

SANTA MARIA JOINT UNION HIGH SCHOOL DISTRICT
2012-13 UNAUDITED ACTUALS
Summary of Changes since Budget Adoption

As the District closes its books on another year the general fund actual ending fund balance, before required deductions and reservations, is \$9.8 million. Included in the ending fund balance are \$0.5 million in various school site carryovers, \$3.4 million in restricted program ending balances, and \$2.8 million in other designations and required reserves.

After taking into account the various reservations and designations, the District's **available** unappropriated ending fund balance is \$3.02 million, a **decrease** of \$235,000 from what was projected at the time the District adopted its 2013-14 budget. This decrease is due to the following items:

UNRESTRICTED REVENUES

Revenue increases consist of the following:

- Revenue limit, due to adjustments for unemployment insurance and the PERS reduction calculation \$ <24,590>
- Federal revenues – Forest Reserve payment 11-12 271
- State revenues
 - Tier III categorical programs, adjustments based on actual receipts for fee reimbursements for CAHSEE and STAR test administration 25,700
 - Lottery, decrease based on final year end estimate from State Controller's Office of amount to be paid <71,085>
- Local revenues
 - Interest income, net of adjustment for estimated fair value of cash in county treasury <22,134>
 - Decrease in estimated PG&E energy rebate & on-bill financing sources <741,261>
 - AP fees collected from students. Used to pay CEEB invoice 38,065
 - SIPE safety awards, cancelled warrants, E-Rate, pass thru stipends 42,473
 - Variety of one-time sources including donations, grants, stipends. The majority of these are also counted in expenses. 33,686

TOTAL UNRESTRICTED REVENUE DECREASES **\$<718,875>**

Several of the revenue items noted above are one-time in nature, and others which are ongoing will be adjusted, as necessary, in the District's 2013-14 1st Interim Revised Budget and accompanying three year projection.

UNRESTRICTED EXPENDITURES

Expenditures of unrestricted resources decreased in total by \$893 thousand. Included in that amount are unexpended funds for site/department budgets, MAA, Tier III carryovers, the CSEA unit health benefit reserve, replacement computers for staff, energy retrofit project associated with the JCI contract, and network switches/infrastructure improvements. These items total \$1,216,911, are a component of the ending balance designations and are **reserved for carryover to be expended next year.** Similarly, decreases of restricted expenditures are accounted for as ending balance designations as well. The remaining change in expenditures totals an increase of \$323,965, as follows:

➤ Operations, pool supplies, grounds maintenance, vehicles	\$ 39,726
➤ District athletic programs (all schools)	103,031
➤ Utilities (light & power, water & sewer, gas)	107,123
➤ Telephone, internet, data lines, cell phones – line cancellations, service consolidation, contract modifications	<26,563>
➤ Indirect costs applied to expenditures in restricted programs. When program expenditures are less than projected, indirect costs are less	110,146
➤ Miscellaneous all other, net	<u><9,498></u>

TOTAL UNRESTRICTED EXPENDITURE INCREASES

\$323,965

TRANSFERS IN

As of the District's 2013-14 adopted budget, a planned transfer in of \$668,000 was reflected in the estimated actuals. This was a transfer from the special reserve fund for capital outlay and was budgeted to cover some planned capital expenditures. As of the end of the year, the transfer was not needed, so it was not made. The offsetting expense it was intended to fund was in Routine Restricted Maintenance, a restricted resource.

\$<668,000>

OTHER SOURCES

Other sources include proceeds from PG&E on-bill interest free financing in support of the JCI Energy Retrofit project, and an adjustment to capital lease proceeds for Dell Computers based on the final cost of the equipment as delivered and installed.

\$ 84,095

CONTRIBUTIONS

Contributions represent the amount of unrestricted funds the District must transfer ("contribute") to restricted programs where expenditures are greater than the revenue sources that support them. These programs are Special Education, Transportation (special education and home to school), and Routine Restricted Maintenance.

- Special Education

<ul style="list-style-type: none"> • Additional revenue funding received for Mental Health through SELPA. Expense savings for aides due to unfilled vacancies and turnover/reassignments. 	\$248,579
<ul style="list-style-type: none"> • Unexpended funds for contracted out speech & hearing services, lower than expected charges for pay as you go regional program expenses 	207,586
➤ Transportation. Received more revenue than was budgeted for services to Guadalupe and Orcutt Union School Districts. Also received income for transporting other districts' students for as part of the Special Education Day Treatment & CTE regional programs.	128,224
➤ Routine Restricted Maintenance <ul style="list-style-type: none"> • Unexpended funds for capital outlay (\$668,000 of this was to have been funded by Transfer In, see above). • Savings due to vacant positions left unfilled for periods of time during the year (plant manager & secretary) and charging some salary expenditures, as allowed, to the EPA (Education Protection Account) which is an unrestricted resource. 	722,027
➤ ROP program, is a "negative" contribution in that the funds are received in a restricted resource, then transferred to the District's unrestricted programs. For the 2012-13 year, less funding was received than was budgeted.	246,336
	<u><23,539></u>

TOTAL CONTRIBUTIONS DECREASES **\$ <1,529,213>**

DESIGNATIONS AND RESERVATIONS

Designations and reservations of ending fund balance for economic uncertainties, revolving cash, stores, and prepaid expenses, increase by:

\$ 153,022

CLOSING THOUGHTS

The District adopted its 2013-14 budget on June 12, 2013, based in part on projections and assumptions contained in the Governor's May Revised Budget proposal. At the time of budget adoption, the Governor was proposing a new funding model, the Local Control Funding Formula ("LCFF"). However there was not enough certainty either in the details of the model or if it would even be passed by the State legislature, so its full potential impact is not reflected in the District's Adopted Budget for 2013-14.

Since that time, the Legislature passed the budget and the Governor signed it on June 27. The accompanying legislation that enacts the LCFF formula for funding education in the state was also passed and signed on July 1. In turn, the District revised its budget on August 7, 2013, to recognize the estimated additional funding that the LCFF model will provide. While this additional funding mitigates the District's deficit spending for the 2013-14 year, future years remain uncertain since there is no minimum funding guarantee contained in the LCFF law, nor is a cost of living factor ("COLA") any part of the calculation of education funding anymore.

COMPONENTS OF THE GENERAL FUND ENDING BALANCE

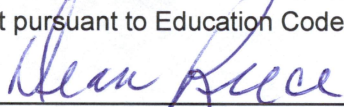
The table below details the components of the District's General Fund ending balance for the year ended June 30, 2013

	Estimated Actuals as of 13/14 Budget Adoption	Unaudited Actuals	Difference
ENDING FUND BALANCE	\$ 7,725,545	\$ 9,787,332	\$ 2,061,787
Components of Ending Fund Balance:			
Nonspendable			
Revolving cash	15,000	15,000	
Stores	92,593	104,356	
Prepaid expenses	3,722	200	
Assignments			
CSEA Unit Health Benefit Reserve	15,954	15,954	
Site/Department carryovers		326,004	
Tier III carryovers		111,564	
MAA carryovers		16,389	
JCI Energy Retrofit Project		597,000	
Network infrastructure / switches		100,000	
Staff computer replacement		50,000	
Categorical programs restricted ending balances			
LEA Medi-Cal Billing Option	269,993	281,390	
Prop 20 Lottery instructional materials	0	345,613	
Special Ed Mental Health Services	30	0	
EIA/SCE	0	206,107	
EIA/LEP	0	234,430	
QEIA	2,203,179	2,292,868	
Miscellaneous local grants	0	55,200	
Reserve for Economic Uncertainties (3%)	1,872,406	2,017,187	
TOTAL DESIGNATIONS AND RESERVATIONS	4,472,877	6,769,262	
ENDING AVAILABLE UNAPPROPRIATED FUND BALANCE	\$ 3,252,668	\$ 3,018,070	\$ (234,598)

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

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

Date of Meeting: Sep 11, 2013

To the Superintendent of Public Instruction:

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

Signed _____
County Superintendent/Designee
(Original signature required)

Date: _____

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

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SELECTION OF BUDGET ADOPTION CYCLE:

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

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

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

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	54.41%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
CORR	Total Cost for Adults in Correctional Facilities If the amount received for this program exceeds actual costs, the next apportionment is subject to reduction (EC 1909, 41841.5, and the Budget Act).	\$0.00
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your appropriations limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	\$0.00
	Adjusted Appropriations Limit	\$41,615,786.88
	Appropriations Subject to Limit	\$41,615,786.88
	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 Fixed-with-carry-forward indirect cost rate for use in 2014-15, subject to CDE approval.	5.43%
NCMOE	No Child Left Behind (NCLB) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2014-15 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met
TRAN	Approved Transportation Expense - Home-to-School	\$547,176.33
	Approved Transportation Expense - SD/OI	\$370,180.22
	For each of these programs, if the amount received exceeds actual costs, the next apportionment is subject to reduction (EC 41851.5[c]).	

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) Revenue Limit Sources		8010-8099	42,571,968.55	2,714,789.00	45,286,757.55	42,890,351.00	3,036,923.00	45,927,274.00	1.4%
2) Federal Revenue		8100-8299	271.23	5,106,037.49	5,106,308.72	0.00	3,580,458.86	3,580,458.86	-29.9%
3) Other State Revenue		8300-8599	5,109,139.84	5,482,664.95	10,591,804.79	5,179,187.18	5,784,706.00	10,963,893.18	3.5%
4) Other Local Revenue		8600-8799	329,654.10	846,425.84	1,176,079.94	149,000.00	651,022.00	800,022.00	-32.0%
5) TOTAL, REVENUES			48,011,033.72	14,149,917.28	62,160,951.00	48,218,538.18	13,053,109.86	61,271,648.04	-1.4%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	23,042,940.90	6,027,730.38	29,070,671.28	22,779,245.87	6,108,290.85	28,887,536.72	-0.6%
2) Classified Salaries		2000-2999	7,949,728.95	3,655,255.12	11,604,984.07	7,722,816.82	3,613,699.33	11,336,516.15	-2.3%
3) Employee Benefits		3000-3999	9,079,943.50	2,760,737.26	11,840,680.76	8,878,368.77	2,864,821.89	11,743,190.66	-0.8%
4) Books and Supplies		4000-4999	1,587,416.97	1,231,175.87	2,818,592.84	1,952,901.08	1,362,203.72	3,315,104.80	17.6%
5) Services and Other Operating Expenditures		5000-5999	3,140,361.80	3,944,552.81	7,084,914.61	3,091,595.08	3,429,517.81	6,521,112.89	-8.0%
6) Capital Outlay		6000-6999	3,400,299.90	158,232.27	3,558,532.17	53,117.00	125,000.00	178,117.00	-95.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,010,189.98	0.00	1,010,189.98	566,744.28	0.00	566,744.28	-43.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(809,641.71)	694,631.07	(115,010.64)	(824,728.56)	689,943.93	(134,784.63)	17.2%
9) TOTAL, EXPENDITURES			48,401,240.29	18,472,314.78	66,873,555.07	44,220,060.34	18,193,477.53	62,413,537.87	-6.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			(390,206.57)	(4,322,397.50)	(4,712,604.07)	3,998,477.84	(5,140,367.67)	(1,141,889.83)	-75.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	133,487.00	0.00	133,487.00	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	366,000.00	0.00	366,000.00	257,878.00	0.00	257,878.00	-29.5%
2) Other Sources/Uses									
a) Sources		8930-8979	3,858,968.29	0.00	3,858,968.29	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	(4,506,851.46)	4,506,851.46	0.00	(4,828,255.58)	4,828,255.08	(0.50)	New
4) TOTAL, OTHER FINANCING SOURCES/USES			(880,396.17)	4,506,851.46	3,626,455.29	(5,086,133.58)	4,828,255.08	(257,878.50)	-107.1%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,270,602.74)	184,453.96	(1,086,148.78)	(1,087,655.74)	(312,112.59)	(1,399,768.33)	28.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	7,642,329.21	3,231,151.29	10,873,480.50	6,371,726.47	3,415,605.25	9,787,331.72	-10.0%
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)			7,642,329.21	3,231,151.29	10,873,480.50	6,371,726.47	3,415,605.25	9,787,331.72	-10.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,642,329.21	3,231,151.29	10,873,480.50	6,371,726.47	3,415,605.25	9,787,331.72	-10.0%
2) Ending Balance, June 30 (E + F1e)			6,371,726.47	3,415,605.25	9,787,331.72	5,284,070.73	3,103,492.66	8,387,563.39	-14.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	15,000.00	0.00	15,000.00	15,000.00	0.00	15,000.00	0.0%
Stores		9712	104,356.05	0.00	104,356.05	104,356.00	0.00	104,356.00	0.0%
Prepaid Expenditures		9713	200.00	0.00	200.00	200.00	0.00	200.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	3,415,608.00	3,415,608.00	0.00	3,103,497.05	3,103,497.05	-9.1%
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	1,216,911.00	0.00	1,216,911.00	1,216,911.00	0.00	1,216,911.00	0.0%
CSEA Health Benefit Reserve	0000	9780	15,954.00		15,954.00				
Site/Department Carryovers	0000	9780	326,004.00		326,004.00				
Tier III Carryovers	0000	9780	111,564.00		111,564.00				
MAA Carryovers	0000	9780	16,389.00		16,389.00				
JCI Energy Retrofit project	0000	9780	597,000.00		597,000.00				
Network infrastructure / switches	0000	9780	100,000.00		100,000.00				
Staff computer replacement	0000	9780	50,000.00		50,000.00				
CSEA Health Benefit	0000	9780				15,954.00		15,954.00	
Site/Dept Carryovers	0000	9780				326,004.00		326,004.00	
Tier III Carryovers	0000	9780				111,564.00		111,564.00	
MAA Carryovers	0000	9780				16,389.00		16,389.00	
JCI Energy Retrofit project	0000	9780				597,000.00		597,000.00	
Network infrastructure / switches	0000	9780				100,000.00		100,000.00	
Staff computer replacement	0000	9780				50,000.00		50,000.00	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	2,017,187.00	0.00	2,017,187.00	1,880,143.00	0.00	1,880,143.00	-6.8%
Unassigned/Unappropriated Amount		9790	3,018,072.42	(2.75)	3,018,069.67	2,067,460.73	(4.39)	2,067,456.34	-31.5%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	4,572,018.75	1,557,483.69	6,129,502.44				
1) Fair Value Adjustment to Cash in County Treasury		9111	(25,155.00)	0.00	(25,155.00)				
b) in Banks		9120	0.00	5,000.00	5,000.00				
c) in Revolving Fund		9130	15,000.00	0.00	15,000.00				
d) with Fiscal Agent		9135	287,028.03	0.00	287,028.03				
e) collections awaiting deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	3,531,445.28	2,008,160.33	5,539,605.61				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	123,652.32	0.00	123,652.32				
6) Stores		9320	104,356.05	0.00	104,356.05				
7) Prepaid Expenditures		9330	200.00	0.00	200.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			8,608,545.43	3,570,644.02	12,179,189.45				
H. LIABILITIES									
1) Accounts Payable		9500	1,976,498.96	148,899.68	2,125,398.64				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	260,320.00	546.00	260,866.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Deferred Revenue		9650	0.00	5,593.09	5,593.09				
6) TOTAL, LIABILITIES			2,236,818.96	155,038.77	2,391,857.73				
I. FUND EQUITY									
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			6,371,726.47	3,415,605.25	9,787,331.72				

			2012-13 Unaudited Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
REVENUE LIMIT SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	10,453,648.00	0.00	10,453,648.00	13,363,343.00	0.00	13,363,343.00	27.8%
Education Protection Account State Aid - Current Year		8012	9,535,812.00	0.00	9,535,812.00	7,134,104.00	0.00	7,134,104.00	-25.2%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	917.09	0.00	917.09	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	149,954.39	0.00	149,954.39	149,205.00	0.00	149,205.00	-0.5%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	21,571,862.37	0.00	21,571,862.37	21,576,970.00	0.00	21,576,970.00	0.0%
Unsecured Roll Taxes		8042	1,078,452.82	0.00	1,078,452.82	1,078,453.00	0.00	1,078,453.00	0.0%
Prior Years' Taxes		8043	(73,985.33)	0.00	(73,985.33)	(121,475.00)	0.00	(121,475.00)	64.2%
Supplemental Taxes		8044	465,854.04	0.00	465,854.04	478,860.00	0.00	478,860.00	2.8%
Education Revenue Augmentation Fund (ERAF)		8045	550,403.14	0.00	550,403.14	475,983.00	0.00	475,983.00	-13.5%
Community Redevelopment Funds (SB 617/699/1992)		8047	658,202.15	0.00	658,202.15	656,477.00	0.00	656,477.00	-0.3%
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	6,915.00	0.00	6,915.00	8,787.00	0.00	8,787.00	27.1%
Less: Non-Revenue Limit (50%) Adjustment		8089	(3,457.50)	0.00	(3,457.50)	(4,394.00)	0.00	(4,394.00)	27.1%
Subtotal, Revenue Limit Sources			44,394,578.17	0.00	44,394,578.17	44,796,313.00	0.00	44,796,313.00	0.9%
Revenue Limit Transfers									
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(1,926,797.00)		(1,926,797.00)	(2,023,122.00)		(2,023,122.00)	5.0%
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		1,926,797.00	1,926,797.00		2,023,122.00	2,023,122.00	5.0%
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	104,187.38	0.00	104,187.38	117,160.00	0.00	117,160.00	12.5%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	787,992.00	787,992.00	0.00	1,013,801.00	1,013,801.00	28.7%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			42,571,968.55	2,714,789.00	45,286,757.55	42,890,351.00	3,036,923.00	45,927,274.00	1.4%
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	1,058,043.00	1,058,043.00	0.00	1,005,141.00	1,005,141.00	-5.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	271.23	0.00	271.23	0.00	0.00	0.00	-100.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	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		1,650,676.39	1,650,676.39		1,510,856.36	1,510,856.36	-8.5%
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		302,632.66	302,632.66		236,266.00	236,266.00	-21.9%
NCLB: Title III, Immigrant Educator Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		186,808.99	186,808.99		148,129.00	148,129.00	-20.7%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
	3011-3020, 3026-3205, 4036-4126, 5510								
Other No Child Left Behind		8290		577,408.43	577,408.43		423,520.00	423,520.00	-26.7%
Vocational and Applied Technology Education	3500-3699	8290		218,384.93	218,384.93		196,546.50	196,546.50	-10.0%
Safe and Drug Free Schools	3700-3799	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	1,112,083.09	1,112,083.09	0.00	60,000.00	60,000.00	-94.6%
TOTAL, FEDERAL REVENUE			271.23	5,106,037.49	5,106,308.72	0.00	3,580,458.86	3,580,458.86	-29.9%
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		1,020,731.00	1,020,731.00		1,541,454.00	1,541,454.00	51.0%
Prior Years	6500	8319		898.00	898.00		0.00	0.00	-100.0%
Home-to-School Transportation	7230	8311		303,499.00	303,499.00		303,121.00	303,121.00	-0.1%
Economic Impact Aid	7090-7091	8311		1,039,577.00	1,039,577.00		977,263.00	977,263.00	-6.0%
Spec. Ed. Transportation	7240	8311		53,869.00	53,869.00		53,866.00	53,866.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	20,736.00	0.00	20,736.00	0.00	0.00	0.00	-100.0%
Lottery - Unrestricted and Instructional Materials		8560	978,396.44	241,422.47	1,219,818.91	958,892.00	231,990.00	1,190,882.00	-2.4%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590		0.00	0.00		0.00	0.00	0.0%
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590		0.00	0.00		0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		2,282,000.00	2,282,000.00		2,300,000.00	2,300,000.00	0.8%
All Other State Revenue	All Other	8590	4,110,007.40	540,668.48	4,650,675.88	4,220,295.18	377,012.00	4,597,307.18	-1.1%
TOTAL, OTHER STATE REVENUE			5,109,139.84	5,482,664.95	10,591,804.79	5,179,187.18	5,784,706.00	10,963,893.18	3.5%

			2012-13 Unaudited Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	35,301.60	0.00	35,301.60	72,000.00	0.00	72,000.00	104.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(28,127.00)	0.00	(28,127.00)	0.00	0.00	0.00	-100.0%
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		142,112.96	142,112.96		35,072.00	35,072.00	-75.3%
Interagency Services	All Other	8677	2,400.00	436,196.16	438,596.16	8,000.00	459,764.00	467,764.00	6.7%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	62,876.15	0.00	62,876.15	29,000.00	0.00	29,000.00	-53.9%
Other Local Revenue									
Plus: Misc Funds Non-Revenue									
Limit (50%) Adjustment		8691	3,457.50	0.00	3,457.50	0.00	0.00	0.00	-100.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	253,745.85	77,928.72	331,674.57	40,000.00	16,000.00	56,000.00	-83.1%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		190,188.00	190,188.00		140,186.00	140,186.00	-26.3%
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			329,654.10	846,425.84	1,176,079.94	149,000.00	651,022.00	800,022.00	-32.0%
TOTAL, REVENUES			48,011,033.72	14,149,917.28	62,160,951.00	48,218,538.18	13,053,109.86	61,271,648.04	-1.4%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	19,974,706.59	4,692,209.01	24,666,915.60	19,643,521.72	4,909,884.62	24,553,406.34	-0.5%
Certificated Pupil Support Salaries		1200	587,598.45	690,545.83	1,278,144.28	587,590.23	637,438.53	1,225,028.76	-4.2%
Certificated Supervisors' and Administrators' Salaries		1300	2,176,592.49	123,530.78	2,300,123.27	2,334,247.84	123,530.75	2,457,778.59	6.9%
Other Certificated Salaries		1900	304,043.37	521,444.76	825,488.13	213,886.08	437,436.95	651,323.03	-21.1%
TOTAL, CERTIFICATED SALARIES			23,042,940.90	6,027,730.38	29,070,671.28	22,779,245.87	6,108,290.85	28,887,536.72	-0.6%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	17,095.63	1,470,595.89	1,487,691.52	15,705.58	1,454,997.70	1,470,703.28	-1.1%
Classified Support Salaries		2200	4,372,058.43	1,620,085.88	5,992,144.31	4,183,541.49	1,568,495.51	5,752,037.00	-4.0%
Classified Supervisors' and Administrators' Salaries		2300	832,384.94	213,798.95	1,046,183.89	803,310.90	256,792.50	1,060,103.40	1.3%
Clerical, Technical and Office Salaries		2400	2,719,038.37	341,170.72	3,060,209.09	2,720,042.85	333,413.62	3,053,456.47	-0.2%
Other Classified Salaries		2900	9,151.58	9,603.68	18,755.26	216.00	0.00	216.00	-98.8%
TOTAL, CLASSIFIED SALARIES			7,949,728.95	3,655,255.12	11,604,984.07	7,722,816.82	3,613,699.33	11,336,516.15	-2.3%
EMPLOYEE BENEFITS									
STRS		3101-3102	1,843,689.40	454,671.61	2,298,361.01	1,852,792.42	460,639.85	2,313,432.27	0.7%
PERS		3201-3202	919,394.81	447,708.84	1,367,103.65	901,953.34	457,549.18	1,359,502.52	-0.6%
OASDI/Medicare/Alternative		3301-3302	899,782.76	370,567.11	1,270,349.87	872,013.68	390,007.80	1,262,021.48	-0.7%
Health and Welfare Benefits		3401-3402	4,247,763.30	1,129,452.18	5,377,215.48	4,276,690.04	1,084,976.72	5,361,666.76	-0.3%
Unemployment Insurance		3501-3502	318,903.87	100,237.39	419,141.26	139,124.98	47,955.74	187,080.72	-55.4%
Workers' Compensation		3601-3602	337,486.94	104,012.15	441,499.09	476,639.57	164,295.99	640,935.56	45.2%
OPEB, Allocated		3701-3702	432,928.13	133,390.00	566,318.13	270,199.68	235,902.00	506,101.68	-10.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	79,594.29	20,697.98	100,292.27	88,955.06	23,494.61	112,449.67	12.1%
Other Employee Benefits		3901-3902	400.00	0.00	400.00	0.00	0.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			9,079,943.50	2,760,737.26	11,840,680.76	8,878,368.77	2,864,821.89	11,743,190.66	-0.8%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	282,667.44	282,667.44	0.00	0.00	0.00	-100.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	1,265,009.72	634,244.94	1,899,254.66	1,599,672.80	1,276,955.95	2,876,628.75	51.5%
Noncapitalized Equipment		4400	322,407.25	314,263.49	636,670.74	353,228.28	85,247.77	438,476.05	-31.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,587,416.97	1,231,175.87	2,818,592.84	1,952,901.08	1,362,203.72	3,315,104.80	17.6%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	411,663.60	1,574,538.01	1,986,201.61	425,353.00	2,236,328.94	2,661,681.94	34.0%
Travel and Conferences		5200	119,138.29	245,719.82	364,858.11	91,223.00	300,308.87	391,531.87	7.3%
Dues and Memberships		5300	40,350.95	4,002.17	44,353.12	31,533.00	930.00	32,463.00	-26.8%
Insurance		5400 - 5450	258,552.50	20,654.92	279,207.42	287,130.85	17,595.00	304,725.85	9.1%
Operations and Housekeeping Services		5500	1,283,073.97	0.00	1,283,073.97	1,299,433.74	0.00	1,299,433.74	1.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	333,538.91	243,700.51	577,239.42	272,871.00	233,285.00	506,156.00	-12.3%
Transfers of Direct Costs		5710	(282,100.83)	282,100.84	0.01	(222,030.00)	222,030.00	0.00	-100.0%
Transfers of Direct Costs - Interfund		5750	(765.86)	0.00	(765.86)	(1,000.00)	0.00	(1,000.00)	30.6%
Professional/Consulting Services and Operating Expenditures		5800	841,951.12	1,552,740.01	2,394,691.13	756,109.49	408,420.00	1,164,529.49	-51.4%
Communications		5900	134,959.15	21,096.53	156,055.68	150,971.00	10,620.00	161,591.00	3.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,140,361.80	3,944,552.81	7,084,914.61	3,091,595.08	3,429,517.81	6,521,112.89	-8.0%

			2012-13 Unaudited Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	2,970,437.07	63,238.78	3,033,675.85	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	337,206.05	94,993.49	432,199.54	0.00	125,000.00	125,000.00	-71.1%
Equipment Replacement		6500	92,656.78	0.00	92,656.78	53,117.00	0.00	53,117.00	-42.7%
TOTAL, CAPITAL OUTLAY			3,400,299.90	158,232.27	3,558,532.17	53,117.00	125,000.00	178,117.00	-95.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	6,841.00	0.00	6,841.00	0.00	0.00	0.00	-100.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	58,083.56	0.00	58,083.56	121,618.12	0.00	121,618.12	109.4%
Other Debt Service - Principal		7439	945,265.42	0.00	945,265.42	445,126.16	0.00	445,126.16	-52.9%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,010,189.98	0.00	1,010,189.98	566,744.28	0.00	566,744.28	-43.9%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(694,631.07)	694,631.07	0.00	(689,944.00)	689,943.93	(0.07)	New
Transfers of Indirect Costs - Interfund		7350	(115,010.64)	0.00	(115,010.64)	(134,784.56)	0.00	(134,784.56)	17.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(809,641.71)	694,631.07	(115,010.64)	(824,728.56)	689,943.93	(134,784.63)	17.2%
TOTAL, EXPENDITURES			48,401,240.29	18,472,314.78	66,873,555.07	44,220,060.34	18,193,477.53	62,413,537.87	-6.7%

