



## **AGENDA ITEM**

### **MADERA UNIFIED SCHOOL DISTRICT**

**Date:** September 10, 2013

**Subject:** Approval of 2012-13 Financial Reports

**Responsible Staff:** Teri Bradshaw, Director of Fiscal Services

**Agenda Placement:** New Business

**Background/ rationale:**

The Financial Report is being provided to the Board of Trustees to inform them of the District's financial status for the 2012-13 fiscal year. It is also used as a tool for the Board and Administrators to aid in making necessary financial decisions to meet the goals of the district.

**Financial impact:**

See attached 2012-13 Financial Report

**Superintendent's recommendation:**

Superintendent recommends approval of the 2012-13 Financial Reports

**Supporting documents attached:**

- June 30, 2013 Combined Balance Sheet for all funds
- 2012-13 Financial Reports with 2013-14 Modified Budget
- 2012-13 Revenue Limit Recap
- 2013-14 Revenue Limit Recap
- Revenue and Expense Pie Charts
- Special Funds 2012-13 Financial Reports with 2013-14 Modified Budget

**Combined Balance Sheet - All Fund Types and Account Groups**  
**June 30, 2013**

	Acct Code	Fund 01 General Fund	Fund 11 Adult Education	Fund 12 Child Development	Fund 13 Child Nutrition	Fund 14 Deferred Maintenance	Fund 21 Building Fund Bond Proceeds	Fund 25 Developer Fees	Fund 27 Redevelopment Agency
<b>ASSETS:</b>									
1. Cash									
a) in County Treasury	9110	\$ 26,807,503.44	\$ 634,858.45	\$ 223,863.46	\$ 3,708,843.25	\$ 214,674.55	\$ 13,673,928.20	\$ 4,476,983.73	\$ 299,911.24
b) Fair Value Adj to Cash in Cnty Tres	9111								
c) in Revolving Fund	9130	28,000.00	2,000.00		3,140.00				
d) Cash with Fiscal Agent	9135	-							
e) Collections Awaiting/Clearing	9140-45	-	-		18,569.64				
2. Investments	9150								
3. Accounts Receivable	9200	27,990,361.73	139,837.08	106,121.38	1,475,848.93				-
4. Due from Other Funds	9310	311,446.79	291.80	67.72	1,064.00	-			
5. Stores Accounts	9320	668,932.11			345,695.53				
6. Prepaid Expenditures	9330	25,247.10		-					
7. Other Current Assets	9340		-		-	-	-	-	-
<b>Total Assets</b>		<b>\$ 55,831,491.17</b>	<b>\$ 776,987.33</b>	<b>\$ 330,052.56</b>	<b>\$ 5,553,161.35</b>	<b>\$ 214,674.55</b>	<b>\$ 13,673,928.20</b>	<b>\$ 4,476,983.73</b>	<b>\$ 299,911.24</b>
<b>LIABILITIES AND FUND BALANCE:</b>									
<b>Liabilities:</b>									
1. Accounts Payable	9509-10	\$ 2,275,913.92	\$ 4,509.97	\$ 1,950.38	\$ 179,271.93	\$ 2,905.40	\$ -	\$ 49,714.70	\$ -
2. Holding Accounts - Benefits	9511-16	4,487,702.82	2,344.21	2,536.57	7,734.82			224.14	
3. Federal Tax Holding	9542	-							
4. Use Tax Liability	9550	(468.86)	-		89.95				
5. Other Current Liabilities	9551-70	(263.76)			-				
6. Deferred Payroll	9577	3,506,194.09	-	-	-				
7. Due to Other Funds/Current Loans	9610-40	3,390,359.52	11,316.78	250,739.37	49,145.32	-	4,271.00	1,228.12	-
9. Deferred Revenue	9650	47,327.78	-	-	-	-	-	-	-
<b>Total Liabilities</b>		<b>\$ 13,706,765.51</b>	<b>\$ 18,170.96</b>	<b>\$ 255,226.32</b>	<b>\$ 236,242.02</b>	<b>\$ 2,905.40</b>	<b>\$ 4,271.00</b>	<b>\$ 51,166.96</b>	<b>\$ -</b>
<b>FUND EQUITY</b>									
Ending Fund Balance June 30, 2012		<b>\$ 42,124,725.66</b>	<b>\$ 758,816.37</b>	<b>\$ 74,826.24</b>	<b>\$ 5,316,919.33</b>	<b>\$ 211,769.15</b>	<b>\$ 13,669,657.20</b>	<b>\$ 4,425,816.77</b>	<b>\$ 299,911.24</b>
		<b>\$ -</b>							
<b>Total Liabilities and Fund Equity</b>		<b>\$ 55,831,491.17</b>	<b>\$ 776,987.33</b>	<b>\$ 330,052.56</b>	<b>\$ 5,553,161.35</b>	<b>\$ 214,674.55</b>	<b>\$ 13,673,928.20</b>	<b>\$ 4,476,983.73</b>	<b>\$ 299,911.24</b>
<b>Summary of Funds:</b>									
Total Revenue		144,878,962.12	1,110,351.14	1,507,901.26	10,695,458.92	661,308.19	94,016.29	1,090,806.88	545,351.19
Total Expenditures		142,384,099.46	1,003,818.61	1,510,225.69	11,037,990.61	1,002,768.09	27,019.24	1,499,611.83	634,470.00
Nonspendable: Revolving Cash, Stores, Prepd Exp.		722,178	2,000	-	348,836	-	-	-	-
Restricted: Carryover - Entitlements/Local Projects		1,142,198	11,953	74,826	4,968,083	-	13,669,657	4,425,817	-
Committed:		-	730,379	-	-	211,769	-	-	-
Assigned:		-	-	-	-	-	-	-	299,911
Carryover - Other		762,045	14,485						
Equipment Replacement (Prev FN 17)		1,235,067							
Technology Infrastructure (Tier III)		2,340,114							
Textbooks (Tier III, Lottery)		2,827,288							
G.A.S.B. 16		786,504	-	-	-	-	-	-	-
Unassigned/Unappropriated									
Reserve for Economic Uncertainties 3.0%		4,271,523	-	-	-	-	-	-	-
Unassigned/Unappropriated Amount		28,037,809	-	-	-	-	-	-	-
Unassigned/Unappropriated + 3% Reserve		32,309,332							



**Combined Balance Sheet - All Fund Types and Account Groups**  
June 30, 2013

	Acct Code	Fund 35 County School Facilities Fund	Fund 40 Special Reserve Capital	Fund 41 Special Reserve Building	Fund 56 Debt Service Fund	Fund 73 Foundation Trust Scholarship	Fund 75 Foundation Trust Mem. Scholarship	Total All Funds
<b>ASSETS:</b>								
1. Cash								
a) in County Treasury	9110	\$ 3,828,288.64	\$ 793,877.55	\$ 273,614.40	\$ 609,537.78	\$ 67,748.01	\$ 2,321.39	\$ 55,615,954.09
b) Fair Value Adj to Cash in Cnty Tres	9111							-
c) in Revolving Fund	9130							33,140.00
d) Cash with Fiscal Agent	9135							-
e) Collections Awaiting/Clearing	9140-45							18,569.64
2. Investments	9150							-
3. Accounts Receivable	9200	-						29,712,169.12
4. Due from Other Funds	9310	4,271.00			-			317,141.31
5. Stores Accounts	9320							1,014,627.64
6. Prepaid Expenditures	9330							25,247.10
7. Other Current Assets	9340	-	-	-	-	-	-	-
<b>Total Assets</b>		<b>\$ 3,832,559.64</b>	<b>\$ 793,877.55</b>	<b>\$ 273,614.40</b>	<b>\$ 609,537.78</b>	<b>\$ 67,748.01</b>	<b>\$ 2,321.39</b>	<b>\$ 86,736,848.90</b>
<b>LIABILITIES AND FUND BALANCE:</b>								
<b>Liabilities:</b>								
1. Accounts Payable	9509-10	\$ 4,271.00	\$ 32,732.47	\$ -	\$ -	\$ -	\$ -	\$ 2,551,269.77
2. Holding Accounts - Benefits	9511-16	9.15						4,500,551.71
3. Federal Tax Holding	9542							-
4. Use Tax Liability	9550							(378.91)
5. Other Current Liabilities	9551-70							(263.76)
6. Deferred Payroll	9577							3,506,194.09
7. Due to Other Funds/Current Loans	9610-40	81.20						3,707,141.31
9. Deferred Revenue	9650	-	-	-	-	-	-	47,327.78
<b>Total Liabilities</b>		<b>\$ 4,361.35</b>	<b>\$ 32,732.47</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 14,311,841.99</b>
<b>FUND EQUITY</b>								
<b>Ending Fund Balance June 30, 2012</b>		<b>\$ 3,828,198.29</b>	<b>\$ 761,145.08</b>	<b>\$ 273,614.40</b>	<b>\$ 609,537.78</b>	<b>\$ 67,748.01</b>	<b>\$ 2,321.39</b>	<b>\$ 72,425,006.91</b>
<b>Total Liabilities and Fund Equity</b>		<b>\$ 3,832,559.64</b>	<b>\$ 793,877.55</b>	<b>\$ 273,614.40</b>	<b>\$ 609,537.78</b>	<b>\$ 67,748.01</b>	<b>\$ 2,321.39</b>	<b>\$ 86,736,848.90</b>
<b>Summary of Funds:</b>								
Total Revenue		93,241.01	4,709.41	1,425.29	1,267,651.53	371.95	12.09	161,951,567.27
Total Expenditures		169,512.03	241,078.38	-	1,265,118.76	9,000.00	-	160,784,712.70
Nonspendable: Revolving Cash, Stores, Prepd Exp.		-	-	-	-	-	-	1,073,013.74
Restricted: Carryover - Entitlements/Local Projects		2,759,747			609,538	38,650		27,700,469.39
Committed:								942,147.65
Assigned:		1,068,452	761,145	273,614		29,098	2,321	2,434,541.61
Carryover - Other								776,530.00
Equipment Replacement (Prev FN 17)								1,235,067.00
Technology Infrastructure (Tier III)								2,340,114.00
Textbooks (Tier III, Lottery)								2,827,288.00
G.A.S.B. 16		-	-	-	-	-	-	786,504.00
Unassigned/Unappropriated								
Reserve for Economic Uncertainties 3.0%		-	-	-	-	-	-	4,271,523.00
Unassigned/Unappropriated Amount		-	-	-	-	-	-	28,037,809.45
Unassigned/Unappropriated + 3% Reserve								32,309,332.45

