,406.81	875,000.00	-7.1%
5) TOTAL, REVENUES			941,406.81	875,000.00	-7.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		1,986,635.02	427,600.00	-78.5%
8) Plant Services	8000-8999		1,934,069.28	2,703,135.00	39.8%
9) Other Outgo	9000-9999	Except 7600-7699	14,669,232.49	138,211.00	-99.1%
10) TOTAL, EXPENDITURES			18,589,936.79	3,268,946.00	-82.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(17,648,529.98)	(2,393,946.00)	-86.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	11,615.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	17,942,707.26	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			17,954,322.26	0.00	-100.0%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			305,792.28	(2,393,946.00)	-882.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,094,220.66	5,400,012.94	6.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,094,220.66	5,400,012.94	6.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,094,220.66	5,400,012.94	6.0%
2) Ending Balance, June 30 (E + F1e)			5,400,012.94	3,006,066.94	-44.3%
Components of Ending Fund Balance)					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	5,400,012.94	3,006,066.94	-44.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,113,469.00	3,237,155.00	53.2%
4) Other Local Revenue		8600-8799	18,058.68	15,000.00	-16.9%
5) TOTAL, REVENUES			2,131,527.68	3,252,155.00	52.6%
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)			2,131,527.68	3,252,155.00	52.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,113,469.00	3,237,155.00	53.2%
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			(2,113,469.00)	(3,237,155.00)	53.2%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			18,058.68	15,000.00	-16.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	120,546.48	138,605.16	15.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			120,546.48	138,605.16	15.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			120,546.48	138,605.16	15.0%
2) Ending Balance, June 30 (E + F1e)			138,605.16	153,605.16	10.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	138,605.16	153,605.16	10.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	139,774.34		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			139,774.34		
H. LIABILITIES					
1) Accounts Payable		9500	1,169.18		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,169.18		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			138,605.16		

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	2,113,469.00	3,237,155.00	53.2%
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			2,113,469.00	3,237,155.00	53.2%
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	18,058.68	15,000.00	-16.9%
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			18,058.68	15,000.00	-16.9%
TOTAL, REVENUES			2,131,527.68	3,252,155.00	52.6%

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	2,113,469.00	3,237,155.00	53.2%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,113,469.00	3,237,155.00	53.2%

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)			(2,113,469.00)	(3,237,155.00)	53.2%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,113,469.00	3,237,155.00	53.2%
4) Other Local Revenue		8600-8799	18,058.68	15,000.00	-16.9%
5) TOTAL, REVENUES			2,131,527.68	3,252,155.00	52.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,131,527.68	3,252,155.00	52.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,113,469.00	3,237,155.00	53.2%
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			(2,113,469.00)	(3,237,155.00)	53.2%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			18,058.68	15,000.00	-16.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	120,546.48	138,605.16	15.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			120,546.48	138,605.16	15.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			120,546.48	138,605.16	15.0%
2) Ending Balance, June 30 (E + F1e)			138,605.16	153,605.16	10.8%
Components of Ending Fund Balance)					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	138,605.16	153,605.16	10.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2012-13 Unaudited Actuals	2013-14 Budget
7710	State School Facilities Projects	138,605.16	153,605.16
Total, Restricted Balance		138,605.16	153,605.16

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	37,981.42	35,500.00	-6.5%
4) Other Local Revenue		8600-8799	2,045,885.76	2,055,000.00	0.4%
5) TOTAL, REVENUES			2,083,867.18	2,090,500.00	0.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,800,370.02	1,805,000.00	0.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,800,370.02	1,805,000.00	0.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			283,497.16	285,500.00	0.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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)			283,497.16	285,500.00	0.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,893,637.37	2,177,134.53	15.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,893,637.37	2,177,134.53	15.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,893,637.37	2,177,134.53	15.0%
2) Ending Balance, June 30 (E + F1e)			2,177,134.53	2,462,634.53	13.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,177,134.53	2,462,634.53	13.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,173,441.49		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	3,693.04		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,177,134.53		
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)			2,177,134.53		

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	37,981.42	35,500.00	-6.5%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			37,981.42	35,500.00	-6.5%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	1,926,168.16	1,795,000.00	-6.8%
Unsecured Roll		8612	107,773.67	250,000.00	132.0%
Prior Years' Taxes		8613	31.68	0.00	-100.0%
Supplemental Taxes		8614	(3,383.36)	0.00	-100.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Interest		8660	15,295.61	10,000.00	-34.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,045,885.76	2,055,000.00	0.4%
TOTAL, REVENUES			2,083,867.18	2,090,500.00	0.3%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	1,595,370.02	1,600,000.00	0.3%
Other Debt Service - Principal		7439	205,000.00	205,000.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,800,370.02	1,805,000.00	0.3%
TOTAL, EXPENDITURES			1,800,370.02	1,805,000.00	0.3%

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

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	37,981.42	35,500.00	-6.5%
4) Other Local Revenue		8600-8799	2,045,885.76	2,055,000.00	0.4%
5) TOTAL, REVENUES			2,083,867.18	2,090,500.00	0.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	1,800,370.02	1,805,000.00	0.3%
10) TOTAL, EXPENDITURES			1,800,370.02	1,805,000.00	0.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			283,497.16	285,500.00	0.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			283,497.16	285,500.00	0.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,893,637.37	2,177,134.53	15.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,893,637.37	2,177,134.53	15.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,893,637.37	2,177,134.53	15.0%
2) Ending Balance, June 30 (E + F1e)			2,177,134.53	2,462,634.53	13.1%
Components of Ending Fund Balance)					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,177,134.53	2,462,634.53	13.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2012-13 Unaudited Actuals	2013-14 Budget
9010	Other Restricted Local	2,177,134.53	2,462,634.53
Total, Restricted Balance		2,177,134.53	2,462,634.53

Unaudited Actuals
Debt Service Fund for Blended Component Units
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	36,363.44	36,085.00	-0.8%
4) Other Local Revenue		8600-8799	1,931,153.76	1,828,461.00	-5.3%
5) TOTAL, REVENUES			1,967,517.20	1,864,546.00	-5.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,771,406.26	1,771,406.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,771,406.26	1,771,406.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			196,110.94	93,140.00	-52.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			196,110.94	93,140.00	-52.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,238,955.88	1,435,066.82	15.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,238,955.88	1,435,066.82	15.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,238,955.88	1,435,066.82	15.8%
2) Ending Balance, June 30 (E + F1e)			1,435,066.82	1,528,206.82	6.5%
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	1,435,066.82	1,528,206.82	6.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,432,904.37		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	2,162.45		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,435,066.82		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			1,435,066.82		

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	36,363.44	36,085.00	-0.8%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			36,363.44	36,085.00	-0.8%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	1,823,712.06	1,722,240.00	-5.6%
Unsecured Roll		8612	105,470.68	103,151.00	-2.2%
Prior Years' Taxes		8613	31.75	28.00	-11.8%
Supplemental Taxes		8614	(3,265.23)	0.00	-100.0%
Non-Ad Valorem Taxes					
Other		8622	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Interest		8660	5,204.50	3,042.00	-41.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,931,153.76	1,828,461.00	-5.3%
TOTAL, REVENUES			1,967,517.20	1,864,546.00	-5.2%