			2012-13 Unaudited Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund	8912		133,487.00	0.00	133,487.00	0.00	0.00	0.00	-100.0%
From: Bond Interest and Redemption Fund	8914		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In	8919		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			133,487.00	0.00	133,487.00	0.00	0.00	0.00	-100.0%
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		366,000.00	0.00	366,000.00	257,878.00	0.00	257,878.00	-29.5%
(b) TOTAL, INTERFUND TRANSFERS OUT			366,000.00	0.00	366,000.00	257,878.00	0.00	257,878.00	-29.5%
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		3,567,135.35	0.00	3,567,135.35	0.00	0.00	0.00	-100.0%
Proceeds from Capital Leases	8972		180,809.94	0.00	180,809.94	0.00	0.00	0.00	-100.0%
Proceeds from Lease Revenue Bonds	8973		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources	8979		111,023.00	0.00	111,023.00	0.00	0.00	0.00	-100.0%
(c) TOTAL, SOURCES			3,858,968.29	0.00	3,858,968.29	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		(4,506,851.46)	4,506,851.46	0.00	(4,828,255.58)	4,828,255.08	(0.50)	New
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			(4,506,851.46)	4,506,851.46	0.00	(4,828,255.58)	4,828,255.08	(0.50)	New
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(880,396.17)	4,506,851.46	3,626,455.29	(5,086,133.58)	4,828,255.08	(257,878.50)	-107.1%

			2012-13 Unaudited Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) Revenue Limit Sources		8010-8099	42,571,968.55	2,714,789.00	45,286,757.55	42,890,351.00	3,036,923.00	45,927,274.00	8.5%
2) Federal Revenue		8100-8299	271.23	5,106,037.49	5,106,308.72	0.00	3,580,458.86	3,580,458.86	-29.9%
3) Other State Revenue		8300-8599	5,109,139.84	5,482,664.95	10,591,804.79	5,179,187.18	5,784,706.00	10,963,893.18	3.5%
4) Other Local Revenue		8600-8799	329,654.10	846,425.84	1,176,079.94	149,000.00	651,022.00	800,022.00	-32.0%
5) TOTAL, REVENUES			48,011,033.72	14,149,917.28	62,160,951.00	48,218,538.18	13,053,109.86	61,271,648.04	2.9%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		25,390,320.38	10,374,180.16	35,764,500.54	24,497,837.91	11,646,795.34	36,144,633.25	1.1%
2) Instruction - Related Services	2000-2999		6,007,995.24	2,557,107.73	8,565,102.97	6,264,488.00	1,661,009.83	7,925,497.83	-7.5%
3) Pupil Services	3000-3999		2,990,315.35	2,944,917.54	5,935,232.89	3,041,626.65	2,259,051.44	5,300,678.09	-10.7%
4) Ancillary Services	4000-4999		1,421,521.08	63,653.47	1,485,174.55	1,304,244.01	26,653.86	1,330,897.87	-10.4%
5) Community Services	5000-5999		6,583.17	0.00	6,583.17	0.00	0.00	0.00	-100.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		2,633,976.59	694,631.07	3,328,607.66	2,716,401.37	689,943.93	3,406,345.30	2.3%
8) Plant Services	8000-8999		8,912,528.64	1,837,824.81	10,750,353.45	5,828,718.12	1,910,023.13	7,738,741.25	-28.0%
9) Other Outgo	9000-9999	Except 7600-7699	1,037,999.84	0.00	1,037,999.84	566,744.28	0.00	566,744.28	-45.4%
10) TOTAL, EXPENDITURES			48,401,240.29	18,472,314.78	66,873,555.07	44,220,060.34	18,193,477.53	62,413,537.87	-6.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			(390,206.57)	(4,322,397.50)	(4,712,604.07)	3,998,477.84	(5,140,367.67)	(1,141,889.83)	-75.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	133,487.00	0.00	133,487.00	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	366,000.00	0.00	366,000.00	257,878.00	0.00	257,878.00	-29.5%
2) Other Sources/Uses									
a) Sources		8930-8979	3,858,968.29	0.00	3,858,968.29	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	(4,506,851.46)	4,506,851.46	0.00	(4,828,255.58)	4,828,255.08	(0.50)	New
4) TOTAL, OTHER FINANCING SOURCES/USES			(880,396.17)	4,506,851.46	3,626,455.29	(5,086,133.58)	4,828,255.08	(257,878.50)	-107.1%

			2012-13 Unaudited Actuals			2013-14 Budget			
Description	Function Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,270,602.74)	184,453.96	(1,086,148.78)	(1,087,655.74)	(312,112.59)	(1,399,768.33)	28.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	7,642,329.21	3,231,151.29	10,873,480.50	6,371,726.47	3,415,605.25	9,787,331.72	-10.0%
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)			7,642,329.21	3,231,151.29	10,873,480.50	6,371,726.47	3,415,605.25	9,787,331.72	-10.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,642,329.21	3,231,151.29	10,873,480.50	6,371,726.47	3,415,605.25	9,787,331.72	-10.0%
2) Ending Balance, June 30 (E + F1e)			6,371,726.47	3,415,605.25	9,787,331.72	5,284,070.73	3,103,492.66	8,387,563.39	-14.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	15,000.00	0.00	15,000.00	15,000.00	0.00	15,000.00	0.0%
Stores		9712	104,356.05	0.00	104,356.05	104,356.00	0.00	104,356.00	0.0%
Prepaid Expenditures		9713	200.00	0.00	200.00	200.00	0.00	200.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	3,415,608.00	3,415,608.00	0.00	3,103,497.05	3,103,497.05	-9.1%
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	1,216,911.00	0.00	1,216,911.00	1,216,911.00	0.00	1,216,911.00	0.0%
CSEA Health Benefit Reserve	0000	9780	15,954.00		15,954.00				
Site/Department Carryovers	0000	9780	326,004.00		326,004.00				
Tier III Carryovers	0000	9780	111,564.00		111,564.00				
MAA Carryovers	0000	9780	16,389.00		16,389.00				
JCI Energy Retrofit project	0000	9780	597,000.00		597,000.00				
Network infrastructure / switches	0000	9780	100,000.00		100,000.00				
Staff computer replacement	0000	9780	50,000.00		50,000.00				
CSEA Health Benefit	0000	9780				15,954.00		15,954.00	
Site/Dept Carryovers	0000	9780				326,004.00		326,004.00	
Tier III Carryovers	0000	9780				111,564.00		111,564.00	
MAA Carryovers	0000	9780				16,389.00		16,389.00	
JCI Energy Retrofit project	0000	9780				597,000.00		597,000.00	
Network infrastructure / switches	0000	9780				100,000.00		100,000.00	
Staff computer replacement	0000	9780				50,000.00		50,000.00	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	2,017,187.00	0.00	2,017,187.00	1,880,143.00	0.00	1,880,143.00	-6.8%
Unassigned/Unappropriated Amount		9790	3,018,072.42	(2.75)	3,018,069.67	2,067,460.73	(4.39)	2,067,456.34	-31.5%

Resource	Description	2012-13 Unaudited Actuals	2013-14 Budget
4045	NCLB: Title II, Part D, Enhancing Education Through Technology, Fc	0.01	0.01
5640	Medi-Cal Billing Option	281,390.09	306,177.09
6300	Lottery: Instructional Materials	345,613.26	345,613.26
6512	Special Ed: Mental Health Services	0.00	0.21
7090	Economic Impact Aid (EIA): State Compensatory Education (SCE)	206,107.34	206,107.56
7091	Economic Impact Aid (EIA): Limited English Proficiency (LEP)	234,430.39	234,430.74
7400	Quality Education Investment Act	2,292,867.44	1,955,968.71
9010	Other Restricted Local	55,199.47	55,199.47
Total, Restricted Balance		3,415,608.00	3,103,497.05

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	1,944,652.63	1,851,483.00	-4.8%
3) Other State Revenue		8300-8599	173,550.87	164,209.00	-5.4%
4) Other Local Revenue		8600-8799	862,924.88	894,020.00	3.6%
5) TOTAL, REVENUES			2,981,128.38	2,909,712.00	-2.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	835,294.15	859,986.46	3.0%
3) Employee Benefits		3000-3999	187,293.67	192,476.54	2.8%
4) Books and Supplies		4000-4999	1,521,909.41	1,825,500.00	19.9%
5) Services and Other Operating Expenditures		5000-5999	34,216.85	41,100.00	20.1%
6) Capital Outlay		6000-6999	11,143.38	10,000.00	-10.3%
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	115,010.64	134,784.56	17.2%
9) TOTAL, EXPENDITURES			2,704,868.10	3,063,847.56	13.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			276,260.28	(154,135.56)	-155.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			276,260.28	(154,135.56)	-155.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,013,904.41	1,290,164.69	27.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,013,904.41	1,290,164.69	27.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,013,904.41	1,290,164.69	27.2%
2) Ending Balance, June 30 (E + F1e)			1,290,164.69	1,136,029.13	-11.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	33,119.76	0.00	-100.0%
Prepaid Expenditures		9713	1,632.29	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,255,412.64	1,136,029.13	-9.5%
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	839,489.37		
1) Fair Value Adjustment to Cash in County Treasury		9111	(3,445.00)		
b) in Banks		9120	2,536.85		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	114.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	541,003.89		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	2,353.00		
6) Stores		9320	33,119.76		
7) Prepaid Expenditures		9330	1,632.29		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,416,804.16		
H. LIABILITIES					
1) Accounts Payable		9500	3,013.98		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	123,625.49		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			126,639.47		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			1,290,164.69		

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	1,944,652.63	1,851,483.00	-4.8%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,944,652.63	1,851,483.00	-4.8%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	173,550.87	164,209.00	-5.4%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			173,550.87	164,209.00	-5.4%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	863,148.21	889,520.00	3.1%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,893.74	3,500.00	21.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(4,499.00)	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,381.93	1,000.00	-27.6%
TOTAL, OTHER LOCAL REVENUE			862,924.88	894,020.00	3.6%
TOTAL, REVENUES			2,981,128.38	2,909,712.00	-2.4%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	610,427.03	605,767.32	-0.8%
Classified Supervisors' and Administrators' Salaries		2300	81,195.36	81,195.36	0.0%
Clerical, Technical and Office Salaries		2400	32,819.76	33,023.78	0.6%
Other Classified Salaries		2900	110,852.00	140,000.00	26.3%
TOTAL, CLASSIFIED SALARIES			835,294.15	859,986.46	3.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	69,962.93	72,755.90	4.0%
OASDI/Medicare/Alternative		3301-3302	52,802.11	55,078.97	4.3%
Health and Welfare Benefits		3401-3402	39,247.67	39,321.45	0.2%
Unemployment Insurance		3501-3502	7,596.61	3,599.94	-52.6%
Workers' Compensation		3601-3602	9,108.24	12,333.36	35.4%
OPEB, Allocated		3701-3702	4,681.00	4,677.00	-0.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	3,895.11	4,709.92	20.9%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			187,293.67	192,476.54	2.8%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	6,339.22	12,300.00	94.0%
Noncapitalized Equipment		4400	9,122.04	15,000.00	64.4%
Food		4700	1,506,448.15	1,798,200.00	19.4%
TOTAL, BOOKS AND SUPPLIES			1,521,909.41	1,825,500.00	19.9%

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	3,759.34	4,000.00	6.4%
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	13,082.33	11,000.00	-15.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	765.86	1,000.00	30.6%
Professional/Consulting Services and Operating Expenditures		5800	16,117.78	24,500.00	52.0%
Communications		5900	491.54	600.00	22.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			34,216.85	41,100.00	20.1%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	11,143.38	10,000.00	-10.3%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			11,143.38	10,000.00	-10.3%
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	115,010.64	134,784.56	17.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			115,010.64	134,784.56	17.2%
TOTAL, EXPENDITURES			2,704,868.10	3,063,847.56	13.3%

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	1,944,652.63	1,851,483.00	-4.8%
3) Other State Revenue		8300-8599	173,550.87	164,209.00	-5.4%
4) Other Local Revenue		8600-8799	862,924.88	894,020.00	3.6%
5) TOTAL, REVENUES			2,981,128.38	2,909,712.00	-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		2,589,857.46	2,929,063.00	13.1%
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		115,010.64	134,784.56	17.2%
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			2,704,868.10	3,063,847.56	13.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			276,260.28	(154,135.56)	-155.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			276,260.28	(154,135.56)	-155.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,013,904.41	1,290,164.69	27.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,013,904.41	1,290,164.69	27.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,013,904.41	1,290,164.69	27.2%
2) Ending Balance, June 30 (E + F1e)			1,290,164.69	1,136,029.13	-11.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	33,119.76	0.00	-100.0%
Prepaid Expenditures		9713	1,632.29	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,255,412.64	1,136,029.13	-9.5%
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	2013-14
		Unaudited Actuals	Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School I	1,240,612.83	1,121,229.32
5330	Child Nutrition: Summer Food Service Program Operations	14,799.81	14,799.81
Total, Restricted Balance		1,255,412.64	1,136,029.13

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	(271.01)	700.00	-358.3%
5) TOTAL, REVENUES			(271.01)	700.00	-358.3%
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	134,641.41	150,500.00	11.8%
5) Services and Other Operating Expenditures		5000-5999	316,394.95	141,500.00	-55.3%
6) Capital Outlay		6000-6999	30,626.20	127,500.00	316.3%
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			481,662.56	419,500.00	-12.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(481,933.57)	(418,800.00)	-13.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	366,000.00	257,878.00	-29.5%
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			366,000.00	257,878.00	-29.5%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(115,933.57)	(160,922.00)	38.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	363,956.12	248,022.55	-31.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			363,956.12	248,022.55	-31.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			363,956.12	248,022.55	-31.9%
2) Ending Balance, June 30 (E + F1e)			248,022.55	87,100.55	-64.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	248,022.55	87,100.55	-64.9%
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	156,654.74		
1) Fair Value Adjustment to Cash in County Treasury		9111	(643.00)		
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	154.28		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	258,513.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			414,679.02		
H. LIABILITIES					
1) Accounts Payable		9500	166,656.47		
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			166,656.47		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			248,022.55		

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	588.99	700.00	18.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	(860.00)	0.00	-100.0%
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			(271.01)	700.00	-358.3%
TOTAL, REVENUES			(271.01)	700.00	-358.3%

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	43,993.11	30,500.00	-30.7%
Noncapitalized Equipment		4400	90,648.30	120,000.00	32.4%
TOTAL, BOOKS AND SUPPLIES			134,641.41	150,500.00	11.8%

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	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	316,394.95	141,500.00	-55.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			316,394.95	141,500.00	-55.3%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	127,500.00	New
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	30,626.20	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			30,626.20	127,500.00	316.3%
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			481,662.56	419,500.00	-12.9%

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	366,000.00	257,878.00	-29.5%
(a) TOTAL, INTERFUND TRANSFERS IN			366,000.00	257,878.00	-29.5%
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)			366,000.00	257,878.00	-29.5%

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	(271.01)	700.00	-358.3%
5) TOTAL, REVENUES			(271.01)	700.00	-358.3%
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		481,662.56	419,500.00	-12.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			481,662.56	419,500.00	-12.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(481,933.57)	(418,800.00)	-13.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	366,000.00	257,878.00	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			366,000.00	257,878.00	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)			(115,933.57)	(160,922.00)	38.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	363,956.12	248,022.55	-31.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			363,956.12	248,022.55	-31.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			363,956.12	248,022.55	-31.9%
2) Ending Balance, June 30 (E + F1e)			248,022.55	87,100.55	-64.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	248,022.55	87,100.55	-64.9%
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
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	(3,485.13)	4,000.00	-214.8%
5) TOTAL, REVENUES			(3,485.13)	4,000.00	-214.8%
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)			(3,485.13)	4,000.00	-214.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,485.13)	4,000.00	-214.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,186,439.49	1,182,954.36	-0.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,186,439.49	1,182,954.36	-0.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,186,439.49	1,182,954.36	-0.3%
2) Ending Balance, June 30 (E + F1e)			1,182,954.36	1,186,954.36	0.3%
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	0.00	1,186,954.36	New
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	1,182,954.36	0.00	-100.0%
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	1,187,569.82		
1) Fair Value Adjustment to Cash in County Treasury		9111	(4,874.00)		
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	258.54		
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			1,182,954.36		
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)			1,182,954.36		

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	3,366.87	4,000.00	18.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	(6,852.00)	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			(3,485.13)	4,000.00	-214.8%
TOTAL, REVENUES			(3,485.13)	4,000.00	-214.8%

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

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	(3,485.13)	4,000.00	-214.8%
5) TOTAL, REVENUES			(3,485.13)	4,000.00	-214.8%
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)			(3,485.13)	4,000.00	-214.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,485.13)	4,000.00	-214.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,186,439.49	1,182,954.36	-0.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,186,439.49	1,182,954.36	-0.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,186,439.49	1,182,954.36	-0.3%
2) Ending Balance, June 30 (E + F1e)			1,182,954.36	1,186,954.36	0.3%
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	0.00	1,186,954.36	New
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	1,182,954.36	0.00	-100.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
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	(13,265.66)	60,000.00	-552.3%
5) TOTAL, REVENUES			(13,265.66)	60,000.00	-552.3%
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	2,151.15	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	457,108.16	456,000.00	-0.2%
6) Capital Outlay		6000-6999	1,767,420.56	12,570,000.00	611.2%
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			2,226,679.87	13,026,000.00	485.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,239,945.53)	(12,966,000.00)	478.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	14,999,872.60	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			14,999,872.60	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)			12,759,927.07	(12,966,000.00)	-201.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,826,692.34	24,586,619.41	107.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,826,692.34	24,586,619.41	107.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,826,692.34	24,586,619.41	107.9%
2) Ending Balance, June 30 (E + F1e)			24,586,619.41	11,620,619.41	-52.7%
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	24,586,596.83	11,620,596.83	-52.7%
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	22.58	22.58	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	24,863,786.11		
1) Fair Value Adjustment to Cash in County Treasury		9111	(102,041.00)		
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	15,312.80		
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			24,777,057.91		
H. LIABILITIES					
1) Accounts Payable		9500	190,411.67		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	26.83		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			190,438.50		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			24,586,619.41		

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	45,663.34	60,000.00	31.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	(123,317.00)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	64,388.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			(13,265.66)	60,000.00	-552.3%
TOTAL, REVENUES			(13,265.66)	60,000.00	-552.3%

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	2,151.15	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			2,151.15	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	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%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	457,007.97	456,000.00	-0.2%
Communications		5900	100.19	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			457,108.16	456,000.00	-0.2%
CAPITAL OUTLAY					
Land		6100	11,066.25	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,747,809.61	12,570,000.00	619.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	8,544.70	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,767,420.56	12,570,000.00	611.2%
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			2,226,679.87	13,026,000.00	485.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	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	14,999,872.60	0.00	-100.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			14,999,872.60	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)			14,999,872.60	0.00	-100.0%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	(13,265.66)	60,000.00	-552.3%
5) TOTAL, REVENUES			(13,265.66)	60,000.00	-552.3%
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		1,990,512.85	13,026,000.00	554.4%
9) Other Outgo	9000-9999	Except 7600-7699	236,167.02	0.00	-100.0%
10) TOTAL, EXPENDITURES			2,226,679.87	13,026,000.00	485.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(2,239,945.53)	(12,966,000.00)	478.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	14,999,872.60	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			14,999,872.60	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)			12,759,927.07	(12,966,000.00)	-201.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,826,692.34	24,586,619.41	107.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,826,692.34	24,586,619.41	107.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,826,692.34	24,586,619.41	107.9%
2) Ending Balance, June 30 (E + F1e)			24,586,619.41	11,620,619.41	-52.7%
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	24,586,596.83	11,620,596.83	-52.7%
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	22.58	22.58	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	2013-14
		Unaudited Actuals	Budget
9010	Other Restricted Local	24,586,596.83	11,620,596.83
Total, Restricted Balance		24,586,596.83	11,620,596.83

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	455,934.00	387,500.00	-15.0%
5) TOTAL, REVENUES			455,934.00	387,500.00	-15.0%
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	288,952.33	114,000.00	-60.5%
6) Capital Outlay		6000-6999	125,464.00	125,000.00	-0.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,239,437.92	139,509.60	-88.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,653,854.25	378,509.60	-77.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,197,920.25)	8,990.40	-100.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	1,012,485.65	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			1,012,485.65	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)			(185,434.60)	8,990.40	-104.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	518,946.83	333,512.23	-35.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			518,946.83	333,512.23	-35.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			518,946.83	333,512.23	-35.7%
2) Ending Balance, June 30 (E + F1e)			333,512.23	342,502.63	2.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		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	333,512.23	342,502.63	2.7%
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	471,929.59		
1) Fair Value Adjustment to Cash in County Treasury		9111	(1,937.00)		
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	331.15		
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			470,323.74		
H. LIABILITIES					
1) Accounts Payable		9500	136,811.51		
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			136,811.51		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			333,512.23		

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	1,747.14	1,500.00	-14.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	(2,971.00)	0.00	-100.0%
Fees and Contracts Mitigation/Developer Fees		8681	457,157.86	386,000.00	-15.6%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			455,934.00	387,500.00	-15.0%
TOTAL, REVENUES			455,934.00	387,500.00	-15.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	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	970.14	0.00	-100.0%
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	4,000.00	24,000.00	500.0%
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	283,982.19	90,000.00	-68.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			288,952.33	114,000.00	-60.5%
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	125,464.00	125,000.00	-0.4%
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			125,464.00	125,000.00	-0.4%
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	77,444.78	27,070.58	-65.0%
Other Debt Service - Principal		7439	1,161,993.14	112,439.02	-90.3%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,239,437.92	139,509.60	-88.7%
TOTAL, EXPENDITURES			1,653,854.25	378,509.60	-77.1%

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					
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	1,012,485.65	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			1,012,485.65	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)			1,012,485.65	0.00	-100.0%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	455,934.00	387,500.00	-15.0%
5) TOTAL, REVENUES			455,934.00	387,500.00	-15.0%
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		253,625.95	90,000.00	-64.5%
8) Plant Services	8000-8999		155,732.25	149,000.00	-4.3%
9) Other Outgo	9000-9999	Except 7600-7699	1,244,496.05	139,509.60	-88.8%
10) TOTAL, EXPENDITURES			1,653,854.25	378,509.60	-77.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,197,920.25)	8,990.40	-100.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	1,012,485.65	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			1,012,485.65	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)			(185,434.60)	8,990.40	-104.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	518,946.83	333,512.23	-35.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			518,946.83	333,512.23	-35.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			518,946.83	333,512.23	-35.7%
2) Ending Balance, June 30 (E + F1e)			333,512.23	342,502.63	2.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		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	333,512.23	342,502.63	2.7%
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
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	(9,079.81)	19,500.00	-314.8%
5) TOTAL, REVENUES			(9,079.81)	19,500.00	-314.8%
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	27,627.37	70,000.00	153.4%
6) Capital Outlay		6000-6999	275,166.31	210,000.00	-23.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			302,793.68	280,000.00	-7.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(311,873.49)	(260,500.00)	-16.5%
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)			(311,873.49)	(260,500.00)	-16.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,378,368.43	4,066,494.94	-7.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,378,368.43	4,066,494.94	-7.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,378,368.43	4,066,494.94	-7.1%
2) Ending Balance, June 30 (E + F1e)			4,066,494.94	3,805,994.94	-6.4%
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	4,066,494.94	3,805,994.94	-6.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	4,153,171.96		
1) Fair Value Adjustment to Cash in County Treasury		9111	(17,045.00)		
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	3,363.28		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			4,139,490.24		
H. LIABILITIES					
1) Accounts Payable		9500	72,995.30		
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			72,995.30		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			4,066,494.94		

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	14,999.19	19,500.00	30.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(24,079.00)	0.00	-100.0%
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			(9,079.81)	19,500.00	-314.8%
TOTAL, REVENUES			(9,079.81)	19,500.00	-314.8%

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	27,627.37	70,000.00	153.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			27,627.37	70,000.00	153.4%
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	272,865.71	210,000.00	-23.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	2,300.60	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			275,166.31	210,000.00	-23.7%
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			302,793.68	280,000.00	-7.5%

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

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

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	(9,079.81)	19,500.00	-314.8%
5) TOTAL, REVENUES			(9,079.81)	19,500.00	-314.8%
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		302,793.68	280,000.00	-7.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			302,793.68	280,000.00	-7.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(311,873.49)	(260,500.00)	-16.5%
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)			(311,873.49)	(260,500.00)	-16.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,378,368.43	4,066,494.94	-7.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,378,368.43	4,066,494.94	-7.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,378,368.43	4,066,494.94	-7.1%
2) Ending Balance, June 30 (E + F1e)			4,066,494.94	3,805,994.94	-6.4%
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	4,066,494.94	3,805,994.94	-6.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2012-13	2013-14
		Unaudited Actuals	Budget
9010	Other Restricted Local	4,066,494.94	3,805,994.94
Total, Restricted Balance		4,066,494.94	3,805,994.94

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	129,923.53	89,146.00	-31.4%
5) TOTAL, REVENUES			129,923.53	89,146.00	-31.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	21,907.00	60,000.00	173.9%
6) Capital Outlay		6000-6999	6.19	420,000.00	6785037.3%
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			21,913.19	480,000.00	2090.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			108,010.34	(390,854.00)	-461.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	133,487.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(133,487.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(25,476.66)	(390,854.00)	1434.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,577,441.15	1,551,964.49	-1.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,577,441.15	1,551,964.49	-1.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,577,441.15	1,551,964.49	-1.6%
2) Ending Balance, June 30 (E + F1e)			1,551,964.49	1,161,110.49	-25.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,551,964.49	1,161,110.49	-25.2%
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	1,567,265.96		
1) Fair Value Adjustment to Cash in County Treasury		9111	(6,432.00)		
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	698.53		
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			1,561,532.49		
H. LIABILITIES					
1) Accounts Payable		9500	9,568.00		
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			9,568.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			1,551,964.49		

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to RL Deduction		8625	49,720.07	0.00	-100.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	85,645.99	85,646.00	0.0%
Interest		8660	3,600.47	3,500.00	-2.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	(9,043.00)	0.00	-100.0%
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			129,923.53	89,146.00	-31.4%
TOTAL, REVENUES			129,923.53	89,146.00	-31.4%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
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	21,907.00	60,000.00	173.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			21,907.00	60,000.00	173.9%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	270,000.00	New
Buildings and Improvements of Buildings		6200	6.19	150,000.00	2423163.3%
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			6.19	420,000.00	6785037.3%
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			21,913.19	480,000.00	2090.5%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	133,487.00	0.00	-100.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			133,487.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
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)			(133,487.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	129,923.53	89,146.00	-31.4%
5) TOTAL, REVENUES			129,923.53	89,146.00	-31.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		21,913.19	480,000.00	2090.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			21,913.19	480,000.00	2090.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			108,010.34	(390,854.00)	-461.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	133,487.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(133,487.00)	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)			(25,476.66)	(390,854.00)	1434.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,577,441.15	1,551,964.49	-1.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,577,441.15	1,551,964.49	-1.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,577,441.15	1,551,964.49	-1.6%
2) Ending Balance, June 30 (E + F1e)			1,551,964.49	1,161,110.49	-25.2%
Components of Ending Fund Balance)					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		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	1,551,964.49	1,161,110.49	-25.2%
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
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	58,826.92	56,839.00	-3.4%
4) Other Local Revenue		8600-8799	5,038,991.11	5,114,705.00	1.5%
5) TOTAL, REVENUES			5,097,818.03	5,171,544.00	1.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	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	4,334,271.32	4,589,826.26	5.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,334,271.32	4,589,826.26	5.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			763,546.71	581,717.74	-23.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	1,327,135.75	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,327,135.75	0.00	-100.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,090,682.46	581,717.74	-72.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,393,260.65	9,483,943.11	28.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,393,260.65	9,483,943.11	28.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,393,260.65	9,483,943.11	28.3%
2) Ending Balance, June 30 (E + F1e)			9,483,943.11	10,065,660.85	6.1%
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	9,483,943.11	10,065,660.85	6.1%
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	9,516,122.40		
1) Fair Value Adjustment to Cash in County Treasury		9111	(39,054.00)		
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	6,874.71		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			9,483,943.11		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			9,483,943.11		