**GENERAL FUND - FUND 01  
2012-13 FINANCIAL**

**RESTRICTED/UNRESTRICTED**

	2012-13 Adopted Budget	2012-13 Budget 04/30/13	2012-13 Actuals 06/30/13	2013-14 Adopted Budget	2013-14 Modified Budget
<b>REVENUES:</b>					
Revenue Limit	\$ 89,675,964	\$ 97,329,284	\$ 97,217,693	\$ 97,878,058	\$ 97,878,058
Federal	10,538,591	14,605,202	12,162,118	11,592,850	13,918,205
Other State	24,802,735	27,300,431	29,337,168	27,178,145	27,190,187
Other Local	5,106,734	6,096,075	6,131,412	5,153,077	5,291,061
<b>TOTAL REVENUES</b>	<b>\$ 130,124,024</b>	<b>\$ 145,330,992</b>	<b>\$ 144,848,391</b>	<b>\$ 141,802,130</b>	<b>\$ 144,277,511</b>
<b>EXPENDITURES:</b>					
Certificated Salaries	\$ 67,770,404	\$ 67,551,167	\$ 66,854,687	\$ 68,908,134	\$ 68,917,842
Classified Salaries	16,997,844	17,568,443	17,707,382	17,383,645	17,386,786
Employee Benefits	35,480,361	35,542,125	35,032,836	34,497,598	34,499,706
Books and Supplies	10,753,841	11,460,279	8,595,021	11,582,324	15,675,298
Services/Other Operating	9,798,751	12,639,850	10,632,321	8,989,529	9,187,406
Capital Outlay	-	1,212,897	1,142,382	461,000	522,623
Other Outgoing	1,239,586	1,684,039	1,686,094	1,387,703	1,387,703
Direct Support/Indirect Costs	(575,905)	(570,172)	(531,378)	(592,387)	(592,387)
<b>TOTAL EXPENDITURES</b>	<b>\$ 141,464,882</b>	<b>\$ 147,088,628</b>	<b>\$ 141,119,343</b>	<b>\$ 142,617,546</b>	<b>\$ 146,984,977</b>
<b>EXCESS (DEFICIENCY)</b>	<b>\$ (11,340,858)</b>	<b>\$ (1,757,636)</b>	<b>\$ 3,729,048</b>	<b>\$ (815,416)</b>	<b>\$ (2,707,466)</b>
<b>OTHER FINANCING SOURCES/USES:</b>					
Interfund Transfers In - Fn 17, Fn 25	18,935	18,935	17,421	18,935	18,935
Interfund Trnsfers Out - FN11, FN12, FN35	(1,260,231)	(1,260,231)	(1,260,231)	(1,260,231)	(1,260,231)
Other Sources/Uses	(9,335)	70,790	8,625	(9,335)	57,639
Contributions to Restricted Programs	-	-	-	-	-
Transfers of Restricted Balances	-	-	-	-	-
Flexibility Transfers	-	-	-	-	-
<b>TOTAL FINANCING SOURCES/USES</b>	<b>\$ (1,250,631)</b>	<b>\$ (1,170,506)</b>	<b>\$ (1,234,185)</b>	<b>\$ (1,250,631)</b>	<b>\$ (1,183,657)</b>
<b>NET INCREASE IN FUND BALANCE</b>	<b>\$ (12,591,489)</b>	<b>\$ (2,928,142)</b>	<b>\$ 2,494,863</b>	<b>\$ (2,066,047)</b>	<b>\$ (3,891,123)</b>
<b>BEGINNING FUND BALANCE, JULY 1</b>	<b>\$ 37,688,766</b>	<b>\$ 39,629,863</b>	<b>\$ 39,629,863</b>	<b>\$ 36,701,721</b>	<b>\$ 42,124,726</b>
Adjustment of Prior Year Appropriations	-	-	-	-	-
Adjustments - Other	-	-	-	-	-
<b>RESTATE FUND BALANCE, JULY 1</b>	<b>\$ 37,688,766</b>	<b>\$ 39,629,863</b>	<b>\$ 39,629,863</b>	<b>\$ 36,701,721</b>	<b>\$ 42,124,726</b>
<b>ENDING BALANCE, JUNE 30</b>	<b>\$ 25,097,277</b>	<b>\$ 36,701,721</b>	<b>\$ 42,124,726</b>	<b>\$ 34,635,674</b>	<b>\$ 38,233,603</b>
<b>COMPONENTS OF ENDING FUND BALANCE</b>					
<b>Nonspendable:</b> Stores, Rev Cash, Prepd Exp	\$ 522,232	\$ 530,125	\$ 722,178	\$ 530,125	\$ 722,178
<b>Restricted - Grant-Def at Year-End</b>	0	0	0	(0)	(0)
- Carryover, Entitlements	-	-	1,047,039	-	-
- Carryover, Other Local Projects	-	-	95,159	-	-
<b>Committed:</b>					
<b>Assigned:-</b> Carryover, Other	71,035	198,025	762,045	63,824	447,454
- Equipment Replacement (Prev FN17)	992,384	1,224,724	1,235,067	924,724	935,067
- Technology Infrastructure (Tier III)	-	-	2,340,114	-	2,340,114
- Textbooks (Tier III, Lottery)	1,583,643	2,817,999	2,827,288	2,817,999	2,827,288
- G.A.S.B. 16 Va Accrual	1,018,730	924,177	786,504	924,177	786,504
<b>Unassigned/Unappropriated</b>					
Unassigned/Unappropriated + 3% Reserve	20,909,253	31,006,671	32,309,332	29,374,825	30,174,997
Reserve for Economic Uncertainties: 3%	4,284,437	4,450,746	4,271,523	4,316,613	4,445,627
Unassigned/Unappropriated Amount	16,624,816	26,555,926	28,037,809	25,058,212	25,729,370



**GENERAL FUND - FUND 01  
2012-13 FINANCIAL**

	<b>2012-13 Adopted Budget</b>	<b>2012-13 Budget 04/30/13</b>	<b>2012-13 Actuals 06/30/13</b>	<b>2013-14 Adopted Budget</b>	<b>2013-14 Modified Budget</b>
<b>RESTRICTED/UNRESTRICTED</b>					
<b>REVENUE LIMIT:</b>	\$ 89,675,964	\$ 97,329,284	\$ 97,217,693	\$ 97,878,058	\$ 97,878,058
<b>FEDERAL:</b>					
Special Ed (Idea Basic Grant PL 94-142)	\$ 1,254,180	\$ 1,272,847	\$ 1,269,932	\$ 1,145,562	\$ 1,145,562
Special Ed IDEA LA Part B	-	-	2,915	-	-
Education Jobs & Medicaid Assistance Act 201	-	-	-	-	-
Title I	6,740,406	8,787,972	7,231,476	6,159,862	7,716,359
Voc & Appl Sec lic (Perkins)	-	-	189,256	-	170,330
Title II	1,015,747	1,505,399	1,354,342	883,866	1,137,829
Title III	770,494	1,328,080	1,058,058	620,855	890,878
Title IV - 21st Century Comm Learning Center	-	-	-	2,259,875	2,259,875
Other Federal Income	757,764	1,710,904	1,056,140	522,830	597,372
<b>TOTAL FEDERAL</b>	<b>\$ 10,538,591</b>	<b>\$ 14,605,202</b>	<b>\$ 12,162,118</b>	<b>\$ 11,592,850</b>	<b>\$ 13,918,205</b>
<b>OTHER STATE:</b>					
Tier III	\$ 9,789,941	\$ 9,789,941	\$ 11,961,887	\$ 9,893,839	\$ 9,893,839
Class Size Reduction K-3 (20-1)	3,805,263	3,751,713	3,751,713	3,751,713	3,751,713
Class Size Reduction 9-12 (Morgan Hart)	-	-	-	-	-
Mandated Costs	-	539,738	539,738	861,206	861,206
Lottery	2,836,843	3,364,682	3,270,360	3,121,152	3,121,152
Other State Apport - Prior Year	-	-	696	-	-
Prop 98 Mental Health Apportionment	-	15,350	15,350	-	-
ELAP	-	-	-	-	-
After School Ed & Safety Grant	-	1,780,312	1,750,771	1,780,312	1,780,312
Ag Voc Incentive Grants	26,696	41,641	29,599	27,346	39,388
Economic Impact Aid/LEP	4,665,739	4,249,472	4,249,472	4,249,735	4,249,735
Gifted & Talented (GATE)	-	-	-	-	-
Instructional Materials	-	-	-	-	-
Transportation Home-to-School	2,734,455	2,749,419	2,749,419	2,749,419	2,749,419
Transportation - Special Ed	40,798	41,023	41,023	41,023	41,023
(BTSA) Teacher Credentialing Block Grant	-	-	-	-	-
Professional Development Block Grant	-	-	-	-	-
School & Library Improvement Block Grant	-	-	-	-	-
Other State Apportionment (Hourly Programs)	-	-	-	-	-
Quality Education Investment Act 2006	903,000	895,957	895,957	662,400	662,400
All Other State Income	-	81,183	81,183	40,000	40,000
<b>TOTAL OTHER STATE</b>	<b>\$ 24,802,735</b>	<b>\$ 27,300,431</b>	<b>\$ 29,337,168</b>	<b>\$ 27,178,145</b>	<b>\$ 27,190,187</b>
<b>OTHER LOCAL:</b>					
Special Education Interagency	\$ 3,605,982	\$ 3,619,989	\$ 3,559,184	\$ 3,619,989	\$ 3,619,989
Sales, Leases, and Rentals	12,195	35,483	43,040	12,500	12,500
Interest	221,668	175,748	174,717	140,000	140,000
Transportation Fees from Individuals	95,700	86,702	89,065	95,700	95,700
Interagency Services Between LEA's	854,893	994,957	1,155,983	968,696	1,071,846
All Other Local Income	316,296	1,183,196	1,109,425	316,192	351,026
<b>TOTAL OTHER LOCAL</b>	<b>\$ 5,106,734</b>	<b>\$ 6,096,075</b>	<b>\$ 6,131,412</b>	<b>\$ 5,153,077</b>	<b>\$ 5,291,061</b>
<b>TOTAL REVENUES:</b>	<b>\$ 130,124,024</b>	<b>\$ 145,330,992</b>	<b>\$ 144,848,391</b>	<b>\$ 141,802,130</b>	<b>\$ 144,277,511</b>
<b>OTHER FINANCING SOURCES/USES</b>					
Interfund Transfers					
TRANSFERS IN	\$ 18,935	\$ 18,935	\$ 17,421	\$ 18,935	\$ 18,935
TRANSFERS OUT					
Between GF & Sp Reserve Fn	\$ -	\$ -	\$ -	\$ -	\$ -
Fr all Funds to SSBF - FN35	-	-	-	-	-
Fr GF,SP Reserve FN11, FN12	(1,260,231)	(1,260,231)	(1,260,231)	(1,260,231)	(1,260,231)
Interfund Trnsfrs Out	-	-	-	-	-
Total Transfers Out	\$ (1,260,231)	\$ (1,260,231)	\$ (1,260,231)	\$ (1,260,231)	\$ (1,260,231)
<b>SOURCES</b>	<b>\$ -</b>	<b>\$ 80,125</b>	<b>\$ 13,150</b>	<b>\$ -</b>	<b>\$ 66,974</b>
<b>USES</b>	<b>(9,335)</b>	<b>(9,335)</b>	<b>(4,525)</b>	<b>(9,335)</b>	<b>(9,335)</b>
CONTRIBUTIONS TO RESTR PRG	-	-	-	-	-
TRANSFERS OF RESTRICTED BALANCES	-	-	-	-	-
FLEXIBILITY TRANSFERS	-	-	-	-	-
<b>TOTAL FINANCING SOURCES/USES</b>	<b>\$ (1,250,631)</b>	<b>\$ (1,170,506)</b>	<b>\$ (1,234,185)</b>	<b>\$ (1,250,631)</b>	<b>\$ (1,183,657)</b>