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	1,561,406.26	1,561,406.00	0.0%
Other Debt Service - Principal		7439	210,000.00	210,000.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,771,406.26	1,771,406.00	0.0%
TOTAL, EXPENDITURES			1,771,406.26	1,771,406.00	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%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	36,363.44	36,085.00	-0.8%
4) Other Local Revenue		8600-8799	1,931,153.76	1,828,461.00	-5.3%
5) TOTAL, REVENUES			1,967,517.20	1,864,546.00	-5.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	1,771,406.26	1,771,406.00	0.0%
10) TOTAL, EXPENDITURES			1,771,406.26	1,771,406.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			196,110.94	93,140.00	-52.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			196,110.94	93,140.00	-52.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,238,955.88	1,435,066.82	15.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,238,955.88	1,435,066.82	15.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,238,955.88	1,435,066.82	15.8%
2) Ending Balance, June 30 (E + F1e)			1,435,066.82	1,528,206.82	6.5%
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	1,435,066.82	1,528,206.82	6.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2012-13 Unaudited Actuals	2013-14 Budget
9010	Other Restricted Local	1,435,066.82	1,528,206.82
Total, Restricted Balance		1,435,066.82	1,528,206.82

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	410,293.12	407,280.00	-0.7%
5) TOTAL, REVENUES			410,293.12	407,280.00	-0.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	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)			410,293.12	407,280.00	-0.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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)			410,293.12	407,280.00	-0.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,381,270.28	3,791,563.40	12.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,381,270.28	3,791,563.40	12.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,381,270.28	3,791,563.40	12.1%
2) Ending Balance, June 30 (E + F1e)			3,791,563.40	4,198,843.40	10.7%
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	3,791,563.40	4,198,843.40	10.7%
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	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	3,791,563.40		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			3,791,563.40		
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)			3,791,563.40		

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Interest		8660	5,571.39	2,559.00	-54.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	404,721.73	404,721.00	0.0%
TOTAL, OTHER LOCAL REVENUE			410,293.12	407,280.00	-0.7%
TOTAL, REVENUES			410,293.12	407,280.00	-0.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			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%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Unaudited Actuals
Debt Service Fund
Expenditures by Function

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	410,293.12	407,280.00	-0.7%
5) TOTAL, REVENUES			410,293.12	407,280.00	-0.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			410,293.12	407,280.00	-0.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			410,293.12	407,280.00	-0.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,381,270.28	3,791,563.40	12.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,381,270.28	3,791,563.40	12.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,381,270.28	3,791,563.40	12.1%
2) Ending Balance, June 30 (E + F1e)			3,791,563.40	4,198,843.40	10.7%
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	3,791,563.40	4,198,843.40	10.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2012-13 Unaudited Actuals	2013-14 Budget
9010	Other Restricted Local	3,791,563.40	4,198,843.40
Total, Restricted Balance		3,791,563.40	4,198,843.40

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	5,872.38	3,700.00	-37.0%
5) TOTAL, REVENUES			5,872.38	3,700.00	-37.0%
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	10,365.00	3,700.00	-64.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			10,365.00	3,700.00	-64.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,492.62)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(4,492.62)	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	272,599.16	268,106.54	-1.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			272,599.16	268,106.54	-1.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			272,599.16	268,106.54	-1.6%
2) Ending Net Position, June 30 (E + F1e)			268,106.54	268,106.54	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	268,106.54	268,106.54	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	267,520.54		
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	586.00		
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			268,106.54		

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities a) Net OPEB Obligation		9664	0.00		
b) Compensated Absences		9665	0.00		
c) COPs Payable		9666	0.00		
d) Capital Leases Payable		9667	0.00		
e) Lease Revenue Bonds Payable		9668	0.00		
f) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
I. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 - H7)			268,106.54		

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	3,979.70	3,700.00	-7.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,892.68	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			5,872.38	3,700.00	-37.0%
TOTAL, REVENUES			5,872.38	3,700.00	-37.0%

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

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	0.00	0.0%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
All Other Transfers Out to All Others		7299	10,365.00	3,700.00	-64.3%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			10,365.00	3,700.00	-64.3%
TOTAL, EXPENSES			10,365.00	3,700.00	-64.3%

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

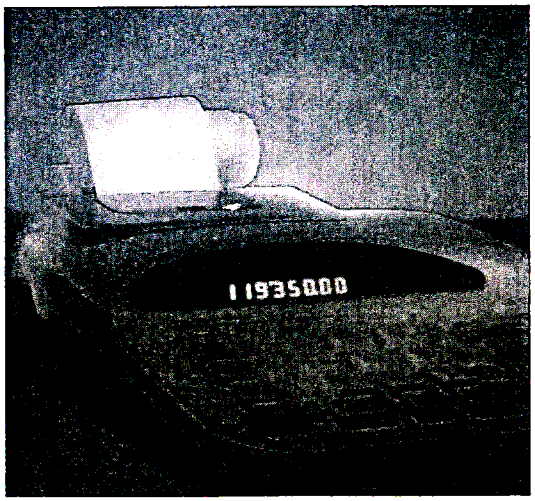
Unaudited Actuals
Foundation Private-Purpose Trust Fund
Expenses by Function

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,872.38	3,700.00	-37.0%
5) TOTAL, REVENUES			5,872.38	3,700.00	-37.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	10,365.00	3,700.00	-64.3%
10) TOTAL, EXPENSES			10,365.00	3,700.00	-64.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(4,492.62)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(4,492.62)	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	272,599.16	268,106.54	-1.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			272,599.16	268,106.54	-1.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			272,599.16	268,106.54	-1.6%
2) Ending Net Position, June 30 (E + F1e)			268,106.54	268,106.54	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	268,106.54	268,106.54	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Resource	Description	2012-13 Unaudited Actuals	2013-14 Budget
9010	Other Restricted Local	268,106.54	268,106.54
Total, Restricted Net Position		268,106.54	268,106.54