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	57,152.08	56,839.00	-0.5%
Other Subventions/In-Lieu Taxes		8572	1,674.84	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			58,826.92	56,839.00	-3.4%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	4,794,541.58	4,778,984.00	-0.3%
Unsecured Roll		8612	275,491.75	265,721.00	-3.5%
Prior Years' Taxes		8613	(42,293.31)	0.00	-100.0%
Supplemental Taxes		8614	40,372.72	36,000.00	-10.8%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Interest		8660	22,260.37	34,000.00	52.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	(51,382.00)	0.00	-100.0%
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			5,038,991.11	5,114,705.00	1.5%
TOTAL, REVENUES			5,097,818.03	5,171,544.00	1.4%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	2,000,000.00	2,270,000.00	13.5%
Bond Interest and Other Service Charges		7434	2,334,271.32	2,319,826.26	-0.6%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			4,334,271.32	4,589,826.26	5.9%
TOTAL, EXPENDITURES			4,334,271.32	4,589,826.26	5.9%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	1,327,135.75	0.00	-100.0%
(c) TOTAL, SOURCES			1,327,135.75	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,327,135.75	0.00	-100.0%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	58,826.92	56,839.00	-3.4%
4) Other Local Revenue		8600-8799	5,038,991.11	5,114,705.00	1.5%
5) TOTAL, REVENUES			5,097,818.03	5,171,544.00	1.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	4,334,271.32	4,589,826.26	5.9%
10) TOTAL, EXPENDITURES			4,334,271.32	4,589,826.26	5.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			763,546.71	581,717.74	-23.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	1,327,135.75	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,327,135.75	0.00	0.0%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,090,682.46	581,717.74	-72.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,393,260.65	9,483,943.11	28.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,393,260.65	9,483,943.11	28.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,393,260.65	9,483,943.11	28.3%
2) Ending Balance, June 30 (E + F1e)			9,483,943.11	10,065,660.85	6.1%
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	9,483,943.11	10,065,660.85	6.1%
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	2013-14
		Unaudited Actuals	Budget
9010	Other Restricted Local	9,483,943.11	10,065,660.85
Total, Restricted Balance		9,483,943.11	10,065,660.85

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	807,282.58	834,406.00	3.4%
5) TOTAL, REVENUES			807,282.58	834,406.00	3.4%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	821,709.13	813,262.00	-1.0%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			821,709.13	813,262.00	-1.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(14,426.55)	21,144.00	-246.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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)			(14,426.55)	21,144.00	-246.6%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	987,742.30	973,315.75	-1.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			987,742.30	973,315.75	-1.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			987,742.30	973,315.75	-1.5%
2) Ending Net Position, June 30 (E + F1e)			973,315.75	994,459.75	2.2%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	973,315.75	994,459.75	2.2%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	853,041.92		
1) Fair Value Adjustment to Cash in County Treasury		9111	(3,501.00)		
b) in Banks		9120	122,216.27		
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	632.56		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) 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			972,389.75		

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
H. LIABILITIES					
1) Accounts Payable		9500	(926.00)		
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			(926.00)		
I. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 - H7)			973,315.75		

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	2,756.27	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(4,945.00)	0.00	-100.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	798,784.17	834,406.00	4.5%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	10,687.14	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			807,282.58	834,406.00	3.4%
TOTAL, REVENUES			807,282.58	834,406.00	3.4%

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

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	810,055.13	801,392.00	-1.1%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	11,654.00	11,870.00	1.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			821,709.13	813,262.00	-1.0%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			821,709.13	813,262.00	-1.0%

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

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	807,282.58	834,406.00	3.4%
5) TOTAL, REVENUES			807,282.58	834,406.00	3.4%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		821,709.13	813,262.00	-1.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			821,709.13	813,262.00	-1.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(14,426.55)	21,144.00	-246.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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)			(14,426.55)	21,144.00	-246.6%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	987,742.30	973,315.75	-1.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			987,742.30	973,315.75	-1.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			987,742.30	973,315.75	-1.5%
2) Ending Net Position, June 30 (E + F1e)			973,315.75	994,459.75	2.2%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	973,315.75	994,459.75	2.2%

Description	Object Codes	2012-13 Unaudited Actuals
A. ASSETS		
1) Cash		
a) in County Treasury	9110	74,368.55
1) Fair Value Adjustment to Cash in County Treasury	9111	0.00
b) in Banks	9120	0.00
c) Collections Awaiting Deposit	9140	0.00
2) Investments	9150	0.00
3) Accounts Receivable	9200	0.00
4) Due from Other Funds	9310	0.00
5) TOTAL, ASSETS (Must equal B3)		74,368.55
B. LIABILITIES		
1) Due to Other Funds	9610	0.00
2) Due to Student Groups/Other Agencies	9620	74,368.55
3) TOTAL, LIABILITIES (Must equal A5)		74,368.55

		Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Additions	Deletions	Balance June 30
ASSETS							
Cash							
in County Treasury	9110	74,368.55		74,368.55			74,368.55
Fair Value Adjustment to							
Cash in County Treasury	9111	0.00		0.00			0.00
in Banks	9120	0.00		0.00			0.00
Collections Awaiting Deposit	9140	0.00		0.00			0.00
Investments	9150	0.00		0.00			0.00
Accounts Receivable	9200	0.00		0.00			0.00
Due from Other Funds	9310	0.00		0.00			0.00
TOTAL, ASSETS		74,368.55	0.00	74,368.55	0.00	0.00	74,368.55
LIABILITIES							
Due to Other Funds	9610	0.00		0.00			0.00
Due to Student Groups/ Other Agencies	9620	74,368.55		74,368.55			74,368.55
TOTAL, LIABILITIES		74,368.55	0.00	74,368.55	0.00	0.00	74,368.55

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						
a. Kindergarten						
b. Grades One through Three						
c. Grades Four through Six						
d. Grades Seven and Eight						
e. Opportunity Schools and Full-Day Opportunity Classes						
f. Home and Hospital						
g. Community Day School						
2. Special Education						
a. Special Day Class						
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])						
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions						
3. TOTAL, ELEMENTARY	0.00	0.00	0.00	0.00	0.00	0.00
HIGH SCHOOL						
4. General Education			6,856.75	6,857.30	6,857.30	6,857.30
a. Grades Nine through Twelve	6,513.41	6,513.41				
b. Continuation Education	315.32	315.32				
c. Opportunity Schools and Full-Day Opportunity Classes	0.00	0.00				
d. Home and Hospital	18.89	18.89				
e. Community Day School	0.00	0.00				
5. Special Education						
a. Special Day Class	333.70	333.70	336.95	333.70	333.70	333.70
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	0.00	0.00				
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions	0.00	0.00				
6. TOTAL, HIGH SCHOOL	7,181.32	7,181.32	7,193.70	7,191.00	7,191.00	7,191.00
COUNTY SUPPLEMENT						
7. County Community Schools (EC 1982[a])						
a. Elementary						
b. High School	1.59	1.59	1.59	1.86	1.86	1.86
8. Special Education						
a. Special Day Class - Elementary						
b. Special Day Class - High School	30.76	30.76	30.76	28.36	28.36	28.36
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	32.35	32.35	32.35	30.22	30.22	30.22
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	7,213.67	7,213.67	7,226.05	7,221.22	7,221.22	7,221.22
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)	7,213.67	7,213.67	7,226.05	7,221.22	7,221.22	7,221.22
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.

	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	6,825,717.00		6,825,717.00			6,825,717.00
Work in Progress	4,624,109.57		4,624,109.57	5,149,587.49	5,189,396.48	4,584,300.58
Total capital assets not being depreciated	11,449,826.57	0.00	11,449,826.57	5,149,587.49	5,189,396.48	11,410,017.58
Capital assets being depreciated:						
Land Improvements	12,722,786.43		12,722,786.43	4,539,438.00		17,262,224.43
Buildings	111,156,397.54		111,156,397.54	857,504.79		112,013,902.33
Equipment	14,373,110.22		14,373,110.22	579,543.59		14,952,653.81
Total capital assets being depreciated	138,252,294.19	0.00	138,252,294.19	5,976,486.38	0.00	144,228,780.57
Accumulated Depreciation for:						
Land Improvements	(2,779,703.05)		(2,779,703.05)		731,197.79	(3,510,900.84)
Buildings	(19,741,879.88)		(19,741,879.88)		2,248,795.65	(21,990,675.53)
Equipment	(12,074,305.15)		(12,074,305.15)		1,307,105.04	(13,381,410.19)
Total accumulated depreciation	(34,595,888.08)	0.00	(34,595,888.08)	0.00	4,287,098.48	(38,882,986.56)
Total capital assets being depreciated, net	103,656,406.11	0.00	103,656,406.11	5,976,486.38	4,287,098.48	105,345,794.01
Governmental activity capital assets, net	115,106,232.68	0.00	115,106,232.68	11,126,073.87	9,476,494.96	116,755,811.59
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

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

FEDERAL PROGRAM NAME	NCLB TITLE I	NCLB MIGRANT	FEDERAL JOBS FUND	SPECIAL ED IDEA	TITLE IIC-VEA	TITLE II TEACHER QUALITY	TOTAL
FEDERAL CATALOG NUMBER	84.01	84.318	84.41	84.027	84.048	84.367	
RESOURCE CODE	3010	3060/3061	3205	3310	3550	4035	
REVENUE OBJECT	8290	8290	8290	8100	8290	8290	
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	575,278.95	0.00	261,716.54	0.00	0.00	231,515.66	1,068,511.15
2. a. Current Year Award	1,657,315.00	423,520.00	0.00	1,058,043.00	218,385.00	258,068.00	3,615,331.00
b. Transferability (NCLB)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Other Adjustments	0.00	0.00	0.00	0.00	0.00		0.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	1,657,315.00	423,520.00	0.00	1,058,043.00	218,385.00	258,068.00	3,615,331.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00			0.00
4. Total Available Award (sum lines 1, 2d, & 3)	2,232,593.95	423,520.00	261,716.54	1,058,043.00	218,385.00	489,583.66	4,683,842.15
REVENUES							
5. Revenue Deferred from Prior Year	0.00	0.00	261,716.54	0.00	0.00		261,716.54
6. Cash Received in Current Year	1,614,912.66	230,260.42		546,324.80	102,270.49	308,225.75	2,801,994.12
7. Contributed Matching Funds	0.00	0.00		0.00			0.00
8. Total Available (sum lines 5, 6, & 7)	1,614,912.66	230,260.42	261,716.54	546,324.80	102,270.49	308,225.75	3,063,710.66
EXPENDITURES							
9. Donor-Authorized Expenditures	1,650,676.39	307,453.27	261,716.54	1,058,043.00	218,384.93	302,632.66	3,798,906.79
10. Non Donor-Authorized Expenditures	0.00	0.00		937,833.44	0.00		937,833.44
11. Total Expenditures (lines 9 & 10)	1,650,676.39	307,453.27	261,716.54	1,995,876.44	218,384.93	302,632.66	4,736,740.23
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00	0.00	0.00			0.00
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(35,763.73)	(77,192.85)	0.00	(511,718.20)	(116,114.44)	5,593.09	(735,196.13)
a. Deferred Revenue	0.00	0.00	0.00	0.00	0.00	5,593.09	5,593.09
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	35,763.73	77,192.85	0.00	511,718.00	116,114.44		740,789.02
14. Unused Grant Award Calculation (line 4 minus line 9)	581,917.56	116,066.73	0.00	0.00	0.07	186,951.00	884,935.36
15. If Carryover is allowed, enter line 14 amount here	581,917.56	0.00	0.00	0.00	0.00	186,951.00	768,868.56
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,650,676.39	307,453.27	261,716.54	1,058,042.80	218,384.93	302,632.66	3,798,906.59

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

STATE PROGRAM NAME	AG INCENTIVE	TOTAL
RESOURCE CODE	7010	
REVENUE OBJECT	8590	
LOCAL DESCRIPTION (if any)		
AWARD		
1. a. Prior Year Carryover	0.00	0.00
b. Restr Bal Transfers (Obj 8997)		0.00
c. Adjusted Prior Year Carryover (sum lines 1a & 1b)	0.00	0.00
2. a. Current Year Award	76,466.00	76,466.00
b. Other Adjustments		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	76,466.00	76,466.00
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1c, 2c, & 3)	76,466.00	76,466.00
REVENUES		
5. Revenue Deferred from Prior Year	0.00	0.00
6. Cash Received in Current Year	76,466.00	76,466.00
7. Contributed Matching Funds		0.00
8. Total Available (sum lines 5, 6, & 7)	76,466.00	76,466.00
EXPENDITURES		
9. Donor-Authorized Expenditures	76,466.00	76,466.00
10. Non Donor-Authorized Expenditures		0.00
11. Total Expenditures (lines 9 & 10)	76,466.00	76,466.00
12. Amounts Included in Line 6 above for Prior Year Adjustments		0.00
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	0.00
a. Deferred Revenue		0.00
b. Accounts Payable		0.00
c. Accounts Receivable		0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here		0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	76,466.00	76,466.00

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

FEDERAL PROGRAM NAME	LEA MEDICAL BILLING OPTION	SS/HS GRANT	TOTAL
FEDERAL CATALOG NUMBER	93.778	84.184L	
RESOURCE CODE	5640	5811/5812	
REVENUE OBJECT	8290	8290	
LOCAL DESCRIPTION (if any)			
AWARD			
1. Prior Year Restricted Ending Balance	245,205.80	(0.10)	245,205.70
2. a. Current Year Award	45,249.55	1,066,833.54	1,112,083.09
b. Other Adjustments			0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	45,249.55	1,066,833.54	1,112,083.09
3. Required Matching Funds/Other			0.00
4. Total Available Award (sum lines 1, 2c, & 3)	290,455.35	1,066,833.44	1,357,288.79
REVENUES			
5. Cash Received in Current Year	45,249.55	1,066,833.54	1,112,083.09
6. Amounts Included in Line 5 for Prior Year Adjustments			0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00
b. Noncurrent Accounts Receivable			0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00
8. Contributed Matching Funds			0.00
9. Total Available (sum lines 5, 7c, & 8)	45,249.55	1,066,833.54	1,112,083.09
EXPENDITURES			
10. Donor-Authorized Expenditures	9,065.26	1,066,833.44	1,075,898.70
11. Non Donor-Authorized Expenditures			0.00
12. Total Expenditures (line 10 plus line 11)	9,065.26	1,066,833.44	1,075,898.70
RESTRICTED ENDING BALANCE			
13. Current Year (line 4 minus line 10)	281,390.09	0.00	281,390.09

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

STATE PROGRAM NAME	LOTTERY	SPECIAL EDUCATION	SPED MENTAL HEALTH	EIA/SCE	EIA/LEP	TRANSPORTATION	SPED TRANS.
RESOURCE CODE	6300	6500	6512	7090	7091	7230	7240
REVENUE OBJECT	8560	8311	8300	8311	8311	8311	8311
LOCAL DESCRIPTION (if any)							
AWARD							
1. a. Prior Year Restricted Ending Balance	367,289.74	0.00	0.00		263,771.43	0.00	
b. Restr Bal Transfers (Obj 8997)							
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	367,289.74	0.00	0.00	0.00	263,771.43	0.00	0.00
2. a. Current Year Award	241,422.47	3,982,861.00	218,645.72	821,437.00	218,140.00	303,499.00	53,869.00
b. Other Adjustments						0.00	113,805.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	241,422.47	3,982,861.00	218,645.72	821,437.00	218,140.00	303,499.00	167,674.00
3. Required Matching Funds/Other						53,601.38	
4. Total Available Award (sum lines 1c, 2c, & 3)	608,712.21	3,982,861.00	218,645.72	821,437.00	481,911.43	357,100.38	167,674.00
REVENUES							
5. Cash Received in Current Year	46,814.13	3,629,006.00	102,083.55	821,437.00	218,140.00	300,743.59	70,383.00
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00				0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	194,608.34	353,855.00	116,562.17	0.00	0.00	2,755.41	97,291.00
b. Noncurrent Accounts Receivable		0.00				0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	194,608.34	353,855.00	116,562.17	0.00	0.00	2,755.41	97,291.00
8. Contributed Matching Funds		1,598,617.25	26,304.72			0.00	316,311.20
9. Total Available (sum lines 5, 7c, & 8)	241,422.47	5,581,478.25	244,950.44	821,437.00	218,140.00	303,499.00	483,985.20
EXPENDITURES							
10. Donor-Authorized Expenditures	263,098.95	3,982,861.00	218,645.72	615,329.66	247,481.04	357,100.38	167,674.00
11. Non Donor-Authorized Expenditures		1,598,617.25	26,304.72			242,761.43	316,311.20
12. Total Expenditures (line 10 plus line 11)	263,098.95	5,581,478.25	244,950.44	615,329.66	247,481.04	599,861.81	483,985.20
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	345,613.26	0.00	0.00	206,107.34	234,430.39	0.00	0.00

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

STATE PROGRAM NAME	QEIA	SPED	TOTAL
RESOURCE CODE	7400	7865	
REVENUE OBJECT	8590	8300	
LOCAL DESCRIPTION (if any)			
AWARD			
1. a. Prior Year Restricted Ending Balance	2,334,568.52		2,965,629.69
b. Restr Bal Transfers (Obj 8997)			0.00
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	2,334,568.52	0.00	2,965,629.69
2. a. Current Year Award	2,282,000.00	245,556.76	8,367,430.95
b. Other Adjustments	0.00		113,805.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	2,282,000.00	245,556.76	8,481,235.95
3. Required Matching Funds/Other			53,601.38
4. Total Available Award (sum lines 1c, 2c, & 3)	4,616,568.52	245,556.76	11,500,467.02
REVENUES			
5. Cash Received in Current Year	2,282,000.00	193,998.00	7,664,605.27
6. Amounts Included in Line 5 for Prior Year Adjustments			0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	51,558.76	816,630.68
b. Noncurrent Accounts Receivable			0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	51,558.76	816,630.68
8. Contributed Matching Funds			1,941,233.17
9. Total Available (sum lines 5, 7c, & 8)	2,282,000.00	245,556.76	10,422,469.12
EXPENDITURES			
10. Donor-Authorized Expenditures	2,323,701.08	245,556.76	8,421,448.59
11. Non Donor-Authorized Expenditures		186,432.86	2,370,427.46
12. Total Expenditures (line 10 plus line 11)	2,323,701.08	431,989.62	10,791,876.05
RESTRICTED ENDING BALANCE			
13. Current Year (line 4 minus line 10)	2,292,867.44	0.00	3,079,018.43

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	29,070,671.28	301	0.00	303	29,070,671.28	305	99,194.27		307	28,971,477.01	309
2000 - Classified Salaries	11,604,984.07	311	6,284.21	313	11,598,699.86	315	684,979.10		317	10,913,720.76	319
3000 - Employee Benefits (Excluding 3800)	11,740,388.49	321	566,937.36	323	11,173,451.13	325	1,179,109.34		327	9,994,341.79	329
4000 - Books, Supplies Equip Replace. (6500)	2,911,249.62	331	0.00	333	2,911,249.62	335	342,748.88		337	2,568,500.74	339
5000 - Services. . . & 7300 - Indirect Costs	6,969,903.97	341	(320.27)	343	6,970,224.24	345	292,069.90		347	6,678,154.34	349
TOTAL					61,724,296.13	365	TOTAL			59,126,194.64	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	23,769,489.77	375
2. Salaries of Instructional Aides Per EC 41011.	2100	1,486,296.38	380
3. STRS.	3101 & 3102	1,903,927.77	382
4. PERS.	3201 & 3202	226,425.08	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	456,455.63	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	3,919,268.41	385
7. Unemployment Insurance.	3501 & 3502	261,019.38	390
8. Workers' Compensation Insurance.	3601 & 3602	269,875.25	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	400.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		32,293,157.67	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		122,530.01	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.		32,170,627.66	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.		54.41%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	50.00%
2. Percentage spent by this district (Part II, Line 15)	54.41%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	59,126,194.64
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	58,953,604.30		58,953,604.30	42,254,595.00	30,450,000.00	70,758,199.30	2,545,000.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	1,905,000.00		1,905,000.00	4,579,621.00	2,033,488.00	4,451,133.00	445,029.00
Capital Leases Payable			0.00	180,810.00	64,116.00	116,694.00	56,504.00
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	1,567,239.00		1,567,239.00	3,534,669.00	849,235.00	4,252,673.00	239,016.00
Net OPEB Obligation	7,456,468.00		7,456,468.00	1,814,330.00	570,999.00	8,699,799.00	669,217.00
Compensated Absences Payable	352,912.38		352,912.38	453,015.87	459,619.93	346,308.32	
Governmental activities long-term liabilities	70,235,223.68	0.00	70,235,223.68	52,817,040.87	34,427,457.93	88,624,806.62	3,954,766.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

	2012-13 Calculations			2013-14 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA (2011-12 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2011-12 Actual			2012-13 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	40,236,651.90		40,236,651.90			41,615,786.88
2. PRIOR YEAR GANN ADA (Preload/Line B9, PY column)	7,237.88		7,237.88			7,213.67
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2011-12			Adjustments to 2012-13		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)		0.00				0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA (2012-13 data should tie to Principal Apportionment Attendance Software reports)	2012-13 P2 Report			2013-14 P2 Estimate		
1. Total K-12 ADA (Form A, Lines 10, 28, & 29)	7,213.67		7,213.67	7,221.22		7,221.22
2. ROC/P ADA**						
3. Total Charter Schools ADA (Form A, Line 26)	0.00		0.00	0.00		0.00
4. Total Supplemental Instructional Hours**						
5. Divide Line B4 by 700 (Round to 2 decimal places)						
6. TOTAL P2 ADA (Lines B1 through B3 plus B5)		7,213.67				7,221.22
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)		7,213.67				7,221.22
C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED TAXES AND SUBVENTIONS (Funds 01, 09, and 62)	2012-13 Actual			2013-14 Budget		
1. Homeowners' Exemption (Object 8021)	149,954.39		149,954.39	149,205.00		149,205.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	21,571,862.37		21,571,862.37	21,576,970.00		21,576,970.00
5. Unsecured Roll Taxes (Object 8042)	1,078,452.82		1,078,452.82	1,078,453.00		1,078,453.00
6. Prior Years' Taxes (Object 8043)	(73,985.33)		(73,985.33)	(121,475.00)		(121,475.00)
7. Supplemental Taxes (Object 8044)	465,854.04		465,854.04	478,860.00		478,860.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	550,403.14		550,403.14	475,983.00		475,983.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	6,915.00		6,915.00	8,787.00		8,787.00
11. Comm. Redevelopment Funds (Obj. 8047 & 8625)	658,202.15		658,202.15	656,477.00		656,477.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-Revenue Limit Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)	0.00		0.00	0.00		0.00
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	24,407,658.58	0.00	24,407,658.58	24,303,260.00	0.00	24,303,260.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	24,407,658.58	0.00	24,407,658.58	24,303,260.00	0.00	24,303,260.00

	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)			550,912.01			552,971.74
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)			550,912.01			552,971.74
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. Revenue Limit State Aid - CY (objects 8011 and 8012)	19,989,460.00		19,989,460.00	20,497,447.00		20,497,447.00
25. Revenue Limit State Aid - Prior Years (Object 8019)	917.09	0.00	917.09	0.00		0.00
26. Supplemental Instruction - CY (Res. 0000, Object 8590)**		464,110.00	464,110.00		464,110.00	464,110.00
27. Supplemental Instruction - PY (Res. 0000, Object 8590)**		0.00	0.00		0.00	0.00
28. Comm Day Sch Addl Funding - CY (Res. 2430, Obj. 8311 and Res. 0000, Obj. 8590)**		0.00	0.00		0.00	0.00
29. Comm Day Sch Addl Funding - PY (Res. 2430, Obj. 8319 and Res. 0000, Obj. 8590)**		0.00	0.00		0.00	0.00
30. ROC/P Apportionment - CY (Res. 0000, Object 8590)**		0.00	0.00		0.00	0.00
31. ROC/P Apportionment - PY (Res. 0000, Object 8590)**		0.00	0.00		0.00	0.00
32. Charter Schs. Gen. Purpose Entitlement (Object 8015)	0.00	0.00	0.00	0.00	0.00	0.00
33. Charter Schs. Categorical Block Grant (Object 8590)**		0.00	0.00		0.00	0.00
34. Class Size Reduction, Grades K-3 (Object 8434)	0.00	0.00	0.00	0.00	0.00	0.00
35. Class Size Reduction, Grade 9 (Object 8590)**		175,837.00	175,837.00		175,837.00	175,837.00
36. SUBTOTAL STATE AID RECEIVED (Lines C24 through C35)	19,990,377.09	639,947.00	20,630,324.09	20,497,447.00	639,947.00	21,137,394.00
ADD BACK TRANSFERS TO COUNTY						
37. County Office Funds Transfer (Form RL, Line 32)	172,659.00	0.00	172,659.00	175,832.00		175,832.00
38. TOTAL STATE AID (Lines C36 plus C37)	20,163,036.09	639,947.00	20,802,983.09	20,673,279.00	639,947.00	21,313,226.00
DATA FOR INTEREST CALCULATION						
39. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	62,160,951.00	0.00	62,160,951.00	61,271,648.04		61,271,648.04
40. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	7,174.60	0.00	7,174.60	72,000.00		72,000.00
APPROPRIATIONS LIMIT CALCULATIONS						
D. PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			40,236,651.90			41,615,786.88
2. Inflation Adjustment			1.0377			1.0512
3. Program Population Adjustment (Lines B9 divided by [A2 plus A7]) (Round to four decimal places)			0.9967			1.0010
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			41,615,786.88			43,790,261.68
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			24,407,658.58			24,303,260.00
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)			865,640.40			866,546.40
b. Maximum State Aid in Local Limit (Lesser of Line C38 or Lines D4 minus D5 plus C23; but not less than zero)			17,759,040.31			20,039,973.42
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			17,759,040.31			20,039,973.42
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])			4,867.43			52,168.81
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			24,412,526.01			24,355,428.81
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)			17,754,172.88			19,987,804.61
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			24,412,526.01			
b. State Subventions (Line D8)			17,754,172.88			
c. Less: Excluded Appropriations (Line C23)			550,912.01			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			41,615,786.88			

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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) 2,179,966.68
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.