**GENERAL FUND - FUND 01  
2012-13 FINANCIAL**

**UNRESTRICTED**

	2012-13 Adopted Budget	2012-13 Budget 04/30/13	2012-13 Actuals 06/30/13	2013-14 Adopted Budget	2013-14 Modified Budget
<b>REVENUES:</b>					
Revenue Limit	\$ 88,401,151	\$ 96,032,319	\$ 95,919,479	\$ 96,559,142	\$ 96,559,142
Federal	104,508	115,699	11,191	-	-
Other State	15,956,738	16,794,974	18,951,613	17,071,029	17,071,029
Other Local	624,769	1,188,552	1,242,748	543,302	543,302
<b>TOTAL REVENUES</b>	<b>\$ 105,087,166</b>	<b>\$ 114,131,544</b>	<b>\$ 116,125,031</b>	<b>\$ 114,173,473</b>	<b>\$ 114,173,473</b>
<b>EXPENDITURES:</b>					
Certificated Salaries	\$ 54,783,151	\$ 54,359,669	\$ 53,826,573	\$ 56,266,914	\$ 56,266,914
Classified Salaries	10,483,451	10,879,954	10,968,986	10,655,055	10,655,055
Employee Benefits	26,596,516	26,517,077	26,158,285	25,892,407	25,892,407
Books and Supplies	4,031,375	3,041,719	2,492,635	4,230,463	4,739,506
Services/Other Operating	8,108,362	7,867,040	6,910,517	7,311,653	7,464,338
Capital Outlay	-	336,645	395,993	461,000	461,000
Other Outgoing	409,738	990,438	990,436	734,776	734,776
Direct Support/Indirect Costs	(1,354,155)	(1,625,809)	(1,366,676)	(1,488,365)	(1,488,365)
<b>TOTAL EXPENDITURES</b>	<b>\$ 103,058,438</b>	<b>\$ 102,366,733</b>	<b>\$ 100,376,749</b>	<b>\$ 104,063,903</b>	<b>\$ 104,725,631</b>
<b>EXCESS (DEFICIENCY)</b>	<b>\$ 2,028,728</b>	<b>\$ 11,764,811</b>	<b>\$ 15,748,282</b>	<b>\$ 10,109,570</b>	<b>\$ 9,447,842</b>
<b>OTHER FINANCING SOURCES/USES:</b>					
Interfund Transfers In - Fn 17, Fn 25	\$ 18,935	\$ 18,935	\$ 17,421	\$ 18,935	\$ 18,935
Interfund Trnsfrs Out - FN11, FN12	(1,260,231)	(1,260,231)	(1,260,231)	(1,260,231)	(1,260,231)
Other Sources/Uses	(9,335)	(9,335)	(4,525)	(9,335)	(9,335)
Contributions to Restricted Programs	(10,635,743)	(10,950,967)	(10,776,691)	(10,924,986)	(10,946,136)
Transfers of Restricted Balances	-	-	-	-	-
Flexibility Transfers	-	-	-	-	-
<b>TOTAL FINANCING SOURCES/USES</b>	<b>\$ (11,886,374)</b>	<b>\$ (12,201,598)</b>	<b>\$ (12,024,027)</b>	<b>\$ (12,175,617)</b>	<b>\$ (12,196,767)</b>
<b>NET INCREASE IN FUND BALANCE</b>	<b>\$ (9,857,646)</b>	<b>\$ (436,787)</b>	<b>\$ 3,724,255</b>	<b>\$ (2,066,047)</b>	<b>\$ (2,748,925)</b>
<b>BEGINNING FUND BALANCE, JULY 1</b>	<b>\$ 34,692,768</b>	<b>\$ 36,870,180</b>	<b>\$ 36,870,180</b>	<b>\$ 36,433,393</b>	<b>\$ 40,594,435</b>
Adjustment of Prior Year Appropriations	-	-	-	-	-
Adjustments - Other	-	-	-	-	-
Restated Fund Balance July 1	\$ 34,692,768	\$ 36,870,180	\$ 36,870,180	\$ 36,433,393	\$ 40,594,435
<b>ENDING BALANCE, JUNE 30</b>	<b>\$ 24,835,122</b>	<b>\$ 36,433,393</b>	<b>\$ 40,594,435</b>	<b>\$ 34,367,346</b>	<b>\$ 37,845,510</b>
<b>COMPONENTS OF ENDING FUND BALANCE</b>					
<b>Nonspendable:</b> Stores, Rev Cash, Prepd Exp	260,077	261,797	334,086	261,797	334,086
<b>Restricted - Grant-Def at Year-End</b>	-	-	-	-	-
- Carryover, Entitlements	-	-	-	-	-
- Carryover, Other Local Projects	-	-	-	-	-
<b>Committed:</b>					
<b>Assigned:</b> - Carryover, Other	71,035	198,025	762,045	63,824	447,454
- Equipment Replacement (Prev FN17)	992,384	1,224,724	1,235,067	924,724	935,067
- Technology Infrastructure (Tier III)	-	-	2,340,114	-	2,340,114
- Textbooks (Tier III & Lottery)	1,583,643	2,817,999	2,827,288	2,817,999	2,827,288
- G.A.S.B. 16 Va Accrual	1,018,730	924,177	786,504	924,177	786,504
	-	-	-	-	-

**GENERAL FUND - FUND 01  
2012-13 FINANCIAL**

	2012-13 Adopted Budget	2012-13 Budget 04/30/13	2012-13 Actuals 06/30/13	2013-14 Adopted Budget	2013-14 Modified Budget
<b>UNRESTRICTED</b>					
<b>REVENUE LIMIT:</b>	\$ 88,401,151	\$ 96,032,319	\$ 95,919,479	\$ 96,559,142	\$ 96,559,142
<b>FEDERAL:</b>					
Special Ed (Idea Basic Grant PL 94-142)	\$ -	\$ -	\$ -	\$ -	\$ -
ARRA American Recovery & Reinvestment	-	-	-	-	-
Education Jobs & Medicaid Assistance Act 201	-	-	-	-	-
Title I	-	-	-	-	-
Federal Fiscal Stabilization Fund	-	-	-	-	-
Title II	-	-	-	-	-
Title III	-	-	-	-	-
Other Federal Income	104,508	115,699	11,191	-	-
<b>TOTAL FEDERAL</b>	<b>\$ 104,508</b>	<b>\$ 115,699</b>	<b>\$ 11,191</b>	<b>\$ -</b>	<b>\$ -</b>
<b>OTHER STATE:</b>					
Tier III FLEX SBX3 4	\$ 9,789,941	\$ 9,789,941	\$ 11,961,887	\$ 9,893,839	\$ 9,893,839
Class Size Reduction K-3 (20-1)	3,805,263	3,751,713	3,751,713	3,751,713	3,751,713
Class Size Reduction 9-12 (Morgan Hart)	-	-	-	-	-
Mandated Costs	-	539,738	539,738	861,206	861,206
Lottery	2,361,534	2,632,399	2,617,092	2,524,271	2,524,271
Other State Apport - Prior Year	-	-	-	-	-
ELAP	-	-	-	-	-
Ag Voc Incentive Grants	-	-	-	-	-
Economic Impact Aid/LEP	-	-	-	-	-
Gifted & Talented (GATE)	-	-	-	-	-
Instructional Materials	-	-	-	-	-
Transportation Home-to-School	-	-	-	-	-
Transportation - Special Ed	-	-	-	-	-
(BTSA) Teacher Credentialing Block Grant	-	-	-	-	-
Professional Development Block Grant	-	-	-	-	-
School & Library Improvement Block Grant	-	-	-	-	-
Other State Apportionment (Hourly Programs)	-	-	-	-	-
Quality Education Investment Act 2006	-	-	-	-	-
All Other State Income	-	81,183	81,183	40,000	40,000
<b>TOTAL OTHER STATE</b>	<b>\$ 15,956,738</b>	<b>\$ 16,794,974</b>	<b>\$ 18,951,613</b>	<b>\$ 17,071,029</b>	<b>\$ 17,071,029</b>
<b>OTHER LOCAL:</b>					
Special Education Interagency	\$ -	\$ -	\$ -	\$ -	\$ -
Sales, Leases, and Rentals	12,195	35,483	43,040	12,500	12,500
Interest	221,668	175,748	174,717	140,000	140,000
Transportation Fees from Individuals	-	-	-	-	-
Interagency Services Between LEA's	74,610	74,610	121,622	74,610	74,610
All Other Local Income	316,296	902,711	903,370	316,192	316,192
<b>TOTAL OTHER LOCAL</b>	<b>\$ 624,769</b>	<b>\$ 1,188,552</b>	<b>\$ 1,242,748</b>	<b>\$ 543,302</b>	<b>\$ 543,302</b>
<b>TOTAL REVENUES:</b>	<b>\$ 105,087,166</b>	<b>\$ 114,131,544</b>	<b>\$ 116,125,031</b>	<b>\$ 114,173,473</b>	<b>\$ 114,173,473</b>
<b>OTHER FINANCING SOURCES/USES</b>					
Interfund Transfers					
TRANSFERS IN	\$ 18,935	\$ 18,935	\$ 17,421	\$ 18,935	\$ 18,935
TRANSFERS OUT					
Between GF & Sp Reserve Fn	\$ -	\$ -	\$ -	\$ -	\$ -
Fr all Funds to SSBF Fund	-	-	-	-	-
Fr GF to FN11, FN12, FN14	(1,260,231)	(1,260,231)	(1,260,231)	(1,260,231)	(1,260,231)
Interfund Trnstrs Out	-	-	-	-	-
Total Transfers Out	\$ (1,260,231)	\$ (1,260,231)	\$ (1,260,231)	\$ (1,260,231)	\$ (1,260,231)
<b>SOURCES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>USES</b>	<b>(9,335)</b>	<b>(9,335)</b>	<b>(4,525)</b>	<b>(9,335)</b>	<b>(9,335)</b>
CONTRIBUTIONS TO RESTR PRG	(10,635,743)	(10,950,967)	(10,776,691)	(10,924,986)	(10,946,136)
TRANSFERS OF RESTRICTED BALANCES	-	-	-	-	-
FLEXIBILITY TRANSFERS	-	-	-	-	-
<b>TOTAL FINANCING SOURCES/USES</b>	<b>\$ (11,886,374)</b>	<b>\$ (12,201,598)</b>	<b>\$ (12,024,027)</b>	<b>\$ (12,175,617)</b>	<b>\$ (12,196,767)</b>