Miscellaneous Forms



Section III

MJUSD
2012-2013

GRANTS

Program			Title I	Title 1 ARRA	SIG ELLA	SIG ELLA	ED Jobs D.O	IDEA Grant	Mental Health	Voc Ed
Catalog Number										
Resource			3010	3011	3180-4	3181-4	3205	3310	3327	3550
Revenue Object			8290	8290	8290	8290	8290	8181	8181	8290
Local Description(if any)			**4100**	**4105**	**4379**	**4379**	**355-4163**	**4160**	**4160**	**4220**
AWARD										
1	Prior Year Carryover		1,083,651.69		321,155.91	707,911.31	-	-	-	-
2	a. Current Year Award		3,366,378.00		185,850.00	1,020,188.00		1,217,540.00	118,759.89	100,390.00
	b. Transferability(NCLB)									
	Other Adjustments									
	c. Adj Curr Yr Award	(2a+2b)	3,366,378.00	-	185,850.00	1,020,188.00	-	1,217,540.00	118,759.89	100,390.00
3	Required Matching Funds/Other									-
4	Total Available Award	(1+2c+3)	**4,450,029.69**	**-**	**507,005.91**	**1,728,099.31**	**-**	**1,217,540.00**	**118,759.89**	**100,390.00**
REVENUES										
5	Revenue Deferred from Prior Year		227,301.48		199,071.86	23,919.50			-	
6	Cash received in Current Year		3,589,150.00		149,406.00	820,133.00		625,664.00	29,585.52	68,751.96
7	Contributed Matching Funds/Local Rev.		-	-					6,099.86	
8	Total Available	(5+6+7)	**3,816,451.48**	**-**	**348,477.86**	**844,052.50**	**-**	**625,664.00**	**35,685.38**	**68,751.96**
EXPENDITURES										
9	Donor-Authorized Expenditures		3,774,472.05		488,367.01	1,239,297.71		1,217,540.00	37,684.43	100,390.00
10	Non Donor-Authorized Expenditures									
11	Total Expenditures	(9+10)	3,774,472.05	-	488,367.01	1,239,297.71	-	1,217,540.00	37,684.43	100,390.00
12	Amounts in Line 6 above for Prior Yr Adj									
13	Calculation of Deferred Revenue	(8-9+12)	41,979.43	-	(139,889.15)	(395,245.21)	-	(591,876.00)	(1,999.05)	(31,638.04)
	a. Deferred Revenue		41,979.43						-	
	b. Accounts Payable									
	c. Accounts Receivable				139,889.15	395,245.21		591,876.00	1,999.05	31,638.04
14	Unused Grant Award Calculation	(4-9)	675,557.64	-	18,638.90	488,801.60	-	-	81,075.46	-
15	If Carryover is allowed, enter line 14		675,557.64		18,638.90	488,801.60	.		81,075.46	-
16	**Reconcilation of Revenue**	(5+6-13a-13b+13c)	**3,774,472.05**	**-**	**488,367.01**	**1,239,297.71**	**-**	**1,217,540.00**	**31,584.57**	**100,390.00**

GRANTS

	Program	S&DFSC	Title II (A)	Title II (A)	Title II (D)	Title II (D)	CaMSP	Title III LEP	Title IX IE	John/O'Mal
	Catalog Number			Principal Trng	Formula	Competitive				
	Resource	3710	4035	4036	4045	4046	4050-3	4203	4510	4511
	Revenue Object	8290	8290	8290	8290	8290	8290	8290	8290	8290
	Local Description(if any)	**4260**	**4310/4312**	**4311**	**4370**	**4372**	**4373**	**4395**	**4480**	**4520**
	AWARD									
1	Prior Year Carryover	928.31	414,725.86		7,379.82	1,546.06	7,405.68	130,711.05	-	5,750.84
2	a. Current Year Award		729,468.00				370,000.00	238,331.00	340,345.00	8,900.00
	b. Transferability(NCLB)		-							
	Other Adjustments									
	c. Adj Curr Yr Award	-	729,468.00	-	-	-	370,000.00	238,331.00	340,345.00	8,900.00
3	Required Matching Funds/Other		(28,175.58)							
4	Total Available Award	**928.31**	**1,116,018.28**	**-**	**7,379.82**	**1,546.06**	**377,405.68**	**369,042.05**	**340,345.00**	**14,650.84**
	REVENUES									
5	Revenue Deferred from Prior Year		321,268.50	7,136.12		1,546.06				-
6	Cash received in Current Year		836,050.00	3,000.00	7,379.82		175,405.68	364,179.05	257,786.10	4,451.94
7	Contributed Matching Funds/Local Rev.						-		-	1,334.35
8	Total Available	**-**	**1,157,318.50**	**10,136.12**	**7,379.82**	**1,546.06**	**175,405.68**	**364,179.05**	**257,786.10**	**5,786.29**
	EXPENDITURES									
9	Donor-Authorized Expenditures		1,273,383.26	-	7,379.82	1,546.06	365,261.80	353,080.84	340,345.00	1,298.98
10	Non Donor-Authorized Expenditures									
11	Total Expenditures	-	1,273,383.26	-	7,379.82	1,546.06	365,261.80	353,080.84	340,345.00	1,298.98
12	Amounts in Line 6 above for Prior Yr Adj									
13	Calculation of Deferred Revenue	-	(116,064.76)	10,136.12	-	-	(189,856.12)	11,098.21	(82,558.90)	4,487.31
	a. Deferred Revenue		-	10,136.12				11,098.21		4,451.86
	b. Accounts Payable									0.08
	c. Accounts Receivable		116,064.76				189,856.12		82,558.90	
14	Unused Grant Award Calculation	928.31	(157,364.98)	-	-	-	12,143.88	15,961.21	-	13,351.86
15	If Carryover is allowed, enter line 14	928.31	(157,364.98)	-	-	-	12,143.88	15,961.21	-	13,351.86
16	**Reconcilation of Revenue**	**-**	**1,273,383.26**	**(0.00)**	**7,379.82**	**1,546.06**	**365,261.80**	**353,080.84**	**340,345.00**	**(0.00)**

2

GRANTS

	Program	HCE	ASES	IDEA Pt. B.	Tupe Mou	Ag-Incent	TOTAL
	Catalog Number	Homeless			LHS/YGS		
	Resource	5630	6010	6535	6690	7010	ALL
	Revenue Object	8290	8590	8182	8677	8590	
	Local Description(if any)	**4550**	**5210**	**4180**	**6306**	**5235**	
	AWARD						
1	Prior Year Carryover	-	12,697.18	-	-	-	2,693,863.71
2	a. Current Year Award	49,499.00	1,473,008.00	4,187.00	4,052.00	31,393.00	9,258,288.89
	b. Transferability(NCLB)						-
	Other Adjustments				-		-
	c. Adj Curr Yr Award	49,499.00	1,473,008.00	4,187.00	4,052.00	31,393.00	9,258,288.89
3	Required Matching Funds/Other		-	-	25,381.11		(2,794.47)
4	Total Available Award	**49,499.00**	**1,485,705.18**	**4,187.00**	**29,433.11**	**31,393.00**	**11,949,358.13**
	REVENUES						-
5	Revenue Deferred from Prior Year				19,277.74		799,521.26
6	Cash received in Current Year	29,692.40	1,325,707.17	3,141.00	-	31,393.00	8,320,876.64
7	Contributed Matching Funds/Local Rev.		-	1,255.50			8,689.71
8	Total Available	**29,692.40**	**1,325,707.17**	**4,396.50**	**29,433.11**	**31,393.00**	**9,139,242.98**
	EXPENDITURES						-
9	Donor-Authorized Expenditures	49,499.00	1,507,231.31	4,812.00	10,155.37	30,872.09	10,802,616.73
10	Non Donor-Authorized Expenditures						-
11	Total Expenditures	49,499.00	1,507,231.31	4,812.00	10,155.37	30,872.09	10,802,616.73
12	Amounts in Line 6 above for Prior Yr Adj						-
13	Calculation of Deferred Revenue	(19,806.60)	(181,524.14)	(415.50)	19,277.74	520.91	(1,663,373.75)
	a. Deferred Revenue				19,277.74	520.91	87,464.27
	b. Accounts Payable				-		0.08
	c. Accounts Receivable	19,806.60	181,524.14	415.50	-		1,750,873.47
14	Unused Grant Award Calculation	-	(21,526.13)	(625.00)	19,277.74	520.91	1,146,741.40
15	If Carryover is allowed, enter line 14	-	(21,526.13)	(625.00)	19,277.74	520.91	1,146,741.40
16	**Reconcilation of Revenue**	**49,499.00**	**1,507,231.31**	**3,556.50**	**0.00**	**30872.09**	**10783807.02**