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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) 49,770,051.30

C. Percentage of Plant Services Costs Attributable to General Administration

- (Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 4.38%

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)	2,643,928.38
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	237,268.91
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	32,035.75
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	42,498.63
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)	319,523.36
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)	77.96
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)	3,275,332.99
9. Carry-Forward Adjustment (Part IV, Line F)	(32,707.72)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	3,242,625.27

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	34,279,566.01
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	8,213,525.35
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	5,729,554.69
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,242,250.89
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	6,583.17
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	487,886.63
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	6,975,530.60
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)	195,601.76
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	2,578,714.08
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)	59,709,213.18

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs)

(Line A8 divided by Line B18) 5.49%

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2014-15 see www.cde.ca.gov/fg/ac/ic/)

(Line A10 divided by Line B18) 5.43%

Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>3,275,332.99</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(105,703.70)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>(312,146.39)</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (4.95%) times Part III, Line B18); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.95%) times Part III, Line B18) or (the highest rate used to recover costs from any program (4.95%) times Part III, Line B18); zero if positive	<u>(98,123.15)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(98,123.15)</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>5.32%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-49,061.58) is applied to the current year calculation and the remainder (\$-49,061.57) is deferred to one or more future years:	<u>5.40%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-32,707.72) is applied to the current year calculation and the remainder (\$-65,415.43) is deferred to one or more future years:	<u>5.43%</u>
LEA request for Option 1, Option 2, or Option 3	<u>3</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>(32,707.72)</u>

Approved indirect cost rate: 4.95%
Highest rate used in any program: 4.95%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	1,431,144.45	70,841.65	4.95%
01	3060	278,874.20	13,792.40	4.95%
01	3061	14,089.25	697.42	4.95%
01	3310	1,901,740.29	94,136.15	4.95%
01	3550	197,598.67	9,772.19	4.95%
01	4035	282,641.82	13,990.77	4.95%
01	4045	7,850.03	388.58	4.95%
01	4203	167,812.73	3,356.26	2.00%
01	5810	1,061,883.54	4,950.00	0.47%
01	6500	3,984,415.48	197,228.57	4.95%
01	6512	228,823.67	11,326.77	4.95%
01	7090	584,916.18	17,547.00	3.00%
01	7091	237,903.92	7,137.12	3.00%
01	7230	572,441.84	27,419.97	4.79%
01	7240	461,157.90	22,827.30	4.95%
01	7400	2,147,405.58	106,295.50	4.95%
01	7810	411,614.70	20,374.92	4.95%
01	8150	1,465,627.22	72,548.50	4.95%
13	5310	2,571,898.67	114,706.68	4.46%
13	5330	6,815.41	303.96	4.46%

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		367,289.74	367,289.74
2. State Lottery Revenue	8560	978,396.44		241,422.47	1,219,818.91
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		978,396.44	0.00	608,712.21	1,587,108.65
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00			0.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	978,396.00			978,396.00
4. Books and Supplies	4000-4999	0.00		263,098.95	263,098.95
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
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)		978,396.00	0.00	263,098.95	1,241,494.95
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	0.44	0.00	345,613.26	345,613.70
D. COMMENTS:					

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

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

Section I - Expenditures	Funds 01, 09, and 62			2012-13 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	67,239,555.07
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3355 and 3385)	All	All	1000-7999	6,007,686.49
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	6,583.17
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	3,534,651.69
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	1,031,158.84
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	366,000.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. PERS Reduction	All	All	3801-3802	99,184.15
10. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C9, D1, or D2.			
11. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C10)				5,037,577.85
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures before adjustments (Line A minus lines B and C11, plus lines D1 and D2)				56,194,290.73
F. Charter school expenditure adjustments (From Section V)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				56,194,290.73

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)		7,181.32
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)		7,181.32
D. Charter school ADA adjustments (From Section V)		0.00
E. Adjusted total ADA (Lines C plus D)		7,181.32
F. Expenditures per ADA (Line I.G divided by Line II.E)		7,825.06
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.)	55,220,930.88	7,730.79
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)	55,220,930.88	7,730.79
B. Required effort (Line A.2 times 90%)	49,698,837.79	6,957.71
C. Current year expenditures (Line I.G and Line II.F)	56,194,290.73	7,825.06
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2014-15 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

Education Jobs Fund Expenditures (Resource 3205)	Funds 01, 09, and 62			2012-13 Expenditures
	Goals	Functions	Objects	
A. Expenditures available to apply to deficiency:				
1. All Resource 3205 Expenditures	All	All	1000-7999	261,716.54
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	1,108.12
i. Supplemental expenditures made as a result of a Presidentially declared disaster.	Manually entered. Must not include expenditures previously included.			
j. Total state and local expenditures not allowed for MOE calculation (Sum lines A2a through A2i)				1,108.12
3. Plus additional MOE expenditures:	Manually entered. Must not include expenditures previously included.			
a. Expenditures to cover deficits for student body activities				
4. Total Education Jobs Fund expenditures available to apply to deficiency (Line IV.A1 minus Line IV.A2j plus Line IV.A3a)				260,608.42

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)	56,194,290.73	
E. Total expenditures per ADA, with adjustments, Col 2 (Col 1 Line IV.D divided by Line II.E)		7,825.06
F. Adjusted MOE expenditures deficiency amount, Col 1 (Line IV.B minus Line IV.C)	0.00	
G. Adjusted MOE per pupil expenditure deficiency amount, Col 2 (Line III.B minus IV.E) (If negative, then zero)		0.00
H. MOE determination with Education Jobs Fund expenditure adjustment. (If both amounts in lines F and G are positive, MOE not met. If either column in Line IV.F or IV.G equals zero, MOE requirement has been met)	MOE Met	
I. MOE adjusted deficiency percentage, if MOE not met; otherwise zero. Col 1 (Line IV.F divided by Line III.B) and Col 2 (Line IV.G divided by Line III.B) (Funding under NCLB covered programs in FY 2014-15 may be reduced by the lower of the two percentages)	0.00%	0.00%

SECTION V - Detail of Charter School Adjustments (used in Section I, Line F and Section II, Line D)		
Charter School Name/Reason for Adjustment	Expenditure Adjustment	ADA Adjustment
Total charter school adjustments	0.00	0.00

SECTION VI - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

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

	----- Teacher Full-Time Equivalents -----				----- Classroom Units -----		Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	936,230.62	1,935,091.39	3,373,582.67	3,402,129.09	7,456,591.69	118,800.61	574,941.84
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	260.14	260.14	260.14	260.14	401.28	401.28	412.10
3100 Alternative Schools							
3200 Continuation Schools	11.80	11.80	11.80	11.80	11.00	11.00	
3300 Independent Study Centers	2.00	2.00	2.00	2.00	3.00	3.00	
3400 Opportunity Schools	5.50	5.50	5.50	5.50	7.00	7.00	
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)	43.48	43.48	43.48	43.48	39.98	39.98	155.30
6000 ROC/P							
Other Goals Description							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
Other Funds Description							
- - Adult Education (Fund 11)							
- - Child Development (Fund 12)							
- - Cafeteria (Funds 13 & 61)					14.15	14.15	
C. Total Allocation Factors	322.92	322.92	322.92	322.92	476.41	476.41	567.40

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

Goal	Program/Activity	----- Direct Costs -----			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6			
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3						
Instructional Goals										
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00			
1110	Regular Education, K–12	29,774,495.66	14,569,848.64	44,344,344.30	2,460,920.37		46,805,264.67			
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00			
3200	Continuation Schools	1,524,709.70	527,428.58	2,052,138.28	113,884.85		2,166,023.13			
3300	Independent Study Centers	541,709.62	107,451.73	649,161.35	36,025.66		685,187.01			
3400	Opportunity Schools	489,726.83	275,616.03	765,342.86	42,473.24		807,816.10			
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	0.00	0.00	0.00	0.00		0.00			
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00			
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00			
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00			
4630	Adult Vocational Education	0.00	0.00	0.00	0.00		0.00			
4760	Bilingual	408,744.32	0.00	408,744.32	22,683.55		431,427.87			
4850	Migrant Education	295,989.66	0.00	295,989.66	16,426.15		312,415.81			
5000-5999	Special Education	8,630,142.49	2,092,023.87	10,722,166.36	595,034.11		11,317,200.47			
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00			
Other Goals										
7110	Nonagency - Educational	0.00	0.00	0.00	0.00		0.00			
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00				
8100	Community Services	6,583.17	0.00	6,583.17	365.34	6,948.51				
8500	Child Care and Development Services	3,802.36	0.00	3,802.36	211.01	4,013.37				
Other Costs										
----	Food Services					0.00	0.00			
----	Enterprise					0.00	0.00			
----	Facilities Acquisition & Construction					3,033,675.85	3,033,675.85			
----	Other Outgo					1,403,999.84	1,403,999.84			
Other Funds										
----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)						224,999.05	224,999.05	155,594.02	380,593.07
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)								(115,010.64)	(115,010.64)
----	Total General Fund and Charter Schools Funds Expenditures	41,675,903.81	17,797,367.90	59,473,271.71	3,328,607.66	4,437,675.69	67,239,555.06			

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

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
1110	Regular Education, K-12	26,768,002.16	286,207.22	25,143.39	665,296.19	490,527.94	0.00	1,474,912.57			64,406.19	0.00	29,774,495.66
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	1,047,118.69	2,410.82	51,843.30	199,575.23	221,816.93	0.00	1,944.73			0.00	0.00	1,524,709.70
3300	Independent Study Centers	393,185.77	0.00	22,637.24	68,438.53	55,692.08	0.00	1,756.00			0.00	0.00	541,709.62
3400	Opportunity Schools	442,975.47	1,085.06	0.00	45,666.30	0.00	0.00	0.00			0.00	0.00	489,726.83
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	75,049.27	80,504.11	5,727.76	139,435.99	108,027.19	0.00	0.00			0.00	0.00	408,744.32
4850	Migrant Education	19,847.60	0.00	1,317.90	93,034.71	181,789.45	0.00	0.00			0.00	0.00	295,989.66
5000-5999	Special Education	7,014,519.22	414,996.22	334.40	216,543.92	414,995.13	485,313.24	6,561.25			0.00	76,879.11	8,630,142.49
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00		6,583.17	0.00	0.00	0.00	6,583.17
8500	Child Care and Development Services	3,802.36	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	3,802.36
Total Direct Charged Costs		35,764,500.54	785,203.43	107,003.99	1,427,990.87	1,472,848.72	485,313.24	1,485,174.55	6,583.17	0.00	64,406.19	76,879.11	41,675,903.81

* 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	7,771,520.38	6,380,750.66	417,577.60	14,569,848.64
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	352,517.65	174,910.93	0.00	527,428.58
3300	Independent Study Centers	59,748.75	47,702.98	0.00	107,451.73
3400	Opportunity Schools	164,309.08	111,306.95	0.00	275,616.03
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)	1,298,937.91	635,721.72	157,364.24	2,092,023.87
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs	0.00	0.00	0.00	0.00
Other Funds					
- -	Adult Education (Fund 11)		0.00		0.00
- -	Child Development (Fund 12)	0.00	0.00	0.00	0.00
- -	Cafeteria (Funds 13 and 61)		224,999.05		224,999.05
Total Allocated Support Costs		9,647,033.77	7,575,392.29	574,941.84	17,797,367.90

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

A. Central Administration Costs in General Fund and Charter Schools Funds		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	530,385.26
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	32,035.75
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	2,643,928.38
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	237,268.91
5	Total Central Administration Costs in General Fund and Charter Schools Fund:	3,443,618.30
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	41,675,903.81
2	Total Allocated Costs (from Form PCR, Column 2, Total)	17,797,367.90
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	59,473,271.71
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	2,578,714.08
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	2,578,714.08
D. Total Direct Charged and Allocated Costs (B3 + C5)		62,051,985.79
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		5.55%

Unaudited Actuals
2012-13
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Other Costs (OC)

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400, and 6500)	0.00				0.00
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			3,033,675.85		3,033,675.85
Other Outgo (Objects 1000-7999)				1,403,999.84	1,403,999.84
Total Other Costs	0.00	0.00	3,033,675.85	1,403,999.84	4,437,675.69

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	7,480.51	7,723.51
2. Inflation Increase	0041	243.00	121.00
3. All Other Adjustments	0042, 0525	0.00	0.00
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	7,723.51	7,844.51
REVENUE LIMIT SUBJECT TO DEFICIT			
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	7,723.51	7,844.51
b. AB 851 Add-on (Meals, BTS, Special Adjustments)	0719	155.25	155.14
c. Revenue Limit ADA	0033	7,226.05	7,222.16
d. Total Base Revenue Limit (Lines 5a plus 5b, times 5c)	0034, 0724	56,932,313.70	57,774,752.24
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	56,932,313.70	57,774,752.24
DEFICIT CALCULATION			
16. Deficit Factor	0281	0.77728	0.77728
17. TOTAL DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	44,252,348.79	44,907,159.42
OTHER REVENUE LIMIT ITEMS			
18. Unemployment Insurance Revenue	0060	418,158.00	182,143.00
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	104,187.00	117,156.00
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)	- - -	313,971.00	64,987.00
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	44,566,319.79	44,972,146.42

Description	Principal Appt. Software Data ID	2012-13 Unaudited Actuals	2013-14 Budget
REVENUE LIMIT - LOCAL SOURCES			
25. Property Taxes	0587	24,400,744.00	24,294,473.00
26. Miscellaneous Funds	0588	3,457.00	4,394.00
27. Community Redevelopment Funds	0589, 0721	0.00	
28. Less: Charter Schools In-lieu Taxes	0595		
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	24,404,201.00	24,298,867.00
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	20,162,118.79	20,673,279.42
b. Less: Education Protection Account (EPA) (Obj. 8012)	---	9,535,812.00	7,134,104.00
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	10,626,306.79	13,539,175.42
OTHER ITEMS			
32. Less: County Office Funds Transfer	0458	172,659.00	175,832.00
33. Core Academic Program	9001		
34. California High School Exit Exam	9002		
35. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017		
36. Apprenticeship Funding	0570		
37. Community Day School Additional Funding	3103, 9007		
38. Basic Aid "Choice"/Court Ordered Voluntary Pupil Transfer/Basic Aid Open Enrollment	0634, 0629, 9037		
39. Basic Aid Supplement Charter School Adjustment	9018		
40. All Other Adjustments	---		
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(172,659.00)	(175,832.00)
42. TOTAL, NET STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31d and 41) (This amount should agree with Object 8011)	---	10,453,647.79	13,363,343.42
43. Less: Revenue Limit State Apportionment Receipts	---		
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43)	---	10,453,647.79	

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

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(765.86)	0.00	(115,010.64)				
Other Sources/Uses Detail					133,487.00	366,000.00		
Fund Reconciliation							123,652.32	260,866.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	765.86	0.00	115,010.64	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							2,353.00	123,625.49
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					366,000.00	0.00		
Fund Reconciliation							258,513.00	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					0.00	0.00		
Fund Reconciliation							0.00	26.83
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	133,487.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	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							0.00	0.00
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	765.86	(765.86)	115,010.64	(115,010.64)	499,487.00	499,487.00	384,518.32	384,518.32

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	7.0	13.0
B. 1. ENTER average number of pupils transported daily one way to/from school (excluding extended year)	020/019	412.1	155.3
2. ENTER number of pupils included on Line B1 with transportation in IEP	023/024	0.0	155.3
C. ENTER total number of miles driven to/from school	021/022	112,784.0	117,035.0
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)	003/004	446,828.65	340,973.14
B. Books & Supplies (Objects 4200, 4300, and 4400)		2,150.90	3,957.34
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			
2. Travel/Conferences & Dues/Memberships (Objects 5200 and 5300)		4,428.34	8,224.08
3. Insurance (Objects 5400 and 5450)		6,158.22	11,436.70
4. Rentals, Leases, Repairs, and Noncapitalized Improvements (Object 5600)		850.10	1,578.77
5. Interprogram/Interfund Transfers (Objects 5710 and 5750)		110,977.67	91,009.59
6. Other Services and Operating Expenditures (Object 5800) (Contracts for repairs should be charged to Object 5600)		1,074.40	4,027.38
7. Communications (Object 5900)		(26.44)	(49.10)
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)	096/095	0.00	0.00
1. ENTER amount of capital outlay, lease purchase & debt service included on Line D in Home-to-School that belongs in SD/OI as a decrease to Home-to-School and an increase to SD/OI. (Line D1 must net to zero)		0.00	0.00
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)		572,441.84	461,157.90
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)		572,441.84	461,157.90
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		53,601.38	113,805.00
1. ENTER amount of Line I that represents reimbursements other than for transportation services (i.e., fuel tax reimbursement, insurance recovery, bus trade-in or sale, prior year refunds, etc.			
J. Subtotal, Pupil Transportation Expense (Line H minus Line I plus Line I1)	097/098	518,840.46	347,352.90
K. Indirect Costs (Approved indirect cost rate of 4.95% times the sum of Line H minus lines C1, D, and D1. If negative, then zero.)	100/101	28,335.87	22,827.32
L. Net Pupil Transportation Expense (Lines J and K)		547,176.33	370,180.22

Description	EDP No.	Home-to-School	SD/OI
SCHEDULE III - ALLOWABLE TRANSPORTATION EXPENSE			
A. Net Pupil Transportation Expense (Schedule II, Line L)		547,176.33	370,180.22
B. ENTER deduction for increased cost of court ordered transportation (Los Angeles Unified, San Bernardino Unified and San Diego Unified only)			
C. Deduction for payments to common carriers and parents in lieu of transportation provided to your pupils			
1. ENTER payments by your LEA, included in Schedule II			
Line C1		0.00	0.00
2. ENTER payments by another LEA, included in Schedule II,			
Line C1		0.00	0.00
3. Less: ENTER payments to common carriers and parents, deducted on Line B		0.00	
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		0.00	
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		0.00	0.00
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	547,176.33	370,180.22
H. 1. Cost Per Mile (Line G divided by Schedule I, Line C)	120/121	4.852	3.163
2. Cost Per Pupil (Line G divided by Schedule I, Line B1)	122/123	1,327.776	2,383.646
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	547,176.33	370,180.22
L. Approved Non-SD/OI Home-to-School Transportation Expense			
1. Calculated Expense (Line K divided by Schedule I, Line B1 times Schedule I, Line B2)	132c	0.00	
2. ENTER LEA's computed expense if different than amount calculated in Line L1 (maintain documentation locally)	132a		

Contact: Jerry Sitton

Title: Director of Transportation

Agency: SMJUHSD

Phone Number/Ext: 805-922-4573 ext 4711

E-mail Address: jsitton@smjuhsd.org

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									679
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	453,705.86	0.00	0.00	0.00	0.00	901,168.26	2,109,738.06		3,464,612.18
2000-2999	Classified Salaries	432,765.19	0.00	0.00	0.00	0.00	983,533.52	436,610.23		1,852,908.94
3000-3999	Employee Benefits	233,024.41	0.00	0.00	0.00	0.00	555,485.43	789,440.89		1,577,950.73
4000-4999	Books and Supplies	13,101.51	0.00	0.00	0.00	0.00	58,912.11	32,759.86		104,773.48
5000-5999	Services and Other Operating Expenditures	287,717.21	0.00	0.00	0.00	0.00	1,336,067.06	6,112.89		1,629,897.16
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,420,314.18	0.00	0.00	0.00	0.00	3,835,166.38	3,374,661.93	0.00	8,630,142.49
7310	Transfers of Indirect Costs	22,827.30	0.00	0.00	0.00	0.00	0.00	323,066.41		345,893.71
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	2,092,023.82								2,092,023.82
	Total Indirect Costs and PCR Allocations	2,114,851.12	0.00	0.00	0.00	0.00	0.00	323,066.41	0.00	2,437,917.53
	TOTAL COSTS	3,535,165.30	0.00	0.00	0.00	0.00	3,835,166.38	3,697,728.34	0.00	11,068,060.02
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, & 3405)										
1000-1999	Certificated Salaries	14,692.26	0.00	0.00	0.00	0.00	155,889.59	4,724.31		175,306.16
2000-2999	Classified Salaries	163,252.30	0.00	0.00	0.00	0.00	831,180.33	436,610.23		1,431,042.86
3000-3999	Employee Benefits	50,524.14	0.00	0.00	0.00	0.00	266,030.02	129,869.79		446,423.95
4000-4999	Books and Supplies	2,857.35	0.00	0.00	0.00	0.00	563.08	103.72		3,524.15
5000-5999	Services and Other Operating Expenditures	10.00	0.00	0.00	0.00	0.00	0.00	707.24		717.24
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	231,336.05	0.00	0.00	0.00	0.00	1,253,663.02	572,015.29	0.00	2,057,014.36
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	94,136.15		94,136.15
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	94,136.15	0.00	94,136.15
	TOTAL BEFORE OBJECT 8980	231,336.05	0.00	0.00	0.00	0.00	1,253,663.02	666,151.44	0.00	2,151,150.51
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)									937,833.44
	TOTAL COSTS									1,213,317.07

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	439,013.60	0.00	0.00	0.00	0.00	745,278.67	2,105,013.75		3,289,306.02
2000-2999	Classified Salaries	269,512.89	0.00	0.00	0.00	0.00	152,353.19	0.00		421,866.08
3000-3999	Employee Benefits	182,500.27	0.00	0.00	0.00	0.00	289,455.41	659,571.10		1,131,526.78
4000-4999	Books and Supplies	10,244.16	0.00	0.00	0.00	0.00	58,349.03	32,656.14		101,249.33
5000-5999	Services and Other Operating Expenditures	287,707.21	0.00	0.00	0.00	0.00	1,336,067.06	5,405.65		1,629,179.92
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,188,978.13	0.00	0.00	0.00	0.00	2,581,503.36	2,802,646.64	0.00	6,573,128.13
7310	Transfers of Indirect Costs	22,827.30	0.00	0.00	0.00	0.00	0.00	228,930.26		251,757.56
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	2,092,023.82								2,092,023.82
	Total Indirect Costs and PCR Allocations	2,114,851.12	0.00	0.00	0.00	0.00	0.00	228,930.26	0.00	2,343,781.38
	TOTAL BEFORE OBJECT 8980	3,303,829.25	0.00	0.00	0.00	0.00	2,581,503.36	3,031,576.90	0.00	8,916,909.51
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									937,833.44
	TOTAL COSTS									9,854,742.95
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	16,035.40		16,035.40
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	6,079.70	0.00	0.00	0.00	0.00	6,751.31	3,296.25		16,127.26
5000-5999	Services and Other Operating Expenditures	5,653.30	0.00	0.00	0.00	0.00	11,161.25	4,429.95		21,244.50
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	11,733.00	0.00	0.00	0.00	0.00	17,912.56	23,761.60	0.00	53,407.16
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	11,733.00	0.00	0.00	0.00	0.00	17,912.56	23,761.60	0.00	53,407.16
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									1,926,797.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									937,833.44
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)									2,127,666.03
	TOTAL COSTS									5,045,703.63

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

2011-12 Expenditures	A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2011-12 Report SEMA, 2011-12 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	9,625,988.00	5,647,478.00
2. Enter audit adjustments of 2011-12 special education expenditures from SACS2013ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)		
3. Enter restatements of 2012-13 special education beginning fund balances from SACS2013ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9795)		
4. Enter any other adjustments, not included in Line 1 (explain below)		
5. 2011-12 Expenditures, Adjusted for 2012-13 MOE Calculation (Sum lines 1 through 4)	9,625,988.00	5,647,478.00
C. Unduplicated Pupil Count		
1. Enter the unduplicated pupil count reported in 2011-12 Report SEMA, 2011-12 Expenditures by LEA (LE-CY) worksheet	660.00	
2. Enter any adjustments not included in Line C1 (explain below)		
3. 2011-12 Unduplicated Pupil Count, Adjusted for 2012-13 MOE Calculation (Line C1 plus Line C2)	660.00	

SELPA: Santa Barbara County (AR)

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

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

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

☒ Combined state and local expenditures

☐ Local expenditures only

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

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

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

SELPA: Santa Barbara County (AR)

SECTION 2

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

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

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

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

If (b) is greater than (a).

Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)

_____ (c)

Available for MOE reduction.

(line (a) minus line (c), zero if negative)

0.00 (d)

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

If (b) is less than (a).