**GENERAL FUND - FUND 01  
2012-13 FINANCIAL**

**RESTRICTED**

	2012-13 Adopted Budget	2012-13 Budget 4/30/2013	2012-13 Actuals 6/30/2013		2013-14 Adopted Budget	2013-14 Modified Budget
<b>REVENUES:</b>						
Revenue Limit	\$ 1,274,813	\$ 1,296,965	\$ 1,298,214		\$ 1,318,916	\$ 1,318,916
Federal	10,434,083	14,489,503	12,150,928		11,592,850	13,918,205
Other State	8,845,997	10,505,457	10,385,555		10,107,116	10,119,158
Other Local	4,481,965	4,907,523	4,888,663		4,609,775	4,747,759
<b>TOTAL REVENUES</b>	<b>\$ 25,036,858</b>	<b>\$ 31,199,448</b>	<b>\$ 28,723,360</b>		<b>\$ 27,628,657</b>	<b>\$ 30,104,038</b>
<b>EXPENDITURES:</b>						
Certificated Salaries	\$ 12,987,253	\$ 13,191,498	\$ 13,028,114		\$ 12,641,220	\$ 12,650,928
Classified Salaries	6,514,393	6,688,489	6,738,397		6,728,590	6,731,731
Employee Benefits	8,883,845	9,025,048	8,874,551		8,605,191	8,607,299
Books and Supplies	6,722,466	8,418,560	6,102,386		7,351,861	10,935,792
Services/Other Operating	1,690,389	4,772,810	3,721,803		1,677,876	1,723,068
Capital Outlay	-	876,252	746,389		-	61,623
Other Outgoing	829,848	693,601	695,658		652,927	652,927
Direct Support/Indirect Costs	778,250	1,055,637	835,297		895,978	895,978
<b>TOTAL EXPENDITURES</b>	<b>\$ 38,406,444</b>	<b>\$ 44,721,895</b>	<b>\$ 40,742,594</b>		<b>\$ 38,553,643</b>	<b>\$ 42,259,346</b>
<b>EXCESS (DEFICIENCY)</b>	<b>\$ (13,369,586)</b>	<b>\$ (13,522,447)</b>	<b>\$ (12,019,234)</b>		<b>\$ (10,924,986)</b>	<b>\$ (12,155,308)</b>
<b>OTHER FINANCING SOURCES/USES:</b>						
Interfund Transfers In - Fn 17, Fn 25	\$ -	\$ -	\$ -		\$ -	\$ -
Interfund Tmsfrs Out - Fn 35	-	-	-		-	-
Other Sources/Uses	-	80,125	13,150		-	66,974
Contributions to Restricted Programs	10,635,743	10,950,967	10,776,691		10,924,986	10,946,136
Transfers of Restricted Balances	-	-	-		-	-
Flexibility Transfers	-	-	-		-	-
<b>TOTAL FINANCING SOURCES/USES</b>	<b>\$ 10,635,743</b>	<b>\$ 11,031,092</b>	<b>\$ 10,789,842</b>		<b>\$ 10,924,986</b>	<b>\$ 11,013,110</b>
<b>NET INCREASE IN FUND BALANCE</b>	<b>\$ (2,733,843)</b>	<b>\$ (2,491,355)</b>	<b>\$ (1,229,393)</b>		<b>\$ -</b>	<b>\$ (1,142,198)</b>
<b>BEGINNING FUND BALANCE, JULY 1</b>	<b>\$ 2,995,998</b>	<b>\$ 2,759,683</b>	<b>\$ 2,759,683</b>		<b>\$ 268,328</b>	<b>\$ 1,530,290</b>
Adjustment of Prior Year Appropriations	-	-	-		-	-
Adjustments - Other	-	-	-		-	-
Restated Fund Balance	\$ 2,995,998	\$ 2,759,683	\$ 2,759,683		\$ 268,328	\$ 1,530,290
<b>ENDING BALANCE, JUNE 30</b>	<b>\$ 262,155</b>	<b>\$ 268,328</b>	<b>\$ 1,530,290</b>		<b>\$ 268,328</b>	<b>\$ 388,092</b>
<b>COMPONENTS OF ENDING FUND BALANCE</b>						
<b>Nonspendable:</b> Stores, Rev Cash, Prepd Exp	262,155	268,328	388,092		268,328	388,092
<b>Restricted -</b> Grant-Def at Year-End	0	0	0		(0)	(0)
- Carryover, Entitlements	-	-	1,047,039		-	-
- Carryover, Other Local Projects	-	-	95,159		-	-
<b>Committed:</b>						
<b>Assigned:</b> - Carryover, Other	-	-	-		-	-
- Carryover, Tier III	-	-	-		-	-
- Equipment Rplcmnt (Prev FN17)	-	-	-		-	-
- Textbooks	-	-	-		-	-
- G.A.S.B. 16 Va Accrual	-	-	-		-	-



**GENERAL FUND - FUND 01  
2012-13 FINANCIAL**

	2012-13 Adopted Budget	2012-13 Budget 04/30/13	2012-13 Actuals 06/30/13	2013-14 Adopted Budget	2013-14 Modified Budget
<b>RESTRICTED</b>					
<b>REVENUE LIMIT:</b>	<b>\$ 1,274,813</b>	<b>\$ 1,296,965</b>	<b>\$ 1,298,214</b>	<b>\$ 1,318,916</b>	<b>\$ 1,318,916</b>
<b>FEDERAL:</b>					
Special Ed (Idea Basic Grant PL 94-142)	\$ 1,254,180	\$ 1,272,847	\$ 1,269,932	\$ 1,145,562	\$ 1,145,562
Special Ed IDEA LA Part B	-	-	2,915	-	-
Education Jobs & Medicaid Assistance Act 201	-	-	-	-	-
Title I - Basic Grant Low Income/Neglect	6,740,406	8,787,972	7,231,476	6,159,862	7,716,359
Voc & Appl Sec Iic (Perkins)	-	-	189,256	-	170,330
Title II - Part A & Part D	1,015,747	1,505,399	1,354,342	883,866	1,137,829
Title III	770,494	1,328,080	1,058,058	620,855	890,878
Title IV - 21st Century Comm Learning Center	-	-	-	2,259,875	2,259,875
Other Federal Income	653,256	1,595,205	1,044,949	522,830	597,372
<b>TOTAL FEDERAL</b>	<b>\$ 10,434,083</b>	<b>\$ 14,489,503</b>	<b>\$ 12,150,928</b>	<b>\$ 11,592,850</b>	<b>\$ 13,918,205</b>
<b>OTHER STATE:</b>					
Tier III	\$ -	\$ -	\$ -	\$ -	\$ -
Class Size Reduction K-3 (20-1)	-	-	-	-	-
Class Size Reduction 9-12 (Morgan Hart)	-	-	-	-	-
Mandated Costs	-	-	-	-	-
Lottery	475,309	732,283	653,268	596,881	596,881
Other State Apport - Prior Year	-	-	696	-	-
Prop 98 Mental Health Apportionment	-	15,350	15,350	-	-
ELAP	-	-	-	-	-
After School Ed & Safety Grant	-	1,780,312	1,750,771	1,780,312	1,780,312
Ag Voc Incentive Grants	26,696	41,641	29,599	27,346	39,388
Economic Impact Aid/LEP	4,665,739	4,249,472	4,249,472	4,249,735	4,249,735
Gifted & Talented (GATE)	-	-	-	-	-
Instructional Materials	-	-	-	-	-
Transportation Home-to-School	2,734,455	2,749,419	2,749,419	2,749,419	2,749,419
Transportation - Special Ed	40,798	41,023	41,023	41,023	41,023
Teacher Credentialing Block Grant	-	-	-	-	-
Professional Development Block Grant	-	-	-	-	-
School & Library Improvement Block Grant	-	-	-	-	-
Other State Apportionment (Hourly Programs)	-	-	-	-	-
Quality Education Investment Act 2006	903,000	895,957	895,957	662,400	662,400
All Other State Income	-	-	-	-	-
<b>TOTAL OTHER STATE</b>	<b>\$ 8,845,997</b>	<b>\$ 10,505,457</b>	<b>\$ 10,385,555</b>	<b>\$ 10,107,116</b>	<b>\$ 10,119,158</b>
Special Education Interagency	\$ 3,605,982	\$ 3,619,989	\$ 3,559,184	\$ 3,619,989	\$ 3,619,989
Sales, Leases, and Rentals	-	-	-	-	-
Interest	-	-	-	-	-
Transportation Fees from Individuals	95,700	86,702	89,065	95,700	95,700
Interagency Services Between LEA's	780,283	920,347	1,034,361	894,086	997,236
All Other Local Income	-	280,485	206,054	-	34,834
<b>TOTAL OTHER LOCAL</b>	<b>\$ 4,481,965</b>	<b>\$ 4,907,523</b>	<b>\$ 4,888,663</b>	<b>\$ 4,609,775</b>	<b>\$ 4,747,759</b>
<b>OTHER FINANCING SOURCES/USES</b>	<b>\$ 25,036,858</b>	<b>\$ 31,199,448</b>	<b>\$ 28,723,360</b>	<b>\$ 27,628,657</b>	<b>\$ 30,104,038</b>
Interfund Transfers					
TRANSFERS IN	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFERS OUT					
Between GF & Sp Reserve Fn	\$ -	\$ -	\$ -	\$ -	\$ -
Fr all Funds to SSBF - FN35	-	-	-	-	-
Fr GF,SP Reserve, Bldg to Def Maint	-	-	-	-	-
Interfund Trnstrs Out	-	-	-	-	-
Total Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -
SOURCES	\$ -	\$ 80,125	\$ 13,150	\$ -	\$ 66,974
USES	-	-	-	-	-
CONTRIBUTIONS TO RESTR PRG	10,635,743	10,950,967	10,776,691	10,924,986	10,946,136
TRANSFERS OF RESTRICTED BALANCES	-	-	-	-	-
FLEXIBILITY TRANSFERS	-	-	-	-	-
<b>TOTAL FINANCING SOURCES/USES</b>	<b>\$ 10,635,743</b>	<b>\$ 11,031,092</b>	<b>\$ 10,789,842</b>	<b>\$ 10,924,986</b>	<b>\$ 11,013,110</b>

**2012-13 Revenue Limit Recap**  
**3.24% Funded COLA, 22.272% Deficit Factor**  
**104.59 Increase Over Actual 2011-12 P-2 (Total District ADA)**