MJUSD

2012-13

CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

ENTITLEMENTS

	Program	Formula	EPA	Medi-Cal	ELAP	Lott PR20	Lottery	Special Ed	Special Ed.	EIA/SCE	EIA/LEP	Transport.
	Catalog Number											
	Resource		1400	5640	6286	6300	1100	6500	6512	7090	7091	7230
	Revenue Object		8012	8290	8590	8560/8782	8560/8782	87xx	8590	8590	8590	8311
	Local Description(if any)		**1001**	**2,910.00**	**5,135.00**	**5175/6639**		**21xx**	**2,106.00**	**5,298.00**	**5,295.00**	**7,120.00**
	AWARD											
1	Prior Year Restricted Ending Balance		-	135,180.59	60,817.70	442,799.41	2,379,810.44	-	66,471.69	522,889.64	318,422.63	-
2	Current Year Award		10,065,081.00	281,146.00	-	309,380.48	1,228,289.00	3,120,018.00	537,172.45	1,824,039.95	614,878.05	1,277,035.00
3	Required Matching Funds/Other					-	11,125.79	2,112,754.22				-
4	Total Available Award	(1+2+3)	10,065,081.00	416,326.59	60,817.70	752,179.89	3,619,225.23	5,232,772.22	603,644.14	2,346,929.59	933,300.68	1,277,035.00
	REVENUES							-				
5	Cash received in Current Year		10,065,081.00	281,146.00	-	20,659.37	655,515.98	2,398,282.00	399,260.30	1,824,039.95	614,878.05	1,277,035.00
6	Amounts in Line 5 above for Prior Yr Adj							-				
7	a. Accounts receivable	(2-5-6)	-	-	-	288,721.11	572,773.02	721,736.00	137,912.15	-	-	-
	b. Adjustments for 8997/8998											
	c. Adjustments for 8997/8998	(7a-7b)	-	-	-	288,721.11	572,773.02	721,736.00	137,912.15	-	-	-
8	Contributed Matching Funds							2,920,225.22				1,704,415.09
9	Total Available	(5+7c+8)	10,065,081.00	281,146.00	-	309,380.48	1,228,289.00	6,040,243.22	537,172.45	1,824,039.95	614,878.05	2,981,450.09
	EXPENDITURES											
10	Donor-Authorized Expenditures		10,065,081.00	224,543.19	29,870.00	310,159.76	1,675,534.85	5,232,772.22	371,453.51	1,881,252.03	655,493.57	1,277,035.00
11	Non Donor-Authorized Expenditures					-	-	2,920,225.22				1,704,415.09
12	Total Expenditures	(10+11)	10,065,081.00	224,543.19	29,870.00	310,159.76	1,675,534.85	8,152,997.44	371,453.51	1,881,252.03	655,493.57	2,981,450.09
	RESTRICTED ENDING BALANCE	**(4-10)**	**-**	**191,783.40**	**30,947.70**	**442,020.13**	**1,943,690.38**	**-**	**232,190.63**	**465,677.56**	**277,807.11**	**-**

MJUSD 2012-13

ENTITLEMENTS

	Program	Transport.	QEIA	Maintenance	6010	1121	8210	6011	6012	6012	6013	6013	6016
	Catalog Number				**ALL**	**Migrant ed**	**ASES**	**245**	**245**	**243**	**245**	**243**	**ALL**
	Resource	7240	7400	8150	9010	9010	9010	9010	9010	9010	9010	9010	9010
	Revenue Object	8311	8590	8990	8699	8677	8699	8699	8699	8699	8699	8699	8699
	Local Description(if any)	**7,120.00**	**7,850.00**	**78xx**	**Donations**		**8,210.00**	**Art**	**Wood Shop**	**Wood Shop**	**MHS Ag**	**LHS Ag**	**Library**
	AWARD												
1	Prior Year Restricted Ending Balance	-	17,717.05	-	92,606.09	717.05	19,940.14	8.69	38.83	5.11	353.31	900.00	13,092.99
2	Current Year Award	188,724.00	-	-	231,511.26	-	2,570.00	404.55	2,600.00				1,992.65
3	Required Matching Funds/Other	1,065,942.55	-	1,827,354.58									
4	Total Available Award	1,254,666.55	17,717.05	1,827,354.58	324,117.35	717.05	22,510.14	413.24	2,638.83	5.11	353.31	900.00	15,085.64
	REVENUES												
5	Cash received in Current Year	188,724.00	-	-	231,511.26	-	2,570.00	404.55	2,600.00				1,992.65
6	Amounts in Line 5 above for Prior Yr Adj	-		-									
7	a. Accounts receivable	-	-	-	-	-	-	-	-	-	-	-	-
	b. Adjustments for 8997/8998												
	c. Adjustments for 8997/8998	-	-	-	-	-	-	-	-	-	-	-	-
8	Contributed Matching Funds	1,013,876.36											
9	Total Available	1,202,600.36	-	-	231,511.26	-	2,570.00	404.55	2,600.00	-	-	-	1,992.65
	EXPENDITURES												
10	Donor-Authorized Expenditures	1,254,666.55	16,941.55	1,827,354.58	202,804.38		2,332.06	94.11	2,458.33			914.27	6,110.05
11	Non Donor-Authorized Expenditures	-		-									
12	Total Expenditures	1,254,666.55	16,941.55	1,827,354.58	202,804.38	-	2,332.06	94.11	2,458.33	-	-	914.27	6,110.05
	RESTRICTED ENDING BALANCE	**-**	**775.50**	**-**	**121,312.97**	**717.05**	**20,178.08**	**319.13**	**180.50**	**5.11**	**353.31**	**(14.27)**	**8,975.59**
			Payable										