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

_____ (e)

Available to set aside for EIS

(line (b) minus line (e), zero if negative)

0.00 (f)

SELPA: Santa Barbara County (AR)

SECTION 3

	Column A	Column B	Column C
	Actual Expenditures FY 2012-13 (LE-CY Worksheet)	Actual Expenditures FY 2011-12 (LE-PY Worksheet)	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Total special education expenditures	11,068,060.02		
2. Less: Expenditures paid from federal sources	1,213,317.07		
3. Expenditures paid from state and local sources	9,854,742.95	9,625,988.00	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	9,854,742.95	9,625,988.00	228,754.95
4. Special education unduplicated pupil count	679	660	
5. Per capita state and local expenditures (A3/A4)	14,513.61	14,584.83	(71.22)

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

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

SELPA: Santa Barbara County (AR)

B. LOCAL EXPENDITURES ONLY METHOD

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

Click on the button that applies:

☐

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

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

b. Per capita local expenditures (B1a/A4)

FY 2012-13

FY 2011-12

Difference

Base FY

FY 2012-13

Difference

☐

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

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

b. Special education unduplicated pupil count

c. Per capita local expenditures (B2a/B2b)

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

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

Brenda Hoff
Contact Name

Director of Fiscal Services
Title

805-922-4573 ext 4403
Telephone Number

BHOFF@SMJUHSD.ORG
E-mail Address

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									709
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	311,911.65	0.00	0.00	0.00	0.00	928,130.85	2,356,393.65		3,596,436.15
2000-2999	Classified Salaries	400,320.95	0.00	0.00	0.00	0.00	953,922.63	442,032.60		1,796,276.18
3000-3999	Employee Benefits	158,148.51	0.00	0.00	0.00	0.00	576,114.66	857,525.01		1,591,788.18
4000-4999	Books and Supplies	5,011.00	0.00	0.00	0.00	0.00	25,712.00	796.50		31,519.50
5000-5999	Services and Other Operating Expenditures	23,495.00	0.00	0.00	0.00	0.00	1,954,643.94	96,950.00		2,075,088.94
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	898,887.11	0.00	0.00	0.00	0.00	4,438,524.08	3,753,697.76	0.00	9,091,108.95
7310	Transfers of Indirect Costs	21,127.95	0.00	0.00	0.00	0.00	0.00	317,503.88		338,631.83
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	21,127.95	0.00	0.00	0.00	0.00	0.00	317,503.88	0.00	338,631.83
	TOTAL COSTS	920,015.06	0.00	0.00	0.00	0.00	4,438,524.08	4,071,201.64	0.00	9,429,740.78
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	311,911.65	0.00	0.00	0.00	0.00	791,277.85	2,356,393.65		3,459,583.15
2000-2999	Classified Salaries	251,336.05	0.00	0.00	0.00	0.00	149,597.48	600.00		401,533.53
3000-3999	Employee Benefits	111,718.95	0.00	0.00	0.00	0.00	309,481.95	722,326.85		1,143,527.75
4000-4999	Books and Supplies	5,011.00	0.00	0.00	0.00	0.00	25,712.00	796.50		31,519.50
5000-5999	Services and Other Operating Expenditures	23,495.00	0.00	0.00	0.00	0.00	1,954,643.94	96,950.00		2,075,088.94
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	703,472.65	0.00	0.00	0.00	0.00	3,230,713.22	3,177,067.00	0.00	7,111,252.87
7310	Transfers of Indirect Costs	21,127.95	0.00	0.00	0.00	0.00	0.00	221,444.05		242,572.00
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	21,127.95	0.00	0.00	0.00	0.00	0.00	221,444.05	0.00	242,572.00
	TOTAL BEFORE OBJECT 8980	724,600.60	0.00	0.00	0.00	0.00	3,230,713.22	3,398,511.05	0.00	7,353,824.87
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)									1,069,992.40
	TOTAL COSTS									8,423,817.27

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	2,611.00	0.00	0.00	0.00	0.00	25,712.00	0.00		28,323.00
5000-5999	Services and Other Operating Expenditures	1,267.00	0.00	0.00	0.00	0.00	4,440.00	2,430.00		8,137.00
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	3,878.00	0.00	0.00	0.00	0.00	30,152.00	2,430.00	0.00	36,460.00
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	3,878.00	0.00	0.00	0.00	0.00	30,152.00	2,430.00	0.00	36,460.00
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									2,023,122.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)									1,069,992.40
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)									2,179,033.99
	TOTAL COSTS									5,308,608.39

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

		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)			
Object Code	Description								Adjustments*	Total	
	UNDUPLICATED PUPIL COUNT									679	
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)											
1000-1999	Certificated Salaries	453,705.86	0.00	0.00	0.00	0.00	901,168.26	2,109,738.06		3,464,612.18	
2000-2999	Classified Salaries	432,765.19	0.00	0.00	0.00	0.00	983,533.52	436,610.23		1,852,908.94	
3000-3999	Employee Benefits	233,024.41	0.00	0.00	0.00	0.00	555,485.43	789,440.89		1,577,950.73	
4000-4999	Books and Supplies	13,101.51	0.00	0.00	0.00	0.00	58,912.11	32,759.86		104,773.48	
5000-5999	Services and Other Operating Expenditures	287,717.21	0.00	0.00	0.00	0.00	1,336,067.06	6,112.89		1,629,897.16	
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Direct Costs	1,420,314.18	0.00	0.00	0.00	0.00	3,835,166.38	3,374,661.93	0.00	8,630,142.49	
7310	Transfers of Indirect Costs	22,827.30	0.00	0.00	0.00	0.00	0.00	323,066.41		345,893.71	
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
PCRA	Program Cost Report Allocations (non-add)	2,092,023.82									2,092,023.82
	Total Indirect Costs	22,827.30	0.00	0.00	0.00	0.00	0.00	323,066.41	0.00	345,893.71	
	TOTAL COSTS	1,443,141.48	0.00	0.00	0.00	0.00	3,835,166.38	3,697,728.34	0.00	8,976,036.20	
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, & 3405)											
1000-1999	Certificated Salaries	14,692.26	0.00	0.00	0.00	0.00	155,889.59	4,724.31		175,306.16	
2000-2999	Classified Salaries	163,252.30	0.00	0.00	0.00	0.00	831,180.33	436,610.23		1,431,042.86	
3000-3999	Employee Benefits	50,524.14	0.00	0.00	0.00	0.00	266,030.02	129,869.79		446,423.95	
4000-4999	Books and Supplies	2,857.35	0.00	0.00	0.00	0.00	563.08	103.72		3,524.15	
5000-5999	Services and Other Operating Expenditures	10.00	0.00	0.00	0.00	0.00	0.00	707.24		717.24	
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	231,336.05	0.00	0.00	0.00	0.00	1,253,663.02	572,015.29	0.00	2,057,014.36	
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	94,136.15		94,136.15	
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	94,136.15	0.00	94,136.15	
	TOTAL BEFORE OBJECT 8980	231,336.05	0.00	0.00	0.00	0.00	1,253,663.02	666,151.44	0.00	2,151,150.51	
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)										937,833.44
	TOTAL COSTS										1,213,317.07

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	439,013.60	0.00	0.00	0.00	0.00	745,278.67	2,105,013.75		3,289,306.02
2000-2999	Classified Salaries	269,512.89	0.00	0.00	0.00	0.00	152,353.19	0.00		421,866.08
3000-3999	Employee Benefits	182,500.27	0.00	0.00	0.00	0.00	289,455.41	659,571.10		1,131,526.78
4000-4999	Books and Supplies	10,244.16	0.00	0.00	0.00	0.00	58,349.03	32,656.14		101,249.33
5000-5999	Services and Other Operating Expenditures	287,707.21	0.00	0.00	0.00	0.00	1,336,067.06	5,405.65		1,629,179.92
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,188,978.13	0.00	0.00	0.00	0.00	2,581,503.36	2,802,646.64	0.00	6,573,128.13
7310	Transfers of Indirect Costs	22,827.30	0.00	0.00	0.00	0.00	0.00	228,930.26		251,757.56
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	2,092,023.82								2,092,023.82
	Total Indirect Costs	22,827.30	0.00	0.00	0.00	0.00	0.00	228,930.26	0.00	251,757.56
	TOTAL BEFORE OBJECT 8980	1,211,805.43	0.00	0.00	0.00	0.00	2,581,503.36	3,031,576.90	0.00	6,824,885.69
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									937,833.44
	TOTAL COSTS									7,762,719.13
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	16,035.40		16,035.40
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	6,079.70	0.00	0.00	0.00	0.00	6,751.31	3,296.25		16,127.26
5000-5999	Services and Other Operating Expenditures	5,653.30	0.00	0.00	0.00	0.00	11,161.25	4,429.95		21,244.50
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	11,733.00	0.00	0.00	0.00	0.00	17,912.56	23,761.60	0.00	53,407.16
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	11,733.00	0.00	0.00	0.00	0.00	17,912.56	23,761.60	0.00	53,407.16
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									1,926,797.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									937,833.44
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)									2,127,666.03
	TOTAL COSTS									5,045,703.63

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

SELPA: Santa Barbara County (AR)

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

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

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

☒ Combined state and local expenditures

☐ Local expenditures only

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

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

SELPA: Santa Barbara County (AR)

SECTION 2

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

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

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

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

If (b) is greater than (a).

Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)

(c)

Available for MOE reduction.

(line (a) minus line (c), zero if negative)

0.00 (d)

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

If (b) is less than (a).

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

(e)

Available to set aside for EIS

(line (b) minus line (e), zero if negative)

0.00 (f)

SELPA: Santa Barbara County (AR)

SECTION 3

	Column A	Column B	Column C
	Budgeted Amounts FY 2013-14 (LB-B Worksheet)	Actual Expenditures FY 2012-13 (LE-B Worksheet)	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Total special education expenditures	9,429,740.78		
2. Less: Expenditures paid from federal sources	1,005,923.51		
3. Expenditures paid from state and local sources	8,423,817.27	7,762,719.13	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	8,423,817.27	7,762,719.13	661,098.14
4. Special education unduplicated pupil count	709	679	
5. Per capita state and local expenditures (A3/A4)	11,881.27	11,432.58	448.69

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

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

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Unaudited Actuals
2012-13 Unaudited Actuals
Technical Review Checks

Santa Maria Joint Union High

Santa Barbara 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

GENERAL LEDGER CHECKS

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

FUND	RESOURCE	OBJECT	VALUE
01	7230	5900	-26.44

Explanation: The amount collected from employee for use of cellular telephone exceeded the allocated expenditure.

01	7240	5900	-49.10
----	------	------	--------

Explanation: The amount collected from employee for use of cellular telephone exceeded the allocated expenditure.

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

FUND	RESOURCE	VALUE
17	0000	-3,485.13

Explanation: The adjustment for estimated Fair Market Value (GASB 31) resulted in a debit balance that was greater than the actual year to date interest earnings.

35	9010	-9,079.81
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Explanation: The adjustment for estimated Fair Market Value (GASB 31) resulted in a debit balance that was greater than the actual year to date interest earnings.

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

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Unaudited Actuals
2013-14 Budget

Technical Review Checks

Santa Maria Joint Union High

Santa Barbara 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

GENERAL LEDGER CHECKS

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

EXCEPTION

FUND	RESOURCE	OBJECT	VALUE
01	7090	3401	-7,420.19

Explanation: The object balance is negative because of planned reductions that will be recognized during 1st Interim.

01	7091	3401	-1,799.41
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Explanation: The object balance is negative because of planned reductions that will be recognized during 1st Interim.

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

	Assets Object Codes 9100-9399	Liabilities Object Codes 9500-9650	Revenues Object Codes 8000-8799	Expenditures Object Codes 1000-7499	10% Criterion	5% Criterion for same element	Automatic Major Fund?
Governmental Funds							
General Fund							
01 General Fund	12,179,189	2,391,858	62,160,951	66,873,555	n/a	n/a	Always
Special Revenue Funds							
09 Charter Schools Special Revenue Fund							
10 Special Education Pass-Through Fund							
11 Adult Education Fund							
12 Child Development Fund							
13 Cafeteria Special Revenue Fund	1,416,804	126,639	2,981,128	2,704,868			
14 Deferred Maintenance Fund	414,679	166,656	(271)	481,663			
15 Pupil Transportation Equipment Fund							
17 Special Reserve Fund for Other Than Capital Outlay Projects	1,182,954		(3,485)				
18 School Bus Emissions Reduction Fund							
19 Foundation Special Revenue Fund							
20 Special Reserve Fund for Postemployment Benefits							
Capital Project Funds							
21 Building Fund	24,777,058	190,439	(13,266)	2,226,680	Yes	Yes	Yes
25 Capital Facilities Fund	470,324	136,812	455,934	1,653,854			
30 State School Building Lease-Purchase Fund							
35 County School Facilities Fund	4,139,490	72,995	(9,080)	302,794			
40 Special Reserve Fund for Capital Outlay Projects	1,561,532	9,568	129,924	21,913			
49 Capital Project Fund for Blended Component Units							
Debt Service Funds							
51 Bond Interest and Redemption Fund	9,483,943		5,097,818	4,334,271	Yes	Yes	Yes
52 Debt Service Fund for Blended Component Units							
53 Tax Override Fund							
56 Debt Service Fund							
Permanent Funds							
57 Foundation Permanent Fund							
Total Governmental Funds	55,625,973	3,094,967	70,799,653	78,599,598			
10% of Total Governmental Funds	5,562,597	309,497	7,079,965	7,859,960			
	Assets Object Codes 9100-9499	Liabilities Object Codes 9500-9699	Revenues Object Codes 8000-8799	Expenses Object Codes 1000-7399	10% Criterion	5% Criterion	Automatic Major Fund?
Enterprise Funds							
61 Cafeteria Enterprise Fund							
62 Charter Schools Enterprise Fund							
63 Other Enterprise Fund							
Total Enterprise Funds	0	0	0	0			
10% of Total Enterprise Funds	0	0	0	0			
Total Governmental & Enterprise Funds	55,625,973	3,094,967	70,799,653	78,599,598			
5% of Total Gov'tl & Enterprise Funds	2,781,299	154,748	3,539,983	3,929,980			

Functions	Program Revenues				Net (Expense) Revenue and Changes in Net Position		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
Governmental activities							
Instruction	36,684,653	46,828	5,878,641	0	(30,759,184)		(30,759,184)
Instruction-related services:							
Instructional supervision and administration	1,810,287	4,184	932,281	0	(873,822)		(873,822)
Instructional library, media and technology	1,705,254	145	180,768	0	(1,524,341)		(1,524,341)
School site administration	4,861,306	210	1,041,118	0	(3,819,978)		(3,819,978)
Pupil services:							
Home-to-school transportation	1,067,924	135,451	391,746	0	(540,727)		(540,727)
Food services	2,589,917	826,447	2,027,923	0	264,453		264,453
All other pupil services	4,946,386	2,927	1,668,573	0	(3,274,886)		(3,274,886)
General administration:							
Centralized data processing	238,701	0	0	0	(238,701)		(238,701)
All other general administration	3,476,471	45,351	473,936	0	(2,957,184)		(2,957,184)
Plant services	8,216,597	127,375	270,672	0	(7,818,550)		(7,818,550)
Ancillary services	1,457,031	196	56,899	0	(1,399,936)		(1,399,936)
Community services	6,583	0	0	0	(6,583)		(6,583)
Enterprise activities	0	0	0	0	0		0
Interest on long-term debt	3,550,030				(3,550,030)		(3,550,030)
Other outgo	80,774	252,343	776	0	172,345		172,345
Depreciation (unallocated)*	4,287,099				(4,287,099)		(4,287,099)
Business-type activities							
Instruction	0	0	0	0		0	0
Instruction-related services:							
Instructional supervision and administration	0	0	0	0		0	0
Instructional library, media and technology	0	0	0	0		0	0
School site administration	0	0	0	0		0	0
Pupil services:							
Home-to-school transportation	0	0	0	0		0	0
Food services	0	0	0	0		0	0
All other pupil services	0	0	0	0		0	0
General administration:							
Centralized data processing	0	0	0	0		0	0
All other general administration	0	0	0	0		0	0
Plant services	0	0	0	0		0	0
Ancillary services	0	0	0	0		0	0
Community services	0	0	0	0		0	0
Enterprise activities	0	0	0	0		0	0
Interest on long-term debt	0					0	0
Other outgo	0	0	0	0		0	0
Total expenses	74,979,013	1,441,457	12,923,333	0	(60,614,223)	0	(60,614,223)
General revenues:							
Taxes and subventions:							
Taxes levied for general purposes					25,188,736	0	25,188,736
Taxes levied for debt service					5,126,940	0	5,126,940
Taxes levied for other specific purposes					49,720	0	49,720
Federal and state aid not restricted to specific purposes					25,203,976	0	25,203,976
Interest and investment earnings					(3,248)	0	(3,248)
Interagency revenues					2,400	0	2,400
Miscellaneous					866,341	0	866,341
Special and extraordinary items					0	0	0
Internal transfers					0	0	0
Total general revenues, special and extraordinary items, and transfers					56,434,865	0	56,434,865
Change in net position					(4,179,358)	0	(4,179,358)
Net position beginning					85,887,672	0	85,887,672
Net position ending					81,708,314	0	81,708,314

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

Total change in fund balances, governmental funds: 13,398,518

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

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

Expenditures for capital outlay	5,936,678	
Depreciation expense:	(4,287,099)	
Net:		1,649,579

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

4,107,259

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

(21,198,463)

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

Issue costs incurred during the period	256,167	
Issue costs amortized for the period	(61,065)	
Net:		195,102

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

-

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

-

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

-

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

(1,190,583)

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

6,604

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

-

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

(1,243,300)

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

-

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

-

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

110,353

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

(14,427)

Change in net position of governmental activities (minor differences may be due to rounding): (4,179,358)

	Governmental Activities	Business-type Activities	Total
Assets			
Cash	49,966,302	0	49,966,302
Investments	0	0	0
Receivables	6,108,236	0	6,108,236
Due from (to) other funds	0	0	0
Stores	137,476	0	137,476
Prepaid expenses	830,677	0	830,677
Other current assets	0	0	0
Capital assets:			
Land	6,825,717	0	6,825,717
Land Improvements	17,262,223	0	17,262,223
Buildings	112,013,903	0	112,013,903
Equipment	14,952,654	0	14,952,654
Work in progress	4,584,301	0	4,584,301
Less accumulated depreciation	(38,882,987)	0	(38,882,987)
Total assets	173,798,502	0	173,798,502
Liabilities			
Accounts payable and other current liabilities	3,459,790	0	3,459,790
Current loans	0	0	0
Deferred revenue	5,593	0	5,593
Long-term liabilities:	Unbalanced 88,624,805	0	88,624,805
Due within one year			0
Due in more than one year			0
Total liabilities	92,090,188	0	92,090,188
Net Position			
Net investment in capital assets			0
Restricted for:			
Capital projects			0
Debt service			0
Educational programs			0
Other purposes (expendable)			0
Other purposes (nonexpendable)			0
Unrestricted			0
Total net position	Unbalanced 81,708,314	0	81,708,314

Total fund balances, governmental funds: 52,531,008

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

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

Capital assets relating to governmental activities, at historical cost:	155,638,798	
Accumulated depreciation:	(38,882,987)	
Net:		116,755,811

Unamortized costs: In governmental funds, debt issue costs are recognized as expenditures in the period they are incurred. In the government-wide statements, debt issue costs are amortized over the life of the debt. Unamortized debt issue costs included in prepaid expense on the statement of net assets are: 828,845

Unmatured interest on long-term debt: In governmental funds, interest on long-term debt is not recognized until the period in which it matures and is paid. In the government-wide statement of activities, it is recognized in the period that it is incurred. The additional liability for unmatured interest owing at the end of the period was: (755,860)

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

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

General obligation bonds payable	70,758,199	
State school building loans payable	-	
Net OPEB Obligation	8,699,797	
Compensated absences payable	346,308	
Certificates of participation payable	4,451,133	
Capital leases payable	116,694	
Lease revenue bonds payable	-	
Other general long-term debt	4,252,674	
Total:		(88,624,805)

Internal service funds: Internal service funds are used to conduct certain activities for which costs are charged to other funds on a full cost-recovery basis. Because internal service funds are presumed to operate for the benefit of governmental activities, assets and liabilities of internal service funds are reported with governmental activities in the statement of net position. Net position for internal service funds are: 973,316

Total net position, governmental activities (minor differences may be due to rounding): 81,708,315

			Fund 01	Fund 13	Fund 14	Fund 17	Fund 21	Fund 25	Fund 35
			General Fund	Cafeteria Special Revenue Fund	Deferred Maintenance Fund	Special Reserve Fund for Other Than Capital Outlay Projects	Building Fund	Capital Facilities Fund	County School Facilities Fund
Resource	Function	Object							
Assets			Funds 01-57, except where indicated						
Cash		9110-9140	6,411,375.47	838,695.22	156,011.74	1,182,695.82	24,761,745.11	469,992.59	4,136,126.96
Investments		9150	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Receivables		9200-9290	5,539,605.61	541,003.89	154.28	258.54	15,312.80	331.15	3,363.28
Due from Other Funds		9310	123,652.32	2,353.00	258,513.00	0.00	0.00	0.00	0.00
Stores		9320	104,356.05	33,119.76	0.00	0.00	0.00	0.00	0.00
Prepays		9330	200.00	1,632.29	0.00	0.00	0.00	0.00	0.00
Other Current Assets		9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Land		9410							
Land Improvements		9420							
Accumulated Depreciation - Land Improvements		9425							
Buildings		9430							
Accumulated Depreciation - Buildings		9435							
Equipment		9440							
Accumulated Depreciation - Equipment		9445							
Work in Progress		9450							
Liabilities									
Accounts Payable and Other Current Liabilities		9500-9599, 9620	2,125,398.64	3,013.98	166,656.47	0.00	190,411.67	136,811.51	72,995.30
Due to Other Funds		9610	260,866.00	123,625.49	0.00	0.00	26.83	0.00	0.00
Current Loans		9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Revenue		9650	5,593.09	0.00	0.00	0.00	0.00	0.00	0.00
General Obligation Bonds Payable		9661							
State School Building Loan Payable		9662							
Net OPEB Obligation		9664							
Compensated Absences Payable		9665							
COPs Payable		9666							
Capital Leases Payable		9667							
Lease Revenue Bonds Payable		9668							
Other General Long-Term Debt		9669							
Fund Balance / Net Position		979Z	9,787,331.72	1,290,164.69	248,022.55	1,182,954.36	24,586,619.41	333,512.23	4,066,494.94

				Fund 40	Fund 51			Total Governmental
				Special Reserve Fund for Capital Outlay Projects	Bond Interest and Redemption Fund	Total Governmental Funds	Capital Assets and Long-Term Liabilities	Total Governmental Funds, Capital Assets and Long-Term Liabilities
Resource	Function	Object						
Assets								
Funds 01-57, except where indicated								
Cash		9110-9140		1,560,833.96	9,477,068.40	48,994,545		48,994,545
Investments		9150		0.00	0.00	0		0
Receivables		9200-9290		698.53	6,874.71	6,107,603		6,107,603
Due from Other Funds		9310		0.00	0.00	384,518		384,518
Stores		9320		0.00	0.00	137,476		137,476
Prepays		9330		0.00	0.00	1,832	896,460	898,292
Other Current Assets		9340		0.00	0.00	0		0
Land		9410					6,825,717	6,825,717
Land Improvements		9420					12,722,786	12,722,786
Accumulated Depreciation - Land Improvements		9425					(2,779,703)	(2,779,703)
Buildings		9430					111,156,398	111,156,398
Accumulated Depreciation - Buildings		9435					(19,741,880)	(19,741,880)
Equipment		9440					14,373,110	14,373,110
Accumulated Depreciation - Equipment		9445					(12,074,305)	(12,074,305)
Work in Progress		9450					4,624,110	4,624,110
Liabilities								
Accounts Payable and Other Current Liabilities		9500-9599, 9620		9,568.00	0.00	2,704,856		2,704,856
Due to Other Funds		9610		0.00	0.00	384,518		384,518
Current Loans		9640		0.00	0.00	0		0
Deferred Revenue		9650		0.00	0.00	5,593		5,593
General Obligation Bonds Payable		9661					58,953,603	58,953,603
State School Building Loan Payable		9662					0	0
Net OPEB Obligation		9664					7,456,497	7,456,497
Compensated Absences Payable		9665					352,912	352,912
COPs Payable		9666					1,905,000	1,905,000
Capital Leases Payable		9667					0	0
Lease Revenue Bonds Payable		9668					0	0
Other General Long-Term Debt		9669					1,567,240	1,567,240
Fund Balance / Net Position		979Z		1,551,964.49	9,483,943.11	52,531,007	45,767,441	98,298,448

				Fund 01	Fund 13	Fund 14	Fund 17	Fund 21	Fund 25	Fund 35
	Resource	Function	Object	General Fund	Cafeteria Special Revenue Fund	Deferred Maintenance Fund	Special Reserve Fund for Other Than Capital Outlay Projects	Building Fund	Capital Facilities Fund	County School Facilities Fund
General Revenues										
Taxes and Subventions:										
Taxes Levied for General Purposes	0000-9999		8020-8079, 8097	25,188,735.58	0.00	0.00	0.00	0.00	0.00	0.00
Taxes Levied for Debt Service	0000-9999		8571-8572, 8610-8614	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Taxes Levied for Other Specific Purposes	0000-9999		8575-8576, 8615-8629	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal and State Aid Not Restricted to Specific Purposes	0000-1999		8010-8019, 8092, 8096, 8100-8544, 8546-8560, 8587-8590	25,203,975.54	0.00	0.00	0.00	0.00	0.00	0.00
Interest and Investment Earnings	0000-1999		8660-8662	7,174.60	0.00	(271.01)	(3,485.13)	0.09	(1,223.86)	0.00
Interagency Revenues	0000-1999		8677, 8780-8799	2,400.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous	0000-1999		8081-8089, 8631-8659, 8663-8676, 8678-8710	323,537.00	0.00	0.00	0.00	0.00	457,157.86	0.00
Program Revenues										
Charges for Services	2000-9999		8081-8089, 8631-8659, 8663-8698, 8700-8710	578,309.12	863,148.21	0.00	0.00	0.00	0.00	0.00
Operating Grants and Contributions	6200, 7710		8290, 8587, 8699	10,856,819.16	2,117,980.17	0.00	0.00	(13,265.75)	0.00	(9,079.81)
	2000-6199, 6201-7709, 7711-9999		8010-8019, 8100-8544, 8546-8560, 8587-8590, 8660-8662, 8699, 8780-8799							
Capital Grants and Contributions	0000-7709, 7711-9999		8545	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	7710		8545, 8660-8662							
	6200		8590, 8660-8662							
Expenditures										
Instruction		1000-1999	1000-7999	35,764,500.54	0.00	0.00	0.00	0.00	0.00	0.00
Instruction - Related Services:										
Instructional Supervision and Administration		2000-2999, except 2420, 2700	1000-7999	1,784,761.65	0.00	0.00	0.00	0.00	0.00	0.00
Instructional Library, Media and Technology		2420	1000-7999	1,978,767.78	0.00	0.00	0.00	0.00	0.00	0.00
School Site Administration		2700	1000-7999	4,801,573.54	0.00	0.00	0.00	0.00	0.00	0.00

	Resource	Function	Object	Fund 40 Special Reserve Fund for Capital Outlay Projects	Fund 51 Bond Interest and Redemption Fund	Total Governmental Funds	Capital Assets and Long-Term Liabilities	Total Governmental Funds, Capital Assets and Long-Term Liabilities
General Revenues								
Taxes and Subventions:								
Taxes Levied for General Purposes	0000-9999		8020-8079, 8097	0.00	0.00	25,188,736		25,188,736
Taxes Levied for Debt Service	0000-9999		8571-8572, 8610-8614	0.00	5,126,939.66	5,126,940		5,126,940
Taxes Levied for Other Specific Purposes	0000-9999		8575-8576, 8615-8629	49,720.07	0.00	49,720		49,720
Federal and State Aid Not Restricted to Specific Purposes	0000-1999		8010-8019, 8092, 8096, 8100-8544, 8546-8560, 8587-8590	0.00	0.00	25,203,976		25,203,976
Interest and Investment Earnings	0000-1999		8660-8662	(5,442.53)	0.00	(3,248)		(3,248)
Interagency Revenues	0000-1999		8677, 8780-8799	0.00	0.00	2,400		2,400
Miscellaneous	0000-1999		8081-8089, 8631-8659, 8663-8676, 8678-8710	85,645.99	0.00	866,341		866,341
Program Revenues								
Charges for Services	2000-9999		8081-8089, 8631-8659, 8663-8698, 8700-8710	0.00	0.00	1,441,457		1,441,457
Operating Grants and Contributions	6200, 7710 2000-6199, 6201-7709, 7711-9999		8290, 8587, 8699 8010-8019, 8100-8544, 8546-8560, 8587-8590, 8660-8662, 8699, 8780-8799	0.00	(29,121.63)	12,923,332		12,923,332
Capital Grants and Contributions	0000-7709, 7711-9999 7710 6200		8545 8545, 8660-8662 8590, 8660-8662	0.00	0.00	0		0
Expenditures								
Instruction		1000-1999	1000-7999	0.00	0.00	35,764,501		35,764,501
Instruction - Related Services:								
Instructional Supervision and Administration		2000-2999, except 2420, 2700	1000-7999	0.00	0.00	1,784,762		1,784,762
Instructional Library, Media and Technology		2420	1000-7999	0.00	0.00	1,978,768		1,978,768
School Site Administration		2700	1000-7999	0.00	0.00	4,801,574		4,801,574

				Fund 01	Fund 13	Fund 14	Fund 17	Fund 21	Fund 25	Fund 35
	Resource	Function	Object	General Fund	Cafeteria Special Revenue Fund	Deferred Maintenance Fund	Special Reserve Fund for Other Than Capital Outlay Projects	Building Fund	Capital Facilities Fund	County School Facilities Fund
Pupil Services:										
Home-To-School Transportation		3600	1000-7999	1,060,255.08	0.00	0.00	0.00	0.00	0.00	0.00
Food Services		3700	1000-7999	0.00	2,589,857.46	0.00	0.00	0.00	0.00	0.00
All Other Pupil Services		3000-3999, except 3600, 3700	1000-7999	4,874,977.81	0.00	0.00	0.00	0.00	0.00	0.00
General Administration:										
Centralized Data Processing		7700	1000-7999	237,268.91	0.00	0.00	0.00	0.00	0.00	0.00
All Other General Administration		7100-7699	1000-7999	3,091,338.75	115,010.64	0.00	0.00	0.00	253,625.95	0.00
Plant Services		8000-8999, except 8500	1000-7999	7,716,677.60	0.00	451,036.36	0.00	54,773.71	30,268.25	27,627.37
Facility Acquisition and Construction		8500	1000-7999	3,033,675.85	0.00	30,626.20	0.00	1,935,739.14	125,464.00	275,166.31
Ancillary Services		4000-4999	1000-7999	1,485,174.55	0.00	0.00	0.00	0.00	0.00	0.00
Community Services		5000-5999	1000-7999	6,583.17	0.00	0.00	0.00	0.00	0.00	0.00
Enterprise Activities		6000-6999	1000-7999	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Outgo:										
Transfers Between Agencies		9200	7110-7299	6,841.00	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service - Principal		9100, 9101	7431-7439, except 7434 and 7438	945,265.42	0.00	0.00	0.00	0.00	1,161,993.14	0.00
Debt Service - Interest		9100, 9102	7434, 7438	58,083.56	0.00	0.00	0.00	0.00	77,444.78	0.00
Debt Service - Issuance Costs and Discounts		9100, 9103	5400, 5450, 5800, 7699	27,809.86	0.00	0.00	0.00	236,167.02	5,058.13	0.00
All Other Outgo		9100-9300	1000-6999, except 5400, 5450, and 5800	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Depreciation (Unallocated)		0000	6900	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Financing Sources and Uses										
Interfund Transfers In			8910-8929	133,487.00	0.00	366,000.00	0.00	0.00	0.00	0.00
Interfund Transfers Out		9300	7600-7629	366,000.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds from Long-Term Debt			8931-8951, 8971-8973	3,747,945.29	0.00	0.00	0.00	14,999,872.60	1,012,485.65	0.00
Proceeds from Sale or Lease-Purchase of Land and Buildings			8953	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources			8961-8965, 8979	111,023.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses		9200	7651-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00