		<b>DISTRICT</b>	<b>COUNTY SPECIAL ED</b>	<b>TOTAL</b>
<b>BASE REVENUE LIMIT</b>	<b>\$ 6,698.49</b>			
District ADA	18,173.10	\$ 121,732,329	\$ -	\$ 121,732,329
District Sp Ed ADA	249.10	1,668,594	-	1,668,594
Nonpublic Special Ed	0.24	1,608	-	1,608
<b>Total District ADA</b>	<b>18,422.44</b>			
County Sp Ed ADA	213.70		1,431,467	1,431,467
Community School - MCOE	17.99		120,506	120,506
Comm School - Stanislaus	0.21	-	1,407	1,407
<b>TOTAL ADA</b>	<b>18,654.34</b>	<b>\$ 123,402,530</b>	<b>\$ 1,553,380</b>	<b>124,955,910</b>
Sherman Thomas	259.93			
PTC	115.71			
Ezequiel Tafoya Alvarado	370.90			
MCIA	0.99			
Add: AB851 Adj for NPS/BTS Special Add-On Per ADA	\$ 22.25	409,866	5,159	415,026
Revenue Limit Subject to Deficit	\$ 6,720.74	\$ 123,812,397	\$ 1,558,539	125,370,936
Deficit Factor	0.77728 <u>22.2720%</u>	<u>(27,575,497)</u>	<u>(347,118)</u>	<u>(27,922,615)</u>
<b>Deficited Revenue Limit</b>	<b>\$ 5,223.90</b>	<b>96,236,900</b>	<b>1,211,421</b>	<b>97,448,321</b>
Revenue Limit Reductions	\$ -	-	-	-
<b>Adjusted Deficited Revenue Limit</b>	<b>\$ 5,223.90</b>	<b>\$ 96,236,900</b>	<b>\$ 1,211,421</b>	<b>97,448,321</b>
Unemployment Insurance Increase		\$ 947,188	\$ -	\$ 947,188
Less: PERS Reduction		(173,795)	-	(173,795)
Total Revenue Limit		\$ 97,010,293	\$ 1,211,421	\$ 98,221,714
Local Property Taxes		\$ 17,853,653	\$ -	\$ 17,853,653
Less: Charter Schools In-Lieu Taxes		(895,744)	-	(895,744)
Total Local Income		\$ 16,957,909	\$ -	\$ 16,957,909
<b>Subtotal - State Aid</b>		<b>80,052,383</b>	<b>1,211,421</b>	<b>81,263,804</b>
Less: Transfer Special Ed Classes to County		\$ -	\$ (1,065,166)	\$ (1,065,166)
Transfer County Community School		-	(93,667)	(93,667)
		-	(1,093)	(1,093)
Total Transfers		\$ -	\$ (1,159,926)	\$ (1,159,926)
<b>State Aid Portion of Revenue Limit (8011)</b>		<b>\$ 59,023,553</b>	<b>\$ 51,495</b>	<b>\$ 59,075,048</b>
<b>State Aid Portion of Revenue Limit (8012 - EPA)</b>		<b>\$ 21,028,830</b>		<b>\$ 21,028,830</b>
				<b>\$ 80,103,878</b>
Add Back Local Income		\$ 16,957,909	\$ -	\$ 16,957,909
Add Back P.E.R.S. Reduction		173,795	-	173,795
<b>Total District Revenue Limit</b>		<b>\$ 97,184,088</b>	<b>\$ 51,495</b>	<b>\$ 97,235,583</b>
State Aid Prior Year		\$ -	\$ -	\$ (78,920)
Prior Year Taxes		\$ -	\$ -	\$ 61,031
<b>TOTAL ADJUSTED REVENUE LIMIT</b>		<b>\$ 97,184,088</b>	<b>\$ 51,495</b>	<b>\$ 97,217,693</b>



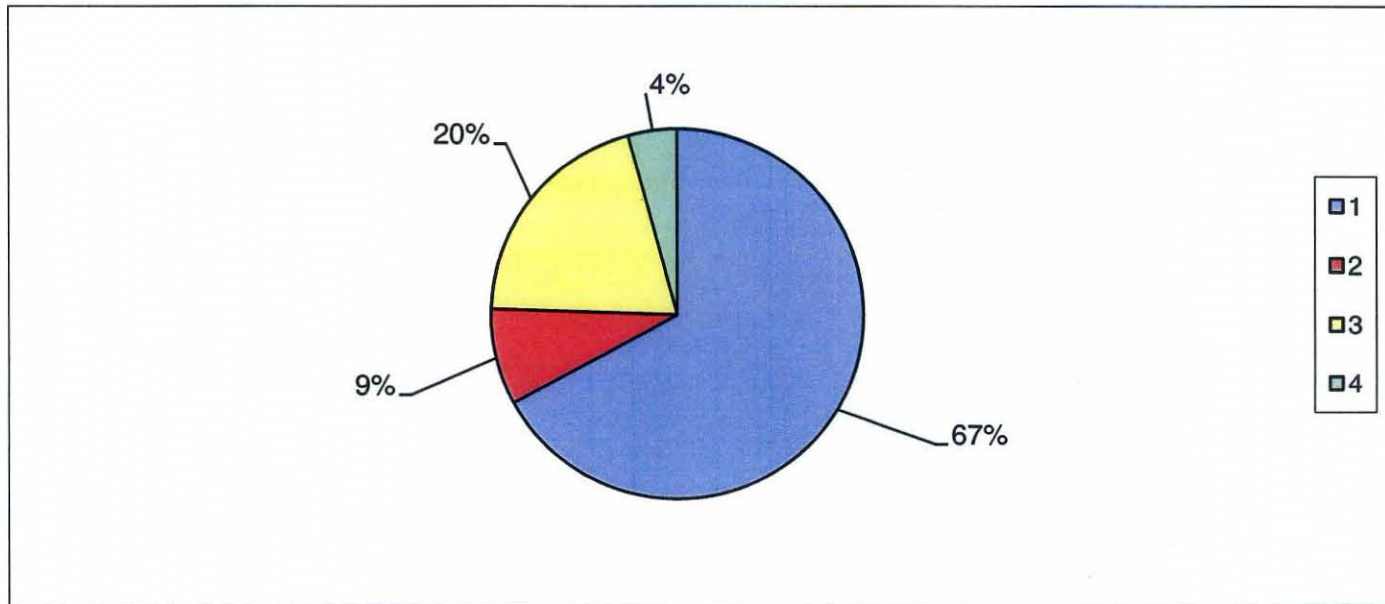
**2013-14 Revised Revenue Limit Recap**  
**1.565% Funded COLA, 22.272% Deficit Factor**  
**-0- Increase Over Actual 2012-13 P-2 (Total District ADA)**

		<u>DISTRICT</u>	<u>COUNTY SPECIAL ED</u>	<u>TOTAL</u>
<b>BASE REVENUE LIMIT</b>	<b>\$ 6,804.49</b>			
District ADA	18,173.10	\$ 123,658,677	\$ -	\$ 123,658,677
District Sp Ed ADA	249.10	1,694,998	-	1,694,998
Nonpublic Special Ed	0.27	1,837	-	1,837
<b>Total District ADA</b>	<b>18,422.47</b>			
County Sp Ed ADA	213.70		1,454,120	1,454,120
Community School	17.99	-	122,413	122,413
<b>TOTAL ADA</b>	<b>18,654.16</b>	<b>\$ 125,355,513</b>	<b>\$ 1,576,533</b>	<b>126,932,046</b>
Sherman Thomas	259.93			
PTC	115.71			
Ezequiel Tafoya Alvarado	370.90			
MCIA	0.99			
Add: AB851 Adjustment for NPS and BTS Special Add-O	\$ 22.60	416,282	5,235	421,517
Revenue Limit Subject to Deficit	\$ 6,827.09	\$ 125,771,794	\$ 1,581,768	127,353,563
Deficit Factor	0.77728 <b>22.272%</b>	(28,011,894)	(352,291)	(28,364,186)
(Deficited Base Revenue Limit)	\$ 5,306.56	97,759,900	1,229,477	98,989,377
Rev Lim Trigger Cuts (on-going)	\$ -	-	-	-
<b>Adjusted Deficited Revenue Limit</b>	<b>\$ 5,306.56</b>	<b>\$ 97,759,900</b>	<b>\$ 1,229,477</b>	<b>98,989,377</b>
		\$ -		\$ -
Unemployment Insurance Increase		\$ 68,398	\$ -	\$ 68,398
Less: PERS Reduction		(172,360)	-	(172,360)
Total Revenue Limit		\$ 97,655,938	\$ 1,229,477	\$ 98,885,415
Local Property Taxes		\$ 18,135,453	\$ -	\$ 18,135,453
Less: Charter Schools In-Lieu Taxes		(884,698)	-	(884,698)
Total Local Income		\$ 17,250,755	\$ -	\$ 17,250,755
<b>Subtotal - State Aid</b>		<b>80,405,183</b>	<b>1,229,477</b>	<b>81,634,660</b>
Less: Transfer Special Ed Classes to County		\$ -	\$ (1,084,568)	\$ (1,084,568)
Transfer County Community School		-	(95,149)	(95,149)
Total Transfers		\$ -	\$ (1,179,717)	\$ (1,179,717)
<b>State Aid Portion of Revenue Limit (8011)</b>		<b>\$ 59,376,353</b>	<b>\$ 49,760</b>	<b>\$ 64,622,511</b>
<b>State Aid Portion of Revenue Limit (8012 - EPA)</b>		<b>\$ 21,028,830</b>		<b>\$ 15,832,432</b>
				<b>\$ 80,454,943</b>
Add Back Local Income		\$ 17,250,755	\$ -	\$ 17,250,755
Add Back P.E.R.S. Reduction		172,360	-	172,360
<b>Total District Revenue Limit</b>		<b>\$ 97,828,298</b>	<b>\$ 49,760</b>	<b>\$ 97,878,058</b>
State Aid Prior Year		\$ -	\$ -	\$ -
Adjustment		\$ -	\$ -	\$ -
<b>TOTAL ADJUSTED REVENUE LIMIT</b>		<b>\$ 97,828,298</b>	<b>\$ 49,760</b>	<b>\$ 97,878,058</b>

0.679%



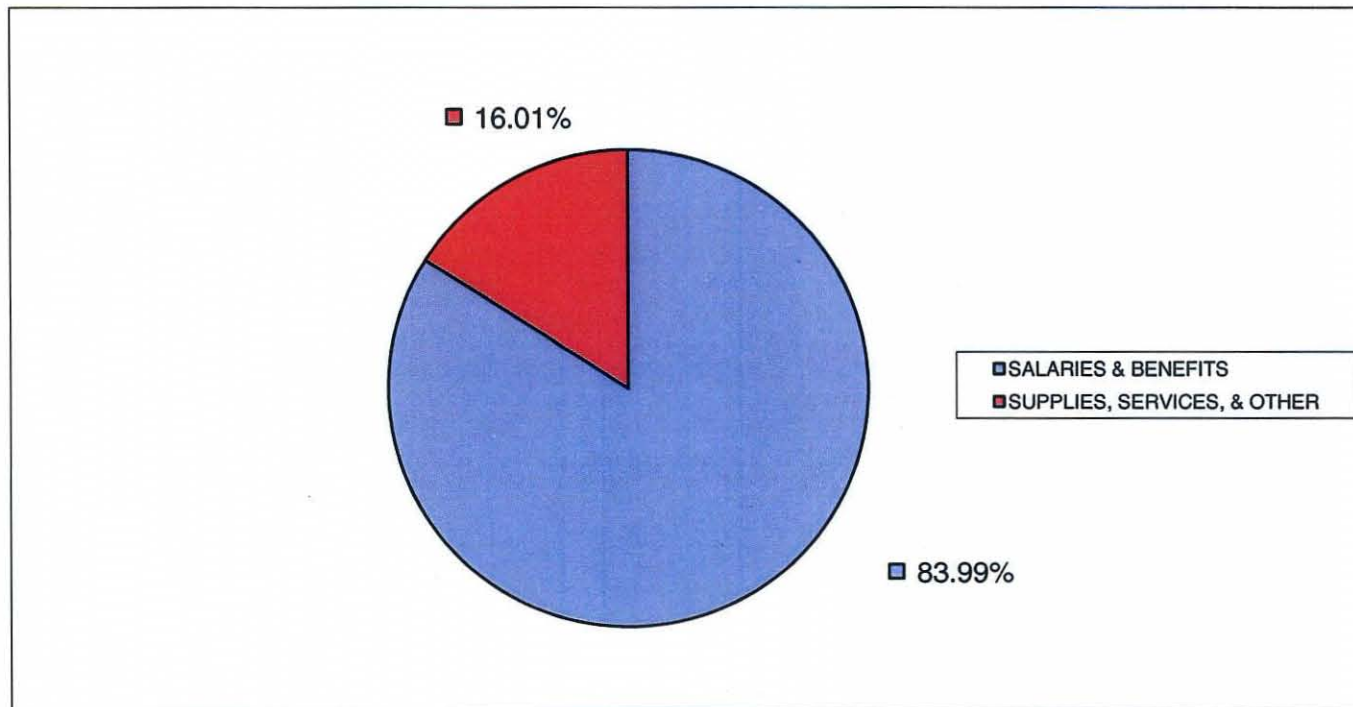
**Madera Unified School District  
2012-13 Financial Report  
Total General Fund Revenues by Funding Source**