MJUSD 2012-13

ENTITLEMENTS

	Program	6019	6020	6024	6026	6027	6035	6036	6037	6038	6039	6041	6077
	Catalog Number	**245**	**355**	**103**	**355**	**355**	**ALL**	**355**	**355**	**355**	**355**	**355**	**242**
	Resource	9010	9010	9010	9014	9018	9010	9010	9010	9010	9010	9010	9010
	Revenue Object	8699	8699	8699	8699	8677	8699	8699	8699	8699	8699	8699	8699
	Local Description(if any)	**Silk Scrn**	**Dental Van**	**SR Mig ED**	**CPEC**	**Med MAA**	**Wood Leaf**	**Homeless**	**In Ed Marin**	**Al Ed Rev**	**Al Ed Rev**	**Arch YF**	**MCAA Mcy**
	AWARD												
1	Prior Year Restricted Ending Balance	107.29	245.92	1,597.00	-	135,288.96	30,907.40	7,770.08	1,000.00	(571.12)	1,650.13	17.21	15,841.91
2	Current Year Award				28,175.58	4,120.04	83,170.40	3,859.57		1,581.00			1,370.33
3	Required Matching Funds/Other				(22,320.56)								
4	Total Available Award	107.29	245.92	1,597.00	5,855.02	139,409.00	114,077.80	11,629.65	1,000.00	1,009.88	1,650.13	17.21	17,212.24
	REVENUES												
5	Cash received in Current Year				5,855.02	4,120.04	83,170.40	3,859.57		1,581.00			1,370.33
6	Amounts in Line 5 above for Prior Yr Adj												
7	a. Accounts receivable	-	-	-	22,320.56	89,652.00	-	-	-	-	-	-	-
	b. Adjustments for 8997/8998												
	c. Adjustments for 8997/8998	-	-	-	22,320.56	89,652.00	-	-	-	-	-	-	-
8	Contributed Matching Funds												
9	Total Available	-	-	-	28,175.58	93,772.04	83,170.40	3,859.57	-	1,581.00	-	-	1,370.33
	EXPENDITURES												
10	Donor-Authorized Expenditures			729.87	5,855.02	36,391.09	84,612.32	515.33		110.00	827.44		7,224.68
11	Non Donor-Authorized Expenditures												
12	Total Expenditures	-	-	729.87	5,855.02	36,391.09	84,612.32	515.33	-	110.00	827.44	-	7,224.68
	RESTRICTED ENDING BALANCE	**107.29**	**245.92**	**867.13**	**-**	**103,017.91**	**29,465.48**	**11,114.32**	**1,000.00**	**899.88**	**822.69**	**17.21**	**9,987.56**

MJUSD 2012-13

ENTITLEMENTS

	Program	6079	6100	6637	6022	4550	4546	TOTAL
	Catalog Number	**242**	**245**	**245**	**54**	**355**	**361**	ALL
	Resource	9010	9010	9010	9041	9045	9060	
	Revenue Object	8699	8699	8699	8677	8677	8677	
	Local Description(if any)	**MCAA BIG**	**Pool**	**ROP Hlth**	**Sch Rdines**	**Hmless MOU**	**SCNAC**	
	AWARD							
1	Prior Year Restricted Ending Balance	8,443.34	337.45	2,030.80	43,231.61	3,492.58	-	4,323,161.92
2	Current Year Award				121,804.14		12,147.62	9,875,990.07
3	Required Matching Funds/Other							4,994,856.58
4	Total Available Award	8,443.34	337.45	2,030.80	165,035.75	3,492.58	12,147.62	19,194,008.57
	REVENUES							-
5	Cash received in Current Year				121,804.14		12,147.62	8,132,527.23
6	Amounts in Line 5 above for Prior Yr Adj							-
7	a. Accounts receivable	-	-	-	-	-	-	1,833,114.84
	b. Adjustments for 8997/8998							-
	c. Adjustments for 8997/8998	-	-	-	-	-	-	1,833,114.84
8	Contributed Matching Funds				39,442.92			5,677,959.59
9	Total Available	-	-	-	161,247.06	-	12,147.62	15,643,601.66
	EXPENDITURES							-
10	Donor-Authorized Expenditures				161,247.06		11,666.85	15,280,969.67
11	Non Donor-Authorized Expenditures							4,624,640.31
12	Total Expenditures	-	-	-	161,247.06	-	11,666.85	19,905,609.98
								-
	RESTRICTED ENDING BALANCE	**8,443.34**	**337.45**	**2,030.80**	**3,788.69**	**3,492.58**	**480.77**	**3,913,038.90**

1,833,114.84	Entitlements
1,750,873.47	Grants
9,647,051.52	Res 0000
13,231,039.83	All A/Rs

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) — 3,100,757.17
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) — 60,233,473.87

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) — 5.15%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A.	**Indirect Costs**	
1.	Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	3,285,373.56
2.	Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	1,137,202.60
3.	External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	42,300.00
4.	Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5.	Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	433,109.24
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)	4,897,985.40
9.	Carry-Forward Adjustment (Part IV, Line F)	439,377.40
10.	Total Adjusted Indirect Costs (Line A8 plus Line A9)	5,337,362.80
B.	**Base Costs**	
1.	Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	45,999,767.34
2.	Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	8,126,690.12
3.	Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	8,271,557.79
4.	Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	244,621.07
5.	Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6.	Enterprise (Function 6000, objects 1000-5999 except 5100)	71,143.39
7.	Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	620,712.70
8.	External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	10,080.00
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)	7,096.85
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)	7,976,779.00
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)	4,429.00
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)	86,528.71
15.	Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,578,698.19
16.	Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	5,298,143.79
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)	78,296,247.95
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)	6.26%
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)	6.82%

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)**	4,897,985.40
B.	**Carry-forward adjustment from prior year(s)**	
	1. Carry-forward adjustment from the second prior year	293,974.25
	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 (6.07%) times Part III, Line B18); zero if negative	439,377.40
	2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.07%) times Part III, Line B18) or (the highest rate used to recover costs from any program (6.07%) times Part III, Line B18); zero if positive	0.00
D.	**Preliminary carry-forward adjustment (Line C1 or C2)**	439,377.40

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:	not applicable
Option 2.	Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3.	Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
	LEA request for Option 1, Option 2, or Option 3	1
F.	**Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)**	439,377.40

Approved indirect cost rate: 6.07%
Highest rate used in any program: 6.07%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	3,296,577.65	200,102.26	6.07%
01	3180	460,419.54	27,947.47	6.07%
01	3181	1,135,380.14	68,917.57	6.07%
01	3550	97,391.42	2,998.58	3.08%
01	4035	1,231,239.26	42,144.00	3.42%
01	4050	173,144.99	2,651.78	1.53%
01	4203	215,284.76	7,614.22	3.54%
01	4510	322,092.94	19,551.04	6.07%
01	5630	46,667.00	2,832.00	6.07%
01	6010	1,468,017.73	39,213.58	2.67%
01	6690	9,574.21	581.16	6.07%
01	7090	1,752,129.89	54,756.14	3.13%
01	7091	637,337.59	18,155.98	2.85%
01	9010	494,517.48	6,403.93	1.29%
12	5025	191,797.05	11,631.95	6.06%
12	6105	1,293,095.61	78,151.39	6.04%
12	9010	76,392.14	1,138.54	1.49%
13	5310	5,298,143.79	232,930.02	4.40%

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
01 GENERAL FUND								
Expenditure Detail	0.00	(44,590.75)	0.00	(702,243.90)				
Other Sources/Uses Detail					0.00	11,615.00		
Fund Reconciliation							176,488.62	3,830.34
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	5,721.76	0.00	378,392.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							806.60	111,832.00
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							2,892.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	17,134.79	0.00	90,921.88	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							131.74	30,357.60
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	16,510.31	0.00	232,930.02	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	34,299.02
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					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					2,113,469.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	5,223.89	0.00						
Other Sources/Uses Detail					11,615.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	2,113,469.00		
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	44,590.75	(44,590.75)	702,243.90	(702,243.90)	2,125,084.00	2,125,084.00	180,318.96	180,318.96