	Resource	Function	Object	Fund 40 Special Reserve Fund for Capital Outlay Projects	Fund 51 Bond Interest and Redemption Fund	Total Governmental Funds	Capital Assets and Long-Term Liabilities	Total Governmental Funds, Capital Assets and Long-Term Liabilities
Pupil Services:								
Home-To-School Transportation		3600	1000-7999	0.00	0.00	1,060,255		1,060,255
Food Services		3700	1000-7999	0.00	0.00	2,589,857		2,589,857
All Other Pupil Services		3000-3999, except 3600, 3700	1000-7999	0.00	0.00	4,874,978		4,874,978
General Administration:								
Centralized Data Processing		7700	1000-7999	0.00	0.00	237,269		237,269
All Other General Administration		7100-7699	1000-7999	0.00	0.00	3,459,975		3,459,975
Plant Services		8000-8999, except 8500	1000-7999	21,907.00	0.00	8,302,290		8,302,290
Facility Acquisition and Construction		8500	1000-7999	6.19	0.00	5,400,678		5,400,678
Ancillary Services		4000-4999	1000-7999	0.00	0.00	1,485,175		1,485,175
Community Services		5000-5999	1000-7999	0.00	0.00	6,583		6,583
Enterprise Activities		6000-6999	1000-7999	0.00	0.00	0		0
Other Outgo:								
Transfers Between Agencies		9200	7110-7299	0.00	0.00	6,841		6,841
Debt Service - Principal		9100, 9101	7431-7439, except 7434 and 7438	0.00	2,000,000.00	4,107,259		4,107,259
Debt Service - Interest		9100, 9102	7434, 7438	0.00	2,334,271.32	2,469,800		2,469,800
Debt Service - Issuance Costs and Discounts		9100, 9103	5400, 5450, 5800, 7699	0.00	0.00	269,035		269,035
All Other Outgo		9100-9300	1000-6999, except 5400, 5450, and 5800	0.00	0.00	0		0
Depreciation (Unallocated)		0000	6900	0.00	0.00	0		0
Other Financing Sources and Uses								
Interfund Transfers In			8910-8929	0.00	0.00	499,487		499,487
Interfund Transfers Out		9300	7600-7629	133,487.00	0.00	499,487		499,487
Proceeds from Long-Term Debt			8931-8951, 8971-8973	0.00	0.00	19,760,304		19,760,304
Proceeds from Sale or Lease-Purchase of Land and Buildings			8953	0.00	0.00	0		0
All Other Financing Sources			8961-8965, 8979	0.00	1,327,135.75	1,438,159		1,438,159
All Other Financing Uses		9200	7651-7699	0.00	0.00	0		0

	Resource	Function	Object	Governmental Funds, Capital Assets and Long-Term Liabilities	Conversion Entries Entry Amounts	Entry Numbers	Other Worksheet Adjustments *	Statement of Activities	Statement of Net Position
Assets		Funds 01-57, except where indicated							
Cash			9110-9140	48,994,545	971,757	CE014			49,966,302
Investments			9150	0	0	CE014			0
Receivables			9200-9290	6,107,603	633	CE014, CE018			6,108,236
Due from Other Funds			9310	384,518	(384,518)	CE014, CE018, CE020			0
Stores			9320	137,476	0	CE014			137,476
Prepays			9330	898,292	(67,615)	CE003, CE013, CE014			830,677
Other Current Assets			9340	0	0	CE014			0
Land			9410	6,825,717	0	CE001, CE004, CE005, CE011, CE014			6,825,717
Land Improvements			9420	12,722,786	4,539,437	CE001, CE004, CE005, CE011, CE014			17,262,223
Accumulated Depreciation - Land Improvements			9425	(2,779,703)	(731,198)	CE005, CE012, CE014			(3,510,901)
Buildings			9430	111,156,398	857,505	CE001, CE004, CE005, CE011, CE014			112,013,903
Accumulated Depreciation - Buildings			9435	(19,741,880)	(2,248,796)	CE005, CE012, CE014			(21,990,676)
Equipment			9440	14,373,110	579,544	CE001, CE004, CE005, CE011, CE014			14,952,654
Accumulated Depreciation - Equipment			9445	(12,074,305)	(1,307,105)	CE005, CE012, CE014			(13,381,410)
Work in Progress			9450	4,624,110	(39,809)	CE001, CE004, CE005, CE011, CE014			4,584,301
Liabilities									
Accounts Payable and Other Current Liabilities			9500-9599, 9620	2,704,856	754,934	CE008, CE014, CE018			3,459,790
Due to Other Funds			9610	384,518	(384,518)	CE014, CE018, CE020			0
Current Loans			9640	0					0
Deferred Revenue			9650	5,593	0	CE006, CE007, CE014			5,593
General Obligation Bonds Payable			9661	58,953,603	11,804,596	CE002, CE003, CE008, CE013			70,758,199
State School Building Loan Payable			9662	0	0	CE002, CE003, CE013			0
Net OPEB Obligation			9664	7,456,497	1,243,300	CE014, CE021			8,699,797
Compensated Absences Payable			9665	352,912	(6,604)	CE009, CE014			346,308
COPs Payable			9666	1,905,000	2,546,133	CE002, CE003, CE013, CE014			4,451,133
Capital Leases Payable			9667	0	116,694	CE002, CE003, CE013, CE014			116,694
Lease Revenue Bonds Payable			9668	0	0	CE002, CE003, CE013, CE014			0
Other General Long-Term Debt			9669	1,567,240	2,685,434	CE002, CE003, CE010, CE013, CE014, CE022			4,252,674
Fund Balance / Net Position			979Z	98,298,448	(16,590,134)		0		81,708,314

	Resource	Function	Object	Governmental Funds, Capital Assets and Long-Term Liabilities	Conversion Entries		Other Worksheet Adjustments *	Statement of Activities	Statement of Net Position
					Entry Amounts	Entry Numbers			
General Revenues									
Taxes and Subventions:									
Taxes Levied for General Purposes	0000-9999		8020-8079, 8097	25,188,736				25,188,736	
Taxes Levied for Debt Service	0000-9999		8571-8572, 8610-8614	5,126,940				5,126,940	
Taxes Levied for Other Specific Purposes	0000-9999		8575-8576, 8615-8629	49,720				49,720	
Federal and State Aid Not Restricted to Specific Purposes	0000-1999		8010-8019, 8092,8096, 8100-8544, 8546-8560, 8587-8590	25,203,976	0	CE006, CE007, CE010, CE022		25,203,976	
Interest and Investment Earnings	0000-1999		8660-8662	(3,248)	0	CE006, CE007, CE016		(3,248)	
Interagency Revenue	0000-1999		8677, 8780-8799	2,400	0	CE010, CE016, CE017, CE022		2,400	
Miscellaneous	0000-1999		8081-8089, 8631-8659, 8663-8676, 8678-8710	866,341	0	CE004, CE005, CE006 CE007, CE010, CE016, CE022		866,341	
Program Revenues									
Charges for Services	2000-9999		8081-8089, 8631-8659, 8663-8698, 8700-8710	1,441,457	0	CE005, CE010, CE016, CE022		1,441,457	
Operating Grants and Contributions	6200, 7710		8290, 8587, 8699						
	2000-6199, 6201-7709, 7711-9999		8010-8019, 8100-8544, 8546-8560, 8587-8590, 8660-8662, 8699, 8780-8799	12,923,332	0	CE004, CE006, CE007, CE010, CE016, CE017, CE022		12,923,332	
	0000-7709, 7711-9999 7710		8545 8545, 8660-8662						
Capital Grants and Contributions	6200		8590, 8660-8662	0	0	CE010, CE022		0	
Expenditures									
Instruction		1000-1999	1000-7999	35,764,501	920,152	CE001, CE009, CE010, CE012, CE015, CE021, CE022		36,684,653	
Instruction-Related Services:									
Instructional Supervision and Administration		2000-2999, except 2420, 2700	1000-7999	1,784,762	25,525	CE001, CE009, CE010, CE012, CE015, CE021, CE022		1,810,287	
Instructional Library, Media and Technology		2420	1000-7999	1,978,768	(273,514)	CE001, CE009, CE010, CE012, CE015, CE021, CE022		1,705,254	
School Site Administration		2700	1000-7999	4,801,574	59,732	CE001, CE009, CE010, CE012, CE015, CE021, CE022		4,861,306	
Pupil Services:									
Home-To-School Transportation		3600	1000-7999	1,060,255	7,669	CE001, CE009, CE010, CE012, CE015, CE021, CE022		1,067,924	
Food Services		3700	1000-7999	2,589,857	60	CE001, CE009, CE010, CE012, CE015, CE021, CE022		2,589,917	

	Resource	Function	Object	Governmental Funds, Capital Assets and Long-Term Liabilities	Conversion Entries		Other Worksheet Adjustments *	Statement of Activities	Statement of Net Position
					Entry Amounts	Entry Numbers			
All Other Pupil Services		3000-3999, except 3600, 3700	1000-7999	4,874,978	71,408	CE001, CE009, CE010, CE012, CE015, CE021, CE022		4,946,386	
General Administration:									
Centralized Data Processing		7700	1000-7999	237,269	1,432	CE001, CE009, CE010, CE012, CE015, CE021, CE022		238,701	
All Other General Administration		7100-7699	1000-7999	3,459,975	16,496	CE001, CE005, CE009, CE010, CE011, CE012, CE015, CE021, CE022		3,476,471	
Plant Services		8000-8999, except 8500	1000-7999	8,302,290	(85,693)	CE001, CE009, CE010, CE012, CE015, CE021, CE022		8,216,597	
Facility Acquisition and Construction		8500	1000-7999	5,400,678	(5,400,678)	CE001			
Ancillary Services		4000-4999	1000-7999	1,485,175	(28,144)	CE001, CE009, CE010, CE012, CE015, CE021, CE022		1,457,031	
Community Services		5000-5999	1000-7999	6,583	0	CE001, CE009, CE010, CE012, CE015, CE021, CE022		6,583	
Enterprise Activities		6000-6999	1000-7999	0	0	CE001, CE009, CE010, CE012, CE015, CE016, CE021, CE022		0	
Other Outgo:									
Transfers Between Agencies		9200	7110-7299	6,841	0	CE016, CE017		6,841	
Debt Service - Principal		9100, 9101	7431-7439, except 7434, 7438	4,107,259	(4,107,259)	CE002, CE015			
Debt Service - Interest		9100, 9102	7434, 7438	2,469,800	1,080,230	CE008, CE010, CE013, CE015		3,550,030	
Debt Service - Issuance Costs and Discounts		9100, 9103	5400, 5450, 5800, 7699	269,035	(195,102)	CE003, CE013, CE015		73,933	
All Other Outgo		9100-9300	1000-6999, except 5400, 5450, 5800	0				0	
Depreciation (Unallocated)		0000	6900	0	4,287,099	CE012		4,287,099	
Other Financing Sources and Uses									
Interfund Transfers In			8910-8929	499,487	(499,487)	CE016, CE017, CE019		0	
Interfund Transfers Out		9300	7600-7629	499,487	(499,487)	CE016, CE017, CE019		0	
Proceeds from Long-Term Debt			8931-8951, 8971-8973	19,760,304	(19,760,304)	CE003			
Proceeds from Sale or Lease-Purchase of Land and Buildings			8953	0	0	CE005, CE006, CE007		0	
All Other Financing Sources			8961-8965, 8979	1,438,159	(1,438,159)	CE003, CE016		0	
All Other Financing Uses		9200	7651	0				0	

* The Other Worksheet Adjustments column is to allow the user to make any other entry, not provided for in the Conversion Entries 1 through 22. Generally, worksheet adjustments should not be necessary. See the SACS Software User Guide for additional guidelines.

Charges for Services: Governmental Activities			Extracted expenditures by function, default identification of program revenues by function, and user adjustmer																	
Funds	Resource	Program Revenues by Resource	Function:	1000	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000	Total	
01-57	5310 Child Nutrition: School Programs (e.g.	863,148	Expenditures by function	-	-	-	-	-	2,583,042	-	-	-	-	114,707	-	-	-	-	-	2,697,749
			Percentage of total							95.74805%					4.25195%					100.00000%
			Default revenue by function	-	-	-	-	-	-	826,447	-	-	-	-	36,701	-	-	-	-	863,148
			User adjustments																	-
			Adjusted revenue by function	-	-	-	-	-	-	826,447	-	-	-	-	36,701	-	-		-	863,148
01-57	6500 Special Education	56,255	Expenditures by function	4,591,887	406,006	-	20,813	-	-	290,444	-	-	-	197,229	-	75,099	-	-	5,581,478	
			Percentage of total	82.27009%	7.27417%		0.37289%			5.20371%				3.53363%		1.34550%			99.99999%	
			Default revenue by function	46,281	4,092	-	210	-	-	2,927	-	-	-	1,988	-	757	-	-	-	56,255
			User adjustments																	-
			Adjusted revenue by function	46,281	4,092	-	210	-	-	2,927	-	-	-	1,988	-	757		-	-	56,255
01-57	7230 Transportation: Home to Schoo	28,308	Expenditures by function	-	-	-	-	572,442	-	-	-	-	-	27,420	-	-	-	-	599,862	
			Percentage of total					95.42895%						4.57105%					100.00000%	
			Default revenue by function	-	-	-	-	27,014	-	-	-	-	-	1,294	-	-	-	-	-	28,308
			User adjustments																	-
			Adjusted revenue by function	-	-	-	-	27,014	-	-	-	-	-	1,294	-	-		-	-	28,308
01-57	7240 Transportation: Special Education (Se	113,805	Expenditures by function	-	-	-	-	461,158	-	-	-	-	-	22,827	-	-	-	-	483,985	
			Percentage of total					95.28353%						4.71647%					100.00000%	
			Default revenue by function	-	-	-	-	108,437	-	-	-	-	-	5,368	-	-	-	-	-	113,805
			User adjustments																	-
			Adjusted revenue by function	-	-	-	-	108,437	-	-	-	-	-	5,368	-	-		-	-	113,805
01-57	9010 Other Restricted Loca	379,941	Expenditures by function	9,907	1,669	2,623	-	-	-	-	3,555	-	-	-	-	82,401	2,210,905	4,570,438	6,881,498	
			Percentage of total	0.14397%	0.02425%	0.03812%						0.05166%				1.19743%	32.12825%	66.41632%	100.00000%	
			Default revenue by function	547	92	145	-	-	-	-	-	196	-	-	-	-	4,550	122,068	252,343	379,941
			User adjustments													122,068	(122,068)			
			Adjusted revenue by function	547	92	145	-	-	-	-	-	196	-	-	-	-	126,618		252,343	379,941
Total Charges for Services (from fund consolidation worksheet)																				
Subtotal of Charges for Services by function			46,828	4,184	145	210	135,451	826,447	2,927	196				45,351		127,375		252,343	1,441,457	
User identification of conversion entries, adjustments, and rounding differences, by function																				
Adjusted Charges for Services by function (agrees to conversion worksheet)			46,828	4,184	145	210	135,451	826,447	2,927	196	-	-		45,351	-	127,375		252,343	1,441,457	

Operating Grants and Contributions: Governmental Activities			Extracted expenditures by function, default identification of program revenues by function, and user adjustmer																
Funds	Resource	Program Revenues by Resource	Function:	1000	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000	Total
01-57	3010 NCLB: Title I, Part A, Basic Grants Lo	1,650,676	Expenditures by function	901,993	360,759	174,592	15,415	2,500	-	124,576	-	-	-	70,842	-	-	-	-	1,650,677
			Percentage of total	54.64382%	21.85521%	10.57699%	0.93386%	0.15145%	7.54696%			4.29169%							99.99998%
			Default revenue by function	901,992	360,759	174,592	15,415	2,500	-	124,576	-	-	-	70,842	-	-	-	-	1,650,676
			User adjustments																-
			Adjusted revenue by function	901,992	360,759	174,592	15,415	2,500	-	124,576	-	-	-	70,842	-	-		-	1,650,676
01-57	3060 NCLB: Title I, Part C, Migrant Ed (Reg	307,453	Expenditures by function	1,693	1,318	-	93,034	-	-	181,789	1,040	-	-	13,792	-	-	-	-	292,666
			Percentage of total	0.57848%	0.45034%		31.78846%			62.11483%	0.35535%			4.71254%					100.00000%
			Default revenue by function	1,779	1,385	-	97,735	-	-	190,974	1,093	-	-	14,489	-	-	-	-	307,455
			User adjustments							(2)									(2)
			Adjusted revenue by function	1,779	1,385	-	97,735	-	-	190,972	1,093	-	-	14,489	-	-		-	307,453
01-57	3205 Education Jobs Func	261,717	Expenditures by function	184,718	5,058	-	724	24,155	-	27,318	-	-	-	-	-	19,743	-	-	261,716
			Percentage of total	70.57956%	1.93263%		0.27664%	9.22947%		10.43803%						7.54367%			100.00000%
			Default revenue by function	184,719	5,058	-	724	24,155	-	27,318	-	-	-	-	-	19,743	-	-	261,717
			User adjustments																-
			Adjusted revenue by function	184,719	5,058	-	724	24,155	-	27,318	-	-	-	-	-	19,743		-	261,717
01-57	3310 Special Ed: IDEA Basic Local Assista	1,058,043	Expenditures by function	1,707,177	-	-	187,867	-	-	6,696	-	-	-	94,136	-	-	-	-	1,995,876
			Percentage of total	85.53522%			9.41276%			0.33549%			4.71653%						100.00000%
			Default revenue by function	904,999	-	-	99,591	-	-	3,550	-	-	-	49,903	-	-	-	-	1,058,043
			User adjustments																-
			Adjusted revenue by function	904,999	-	-	99,591	-	-	3,550	-	-	-	49,903	-	-		-	1,058,043
01-57	3550 Carl D. Perkins Career and Technical	218,385	Expenditures by function	171,455	19,478	-	-	-	-	541	17,139	-	-	9,772	-	-	-	-	218,385
			Percentage of total	78.51043%	8.91911%					0.24773%	7.84807%			4.47467%					100.00001%
			Default revenue by function	171,455	19,478	-	-	-	-	541	17,139	-	-	9,772	-	-	-	-	218,385
			User adjustments																-
			Adjusted revenue by function	171,455	19,478	-	-	-	-	541	17,139	-	-	9,772	-	-		-	218,385
01-57	4035 NCLB: Title II, Part A, Teacher Quality	302,633	Expenditures by function	9,954	278,688	-	-	-	-	-	-	-	-	13,991	-	-	-	-	302,633
			Percentage of total	3.28913%	92.08778%										4.62309%				100.00000%
			Default revenue by function	9,954	278,688	-	-	-	-	-	-	-	-	13,991	-	-	-	-	302,633
			User adjustments																-
			Adjusted revenue by function	9,954	278,688	-	-	-	-	-	-	-	-	13,991	-	-		-	302,633
01-57	4045 NCLB: Title II, Part D, Enhancing Edu	8,239	Expenditures by function	-	1,674	6,176	-	-	-	-	-	-	-	389	-	-	-	-	8,239
			Percentage of total		20.31800%	74.96055%								4.72145%					100.00000%
			Default revenue by function	-	1,674	6,176	-	-	-	-	-	-	-	389	-	-	-	-	8,239
			User adjustments																-
			Adjusted revenue by function	-	1,674	6,176	-	-	-	-	-	-	-	389	-	-		-	8,239
01-57	4203 NCLB: Title III, Limited English Profici	186,809	Expenditures by function	65,793	105,048	-	10,733	-	-	1,878	-	-	-	3,356	-	-	-	-	186,808
			Percentage of total	35.21958%	56.23314%		5.74547%			1.00531%			1.79650%						100.00000%
			Default revenue by function	65,793	105,049	-	10,733	-	-	1,878	-	-	-	3,356	-	-	-	-	186,809
			User adjustments																-
			Adjusted revenue by function	65,793	105,049	-	10,733	-	-	1,878	-	-	-	3,356	-	-		-	186,809
01-57	5310 Child Nutrition: School Programs (e.g.	2,107,694	Expenditures by function	-	-	-	-	-	2,583,042	-	-	-	-	114,707	-	-	-	-	2,697,749
			Percentage of total						95.74805%					4.25195%					100.00000%
			Default revenue by function	-	-	-	-	-	2,018,076	-	-	-	-	89,618	-	-	-	-	2,107,694
			User adjustments																-
			Adjusted revenue by function	-	-	-	-	-	2,018,076	-	-	-	-	89,618	-	-		-	2,107,694
01-57	5330 Child Nutrition: Summer Food Service	10,286	Expenditures by function	-	-	-	-	-	6,815	-	-	-	-	304	-	-	-	-	7,119
			Percentage of total						95.72974%					4.27026%					100.00000%
			Default revenue by function	-	-	-	-	-	9,847	-	-	-	-	439	-	-	-	-	10,286
			User adjustments																-
			Adjusted revenue by function	-	-	-	-	-	9,847	-	-	-	-	439	-	-		-	10,286
01-57	5640 Medi-Cal Billing Optior	45,250	Expenditures by function	-	-	-	6,055	-	-	3,010	-	-	-	-	-	-	-	-	9,065
			Percentage of total				66.79537%			33.20463%									100.00000%
			Default revenue by function	-	-	-	30,225	-	-	15,025	-	-	-	-	-	-	-	-	45,250
			User adjustments																-
			Adjusted revenue by function	-	-	-	30,225	-	-	15,025	-	-	-	-	-	-		-	45,250
01-57	5810 Other Restricted Federa	1,066,834	Expenditures by function	17,642	6,712	-	665,296	-	-	289,314	-	-	-	4,950	-	82,920	-	-	1,066,834
			Percentage of total	1.65368%	0.62915%		62.36172%			27.11893%				0.46399%		7.77253%			100.00000%
			Default revenue by function	17,642	6,712	-	665,296	-	-	289,314	-	-	-	4,950	-	82,920	-	-	1,066,834
			User adjustments																-
																			-

Unaudited Actuals
2012-13 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Identification of Program Revenues by Function
Detail

		Adjusted revenue by function	17,642	6,712	-	665,296	-	-	289,314	-	-	-	4,950	-	82,920	-	-	1,066,834
01-57 6300 Lottery: Instructional Material	241,422	Expenditures by function	261,494	-	-	-	-	-	1,605	-	-	-	-	-	-	-	-	263,099
		Percentage of total	99.38996%						0.61004%									100.00000%
		Default revenue by function	239,949	-	-	-	-	-	1,473	-	-	-	-	-	-	-	-	241,422
		User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Adjusted revenue by function	239,949	-	-	-	-	-	1,473	-	-	-	-	-	-	-	-	241,422
01-57 6500 Special Education	1,211,817	Expenditures by function	4,591,887	406,006	-	20,813	-	-	290,444	-	-	-	197,229	-	75,099	-	-	5,581,478
		Percentage of total	82.27009%	7.27417%		0.37289%			5.20371%				3.53363%		1.34550%			99.99999%
		Default revenue by function	996,963	88,150	-	4,519	-	-	63,059	-	-	-	42,821	-	16,305	-	-	1,211,817
		User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Adjusted revenue by function	996,963	88,150	-	4,519	-	-	63,059	-	-	-	42,821	-	16,305	-	-	1,211,817
01-57 6512 Special Ed: Mental Health Services	218,646	Expenditures by function	173,135	-	-	25	-	-	60,464	-	-	-	11,327	-	-	-	-	244,951
		Percentage of total	70.68148%			0.01021%			24.68412%				4.62419%					100.00000%
		Default revenue by function	154,542	-	-	22	-	-	53,971	-	-	-	10,111	-	-	-	-	218,646
		User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Adjusted revenue by function	154,542	-	-	22	-	-	53,971	-	-	-	10,111	-	-	-	-	218,646
01-57 7010 Agricultural Career Technical Educatio	76,466	Expenditures by function	51,707	9,373	-	-	-	-	15,386	-	-	-	-	-	-	-	-	76,466
		Percentage of total	67.62090%	12.25774%					20.12136%									100.00000%
		Default revenue by function	51,707	9,373	-	-	-	-	15,386	-	-	-	-	-	-	-	-	76,466
		User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Adjusted revenue by function	51,707	9,373	-	-	-	-	15,386	-	-	-	-	-	-	-	-	76,466
01-57 7090 Economic Impact Aid (EIA): State Cor	821,437	Expenditures by function	445,259	12,637	-	15,795	-	-	124,092	-	-	-	17,547	-	-	-	-	615,330
		Percentage of total	72.36101%	2.05369%		2.56692%			20.16674%				2.85164%					100.00000%
		Default revenue by function	594,400	16,870	-	21,086	-	-	165,657	-	-	-	23,424	-	-	-	-	821,437
		User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Adjusted revenue by function	594,400	16,870	-	21,086	-	-	165,657	-	-	-	23,424	-	-	-	-	821,437
01-57 7091 Economic Impact Aid (EIA): Limited E	218,140	Expenditures by function	15,067	12,907	-	106,339	-	-	106,030	-	-	-	7,137	-	-	-	-	247,480
		Percentage of total	6.08817%	5.21537%		42.96872%			42.84387%				2.88387%					100.00000%
		Default revenue by function	13,281	11,377	-	93,732	-	-	93,460	-	-	-	6,291	-	-	-	-	218,141
		User adjustments	-	-	-	(1)	-	-	-	-	-	-	-	-	-	-	-	(1)
		Adjusted revenue by function	13,281	11,377	-	93,731	-	-	93,460	-	-	-	6,291	-	-	-	-	218,140
01-57 7230 Transportation: Home to Schoo	328,792	Expenditures by function	-	-	-	572,442	-	-	-	-	-	-	27,420	-	-	-	-	599,862
		Percentage of total	-	-	-	95.42895%			-				4.57105%					100.00000%
		Default revenue by function	-	-	-	313,763	-	-	-	-	-	-	15,029	-	-	-	-	328,792
		User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Adjusted revenue by function	-	-	-	313,763	-	-	-	-	-	-	15,029	-	-	-	-	328,792
01-57 7240 Transportation: Special Education (Se	53,869	Expenditures by function	-	-	-	461,158	-	-	-	-	-	-	22,827	-	-	-	-	483,985
		Percentage of total	-	-	-	95.28353%			-				4.71647%					100.00000%
		Default revenue by function	-	-	-	51,328	-	-	-	-	-	-	2,541	-	-	-	-	53,869
		User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Adjusted revenue by function	-	-	-	51,328	-	-	-	-	-	-	2,541	-	-	-	-	53,869
01-57 7400 Quality Education Investment Ac	2,282,000	Expenditures by function	1,383,905	28,214	-	2,078	-	-	625,425	23,705	-	-	106,296	-	94,080	60,000	-	2,323,703
		Percentage of total	59.55602%	1.21418%		0.08943%			26.91501%	1.02014%			4.57442%		4.04871%	2.58209%		100.00000%
		Default revenue by function	1,359,068	27,708	-	2,041	-	-	614,201	23,280	-	-	104,388	-	92,392	58,923	-	2,282,001
		User adjustments	-	-	-	-	-	-	(1)	-	-	-	58,923	-	(58,923)	-	-	(1)
		Adjusted revenue by function	1,359,068	27,708	-	2,041	-	-	614,200	23,280	-	-	104,388	-	151,315	-	-	2,282,000
01-57 7810 Other Restricted State	245,557	Expenditures by function	370,135	-	-	-	-	-	41,480	-	-	-	20,375	-	-	-	-	431,990
		Percentage of total	85.68138%						9.60207%				4.71654%					99.99999%
		Default revenue by function	210,397	-	-	-	-	-	23,579	-	-	-	11,582	-	-	-	-	245,558
		User adjustments	(1)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(1)
		Adjusted revenue by function	210,396	-	-	-	-	-	23,579	-	-	-	11,582	-	-	-	-	245,557
01-57 9010 Other Restricted Loca	1,168	Expenditures by function	9,907	1,669	2,623	-	-	-	3,555	-	-	-	-	-	82,401	2,210,905	4,570,438	6,881,498
		Percentage of total	0.14397%	0.02425%	0.03812%				0.05166%						1.19743%	32.12825%	66.41632%	100.00000%
		Default revenue by function	2	-	-	-	-	-	1	-	-	-	-	-	14	375	776	1,168
		User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	375	(375)	-	-
		Adjusted revenue by function	2	-	-	-	-	-	1	-	-	-	-	-	375	-	776	1,168
Total Operating Grants & Contributions (from fund consolidation worksheet)	12,923,333																	
Subtotal of Operating Grants and Contributions by function		5,878,641	932,281	180,768	1,041,118	391,746	2,027,923	1,668,573	56,899				473,936		270,672		776	12,923,333
Unbalanced: User identification of conversion entries, adjustments, and rounding differences, by function																		(1)
Unbalanced: Adjusted Operating Grants and Contributions by function (agrees to conversion worksheet)		5,878,641	932,281	180,768	1,041,118	391,746	2,027,923	1,668,573	56,899	-	-	-	473,936	-	270,672		776	12,923,333