\$ 6,698.49 Base Revenue Limit  
\$ 5,223.90 Deficited Revenue Limit

(1)		(2)		(3)		(4)	
REVENUE LIMIT SOURCES		FEDERAL REVENUE		OTHER STATE REVENUE		OTHER LOCAL REVENUE	
67%		8%		20%		4%	
\$ 59,075,048	Principal Apportionment	\$ 1,269,932	Sp Ed-Entitlement (IDEA)	\$ 4,249,472	EIA Economic Impact Aid/Lep	\$ 174,717	Interest
\$ 21,028,830	EPA - Ed Protection Actt	-	Sp Ed ARRA IDEA Basic	2,790,442	Transportation	1,155,983	Interagency Revenue
17,908,834	Property & Local Taxes	7,231,476	Title I (ESEA)	3,751,713	Class Size Reduction	3,559,184	Trsfr Appor fr MCOE Sp Ed
173,795	PERS Reduction	-	NCLB ARRA American Recovery	2,617,092	Lottery	1,241,529	Sales/Other Local
(889,893)	Charter Schools In-Lieu Taxes	-	Education Jobs & Medicaid	539,738	Mandated Cost Reimb	30,571	Other Sources & Trnsfrs
(78,920)	State Aid Prior Year	189,256	Voc & Applied Tech	653,268	Lottery - Instructional Materials	-	
-		364,709	Safe & Supportive Schools	1,750,771	After School Ed Grant		
		1,354,342	Title II Part A & D	895,957	Quality Education Invest		
		1,058,058	Title III Part A (LEP)	11,961,887	Tier II SBX 3 4 Flexibility		
		605,801		-			
				-			
		88,546	Other Federal Revenues	126,828	Other State Revenues	-	
<u>\$ 97,217,693</u>	Total Revenue Limit	<u>\$ 12,162,118</u>	Total Federal Revenue	<u>\$ 29,337,168</u>	Total State Revenue	<u>\$ 6,161,983</u>	Total Local Revenue
						<u>\$ 144,878,962</u>	Total District Revenue

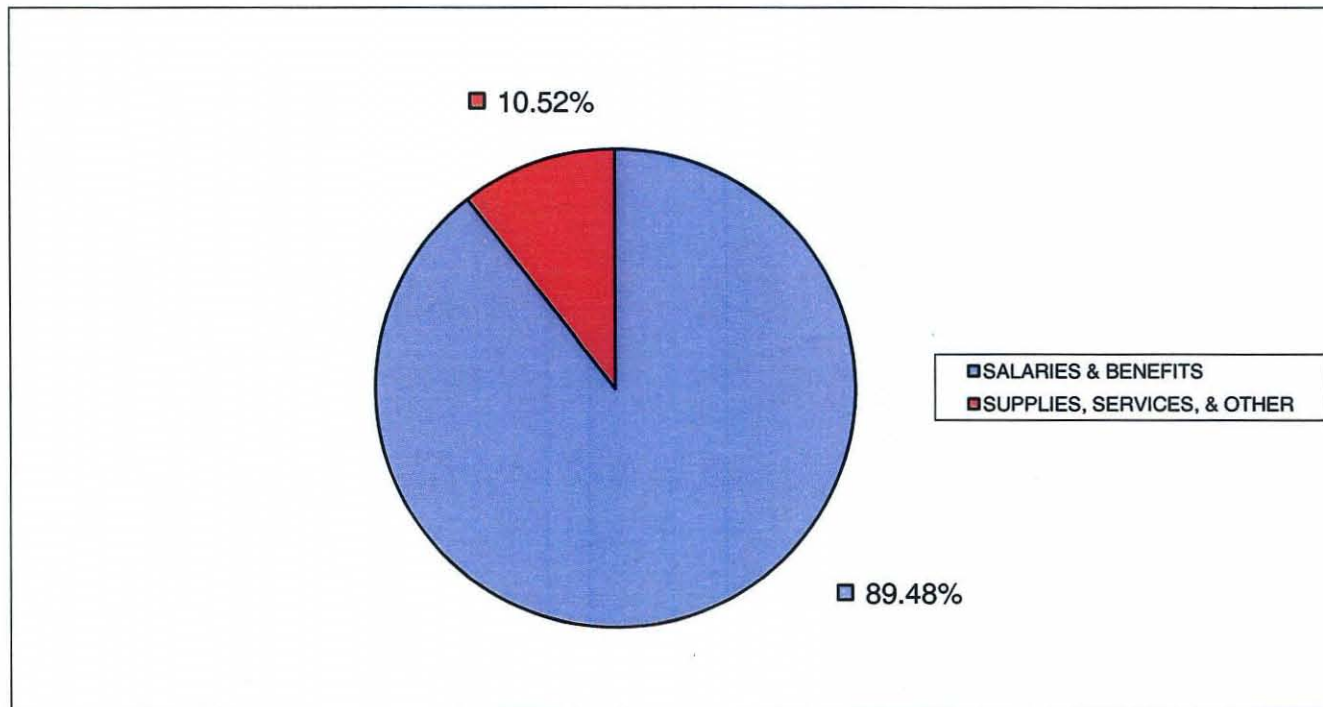
**Madera Unified School District  
2012-13 Financial Report  
Total General Fund Expenditures by Funding Source**



(1)	
SALARIES & BENEFITS	
83.99%	
\$ 66,854,687	Certificated Salaries
17,707,382	Classified Salaries
35,032,836	Employee Benefits
-	
-	
<u>\$ 119,594,905</u>	<b>Total</b>

(2)	
SUPPLIES, SERVICES, & OTHER	
16.01%	
\$ 8,595,021	Books & Supplies
10,632,321	Services/Other Operating
1,142,382	Capital Outlay
1,154,715	Other Outgoing, Direct/Indirect Costs
1,260,231	Interfund Transfers
4,525	Other Uses
<u>\$ 22,789,194</u>	<b>Total</b>
<u><u>\$ 142,384,099</u></u>	<b>Total District Expenses</b>

**Madera Unified School District  
2012-13 Financial Report  
Unrestricted General Fund Expenditures by Funding Source**



(1)	
SALARIES & BENEFITS	
89.48%	
\$ 53,826,573	Certificated Salaries
10,968,986	Classified Salaries
26,158,285	Employee Benefits
-	
-	
-	
<u>\$ 90,953,844</u>	<b>Total</b>

(2)	
SUPPLIES, SERVICES, & OTHER	
10.52%	
\$ 2,492,635	Books & Supplies
6,910,517	Services/Other Operating
395,993	Capital Outlay
(376,240)	Other Outgoing, Direct/Indirect Costs
1,260,231	Interfund Transfers
4,525	Other Uses
<u>\$ 10,687,661</u>	<b>Total</b>
<u><u>\$101,641,505</u></u>	<b>Total District Expenses</b>



**ADULT EDUCATION - FUND 11**  
**2012-13 Financial Report**

	2012-13 Adopted Budget	2012-13 Revised Bgt 04/30/13	2012-13 Actuals 06/30/13	II II II	2013-14 Adopted Budget	2013-14 Modified Budget
<b>REVENUES:</b>				II		
Revenue Limit	\$ -	\$ -	\$ -	II	\$ -	\$ -
Federal	156,306	162,393	162,393	II	147,805	147,805
Other State	4,554	96,912	92,958	II	49,277	49,277
Other Local	217,272	293,222	255,000	II	224,680	242,339
<b>TOTAL REVENUES</b>	<b>\$ 378,132</b>	<b>\$ 552,527</b>	<b>\$ 510,351</b>	II	<b>\$ 421,762</b>	<b>\$ 439,421</b>
				II		
<b>EXPENDITURES:</b>				II		
Certificated Salaries	\$ 540,818	\$ 433,768	\$ 399,961	II	\$ 399,467	\$ 399,467
Classified Salaries	251,276	230,055	231,096	II	233,946	233,946
Employee Benefits	298,535	254,362	229,090	II	218,625	218,625
Books and Supplies	153,543	191,470	58,076	II	192,079	220,923
Services/Other Operating	145,826	193,727	78,032	II	115,095	115,863
Capital Outlay	-	-	-	II	-	-
Other Outgoing	-	-	-	II	-	-
Interprogram/Interfund Support	51,781	58,426	7,564	II	8,617	8,617
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,441,779</b>	<b>\$ 1,361,808</b>	<b>\$ 1,003,819</b>	II	<b>\$ 1,167,829</b>	<b>\$ 1,197,441</b>
				II		
<b>EXCESS (DEFICIENCY)</b>	<b>\$ (1,063,647)</b>	<b>\$ (809,281)</b>	<b>\$ (493,467)</b>	II	<b>\$ (746,067)</b>	<b>\$ (758,020)</b>
				II		
<b>OTHER FINANCING SOURCES/USES:</b>				II		
Interfund Transfers In (Tier III)	\$ 600,000	\$ 600,000	\$ 600,000	II	\$ 600,000	\$ 600,000
Interfund transfers Out	-	-	-	II	-	-
Other Sources/Uses	-	-	-	II	-	-
Contributions to Restricted Programs	-	-	-	II	-	-
Transfers of Restricted Balances	-	-	-	II	-	-
Flexibility Transfers	-	-	-	II	-	-
<b>TOTAL FINANCING SOURCES/USES</b>	<b>\$ 600,000</b>	<b>\$ 600,000</b>	<b>\$ 600,000</b>	II	<b>\$ 600,000</b>	<b>\$ 600,000</b>
<b>NET INCREASE IN FUND BALANCE</b>	<b>\$ (463,647)</b>	<b>\$ (209,281)</b>	<b>\$ 106,533</b>	II	<b>\$ (146,067)</b>	<b>\$ (158,020)</b>
				II		
<b>BEGINNING FUND BALANCE, JULY 1</b>	<b>\$ 465,307</b>	<b>\$ 652,284</b>	<b>\$ 652,284</b>	II	<b>\$ 443,003</b>	<b>\$ 758,817</b>
Adjustment of Prior Year Appropriations	-	-	-	II	-	-
Adjustments - Other	-	-	-	II	-	-
<b>RESTATE FUND BALANCE, JULY 1</b>	<b>\$ 465,307</b>	<b>\$ 652,284</b>	<b>\$ 652,284</b>	II	<b>\$ 443,003</b>	<b>\$ 758,817</b>
<b>ENDING BALANCE, JUNE 30</b>	<b>\$ 1,660</b>	<b>\$ 443,003</b>	<b>\$ 758,817</b>	II	<b>\$ 296,936</b>	<b>\$ 600,797</b>
				II		
<b>Nonspendable: Revolving Cash</b>	<b>\$ 1,660</b>	<b>\$ 2,000</b>	<b>\$ 2,000</b>	II	<b>\$ 2,000</b>	<b>\$ 2,000</b>
<b>Restricted</b>				II		
- Adult Secondary Ed	-	-	-	II	-	-
- Carryover for 2013-14	-	-	11,953	II	-	-
<b>Assigned: C/O - other</b>	<b>-</b>	<b>-</b>	<b>14,485</b>	II	<b>-</b>	<b>-</b>
<b>Committed:</b>				II		
Adult Education Program	\$ -	\$ 441,003	\$ 730,379	II	\$ 294,936	\$ 598,797
G.A.S.B. 16 Va Accrual	-	-	-	II	-	-
<b>Other Commitments</b>				II		
Reserve for Economic Uncertainty - 3%	\$ -	\$ -	\$ -	II	\$ -	\$ -
Unassigned/Unappropriated Amount	\$ 0	\$ -	\$ -	II	\$ 0	\$ -