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	78,433,911.05
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3355 and 3385)	All	All	1000-7999	9,474,089.15
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	166,570.56
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	193,690.98
4. Other Transfers Out	All	9200	7200-7299	29,710.84
5. Interfund Transfers Out	All	9300	7600-7629	11,615.00
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	929,181.28
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	122,583.05
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.			0.00
11. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C10)				1,453,351.71
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	47,866.10
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures before adjustments (Line A minus lines B and C11, plus lines D1 and D2)				67,554,336.29
F. Charter school expenditure adjustments (From Section V)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				67,554,336.29

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)	8,718.13
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)	8,718.13
D. Charter school ADA adjustments (From Section V)	0.00
E. Adjusted total ADA (Lines C plus D)	8,718.13
F. Expenditures per ADA (Line I.G divided by Line II.E)	7,748.72

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.)	67,294,480.27	7,397.01
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)	67,294,480.27	7,397.01
B. Required effort (Line A.2 times 90%)	60,565,032.24	6,657.31
C. Current year expenditures (Line I.G and Line II.F)	67,554,336.29	7,748.72
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.			0.00
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.			0.00
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)	67,554,336.29	
E. Total expenditures per ADA, with adjustments, Col 2 (Col 1 Line IV.D divided by Line II.E)		7,748.72
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

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	34,484,543.64	301	568,000.35	303	33,916,543.29	305	761,377.94		307	33,155,165.35	309
2000 - Classified Salaries	12,856,411.01	311	163,528.54	313	12,692,882.47	315	3,171,180.51		317	9,521,701.96	319
3000 - Employee Benefits (Excluding 3800)	15,314,206.05	321	1,312,476.06	323	14,001,729.99	325	1,365,444.33		327	12,636,285.66	329
4000 - Books, Supplies Equip Replace. (6500)	4,803,483.07	331	74,603.48	333	4,728,879.59	335	1,847,970.50		337	2,880,909.09	339
5000 - Services. . . & 7300 - Indirect Costs	7,020,017.94	341	97,332.98	343	6,922,684.96	345	1,492,296.16		347	5,430,388.80	349
				TOTAL	72,262,720.30	365			TOTAL	63,624,450.86	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	28,380,708.18	375
2. Salaries of Instructional Aides Per EC 41011	2100	2,700,665.65	380
3. STRS	3101 & 3102	2,241,906.60	382
4. PERS	3201 & 3202	206,521.51	383
5. OASDI - Regular, Medicare and Alternative	3301 & 3302	580,044.35	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)	3401 & 3402	4,523,274.61	385
7. Unemployment Insurance	3501 & 3502	293,837.09	390
8. Workers' Compensation Insurance	3601 & 3602	488,416.39	392
9. OPEB, Active Employees (EC 41372)	3751 & 3752	0.00	
10. Other Benefits (EC 22310)	3901 & 3902	0.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)		39,415,374.38	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2		628,713.90	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)		770,091.16	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14. TOTAL SALARIES AND BENEFITS		38,016,569.32	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372		59.75%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

1.	Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2.	Percentage spent by this district (Part II, Line 15)	59.75%
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)	63,624,450.86
5.	Deficiency Amount (Part III, Line 3 times Line 4)	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	2,379,810.44		442,799.41	2,822,609.85
2. State Lottery Revenue	8560	1,275,324.95		322,637.65	1,597,962.60
3. Other Local Revenue	8600-8799	0.00		6,780.83	6,780.83
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)		3,655,135.39	0.00	772,217.89	4,427,353.28
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	410,762.57			410,762.57
2. Classified Salaries	2000-2999	141,606.08			141,606.08
3. Employee Benefits	3000-3999	84,726.62			84,726.62
4. Books and Supplies	4000-4999	223,184.44		329,687.14	552,871.58
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	854,966.92			854,966.92
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)		1,715,246.63	0.00	329,687.14	2,044,933.77
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	1,939,888.76	0.00	442,530.75	2,382,419.51

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.

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)	2,675,206.39	666,117.19	4,886,169.60	2,033,815.82	8,427,700.78	0.00	2,981,498.47
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	377.90	377.90	377.90	377.90	510.00	2,845.00
3100	Alternative Schools						
3200	Continuation Schools	9.00	9.00	9.00	9.00	11.00	
3300	Independent Study Centers						
3400	Opportunity Schools						
3550	Community Day Schools						
3700	Specialized Secondary Programs						
3800	Vocational Education						
4110	Regular Education, Adult						
4610	Adult Independent Study Centers						
4620	Adult Correctional Education						
4630	Adult Vocational Education						
4760	Bilingual						
4850	Migrant Education						
5000-5999	Special Education (allocated to 5001)	45.00	45.00	45.00	45.00	48.00	
6000	ROC/P						
Other Goals	**Description**						
7110	Nonagency - Educational	6.20	6.20	6.20	6.20	6.20	
7150	Nonagency - Other						
8100	Community Services						
8500	Child Care and Development Services						
Other Funds	**Description**						
--	Adult Education (Fund 11)					3.00	
--	Child Development (Fund 12)	11.97	11.97	11.97	11.97	16.00	
--	Cafeteria (Funds 13 & 61)					20.00	
C. Total Allocation Factors		450.07	450.07	450.07	450.07	614.20	0.00	2,845.00

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

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	35,150.51	0.00	0.00	345.86	0.00	0.00	0.00			0.00	0.00	35,496.37
1110	Regular Education, K–12	36,987,677.67	897.88	219,242.29	10,183.97	512,664.76	0.00	244,621.07			187.46	0.00	37,975,475.10
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	595,125.82	0.00	0.00	138,539.60	82,775.17	0.00	0.00			0.00	0.00	816,440.59
3300	Independent Study Centers	455,266.88	0.00	0.00	64,175.46	0.00	0.00	0.00			0.00	0.00	519,442.34
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Vocational Education	97,391.42	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	97,391.42
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	16,253.51	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	16,253.51
5000-5999	Special Education	7,371,639.10	14,212.23	0.00	0.00	1,316,578.71	1,076,654.88	0.00			0.00	4,429.00	9,783,513.92
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	669,275.06	19,293.41	0.00	0.00	219,100.19	84,989.00	0.00	0.00	0.00	0.00	0.00	992,657.66
7150	Nonagency - Other	49,100.02	947.54	0.00	4,342.73	106,988.60	0.00		0.00	0.00	0.00	0.00	161,378.89
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		46,276,879.99	35,351.06	219,242.29	217,587.62	2,238,107.43	1,161,643.88	244,621.07	0.00	0.00	187.46	4,429.00	50,398,049.80