Capital Grants and Contributions: Governmental Activities		Note: Extracted expenditures are not used as the basis for identification of Capital Grants and Contributions to functions. Capital Grants and Contributions are program revenues of the function that will utilize the €																	
Funds	Resource	Program Revenues by Resource	Function:	1000	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000	Total
Total Capital Grants & Contributions (from fund consolidation worksheet)																			
Subtotal of Capital Grants and Contributions by function																			
User identification of conversion entries, adjustments, and rounding differences, by function																			
Adjusted Capital Grants and Contributions by function (agrees to conversion workshee			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Charges for Services: Business-type Activities			Extracted expenditures by function, default identification of program revenues by function, and user adjustmer																
Funds	Resource	Program Revenues by Resource	Function:	1000	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000	Total
Total Charges for Services																			
Adjusted Charges for Services by function																			

Operating Grants and Contributions: Business-type Activities		Extracted expenditures by function, default identification of program revenues by function, and user adjustmer																
Funds	Resource	Function:	1000	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000	Total
Total Operating Grants & Contributions		-																
Adjusted Operating Grants and Contributions by function																		

Capital Grants and Contributions: Business-type Activities			Note: Extracted expenditures are not used as the basis for identification of Capital Grants and Contributions to functions. Capital Grants and Contributions are program revenues of the function that will utilize the e																
Funds	Resource	Program Revenues by Resource	Function:	1000	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000	Total
Total Capital Grants & Contributions																			
Adjusted Capital Grants and Contributions by function																			

Charges for Services: Governmental Activities			Summary of revenues by function															
Resource		Program Revenues by Resource	Function 1000	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000	Total
5310	Child Nutrition: School Programs (e.g.	863,148	-	-	-	-	-	826,447	-	-	-	-	36,701	-	-	-	-	863,148
6500	Special Education	56,255	46,281	4,092	-	210	-	-	2,927	-	-	-	1,988	-	757	-	-	56,255
7230	Transportation: Home to Schoo	28,308	-	-	-	-	27,014	-	-	-	-	-	1,294	-	-	-	-	28,308
7240	Transportation: Special Education (Se	113,805	-	-	-	-	108,437	-	-	-	-	-	5,368	-	-	-	-	113,805
9010	Other Restricted Loca	379,941	547	92	145	-	-	-	-	196	-	-	-	-	126,618	-	252,343	379,941
Total Charges for Services (from fund consolidation worksheet)		1,441,457																
Subtotal of Charges for Services by function			46,828	4,184	145	210	135,451	826,447	2,927	196	-	-	45,351	-	127,375	-	252,343	1,441,457
User identification of conversion entries, adjustments, and rounding differences, by function:																		
Adjusted Charges for Services by function (agrees to conversion worksheet):			46,828	4,184	145	210	135,451	826,447	2,927	196	-	-	45,351	-	127,375	-	252,343	1,441,457

Operating Grants and Contributions: Governmental Activities			Summary of revenues by function															
Resource	Program Revenues by Resource	Function 1000	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000	Total	
3010	NCLB: Title I, Part A, Basic Grants Lo	1,650,676	901,992	360,759	174,592	15,415	2,500	-	124,576	-	-	-	70,842	-	-	-	1,650,676	
3060	NCLB: Title I, Part C, Migrant Ed (Reg	307,453	1,779	1,385	-	97,735	-	-	190,972	1,093	-	-	14,489	-	-	-	307,453	
3205	Education Jobs Func	261,717	184,719	5,058	-	724	24,155	-	27,318	-	-	-	-	-	19,743	-	261,717	
3310	Special Ed: IDEA Basic Local Assistar	1,058,043	904,999	-	-	99,591	-	-	3,550	-	-	-	49,903	-	-	-	1,058,043	
3550	Carl D. Perkins Career and Technical	218,385	171,455	19,478	-	-	-	-	541	17,139	-	-	9,772	-	-	-	218,385	
4035	NCLB: Title II, Part A, Teacher Quality	302,633	9,954	278,688	-	-	-	-	-	-	-	-	13,991	-	-	-	302,633	
4045	NCLB: Title II, Part D, Enhancing Edu	8,239	-	1,674	6,176	-	-	-	-	-	-	-	389	-	-	-	8,239	
4203	NCLB: Title III, Limited English Profici	186,809	65,793	105,049	-	10,733	-	-	1,878	-	-	-	3,356	-	-	-	186,809	
5310	Child Nutrition: School Programs (e.g.	2,107,694	-	-	-	-	2,018,076	-	-	-	-	-	89,618	-	-	-	2,107,694	
5330	Child Nutrition: Summer Food Service	10,286	-	-	-	-	9,847	-	-	-	-	-	439	-	-	-	10,286	
5640	Medi-Cal Billing Optior	45,250	-	-	-	30,225	-	-	15,025	-	-	-	-	-	-	-	45,250	
5810	Other Restricted Federa	1,066,834	17,642	6,712	-	665,296	-	-	289,314	-	-	-	4,950	-	82,920	-	1,066,834	
6300	Lottery: Instructional Material:	241,422	239,949	-	-	-	-	-	1,473	-	-	-	-	-	-	-	241,422	
6500	Special Education	1,211,817	996,963	88,150	-	4,519	-	-	63,059	-	-	-	42,821	-	16,305	-	1,211,817	
6512	Special Ed: Mental Health Services:	218,646	154,542	-	-	22	-	-	53,971	-	-	-	10,111	-	-	-	218,646	
7010	Agricultural Career Technical Educatio	76,466	51,707	9,373	-	-	-	-	-	15,386	-	-	-	-	-	-	76,466	
7090	Economic Impact Aid (EIA): State Cor	821,437	594,400	16,870	-	21,086	-	-	165,657	-	-	-	23,424	-	-	-	821,437	
7091	Economic Impact Aid (EIA): Limited E	218,140	13,281	11,377	-	93,731	-	-	93,460	-	-	-	6,291	-	-	-	218,140	
7230	Transportation: Home to Schoo	328,792	-	-	-	-	313,763	-	-	-	-	-	15,029	-	-	-	328,792	
7240	Transportation: Special Education (Se	53,869	-	-	-	-	51,328	-	-	-	-	-	2,541	-	-	-	53,869	
7400	Quality Education Investment Ac	2,282,000	1,359,068	27,708	-	2,041	-	-	614,200	23,280	-	-	104,388	-	151,315	-	2,282,000	
7810	Other Restricted State	245,557	210,396	-	-	-	-	-	23,579	-	-	-	11,582	-	-	-	245,557	
9010	Other Restricted Loca	1,168	2	-	-	-	-	-	-	1	-	-	-	-	389	776	1,168	
Total Operating Grants & Contributions (from fund consolidation worksheet)			12,923,333															
Subtotal of Operating Grants and Contributions by function			5,878,641	932,281	180,768	1,041,118	391,746	2,027,923	1,668,573	56,899	-	-	473,936	-	270,672	-	776	12,923,333
Unbalanced	User identification of conversion entries, adjustments, and rounding differences, by function:																(1)	
Unbalanced	Adjusted Operating Grants and Contributions by function (agrees to conversion worksheet):		5,878,641	932,281	180,768	1,041,118	391,746	2,027,923	1,668,573	56,899	-	-	473,936	-	270,672	-	776	12,923,333

Capital Grants and Contributions: Governmental Activities		Summary of revenues by function															
Resource	Program Revenues by Resource	Function 1000	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000	Total
Total Capital Grants & Contributions (from fund consolidation worksheet)																	
Subtotal of Capital Grants and Contributions by function																	-
User identification of conversion entries, adjustments, and rounding differences, by function:																	-
Adjusted Capital Grants and Contributions by function (agrees to conversion worksheet):		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Charges for Services: Business-type Activities		Summary of revenues by function															
Resource	Program Revenues by Resource	Function 1000	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000	Total
Total Charges for Services																	
Adjusted Charges for Services by function																	

Operating Grants and Contributions: Business-type Activities		Summary of revenues by function															
Resource	Program Revenues by Resource	Function 1000	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000	Total
Total Operating Grants & Contributions																	
Adjusted Operating Grants and Contributions by function																	

Capital Grants and Contributions: Business-type Activities		Summary of revenues by function															
Resource	Program Revenues by Resource	Function 1000	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000	Total
Total Capital Grants & Contributions																	
Adjusted Capital Grants and Contributions by function																	

Entry CE001 Capital Outlay Expenditures

To eliminate capital outlay expenditures made in governmental funds for acquisition or construction of capital assets, and instead report capital assets on the statement of net position.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
[see extract]	1000	98,691	-	98,691			-	98,691	Instruction
[see extract]	2100	0	-	-			-	-	Instructional Supervision and Administration
[see extract]	2420	283,058	-	283,058			-	283,058	Instructional Library, Media and Technology
[see extract]	2700	0	-	-			-	-	School Site Administration
[see extract]	3600	0	-	-			-	-	Home-to-School Transportation
[see extract]	3700	11,143	-	11,143			-	11,143	Food Services
[see extract]	3900	0	-	-			-	-	All Other Pupil Services
[see extract]	4000	28,148	-	28,148			-	28,148	Ancillary Services
[see extract]	5000	0	-	-			-	-	Community Services
[see extract]	6000	0	-	-			-	-	Enterprise Activities
[see extract]	7200	0	-	-			-	-	All Other General Administration
[see extract]	7700	0	-	-			-	-	Centralized Data Processing
[see extract]	8100	114,960	-	114,960			-	114,960	Plant Services
[see extract]	8500	5,400,678	-	5,400,678			-	5,400,678	Facilities Acquisition and Construction
9410			11,066	-		11,066	-	-	Land
9420			-	-	22,082		22,082	-	Land Improvements
9430			5,348,140	-		5,162,676	185,464	-	Buildings
9440			577,471	-	2,073		579,544	-	Equipment
9450					5,149,587		5,149,587	-	Work In Progress
TOTALS	Unbalanced		5,936,677	5,936,678	5,173,742	5,173,742	5,936,677	5,936,678	

Entry CE002 Debt Service Expenditures

To eliminate expenditures for debt service - principal, and instead reduce the related liabilities.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
7432	9100	0	-	-			-	-	Debt Service, State School Building Repayment
7433	9100	2,000,000	-	2,000,000			-	2,000,000	Debt Service, Bond Redemptions
7435	9100	0	-	-			-	-	Debt Service, Repayment of State School Building Aid Funds - Proceeds From Bonds
7436	9100	0	-	-			-	-	Debt Service, Payments to Original District for Acquisition of Property
7439	9100	2,107,259	-	2,107,259			-	2,107,259	Debt Service, Other Debt Service - Principal
9661			2,000,000	-			2,000,000	-	General Obligation Bonds Payable
9662			-	-			-	-	State School Building Loan Payable
9666					2,033,488		2,033,488	-	COPS Payable
9667					64,116		64,116	-	Capital Leases Payable
9668							-	-	Lease Revenue Bonds Payable
9669			2,107,259	-		2,097,604	9,655	-	Other General Long-Term Debt
TOTALS			4,107,259	4,107,259	2,097,604	2,097,604	4,107,259	4,107,259	

Entry CE003 Debt Issuance

To eliminate other financing sources, other financing uses, and expenditures relating to the issuance of debt, and instead reflect long-term liabilities, net of discount or premium, and deferred charges for debt issuance costs.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account description
			Debit	Credit	Debit	Credit	Debit	Credit	
5400	9100	0	-	-			-	-	Debt Service, Insurance
5450	9100	0	-	-			-	-	Debt Service, Other Insurance
5800	9100	269,035	-	269,035	12,868		-	256,167	Debt Service, Professional/Consulting Services and Operating Expenditures
7699	9100	0	-	-			-	-	Debt Service, Other Financing Uses
8931		0	-	-			-	-	Emergency Apportionments
8951		14,999,873	14,999,873	-			14,999,873	-	Proceeds from Sale of Bonds
8961		0	-	-			-	-	County School Building Aid
8971		4,579,621	4,579,621	-			4,579,621	-	Proceeds from Certificates of Participation
8972		180,810	180,810	-			180,810	-	Proceeds from Capital Leases
8973		0	-	-			-	-	Proceeds from Lease Revenue Bonds
8979		1,438,159	1,438,159	-			1,438,159	-	All Other Financing Sources
9330			269,035	-		275,585	-	6,550	Prepaid Expense
9661			-	14,999,873	1,630,000		-	13,369,873	General Obligation Bonds Payable
9662							-	-	State School Building Loan Payable
9666			-	4,579,621			-	4,579,621	COPS Payable
9667			-	180,810			-	180,810	Capital Leases Payable
9668			-	-			-	-	Lease Revenue Bonds Payable
9669			-	1,438,159		1,367,283	-	2,805,442	Other General Long-Term Debt
TOTALS			21,467,498	21,467,498	1,642,868	1,642,868	21,198,463	21,198,463	

Entry CE004 Donated and Contributed Capital Assets

To recognize donations or contributions of capital assets, not reported within governmental funds but reported in the government-wide statements, at market value on the date of donation.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
8699	(0000-1999)						-	-	Local Revenues (General Revenues)
8699	(2000-9999)						-	-	Local Revenues (Program Revenues)
9410							-	-	Land
9420							-	-	Land Improvements
9430							-	-	Buildings
9440							-	-	Equipment
9450							-	-	Work In Progress
TOTALS					0	0	0	0	

Entry CE005 Disposal of Capital Assets

To report sales and disposals of capital assets and any resulting gain or loss.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
5800	7200						-	-	General Administration, Other Operating Expenditures
8631	(0000-1999)	0					-	-	Sale of Equipment and Supplies (General Revenues)
8631	(2000-9999)	0					-	-	Sale of Equipment and Supplies (Program Revenues)
8953		0					-	-	Proceeds from Sale/Lease Purchase of Land and Buildings
9410							-	-	Land
9420							-	-	Land Improvements
9425							-	-	Accumulated Depreciation - Land Improvements
9430							-	-	Buildings
9435							-	-	Accumulated Depreciation - Buildings
9440							-	-	Equipment
9445							-	-	Accumulated Depreciation - Equipment
9450							-	-	Work in Progress
TOTALS					0	0	0	0	

Entry CE006 Earned But Unavailable Revenues

To recognize revenues that were earned but not available, meaning they were not collectible soon enough following the end of the period to finance expenditures of the period, so were deferred in the governmental funds.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
8550	(0000-1999)						-	-	Mandated Cost Reimbursements (General Revenues)
8550	(2000-9999)						-	-	Mandated Cost Reimbursements (Program Revenues)
8590	(0000-1999)						-	-	All Other State Revenue (General Revenues)
8590	(2000-9999)						-	-	All Other State Revenue (Program Revenues)
8660	(0000-1999)						-	-	Interest (General Revenues)
8699	(0000-1999)						-	-	Local Revenues (General Revenues)
8699	(2000-9999)						-	-	Local Revenues (Program Revenues)
8953							-	-	Proceeds from Sale/Lease Purchase of Land and Buildings
9650							-	-	Deferred Revenue
TOTALS					0	0	0	0	

Entry CE007 Elimination of Revenues Relating to Prior Periods

To eliminate certain revenues and deferred revenues that were recognized in the government-wide statements in a prior period, but that were reported in governmental funds in the current period.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
8550	(0000-1999)						-	-	Mandated Cost Reimbursements (General Revenues)
8550	(2000-9999)						-	-	Mandated Cost Reimbursements (Program Revenues)
8590	(0000-1999)						-	-	All Other State Revenue (General Revenues)
8590	(2000-9999)						-	-	All Other State Revenue (Program Revenues)
8660	(0000-1999)						-	-	Interest (General Revenues)
8699	(0000-1999)						-	-	Local Revenues (General Revenues)
8699	(2000-9999)						-	-	Local Revenues (Program Revenues)
8953							-	-	Proceeds from Sale/Lease Purchase of Land and Buildings
9650							-	-	Deferred Revenue
979Z					-	-	-	-	Fund Balance/Net Position
TOTALS					0	0	0	0	

Entry CE008 Liability for Unmatured Interest on Long-Term Debt

In governmental funds, unmatured interest on long-term debt is recognized in the period when it is due. On the government-wide statements, unmatured interest on long-term debt is recognized when it is incurred.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
7434	9100				434,723		434,723	-	Debt Service, Bond Interest and Other Service Charges
7438	9100				755,860		755,860	-	Debt Service, Debt Service - Interest
9500						755,860	-	755,860	Accounts Payable
9661						434,723	-	434,723	General Obligation Bonds Payable
TOTALS					1,190,583	1,190,583	1,190,583	1,190,583	

Entry CE009 Liability for Compensated Absences

To adjust for the change in liabilities for compensated absences, not accrued in governmental funds because they are not normally expected to be liquidated with current financial resources.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
n/a	1000				2,649		2,649	-	Instruction
n/a	2100					2,223	-	2,223	Instructional Supervision and Administration
n/a	2420				54		54	-	Instructional Library, Media and Technology
n/a	2700				1,349		1,349	-	School Site Administration
n/a	3600				1,292		1,292	-	Home-to-School Transportation
n/a	3700				905		905	-	Food Services
n/a	3900						-	-	All Other Pupil Services
n/a	4000						-	-	Ancillary Services
n/a	5000						-	-	Community Services
n/a	6000						-	-	Enterprise Activities
n/a	7200					3,093	-	3,093	All Other General Administration
n/a	7700						-	-	Centralized Data Processing
n/a	8100					7,537	-	7,537	Plant Services
9665					6,604		6,604	-	Compensated Absences Payable
TOTALS					12,853	12,853	12,853	12,853	

Entry CE010 Expenditures Relating to Prior Periods

To eliminate expenditures in governmental funds relating to a prior period that were not recognized in the prior period because they did not involve the use of current financial resources. Typical examples are interest on long term debt that matured and was paid in the current period, payments on structured legal settlements or revenue repayment plans, and retirement incentives paid over time.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
n/a	1000						-	-	Instruction
n/a	2100						-	-	Instructional Supervision and Administration
n/a	2420						-	-	Instructional Library, Media and Technology
n/a	2700						-	-	School Site Administration
n/a	3600						-	-	Home-to-School Transportation
n/a	3700						-	-	Food Services
n/a	3900						-	-	All Other Pupil Services
n/a	4000						-	-	Ancillary Services
n/a	5000						-	-	Community Services
n/a	6000						-	-	Enterprise Activities
n/a	7200						-	-	All Other General Administration
n/a	7700						-	-	Centralized Data Processing
n/a	8100						-	-	Plant Services
7434	9100						-	-	Debt Service, Bond Interest and Other Charges
7438	9100						-	-	Debt Service, Debt Service - Interest
8XXX	[ranges per Fund Consolidation]						-	-	General Revenues: Federal and State Aid Not Restricted to Specific Purposes
8XXX	[ranges per Fund Consolidation]						-	-	General Revenues: Interagency Revenue
8XXX	[ranges per Fund Consolidation]						-	-	General Revenues: Miscellaneous
8XXX	[ranges per Fund Consolidation]						-	-	Program Revenues: Charges for Services
8XXX	[ranges per Fund Consolidation]						-	-	Program Revenues: Operating Grants and Contributions
8XXX	[ranges per Fund Consolidation]						-	-	Program Revenues: Capital Grants and Contributions
9669							-	-	Other General Long-Term Debt
979Z							-	-	Fund Balance/Net Position
TOTALS					0	0	0	0	

Entry CE011 Adjustments to Work in Progress

To adjust the Work in Progress account for previously capitalized projects now completed, or to write off previously capitalized planning costs for canceled projects that will not be completed.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
	7200						-	-	All Other General Administration
9410							-	-	Land
9420					4,517,355		4,517,355	-	Land Improvements
9430					672,041		672,041	-	Buildings
9440							-	-	Equipment
9450						5,189,396	-	5,189,396	Work in Progress
TOTALS					5,189,396	5,189,396	5,189,396	5,189,396	

Entry CE012 Depreciation

To recognize the current year depreciation or permanent impairment of capital assets and adjust the related contra-asset accounts for accumulated depreciation.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
6900	1000						-	-	Instruction
6900	2100						-	-	Instructional Supervision and Administration
6900	2420						-	-	Instructional Library, Media and Technology
6900	2700						-	-	School Site Administration
6900	3600						-	-	Home-to-School Transportation
6900	3700						-	-	Food Services
6900	3900						-	-	All Other Pupil Services
6900	4000						-	-	Ancillary Services
6900	5000						-	-	Community Services
6900	6000						-	-	Enterprise Activities
6900	7200						-	-	All Other General Administration
6900	7700						-	-	Centralized Data Processing
6900	8100						-	-	Plant Services
6900	0000				4,287,099		4,287,099	-	Depreciation (Unallocated)
9425						731,198	-	731,198	Accumulated Depreciation - Land Improvements
9435						2,248,796	-	2,248,796	Accumulated Depreciation - Buildings
9445						1,307,105	-	1,307,105	Accumulated Depreciation - Equipment
TOTALS					4,287,099	4,287,099	4,287,099	4,287,099	

Entry CE013 Amortization

To recognize amortization of premiums, discounts, and deferred charges relating to long-term debt.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
5800	9100				61,065		61,065	-	Debt Service, Other Operating Expenditures
7434	9100						-	-	Debt Service, Bond Interest and Other Service Charges
7438	9100					110,353	-	110,353	Debt Service, Debt Service - Interest
9330						61,065	-	61,065	Prepaid Expense
9661							-	-	General Obligation Bonds Payable
9662							-	-	State School Building Loan Payable
9666							-	-	COPS Payable
9667							-	-	Capital Leases Payable
9668							-	-	Lease Revenue Bonds Payable
9669					110,353		110,353	-	Other General Long-Term Debt
TOTALS					171,418	171,418	171,418	171,418	

Entry CE014 Incorporation of Assets and Liabilities of Internal Service Funds

To incorporate assets and liabilities of internal service funds, which primarily serve governmental funds, with those of governmental funds for purposes of government-wide reporting.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
9110		853,042	853,042	-			853,042	-	Cash in County Treasury
9111		(3,501)	-	3,501			-	3,501	Fair Value Adjustment to Cash in County Treasury
9120		122,216	122,216	-			122,216	-	Cash In Banks
9130		0	-	-			-	-	Revolving Cash Account
9135		0	-	-			-	-	Cash with a Fiscal Agent/Trustee
9140		0	-	-			-	-	Cash Collections Awaiting Deposit
9150		0	-	-			-	-	Investments
9200		633	633	-			633	-	Accounts Receivable
9310		0	-	-			-	-	Due from Other Funds
9320		0	-	-			-	-	Stores
9330		0	-	-			-	-	Prepaid Expenditures (Expenses)
9340		0	-	-			-	-	Other Current Assets
9410		0	-	-			-	-	Land
9420		0	-	-			-	-	Land Improvements
9425		0	-	-			-	-	Accumulated Depreciation-Land Improvements
9430		0	-	-			-	-	Buildings
9435		0	-	-			-	-	Accumulated Depreciation-Buildings
9440		0	-	-			-	-	Equipment
9445		0	-	-			-	-	Accumulated Depreciation-Equipment
9450		0	-	-			-	-	Work in Progress
9500		(926)	926	-			926	-	Accounts Payable
9610		0	-	-			-	-	Due to Other Funds
9650		0	-	-			-	-	Deferred Revenue
9664		0	-	-			-	-	Net OPEB Obligation
9665		0	-	-			-	-	Compensated Absences Payable
9666		0	-	-			-	-	COPs Payable
9667		0	-	-			-	-	Capital Leases Payable
9668		0	-	-			-	-	Lease Revenue Bonds Payable
9669		0	-	-			-	-	Other General Long-Term Debt
979Z			-	973,316			-	973,316	Fund Balance/Net Position
TOTALS			976,817	976,817			976,817	976,817	

Entry CE015 Elimination of Internal Service Funds Profit or Loss Generated Within the LEA

To eliminate net profit or loss in internal service funds resulting from internal activity within the LEA, using a "lookback" allocation to adjust the costs charged to governmental functions by the internal service fund.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
n/a	1000				10,438		10,438	-	Instruction
n/a	2100				297		297	-	Instructional Supervision and Administration
n/a	2420				254		254	-	Instructional Library, Media and Technology
n/a	2700				533		533	-	School Site Administration
n/a	3600				67		67	-	Home-to-School Transportation
n/a	3700				105		105	-	Food Services
n/a	3900				1,047		1,047	-	All Other Pupil Services
n/a	4000				4		4	-	Ancillary Services
n/a	5000						-	-	Community Services
n/a	6000						-	-	Enterprise Activities
n/a	7200				568		568	-	All Other General Administration
n/a	7700				52		52	-	Centralized Data Processing
n/a	8100				1,062		1,062	-	Plant Services
n/a	9101						-	-	Debt Service - Principal
n/a	9102						-	-	Debt Service - Interest
n/a	9103						-	-	Debt Service - Issuance Costs and Discounts
979Z					-	14,427	-	14,427	Fund Balance/Net Position
TOTALS					14,427	14,427	14,427	14,427	

Entry CE016 Incorporation of Internal Service Fund External Activities and Interfund Transfers

To include that portion of internal service fund revenues, expenses and net profit generated by parties outside the LEA, and any interfund transfers within the LEA.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
n/a	6000						-	-	Enterprise Activities
n/a	9200						-	-	Transfers Between Agencies
7619	9300	0	-	-			-	-	Interfund Transfers, Other Authorized Transfers Out
8631	(0000-1999)						-	-	Sale of Equipment and Supplies (General Revenues)
8631	(2000-9999)						-	-	Sale of Equipment and Supplies (Program Revenues)
8639	(0000-1999)						-	-	All Other Sales (General Revenues)
8639	(2000-9999)						-	-	All Other Sales (Program Revenues)
8660	(0000-1999)						-	-	Interest (General Revenues)
8660	(2000-9999)						-	-	Interest (Program Revenues)
8662	(0000-1999)						-	-	Net Increase (Decrease) in the Fair Value of Investments (General Revenues)
8662	(2000-9999)						-	-	Net Increase (Decrease) in the Fair Value of Investments (Program Revenues)
8689	(0000-1999)						-	-	Fees and Contracts (General Revenues)
8689	(2000-9999)						-	-	Fees and Contracts (Program Revenues)
8699	(0000-1999)						-	-	Other Local Revenue (General Revenues)
8699	(2000-9999)						-	-	Other Local Revenue (Program Revenues)
8799	(0000-1999)						-	-	Other Transfers In from All Others (General Revenues)
8799	(2000-9999)						-	-	Other Transfers In from All Others (Program Revenues)
8919		0	-	-			-	-	Interfund Transfers, Other Authorized Transfers In
8965							-	-	Transfers From Funds of Lapsed/Reorganized Districts
979Z			-	-	-	-	-	-	Fund Balance/Net Position
TOTALS					0	0	0	0	

Entry CE017 Reclassification of Interfund Transfers Involving Fiduciary Funds

To reclassify interfund transfers involving fiduciary funds as transactions with external parties, rather than internal transactions.
Note: Entry CE017 must be completed and saved before preparing Entry CE019.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
Governmental Funds (Funds 01-60)									
7299	9200		-	-			-	-	Transfers Between Agencies, All Other Transfers to All Others
7619	9300	366,000	-	-			-	-	Interfund Transfers, Other Authorized Interfund Transfers Out
8799	(0000-1999)		-	-			-	-	Other Transfers In from All Others (General Revenues)
8799	(2000-9999)		-	-			-	-	Other Transfers In from All Others (Program Revenues)
8919		366,000	-	-			-	-	Interfund Transfers, Other Authorized Interfund Transfers In
Proprietary Funds:									
Enterprise Funds (Funds 61-65)									
7299	9200						-	-	Transfers Between Agencies, All Other Transfers to All Others
7619	9300	0					-	-	Interfund Transfers, Other Authorized Interfund Transfers Out
8799	(0000-1999)						-	-	Other Transfers In from All Others (General Revenues)
8799	(2000-9999)						-	-	Other Transfers In from All Others (Program Revenues)
8919		0					-	-	Interfund Transfers, Other Authorized Interfund Transfers In
Proprietary Funds:									
Internal Service Funds (Funds 66-70)									
7299	9200						-	-	Transfers Between Agencies, All Other Transfers to All Others
7619	9300	0					-	-	Interfund Transfers, Other Authorized Interfund Transfers Out
8799	(0000-1999)						-	-	Other Transfers In from All Others (General Revenues)
8799	(2000-9999)						-	-	Other Transfers In from All Others (Program Revenues)
8919		0					-	-	Interfund Transfers, Other Authorized Interfund Transfers In
Fiduciary Funds (Funds 71-95)									
7299	9200		-	-			-	-	Transfers Between Agencies, All Other Transfers to All Others
7619	9300	0	-	-			-	-	Interfund Transfers, Other Authorized Interfund Transfers Out
8799			-	-			-	-	Other Transfers In from All Others
8919		0	-	-			-	-	Interfund Transfers, Other Authorized Interfund Transfers In
TOTALS			0	0	0	0	0	0	

Entry CE018 Reclassification of Interfund Balances Involving Fiduciary Funds

To reclassify Interfund balances involving fiduciary funds as balances due to or due from external parties, rather than internal transactions.