**CHILD DEVELOPMENT - FUND 12**  
**2012-13 Financial Report**

	2012-13 Adopted Budget	2012-13 Revised Bgt 04/30/13	2012-13 Actuals 06/30/13	2013-14 Adopted Budget	2013-14 Modified Budget
<b>REVENUES:</b>					
Revenue Limit	\$ -	\$ -	\$ -	\$ -	\$ -
Federal	-	-	-	-	-
Other State	1,388,718	1,408,829	1,403,610	1,423,867	1,423,867
Other Local	64,719	106,559	104,292	91,551	99,515
<b>TOTAL REVENUES</b>	<b>\$ 1,453,437</b>	<b>\$ 1,515,388</b>	<b>\$ 1,507,901</b>	<b>\$ 1,515,418</b>	<b>\$ 1,523,382</b>
<b>EXPENDITURES:</b>					
Certificated Salaries	\$ 581,373	\$ 601,533	\$ 609,800	\$ 586,976	\$ 586,976
Classified Salaries	270,389	273,991	283,447	314,888	314,888
Employee Benefits	350,966	410,634	411,766	373,781	373,781
Books and Supplies	98,647	156,136	61,735	113,661	196,451
Services/Other Operating	39,148	35,098	29,464	19,930	19,930
Capital Outlay	-	9,281	9,280	-	-
Other Outgoing	33,735	33,735	33,735	33,735	33,735
Interprogram/Interfund Support	79,179	72,131	70,999	72,447	72,447
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,453,437</b>	<b>\$ 1,592,539</b>	<b>\$ 1,510,226</b>	<b>\$ 1,515,418</b>	<b>\$ 1,598,208</b>
<b>EXCESS (DEFICIENCY)</b>	<b>\$ -</b>	<b>\$ (77,151)</b>	<b>\$ (2,324)</b>	<b>\$ -</b>	<b>\$ (74,826)</b>
<b>OTHER FINANCING SOURCES/USES:</b>					
Interfund Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -
Interfund transfers Out	-	-	-	-	-
Other Sources/Uses	-	-	-	-	-
Flexibility Transfers	-	-	-	-	-
<b>TOTAL FINANCING SOURCES/USES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>NET INCREASE IN FUND BALANCE</b>	<b>\$ -</b>	<b>\$ (77,151)</b>	<b>\$ (2,324)</b>	<b>\$ -</b>	<b>\$ (74,826)</b>
<b>BEGINNING FUND BALANCE, JULY 1</b>	<b>\$ 266</b>	<b>\$ 77,151</b>	<b>\$ 77,151</b>	<b>\$ -</b>	<b>\$ 74,827</b>
Adjustment of Prior Year Appropriations	-	-	-	-	-
Adjustments - Other	-	-	-	-	-
<b>RESTATED FUND BALANCE, JULY 1</b>	<b>\$ 266</b>	<b>\$ 77,151</b>	<b>\$ 77,151</b>	<b>\$ -</b>	<b>\$ 74,827</b>
<b>ENDING BALANCE, JUNE 30</b>	<b>\$ 266</b>	<b>\$ -</b>	<b>\$ 74,827</b>	<b>\$ -</b>	<b>\$ 0</b>
<b>Nonspendable: Revolving Cash</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Restricted</b>					
- Carryover for Entitlements	-	-	-	-	-
- Child Development Program	\$ -	\$ -	\$ 74,826	\$ -	\$ -
<b>Assigned: C/O - other</b>	<b>266</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other Commitments</b>					
Unassigned/Unappropriated Amount	(0)	-	0	-	0



**CAFETERIA - FUND 13**  
**2012-13 Financial Report**

	2012-13 Adopted Budget	2012-13 Revised Bgt 04/30/13	2012-13 Actuals 06/30/13	2013-14 Adopted Budget	2013-14 Modified Budget
<b>REVENUES:</b>					
Revenue Limit	\$ -	\$ -	\$ -	\$ -	\$ -
Federal	8,740,865	8,789,242	9,103,629	9,424,169	9,424,169
Other State	709,182	709,182	718,314	718,996	718,996
Other Local	1,087,458	1,112,458	873,516	942,884	942,884
<b>TOTAL REVENUES</b>	<b>\$ 10,537,505</b>	<b>\$ 10,610,882</b>	<b>\$ 10,695,459</b>	<b>\$ 11,086,049</b>	<b>\$ 11,086,049</b>
<b>EXPENDITURES:</b>					
Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Classified Salaries	2,599,032	2,710,164	2,635,272	2,659,265	2,659,265
Employee Benefits	1,496,488	1,560,342	1,531,718	1,489,791	1,489,791
Books and Supplies	4,363,252	5,160,677	5,587,190	5,462,769	5,462,769
Services/Other Operating	361,330	429,780	398,636	394,580	394,580
Capital Outlay	200,000	435,000	432,360	100,000	100,000
Other Outgoing	-	-	-	-	-
Interprogram/Interfund Support	444,945	444,945	452,815	511,323	511,323
<b>TOTAL EXPENDITURES</b>	<b>\$ 9,465,047</b>	<b>\$ 10,740,908</b>	<b>\$ 11,037,991</b>	<b>\$ 10,617,728</b>	<b>\$ 10,617,728</b>
<b>EXCESS (DEFICIENCY)</b>	<b>\$ 1,072,458</b>	<b>\$ (130,026)</b>	<b>\$ (342,532)</b>	<b>\$ 468,321</b>	<b>\$ 468,321</b>
<b>OTHER FINANCING SOURCES/USES:</b>					
Interfund Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -
Interfund transfers Out	-	-	-	-	-
Other Sources/Uses	-	-	-	-	-
<b>TOTAL FINANCING SOURCES/USES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>NET INCREASE IN FUND BALANCE</b>	<b>\$ 1,072,458</b>	<b>\$ (130,026)</b>	<b>\$ (342,532)</b>	<b>\$ 468,321</b>	<b>\$ 468,321</b>
<b>BEGINNING FUND BALANCE, JULY 1</b>	<b>\$ 5,467,913</b>	<b>\$ 5,659,451</b>	<b>\$ 5,659,451</b>	<b>\$ 5,529,425</b>	<b>\$ 5,316,919</b>
Adjustment of Prior Year Appropriations	-	-	-	-	-
Adjustments - Other	-	-	-	-	-
<b>RESTATED FUND BALANCE, JULY 1</b>	<b>\$ 5,467,913</b>	<b>\$ 5,659,451</b>	<b>\$ 5,659,451</b>	<b>\$ 5,529,425</b>	<b>\$ 5,316,919</b>
<b>ENDING BALANCE, JUNE 30</b>	<b>\$ 6,540,371</b>	<b>\$ 5,529,425</b>	<b>\$ 5,316,919</b>	<b>\$ 5,997,746</b>	<b>\$ 5,785,240</b>
<b>Nonspendable: Revolving Cash, Stores</b>	<b>\$ 143,045</b>	<b>\$ 430,134</b>	<b>\$ 348,836</b>	<b>\$ 430,134</b>	<b>\$ 348,836</b>
<b>Restricted</b>					
- Carryover	-	-	-	-	-
- Child Nutrition Program	6,326,859	5,018,926	4,879,368	5,487,247	5,347,689
- G.A.S.B. 16 Va Accrual	70,467	80,365	88,715	80,365	88,715
<b>Other Commitments:</b>					
Unassigned/Unappropriated Amount	-	-	-	-	-

**DEFERRED MAINTENANCE - FUND 14**  
**2012-13 Financial Report**

	<b>2012-13 Adopted Budget</b>	<b>2012-13 Revised Bgt 04/30/13</b>	<b>2012-13 Actuals 06/30/13</b>	<b>2013-14 Adopted Budget</b>	<b>2013-14 Modified Budget</b>
<b>REVENUES:</b>					
Revenue Limit	\$ -	\$ -	\$ -	\$ -	\$ -
Federal	-	-	-	-	-
Other State	-	-	-	-	-
Other Local	1,500	1,000	1,077	1,000	1,000
<b>TOTAL REVENUES</b>	<b>\$ 1,500</b>	<b>\$ 1,000</b>	<b>\$ 1,077</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>
<b>EXPENDITURES:</b>					
Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Classified Salaries	-	-	-	-	-
Employee Benefits	-	-	-	-	-
Books and Supplies	-	20,041	20,041	-	-
Services/Other Operating	661,731	115,903	204,296	482,150	482,150
Capital Outlay	-	909,829	778,431	-	-
Other Outgoing	-	-	-	-	-
Interprogram/Interfund Support	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 661,731</b>	<b>\$ 1,045,773</b>	<b>\$ 1,002,768</b>	<b>\$ 482,150</b>	<b>\$ 482,150</b>
<b>EXCESS (DEFICIENCY)</b>	<b>\$ (660,231)</b>	<b>\$ (1,044,773)</b>	<b>\$ (1,001,691)</b>	<b>\$ (481,150)</b>	<b>\$ (481,150)</b>
<b>OTHER FINANCING SOURCES/USES:</b>					
Interfund Transfers In	\$ 660,231	\$ 660,231	\$ 660,231	\$ 660,231	\$ 660,231
Interfund transfers Out	-	-	-	-	-
Other Sources/Uses	-	-	-	-	-
<b>TOTAL FINANCING SOURCES/USES</b>	<b>\$ 660,231</b>	<b>\$ 660,231</b>	<b>\$ 660,231</b>	<b>\$ 660,231</b>	<b>\$ 660,231</b>
<b>NET INCREASE IN FUND BALANCE</b>	<b>\$ -</b>	<b>\$ (384,542)</b>	<b>\$ (341,460)</b>	<b>\$ 179,081</b>	<b>\$ 179,081</b>
<b>BEGINNING FUND BALANCE, JULY 1</b>	<b>\$ 399,437</b>	<b>\$ 553,229</b>	<b>\$ 553,229</b>	<b>\$ 168,687</b>	<b>\$ 211,769</b>
Adjustment of Prior Year Appropriations	-	-	-	-	-
Adjustments - Other	-	-	-	-	-
<b>RESTATED FUND BALANCE, JULY 1</b>	<b>\$ 399,437</b>	<b>\$ 553,229</b>	<b>\$ 553,229</b>	<b>\$ 168,687</b>	<b>\$ 211,769</b>
<b>ENDING BALANCE, JUNE 30</b>	<b>\$ 399,437</b>	<b>\$ 168,687</b>	<b>\$ 211,769</b>	<b>\$ 347,768</b>	<b>\$ 390,850</b>
<b>Nonspendable: Revolving Cash</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Restricted</b>					
- Carryover	-	-	-	-	-
<b>Committed: Deferred Maintenance</b>	<b>399,437</b>	<b>168,687</b>	<b>211,769</b>	<b>347,768</b>	<b>390,850</b>
<b>Assigned: G.A.S.B. 16 Va Accrual</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Unassigned/Unappropriated Amount</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