* Functions 7100-7199 for goals 8100 and 8500

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

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K–12	8,615,879.02	6,997,928.03	2,981,498.47	18,595,305.52
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	205,194.26	150,935.70	0.00	356,129.96
3300	Independent Study Centers	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Vocational Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00
4760	Bilingual	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)	1,025,971.30	658,628.52	0.00	1,684,599.82
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	141,356.05	85,072.85	0.00	226,428.90
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)		41,164.28		41,164.28
- -	Child Development (Fund 12)	272,908.37	219,542.84	0.00	492,451.21
- -	Cafeteria (Funds 13 and 61)		274,428.55		274,428.55
Total Allocated Support Costs		10,261,309.00	8,427,700.77	2,981,498.47	21,670,508.24

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)	620,712.70
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	52,380.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	3,292,470.41
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	1,151,549.26
5	Total Central Administration Costs in General Fund and Charter Schools Funds	5,117,112.37
B.	**Direct Charged and Allocated Costs in General Fund and Charter Schools Funds**	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	50,398,049.80
2	Total Allocated Costs (from Form PCR, Column 2, Total)	21,670,508.24
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	72,068,558.04
C.	**Direct Charged Costs in Other Funds**	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	86,528.71
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	1,578,698.19
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	5,298,143.79
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	6,963,370.69
D.	**Total Direct Charged and Allocated Costs (B3 + C5)**	79,031,928.73
E.	**Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)**	6.47%

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)	4,926.05				4,926.05
Enterprise (Objects 1000-5999, 6400, and 6500)		71,143.39			71,143.39
Facilities Acquisition & Construction (Objects 1000-6500)			91,112.94		91,112.94
Other Outgo (Objects 1000-7999)				1,404,910.15	1,404,910.15
Total Other Costs	4,926.05	71,143.39	91,112.94	1,404,910.15	1,572,092.53

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	35,496.37	0.00	35,496.37	2,298.30		37,794.67
1110	Regular Education, K–12	37,975,475.10	18,595,305.52	56,570,780.62	3,662,811.30		60,233,591.92
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	816,440.59	356,129.96	1,172,570.55	75,920.90		1,248,491.45
3300	Independent Study Centers	519,442.34	0.00	519,442.34	33,632.54		553,074.88
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Vocational Education	97,391.42	0.00	97,391.42	6,305.84		103,697.26
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	16,253.51	0.00	16,253.51	1,052.37		17,305.88
5000-5999	Special Education	9,783,513.92	1,684,599.82	11,468,113.74	742,530.62		12,210,644.36
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	992,657.66	226,428.90	1,219,086.56	78,932.69		1,298,019.25
7150	Nonagency - Other	161,378.89	0.00	161,378.89	10,448.86		171,827.75
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					4,926.05	4,926.05
----	Enterprise					71,143.39	71,143.39
----	Facilities Acquisition & Construction					91,112.94	91,112.94
----	Other Outgo					1,404,910.15	1,404,910.15
Other Funds ----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		808,044.04	808,044.04	503,178.94		1,311,222.98
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(323,851.90)		(323,851.90)
----	**Total General Fund and Charter Schools Funds Expenditures**	50,398,049.80	21,670,508.24	72,068,558.04	4,793,260.46	1,572,092.53	78,433,911.03

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	48.0	33.0
B. 1. ENTER average number of pupils transported daily one way to/from school (excluding extended year)	020/019	2,617.0	228.0
2. ENTER number of pupils included on Line B1 with transportation in IEP	023/024	228.0	228.0
C. ENTER total number of miles driven to/from school	021/022	576,900.0	575,722.0
D. ENTER 1 for traditional school year, 2 for year-round, or 3 for a combination of both, for days pupils transported	030/033	1	1
SCHEDULE II - COST DATA			
(Home-to-School: Unless otherwise specified, Fund 01, Resources 1100, 7230, and 7235, Function 3600)			
(SD/OI: Unless otherwise specified, Fund 01, Resource 7240, Function 3600)			
A. Classified Salaries & Benefits (Objects 2100-2999, 3102, 3202, 3302, 3402, 3502, 3602, 3702, 3752, 3802, and 3902)		2,313,192.00	1,045,326.34
B. Books & Supplies (Objects 4200, 4300, and 4400)		989,711.76	15,333.33
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)		3,803.42	0.00
3. Insurance (Objects 5400 and 5450)		0.00	0.00
4. Rentals, Leases, Repairs, and Noncapitalized Improvements (Object 5600)		150,803.53	0.00
5. Interprogram/Interfund Transfers (Objects 5710 and 5750)		(546,481.51)	0.00
6. Other Services and Operating Expenditures (Object 5800) (Contracts for repairs should be charged to Object 5600)		18,319.13	0.00
7. Communications (Object 5900)		870.90	315.90
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)		49,612.86	193,690.98
1. ENTER amount of capital outlay, lease purchase & debt service included on Line D in Home-to-School that belongs in SD/OI as a decrease to Home-to-School and an increase to SD/OI. (Line D1 must net to zero)			
E. Direct Support Costs			
1. Plant Maintenance & Operations and Facilities (Fund 01, Resource 7230 (HtoS) or 7240 (SD/OI), Functions 8100-8400 and 8700, Objects 2000-5999, 6400, and 6500)		0.00	0.00
F. Direct and Direct Support Costs (Lines A through E1 except Line C1a)	096/095	2,979,832.09	1,254,666.55
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	2,979,832.09	1,254,666.55
I. Reimbursement from other districts/county offices/charter or private schools/agencies for transportation expenses included in Line H (Fund 01, Resource 7230 (HtoS) or 7240 (SD/OI), Objects 8677 and 8699)		0.00	52,066.19
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	2,979,832.09	1,202,600.36
K. Indirect Costs (Approved indirect cost rate of 6.07% times the sum of Line H minus lines C1, D, and D1. If negative, then zero.)		177,864.31	64,401.22
L. Net Pupil Transportation Expense (Lines J and K)	100/101	3,157,696.40	1,267,001.58

Description	EDP No.	Home-to-School	SD/OI
SCHEDULE III - ALLOWABLE TRANSPORTATION EXPENSE			
A. Net Pupil Transportation Expense (Schedule II, Line L)		3,157,696.40	1,267,001.58
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)		0.00	0.00
2. ENTER portion of payments included in Schedule II, lines C1 and C6 paid to another LEA providing services to your LEA		0.00	0.00
3. Less: ENTER bus acquisition and/or replacement included in deduction taken on Line B			
E. Deduction for unallowable costs			
1. ENTER amount of unallowable costs included in Schedule II, lines C1 and C6 paid by you to another LEA			
2. Less: ENTER unallowable costs amount included in deduction taken on Line B			
F. Total Deductions (Lines B, C1, C2, D1, D2, and E1 minus lines C3, D3, and E2)		0.00	0.00
G. Bus Operating Expense (Line A minus Line F)	110/111	3,157,696.40	1,267,001.58
H. 1. Cost Per Mile (Line G divided by Schedule I, Line C)	120/121	5.474	2.201
2. Cost Per Pupil (Line G divided by Schedule I, Line B1)	122/123	1,206.609	5,557.024
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	3,157,696.40	1,267,001.58
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	275,106.91	
2. ENTER LEA's computed expense if different than amount calculated in Line L1 (maintain documentation locally)	132a		