Note: Entry CE018 must be completed and saved before preparing Entry CE020.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
Governmental Funds (Funds 01-60)									
9200			-	-			-	-	Accounts Receivable
9310		384,518	-	-			-	-	Due from Other Funds
9500			-	-			-	-	Accounts Payable
9610		384,518	-	-			-	-	Due to Other Funds
Proprietary Funds:									
Enterprise Funds (Funds 61-65)									
9200							-	-	Accounts Receivable
9310		0					-	-	Due from Other Funds
9500							-	-	Accounts Payable
9610		0					-	-	Due to Other Funds
Proprietary Funds:									
Internal Service Funds (Funds 66-70)									
9200							-	-	Accounts Receivable
9310		0					-	-	Due from Other Funds
9500							-	-	Accounts Payable
9610		0					-	-	Due to Other Funds
Fiduciary Funds (Funds 71-95)									
9200			-	-			-	-	Accounts Receivable
9310		0	-	-			-	-	Due from Other Funds
9500			-	-			-	-	Accounts Payable
9610		0	-	-			-	-	Due to Other Funds
TOTALS									
			0	0	0	0	0	0	

Entry CE019 Elimination of Internal Transfers

To eliminate interfund transfers among governmental and internal service funds consolidated in the government-wide statement of activities.

Note: Entry CE017 must be completed and saved before preparing Entry CE019.

Object	Function (Resource)	Extracted Data, net of CE017	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
Governmental Funds (Funds 01-60)									
7611	9300	0	-	-			-	-	Interfund Transfers, From General Fund to Child Development Fund
7612	9300	133,487	-	133,487			-	133,487	Interfund Transfers, Between General Fund and Special Reserve Fund
7613	9300	0	-	-			-	-	Interfund Transfers, To State School Building Fund/County School Facility Fund
7614	9300	0	-	-			-	-	Interfund Transfers, From Bond Interest and Redemption Fund to the General Fund
7615	9300	0	-	-			-	-	Interfund Transfers, From General, Special Reserve, and Building Funds to
7616	9300	0	-	-			-	-	Deferred Maintenance Fund
7619	9300	366,000	-	366,000			-	366,000	Interfund Transfers, From General Fund to Cafeteria Fund
									Interfund Transfers, Other Authorized Interfund Transfers Out
8911		0	-	-			-	-	Interfund Transfers, To Child Development Fund from General Fund
8912		133,487	133,487	-			133,487	-	Interfund Transfers, Between General Fund and Special Reserve Fund
8913		0	-	-			-	-	Interfund Transfers, To State School Building Fund/County School Facility Fund
8914		0	-	-			-	-	from All Other Funds
8915		0	-	-			-	-	Interfund Transfers, To General Fund From Bond Interest and Redemption Fund
8916		0	-	-			-	-	Interfund Transfers, To Deferred Maintenance Fund From General, Special
8919		366,000	366,000	-			366,000	-	Reserve, and Building Funds
									Interfund Transfers, To Cafeteria Fund From General Fund
									Interfund Transfers, Other Authorized Interfund Transfers In
Proprietary Funds:									
Enterprise Funds (Funds 61-65)									
7619	9300	0							Interfund Transfers, Other Authorized Interfund Transfers Out
8916		0							Interfund Transfers, To Cafeteria Fund From General Fund
8919		0							Interfund Transfers, Other Authorized Interfund Transfers In
Proprietary Funds:									
Internal Service Funds (Funds 66-70)									
7619	9300	0	-	-			-	-	Interfund Transfers, Other Authorized Interfund Transfers Out
8919		0	-	-			-	-	Interfund Transfers, Other Authorized Interfund Transfers In
Fiduciary Funds (Funds 71-95)									
7619	9300	0							Interfund Transfers, Other Authorized Interfund Transfers Out
8919		0							Interfund Transfers, Other Authorized Interfund Transfers In
TOTALS									
			499,487	499,487	0	0	499,487	499,487	

Entry CE020 Elimination of Internal Balances

To eliminate internal balances among governmental and internal service funds for consolidation in the government-wide statement of activities.

Note: Entry CE018 must be completed and saved before preparing Entry CE020.

Object	Function (Resource)	Extracted Data, net of CE018	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
Governmental Funds (Funds 01-60)									
9310		384,518	-	384,518			-	384,518	Due From Other Funds
9610		384,518	384,518	-			384,518	-	Due To Other Funds
Proprietary Funds: Enterprise Funds (Funds 61-65)									
9310		0							Due From Other Funds
9610		0							Due To Other Funds
Proprietary Funds: Internal Service Funds (Funds 66-70)									
9310		0	-	-			-	-	Due From Other Funds
9610		0	-	-			-	-	Due To Other Funds
Fiduciary Funds (Funds 71-95)									
9310		0							Due From Other Funds
9610		0							Due To Other Funds
TOTALS			384,518	384,518	0	0	384,518	384,518	

Entry CE021 Postemployment Benefits Other Than Pensions (OPEB)

To recognize any difference between OPEB costs as defined by generally accepted accounting principles, and amounts actually contributed.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
n/a	1000				1,005,756		1,005,756	-	Instruction
n/a	2100				27,451		27,451	-	Instructional Supervision and Administration
n/a	2420				9,236		9,236	-	Instructional Library, Media and Technology
n/a	2700				57,850		57,850	-	School Site Administration
n/a	3600				6,310		6,310	-	Home-to-School Transportation
n/a	3700				10,193		10,193	-	Food Services
n/a	3900				70,361		70,361	-	All Other Pupil Services
n/a	4000						-	-	Ancillary Services
n/a	5000						-	-	Community Services
n/a	6000						-	-	Enterprise Activities
n/a	7200				19,021		19,021	-	All Other General Administration
n/a	7700				1,380		1,380	-	Centralized Data Processing
n/a	8100				35,742		35,742	-	Plant Services
9664						1,243,300	-	1,243,300	Net OPEB Obligation
TOTALS					1,243,300	1,243,300	1,243,300	1,243,300	

Entry CE022 Other Liabilities Not Normally Liquidated with Current Financial Resources

To accrue expenses and liabilities for obligations incurred during the year that will not be liquidated with current financial resources, other than compensated absences and long-term debt. Examples include special termination benefits such as retirement incentives financed over time, and structured legal settlements.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
n/a	1000						-	-	Instruction
n/a	2100						-	-	Instructional Supervision and Administration
n/a	2420						-	-	Instructional Library, Media and Technology
n/a	2700						-	-	School Site Administration
n/a	3600						-	-	Home-to-School Transportation
n/a	3700						-	-	Food Services
n/a	3900						-	-	All Other Pupil Services
n/a	4000						-	-	Ancillary Services
n/a	5000						-	-	Community Services
n/a	6000						-	-	Enterprise Activities
n/a	7200						-	-	All Other General Administration
n/a	7700						-	-	Centralized Data Processing
n/a	8100						-	-	Plant Services
8XXX	[ranges per Fund Consolidation]						-	-	General Revenues: Federal and State Aid Not Restricted to Specific Purposes
8XXX	[ranges per Fund Consolidation]						-	-	General Revenues: Interagency Revenue
8XXX	[ranges per Fund Consolidation]						-	-	General Revenues: Miscellaneous
8XXX	[ranges per Fund Consolidation]						-	-	Program Revenues: Charges for Services
8XXX	[ranges per Fund Consolidation]						-	-	Program Revenues: Operating Grants and Contributions
8XXX	[ranges per Fund Consolidation]						-	-	Program Revenues: Capital Grants and Contributions
9669							-	-	Other General Long-Term Debt
TOTALS					0	0	0	0	

Entry BB001 Capital Assets

To record beginning balances for capital assets and accumulated depreciation relating to general governmental activities.

Object	Debit	Credit	Account Description
9410	6,825,717		Land
9420	12,722,786		Land Improvements
9425		2,779,703	Accumulated Depreciation - Land Improvements
9430	111,156,398		Buildings
9435		19,741,880	Accumulated Depreciation - Buildings
9440	14,373,110		Equipment
9445		12,074,305	Accumulated Depreciation - Equipment
9450	4,624,110		Work In Progress
979Z	-	115,106,233	Fund Balance/Net Position
Total	149,702,121	149,702,121	

Entry BB002 Long-Term Liabilities

To record the beginning balances of unmatured principal of long-term liabilities relating to general governmental activities, net of unamortized discount or premium, and deferred charges for debt issuance costs.

Object	Debit	Credit	Account Description
9330	896,460		Prepaid Expense
9661		58,953,603	General Obligation Bonds Payable
9662			State School Building Loan Payable
9664		7,456,497	Net OPEB Obligation
9665		352,912	Compensated Absences Payable
9666		1,905,000	COPs Payable
9667			Capital Leases Payable
9668			Lease Revenue Bonds Payable
9669		1,567,240	Other General Long-Term Debt
979Z	69,338,792	-	Fund Balance/Net Position
Total	70,235,252	70,235,252	

Unaudited Actuals
 Santa Maria Joint Union High 2012-13 Unaudited Actuals
 Santa Barbara County Conversion from Governmental Funds to Governmental Activities
 Conversion Entry - CE001 Data by Function

42 69310 0000000
 Report ENTRY

By Function						
Fund	Resource	Project Year	Goal	Function	Object	Value
01	0000	0	1110	1000	6400	40,814.45
01	3010	0	1110	1000	6400	12,866.48
01	3550	0	1110	1000	6400	11,014.00
01	7010	0	1110	1000	6400	21,129.31
01	7090	0	1110	1000	6400	12,866.48
Total, Instruction (Functions 1000-1999)						98,690.72
Total, Instructional Supervision and Administration (Functions 2000-2999 except 2420 and 2700)						0.00
01	0000	0	0000	2420	6400	203,538.58
01	0000	0	0000	2420	6500	79,519.04
Total, Instructional Library, Media, and Technology (Function 2420)						283,057.62
Total, School Site Administration (Function 2700)						0.00
Total, All Other Pupil Services (Functions 3000-3999 except 3600 and 3700)						0.00
Total, Home-to-School Transportation (Function 3600)						0.00
13	5310	0	0000	3700	6400	11,143.38
Total, Food Services (Function 3700)						11,143.38
01	0000	0	1110	4000	6400	28,147.66
Total, Ancillary Services (Functions 4000-4999)						28,147.66
Total, Community Services (Functions 5000-5999)						0.00
Total, Enterprise Activities (Functions 6000-6999)						0.00
Total, All Other General Administration (Functions 7000-7999 except 7700)						0.00
Total, Centralized Data Processing (Function 7700)						0.00
01	0000	0	0000	8100	6400	64,705.36
01	0000	0	0000	8100	6500	13,137.74
01	8150	0	0000	8100	6400	37,117.22
Total, Plant Services (Functions 8000-8999 except 8500)						114,960.32
01	0000	0	0000	8500	6200	2,970,437.07
01	7400	0	0000	8500	6200	60,000.00

By Function

Fund	Resource	Project Year	Goal	Function	Object	Value
01	8150	0	0000	8500	6200	3,238.78
14	0000	0	0000	8500	6500	30,626.20
21	9010	0	0000	8500	4400	2,151.15
21	9010	0	0000	8500	5800	166,119.16
21	9010	0	0000	8500	5900	48.27
21	9010	0	0000	8500	6100	11,066.25
21	9010	0	0000	8500	6200	1,747,809.61
21	9010	0	0000	8500	6400	8,544.70
25	0000	0	0000	8500	6200	125,464.00
35	9010	0	0000	8500	6200	272,865.71
35	9010	0	0000	8500	6400	2,300.60
40	0000	0	0000	8500	6200	6.19
Total, Facilities Acquisition and Construction (Function 8500)						<u>5,400,677.69</u>
						<u><u>5,936,677.39</u></u>

By Object						
Fund	Resource	Project Year	Goal	Function	Object	Value
Total, Certificated Personnel Salaries (Objects 1000-1999)						0.00
Total, Classified Personnel Salaries (Objects 2000-2999)						0.00
Total, Employee Benefits (Objects 3000-3999)						0.00
Total, Books and Supplies (Objects 4000-4999 except 4400)						0.00
21	9010	0	0000	8500	4400	2,151.15
Total, Noncapitalized Equipment (Object 4400)						2,151.15
21	9010	0	0000	8500	5800	166,119.16
21	9010	0	0000	8500	5900	48.27
Total, Services and Other Operating Expenditures (Objects 5000-5999)						166,167.43
21	9010	0	0000	8500	6100	11,066.25
Total, Land (Object 6100)						11,066.25
Total, Land Improvements (Object 6170)						0.00
01	0000	0	0000	8500	6200	2,970,437.07
01	7400	0	0000	8500	6200	60,000.00
01	8150	0	0000	8500	6200	3,238.78
21	9010	0	0000	8500	6200	1,747,809.61
25	0000	0	0000	8500	6200	125,464.00
35	9010	0	0000	8500	6200	272,865.71
40	0000	0	0000	8500	6200	6.19
Total, Buildings and Improvement of Buildings (Object 6200)						5,179,821.36
Total, Books and Media for New School Libraries (Object 6300)						0.00
01	0000	0	0000	2420	6400	203,538.58
01	0000	0	0000	8100	6400	64,705.36
01	0000	0	1110	1000	6400	40,814.45
01	0000	0	1110	4000	6400	28,147.66
01	3010	0	1110	1000	6400	12,866.48
01	3550	0	1110	1000	6400	11,014.00
01	7010	0	1110	1000	6400	21,129.31
01	7090	0	1110	1000	6400	12,866.48
01	8150	0	0000	8100	6400	37,117.22
13	5310	0	0000	3700	6400	11,143.38
21	9010	0	0000	8500	6400	8,544.70
35	9010	0	0000	8500	6400	2,300.60

By Object

Fund	Resource	Project Year	Goal	Function	Object	Value
Total, Equipment (Object 6400)						<u>454,188.22</u>
01	0000	0	0000	2420	6500	79,519.04
01	0000	0	0000	8100	6500	13,137.74
14	0000	0	0000	8500	6500	<u>30,626.20</u>
Total, Equipment Replacement (Object 6500)						<u>123,282.98</u>
						<u><u>5,936,677.39</u></u>

(Note: After completion of Conversion Entry - Detail, and before completion of the Conversion Entry - Summary, the Conversion Entry workbook must be saved, closed and reopened.)

Entry #	Object	Function	Debit	Credit
CE001 Capital Outlay Expenditures				
To eliminate capital outlay expenditures made in governmental funds for acquisition or construction of capital assets, and instead report capital assets on the statement of net position.				
Land Improvements	9420		22,082	
Buildings	9430		185,464	
Equipment	9440		579,544	
Work In Progress	9450		5,149,587	
Instruction		1000		98,691
Instructional Library, Media and Technology		2420		283,058
Food Services		3700		11,143
Ancillary Services		4000		28,148
Plant Services		8100		114,960
Facilities Acquisition and Construction		8500		5,400,678
	Unbalanced	Total	5,936,677	5,936,678

Entry #	Object	Function	Debit	Credit
CE002 Debt Service Expenditures				
To eliminate expenditures for debt service - principal, and instead reduce the related liabilities.				
General Obligation Bonds Payable	9661		2,000,000	
COPS Payable	9666		2,033,488	
Capital Leases Payable	9667		64,116	
Other General Long-Term Debt	9669		9,655	
Debt Service-Principal		9101		4,107,259
		Total	4,107,259	4,107,259

Entry #	Object	Function	Debit	Credit
CE003 Debt Issuance				
To eliminate other financing sources, other financing uses, and expenditures relating to the issuance of debt, and instead reflect long-term liabilities, net of discount or premium, and deferred charges for debt issuance costs.				
Proceeds from Sale of Bonds	8951		14,999,873	
Proceeds from Certificates of Participation	8971		4,579,621	
Proceeds from Capital Leases	8972		180,810	
All Other Financing Sources	8979		1,438,159	
Debt Service-Issuance Costs and Discounts		9103		256,167
Prepaid Expense	9330			6,550
General Obligation Bonds Payable	9661			13,369,873
COPS Payable	9666			4,579,621
Capital Leases Payable	9667			180,810
Other General Long-Term Debt	9669			2,805,442
Total			21,198,463	21,198,463

Entry #	Object	Function	Debit	Credit
CE004 Donated and Contributed Capital Assets				
To recognize donations or contributions of capital assets, not reported within governmental funds but reported in the government-wide statements, at market value on the date of donation.				
Total			0	0

Entry #	Object	Function	Debit	Credit
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CE005 Disposal of Capital Assets

To report sales and disposals of capital assets and any resulting gain or loss.

Total	0	0
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Entry #	Object	Function	Debit	Credit
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CE006 Earned But Unavailable Revenues

To recognize revenues that were earned but not available, meaning they were not collectible soon enough following the end of the period to finance expenditures of the period, so were deferred in the governmental funds.

Total	0	0
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Entry #	Object	Function	Debit	Credit
CE007 Elimination of Revenues Relating to Prior Periods				
To eliminate certain revenues and deferred revenues that were recognized in the government-wide statements in a prior period, but that were reported in governmental funds in the current period.				
Total			0	0

Entry #	Object	Function	Debit	Credit
CE008 Liability for Unmatured Interest on Long-Term Debt				
In governmental funds, unmatured interest on long-term debt is recognized in the period when it is due. On the government-wide statements, unmatured interest on long-term debt is recognized when it is incurred.				
Debt Service - Interest		9102	1,190,583	
Accounts Payable	9500			755,860
General Obligation Bonds Payable	9661			434,723
Total			1,190,583	1,190,583

Entry #	Object	Function	Debit	Credit
CE009 Liability for Compensated Absences				
To adjust for the change in liabilities for compensated absences, not accrued in governmental funds because they are not normally expected to be liquidated with current financial resources.				
Instruction		1000	2,649	
Instructional Library, Media and Technology		2420	54	
School Site Administration		2700	1,349	
Home-to-School Transportation		3600	1,292	
Food Services		3700	905	
Compensated Absences Payable	9665		6,604	
Instructional Supervision and Administration		2100		2,223
All Other General Administration		7200		3,093
Plant Services		8100		7,537
Total			12,853	12,853

Entry #	Object	Function	Debit	Credit
CE010 Expenditures Relating to Prior Periods				
To eliminate expenditures in governmental funds relating to a prior period that were not recognized in the prior period because they did not involve the use of current financial resources. Typical examples are interest on long term debt that matured and was paid in the current period, payments on structured legal settlements or revenue repayment plans, and retirement incentives paid over time.				
Total			0	0

Entry #	Object	Function	Debit	Credit
CE011 Adjustments to Work in Progress				
To adjust the Work in Progress account for previously capitalized projects now completed, or to write off previously capitalized planning costs for canceled projects that will not be completed.				
Land Improvements	9420		4,517,355	
Buildings	9430		672,041	
Work in Progress	9450			5,189,396
Total			5,189,396	5,189,396

Entry #	Object	Function	Debit	Credit
CE012 Depreciation				
To recognize the current year depreciation or permanent impairment of capital assets and adjust the related contra-asset accounts for accumulated depreciation.				
Depreciation (Unallocated)		0000	4,287,099	
Accumulated Depreciation - Land Improvements	9425			731,198
Accumulated Depreciation - Buildings	9435			2,248,796
Accumulated Depreciation - Equipment	9445			1,307,105
		Total	4,287,099	4,287,099

Entry #	Object	Function	Debit	Credit
CE013 Amortization				
To recognize amortization of premiums, discounts, and deferred charges relating to long-term debt.				
Debt Service - Issue Costs		9103	61,065	
Other General Long-Term Debt	9669		110,353	
Debt Service - Interest		9102		110,353
Prepaid Expense	9330			61,065
		Total	171,418	171,418

Entry #	Object	Function	Debit	Credit
CE014 Incorporation of Assets and Liabilities of Internal Service Funds				
To incorporate assets and liabilities of internal service funds, which primarily serve governmental funds, with those of governmental funds for purposes of government-wide reporting.				
Cash in County Treasury	9110		853,042	
Cash In Banks	9120		122,216	
Accounts Receivable	9200		633	
Accounts Payable	9500		926	
Fair Value Adjustment to Cash in County Treasury	9111			3,501
Fund Balance/Net Position	979Z			973,316
Total			976,817	976,817

Entry #	Object	Function	Debit	Credit
CE015 Elimination of Internal Service Funds Profit or Loss Generated Within the LEA				
To eliminate net profit or loss in internal service funds resulting from internal activity within the LEA, using a "lookback" allocation to adjust the costs charged to governmental functions by the internal service fund.				
Instruction	1000		10,438	
Instructional Supervision and Administration	2100		297	
Instructional Library, Media and Technology	2420		254	
School Site Administration	2700		533	
Home-to-School Transportation	3600		67	
Food Services	3700		105	
All Other Pupil Services	3900		1,047	
Ancillary Services	4000		4	
All Other General Administration	7200		568	
Centralized Data Processing	7700		52	
Plant Services	8100		1,062	
Fund Balance/Net Position	979Z			14,427
Total			14,427	14,427

Entry #	Object	Function	Debit	Credit
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CE016 Incorporation of Internal Service Fund External Activities and Interfund Transfers

To include that portion of internal service fund revenues, expenses and net profit generated by parties outside the LEA, and any interfund transfers within the LEA.

Total 0 0

Entry #	Object	Function	Debit	Credit
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CE017 Reclassification of Interfund Transfers Involving Fiduciary Funds

To reclassify interfund transfers involving fiduciary funds as transactions with external parties, rather than internal transactions.

Governmental Funds (Funds 01-60)

Proprietary Funds:
Enterprise Funds (Funds 61-65)

Proprietary Funds:
Internal Service Funds (Funds 66-70)

Fiduciary Funds (Funds 71-95)

Total 0 0

Entry #	Object	Function	Debit	Credit
CE018 Reclassification of Interfund Balances Involving Fiduciary Funds				
To reclassify Interfund balances involving fiduciary funds as balances due to or due from external parties, rather than internal transactions.				
Governmental Funds (Funds 01-60)				
Proprietary Funds:				
Enterprise Funds (Funds 61-65)				
Proprietary Funds:				
Internal Service Funds (Funds 66-70)				
Fiduciary Funds (Funds 71-95)				
Total			0	0

Entry #	Object	Function	Debit	Credit
CE019 Elimination of Internal Transfers				
To eliminate interfund transfers among governmental and internal service funds consolidated in the government-wide statement of activities.				
Interfund Transfers, Between General Fund and Special Reserve Fund	8912		133,487	
Interfund Transfers, Other Authorized Interfund Transfers In	8919		366,000	
Interfund Transfers		9300		499,487
Total			499,487	499,487

Entry #	Object	Function	Debit	Credit
CE020 Elimination of Internal Balances				
To eliminate internal balances among governmental and internal service funds for consolidation in the government-wide statement of activities.				
Due To Other Funds	9610		384,518	
Due From Other Funds	9310			384,518
		Total	384,518	384,518

Entry #	Object	Function	Debit	Credit
CE021 Postemployment Benefits Other Than Pensions (OPEB)				
To recognize any difference between OPEB costs as defined by generally accepted accounting principles, and amounts actually contributed.				
Instruction		1000	1,005,756	
Instructional Supervision and Administration		2100	27,451	
Instructional Library, Media and Technology		2420	9,236	
School Site Administration		2700	57,850	
Home-to-School Transportation		3600	6,310	
Food Services		3700	10,193	
All Other Pupil Services		3900	70,361	
All Other General Administration		7200	19,021	
Centralized Data Processing		7700	1,380	
Plant Services		8100	35,742	
Net OPEB Obligation	9664			1,243,300
		Total	1,243,300	1,243,300

Entry #	Object	Function	Debit	Credit
CE022 Other Liabilities Not Normally Liquidated with Current Financial Resources				
To accrue expenses and liabilities for obligations incurred during the year that will not be liquidated with current financial resources, other than compensated absences and long-term debt. Examples include special termination benefits such as retirement incentives financed over time, and structured legal settlements.				
		Total	0	0