Contact: Mark Allgire

Title: Assistant Superintendent, Business Service

Agency: Marysville Joint Unified School District

Phone Number/Ext: (530) 749-6115

E-mail Address: mallgire@mjusd.com

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	7,156,811.76		7,156,811.76	1.00	1.00	7,156,811.76
Work in Progress	90,865,037.64		90,865,037.64	1.00	1.00	90,865,037.64
Total capital assets not being depreciated	98,021,849.40	0.00	98,021,849.40	2.00	2.00	98,021,849.40
Capital assets being depreciated:						
Land Improvements	39,416,423.38		39,416,423.38	1.00	1.00	39,416,423.38
Buildings	61,092,521.65		61,092,521.65	1.00	1.00	61,092,521.65
Equipment	9,016,553.19		9,016,553.19	1.00	1.00	9,016,553.19
Total capital assets being depreciated	109,525,498.22	0.00	109,525,498.22	3.00	3.00	109,525,498.22
Accumulated Depreciation for:						
Land Improvements	(7,923,476.54)		(7,923,476.54)	1.00	1.00	(7,923,476.54)
Buildings	(38,090,788.92)		(38,090,788.92)	1.00	1.00	(38,090,788.92)
Equipment	(6,201,522.20)		(6,201,522.20)	1.00	1.00	(6,201,522.20)
Total accumulated depreciation	(52,215,787.66)	0.00	(52,215,787.66)	3.00	3.00	(52,215,787.66)
Total capital assets being depreciated, net	57,309,710.56	0.00	57,309,710.56	6.00	6.00	57,309,710.56
Governmental activity capital assets, net	155,331,559.96	0.00	155,331,559.96	8.00	8.00	155,331,559.96
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00	1.00	1.00	0.00
Work in Progress			0.00	1.00	1.00	0.00
Total capital assets not being depreciated	0.00	0.00	0.00	2.00	2.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00	1.00	1.00	0.00
Buildings			0.00	1.00	1.00	0.00
Equipment			0.00	1.00	1.00	0.00
Total capital assets being depreciated	0.00	0.00	0.00	3.00	3.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00	1.00	1.00	0.00
Buildings			0.00	1.00	1.00	0.00
Equipment			0.00	1.00	1.00	0.00
Total accumulated depreciation	0.00	0.00	0.00	3.00	3.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	6.00	6.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	8.00	8.00	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	69,178,650.00		69,178,650.00		415,000.00	68,763,650.00	3,681,406.26
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	16,080,000.00		16,080,000.00	18,376,098.50	11,944,103.12	22,511,995.38	136,068.75
Capital Leases Payable	5,739,479.00		5,739,479.00		135,650.50	5,603,828.50	598,412.98
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	327,107.00		327,107.00		15,579.00	311,528.00	15,579.00
Net OPEB Obligation	3,228,576.43		3,228,576.43	1,518,562.00	1,174,738.24	3,572,400.19	1,162,453.49
Compensated Absences Payable	263,382.49		263,382.49	11,919.29		275,301.78	275,301.78
Governmental activities long-term liabilities	94,817,194.92	0.00	94,817,194.92	19,906,579.79	13,685,070.86	101,038,703.85	5,869,222.26
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

Technical Review

Section IV

SACS2013ALL Financial Reporting Software - 2013.2.0
9/6/2013 6:10:50 PM 58-72736-0000000

Unaudited Actuals
2012-13 Unaudited Actuals
Technical Review Checks

Marysville Joint Unified Yuba County

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

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

IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid. PASSED

CHECKRESOURCE - (W) - All RESOURCE codes must be valid. PASSED

CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. PASSED

CHECKGOAL - (F) - All GOAL codes must be valid. PASSED

CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED

CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED

CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. PASSED

CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. PASSED

CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED

CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED

CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED

CHK-RESOURCExOBJECTA - (W) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. EXCEPTION

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-6010-0-0000-0000-9740	6010	9740	440.00

Explanation:Res 6010 - a donation was made to the ASES program in the spring

and was unspent at year-end.

CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

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

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

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund: **EXCEPTION**

FUND	RESOURCE	OBJECT	VALUE
01	0000	8044	-10,973.94

Explanation: Object 8044 - supplemental taxes balance was negative at year-end.

09	0000	8660	-1,004.00

Explanation: Fund 09 - Obj 8660 - interest was negative overall for the year.

13	5370	8220	-18,720.29

Explanation: Fund 13 - Res 5370 - no activity in the Fresh Fruit & Veggies resource for the year other than an unrealized A/R which had to be cleared thereby leaving a negative balance for the resource at year-end.

51	9010	8614	-3,383.36

Explanation: Fund 51 - object 8614 - taxes were negative at year-end.

52	9010	8614	-3,265.23

Explanation: Fund 52 - object 8614 - taxes were negative at year-end.

REV-POSITIVE - (W) - In the following resources, total revenues exclusive of contributions (objects 8000-8979) are negative, by fund: **EXCEPTION**

FUND	RESOURCE	VALUE
13	5370	-18,720.29

Explanation: Fund 13 - Res 5370 - no activity in the Fresh Fruit & Veggies resource for the year other than an unrealized A/R which had to be cleared thereby resulting in a negative resource balance at year-end.

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

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

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

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

SUPPLEMENTAL CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

IC-BD-SUPT-NOT-ZERO - (W) - Board and Superintendent costs (Part III, Line B7) in Form ICR should not be zero. PASSED

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

IC-EXCEEDS-LEA-RATE - (W) - The indirect cost rate used in one or more programs (Form ICR, Exhibit A - Rate Used) should not exceed the LEA's approved indirect cost rate. PASSED

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

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

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

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

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

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

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

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

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

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

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

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

EXPORT CHECKS

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

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

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

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

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

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

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

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

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

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

Checks Completed.

SACS2013ALL Financial Reporting Software - 2013.2.0
9/6/2013 6:12:33 PM 58-72736-0000000

Unaudited Actuals
2013-14 Budget
Technical Review Checks

Marysville Joint Unified Yuba County

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

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

IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid. PASSED

CHECKRESOURCE - (W) - All RESOURCE codes must be valid. PASSED

CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. PASSED

CHECKGOAL - (F) - All GOAL codes must be valid. PASSED

CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED

CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED

CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. PASSED

CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. PASSED

CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED

CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED

CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED

CHK-RESOURCExOBJECTA - (W) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. EXCEPTION

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-6010-0-0000-0000-9740	6010	9740	440.00

Explanation:Res 6010 - a donation was made to the ASES program in the spring

and was unspent at year-end.

CHK-RESOURCExOBJECTB - (O) - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid: EXCEPTION

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-6010-0-0000-0000-9791	6010	9791	440.00

Explanation:Res 6010 - a donation was made to the ASES program in the spring and was unspent at year-end.

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

SUPPLEMENTAL CHECKS

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

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

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

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

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

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

EXPORT CHECKS

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

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

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

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

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

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

Checks Completed.