**BUILDING FUND/G.O. BOND PROCEEDS - FUND 21**  
**2012-13 Financial Report**

	2012-13 Adopted Budget	2012-13 Revised Bgt 04/30/13	2012-13 Actuals 06/30/13	2013-14 Adopted Budget	2013-14 Modified Budget
<b>REVENUES:</b>					
Revenue Limit	\$ -	\$ -	\$ -	\$ -	\$ -
Federal	-	-	-	-	-
Other State	-	-	-	-	-
Other Local	50,318	64,250	71,414	64,250	64,250
<b>TOTAL REVENUES</b>	<b>\$ 50,318</b>	<b>\$ 64,250</b>	<b>\$ 71,414</b>	<b>\$ 64,250</b>	<b>\$ 64,250</b>
<b>EXPENDITURES:</b>					
Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Classified Salaries	-	-	-	-	-
Employee Benefits	-	-	-	-	-
Books and Supplies	-	-	-	-	-
Services/Other Operating	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Other Outgoing	-	-	-	-	-
Interprogram/Interfund Support	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>EXCESS (DEFICIENCY)</b>	<b>\$ 50,318</b>	<b>\$ 64,250</b>	<b>\$ 71,414</b>	<b>\$ 64,250</b>	<b>\$ 64,250</b>
<b>OTHER FINANCING SOURCES/USES:</b>					
Interfund Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -
Interfund transfers Out - Fund 35	-	(15,140,659)	(70,909)	-	(15,069,750)
Other Sources/Uses	-	4,438,556	-	-	4,438,556
<b>TOTAL FINANCING SOURCES/USES</b>	<b>\$ -</b>	<b>\$ (10,702,103)</b>	<b>\$ (70,909)</b>	<b>\$ -</b>	<b>\$ (10,631,194)</b>
<b>NET INCREASE IN FUND BALANCE</b>	<b>\$ 50,318</b>	<b>\$ (10,637,853)</b>	<b>\$ 505</b>	<b>\$ 64,250</b>	<b>\$ (10,566,944)</b>
<b>BEGINNING FUND BALANCE, JULY 1</b>	<b>\$ 2,971,081</b>	<b>\$ 13,669,152</b>	<b>\$ 13,669,152</b>	<b>\$ 3,031,299</b>	<b>\$ 13,669,657</b>
Adjustment of Prior Year Appropriations	-	-	-	-	-
Adjustments - Other	-	-	-	-	-
<b>RESTATED FUND BALANCE, JULY 1</b>	<b>\$ 2,971,081</b>	<b>\$ 13,669,152</b>	<b>\$ 13,669,152</b>	<b>\$ 3,031,299</b>	<b>\$ 13,669,657</b>
<b>ENDING BALANCE, JUNE 30</b>	<b>\$ 3,021,399</b>	<b>\$ 3,031,299</b>	<b>\$ 13,669,657</b>	<b>\$ 3,095,549</b>	<b>\$ 3,102,713</b>
<b>Nonspendable: Revolving Cash</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Restricted</b>					
- Carryover	-	-	-	-	-
- Restricted for New Construction	3,021,399	3,031,299	13,669,657	3,095,549	3,102,713
<b>Assigned: G.A.S.B. 16 Va Accrual</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other Commitments</b>					
Unassigned/Unappropriated Amount	-	-	-	-	-

**CAPITAL FACILITIES FUND/DEVELOPERS FEES - FUND 25**  
**2012-13 Financial Report**

	2012-13 Adopted Budget	2012-13 Revised Bgt 04/30/13	2012-13 Actuals 06/30/13	2013-14 Adopted Budget	2013-14 Modified Budget
<b>REVENUES:</b>					
Revenue Limit	\$ -	\$ -	\$ -	\$ -	\$ -
Federal	-	-	-	-	-
Other State	-	-	-	-	-
Other Local	1,205,606	1,200,506	1,090,807	1,020,000	1,020,000
<b>TOTAL REVENUES</b>	<b>\$ 1,205,606</b>	<b>\$ 1,200,506</b>	<b>\$ 1,090,807</b>	<b>\$ 1,020,000</b>	<b>\$ 1,020,000</b>
<b>EXPENDITURES:</b>					
Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Classified Salaries	93,839	74,901	74,945	71,184	71,184
Employee Benefits	44,647	37,160	36,684	34,813	34,813
Books and Supplies	-	43,693	42,440	-	-
Services/Other Operating	-	44,596	29,330	-	-
Capital Outlay	-	661,157	668,143	-	-
Other Outgoing	-	-	-	-	-
Interprogram/Interfund Support	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 138,486</b>	<b>\$ 861,507</b>	<b>\$ 851,542</b>	<b>\$ 105,997</b>	<b>\$ 105,997</b>
<b>EXCESS (DEFICIENCY)</b>	<b>\$ 1,067,120</b>	<b>\$ 338,999</b>	<b>\$ 239,265</b>	<b>\$ 914,003</b>	<b>\$ 914,003</b>
<b>OTHER FINANCING SOURCES/USES:</b>					
Interfund Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -
Interfund transfers Out - Fund 01, 56	(649,584)	(649,584)	(648,070)	(601,657)	(601,657)
Other Sources/Uses	-	-	-	-	-
<b>TOTAL FINANCING SOURCES/USES</b>	<b>\$ (649,584)</b>	<b>\$ (649,584)</b>	<b>\$ (648,070)</b>	<b>\$ (601,657)</b>	<b>\$ (601,657)</b>
<b>NET INCREASE IN FUND BALANCE</b>	<b>\$ 417,536</b>	<b>\$ (310,585)</b>	<b>\$ (408,805)</b>	<b>\$ 312,346</b>	<b>\$ 312,346</b>
<b>BEGINNING FUND BALANCE, JULY 1</b>	<b>\$ 4,132,975</b>	<b>\$ 4,834,622</b>	<b>\$ 4,834,622</b>	<b>\$ 4,524,037</b>	<b>\$ 4,425,817</b>
Adjustment of Prior Year Appropriations	-	-	-	-	-
Adjustments - Other	-	-	-	-	-
<b>RESTATE FUND BALANCE, JULY 1</b>	<b>\$ 4,132,975</b>	<b>\$ 4,834,622</b>	<b>\$ 4,834,622</b>	<b>\$ 4,524,037</b>	<b>\$ 4,425,817</b>
<b>ENDING BALANCE, JUNE 30</b>	<b>\$ 4,550,511</b>	<b>\$ 4,524,037</b>	<b>\$ 4,425,817</b>	<b>\$ 4,836,383</b>	<b>\$ 4,738,163</b>
<b>Nonspendable: Revolving Cash</b>	<b>-</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>-</b>
<b>Restricted</b>					
- Carryover	4,550,511	4,524,037	4,425,817	4,836,383	4,738,163
-	-	-	-	-	-
<b>Assigned: New Construction</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Transfer Balance from RS9010	-	-	-	-	-
<b>Other Commitments</b>					
Unassigned/Unappropriated Amount	-	-	-	-	-



**REDEVELOPMENT AGENCY - FUND 27**  
**2012-13 Financial Report**

	2012-13 Adopted Budget	2012-13 Revised Bgt 04/30/13	2012-13 Actuals 06/30/13	2013-14 Adopted Budget	2013-14 Modified Budget
<b>REVENUES:</b>					
Revenue Limit	\$ -	\$ -	\$ -	\$ -	\$ -
Federal	-	-	-	-	-
Other State	-	-	-	-	-
Other Local	637,543	635,660	545,351	679,294	679,294
<b>TOTAL REVENUES</b>	<b>\$ 637,543</b>	<b>\$ 635,660</b>	<b>\$ 545,351</b>	<b>\$ 679,294</b>	<b>\$ 679,294</b>
<b>EXPENDITURES:</b>					
Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Classified Salaries	-	-	-	-	-
Employee Benefits	-	-	-	-	-
Books and Supplies	-	-	-	-	-
Services/Other Operating	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Other Outgoing	-	-	-	-	-
Interprogram/Interfund Support	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>EXCESS (DEFICIENCY)</b>	<b>\$ 637,543</b>	<b>\$ 635,660</b>	<b>\$ 545,351</b>	<b>\$ 679,294</b>	<b>\$ 679,294</b>
<b>OTHER FINANCING SOURCES/USES:</b>					
Interfund Transfers In - GF	\$ -	\$ -	\$ -	\$ -	\$ -
Interfund transfers Out - Fund 56	(634,470)	(634,470)	(634,470)	(678,094)	(678,094)
Other Sources/Uses	-	-	-	-	-
<b>TOTAL FINANCING SOURCES/USES</b>	<b>\$ (634,470)</b>	<b>\$ (634,470)</b>	<b>\$ (634,470)</b>	<b>\$ (678,094)</b>	<b>\$ (678,094)</b>
<b>NET INCREASE IN FUND BALANCE</b>	<b>\$ 3,073</b>	<b>\$ 1,190</b>	<b>\$ (89,119)</b>	<b>\$ 1,200</b>	<b>\$ 1,200</b>
<b>BEGINNING FUND BALANCE, JULY 1</b>	<b>\$ 454,079</b>	<b>\$ 389,030</b>	<b>\$ 389,030</b>	<b>\$ 390,220</b>	<b>\$ 299,911</b>
Adjustment of Prior Year Appropriations	-	-	-	-	-
Adjustments - Other	-	-	-	-	-
<b>RESTATEMENT FUND BALANCE, JULY 1</b>	<b>\$ 454,079</b>	<b>\$ 389,030</b>	<b>\$ 389,030</b>	<b>\$ 390,220</b>	<b>\$ 299,911</b>
<b>ENDING BALANCE, JUNE 30</b>	<b>\$ 457,152</b>	<b>\$ 390,220</b>	<b>\$ 299,911</b>	<b>\$ 391,420</b>	<b>\$ 301,111</b>
<b>Nonspendable: Revolving Cash</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Restricted</b>					
- Carryover	-	-	-	-	-
-	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Assigned: New Construction</b>	<b>457,152</b>	<b>390,220</b>	<b>299,911</b>	<b>391,420</b>	<b>301,111</b>
Transfer Balance from RS9010	-	-	-	-	-
<b>Other Commitments</b>					
Unassigned/Unappropriated Amount	0	-	(0)	-	(0)

**COUNTY SCHOOLS FACILITIES FUND - FUND 35**  
**2012-13 Financial Report**

	<b>2012-13 Adopted Budget</b>	<b>2012-13 Revised Bgt 04/30/13</b>	<b>2012-13 Actuals 06/30/13</b>	<b>2013-14 Adopted Budget</b>	<b>2013-14 Modified Budget</b>
<b>REVENUES:</b>					
Revenue Limit	\$ -	\$ -	\$ -	\$ -	\$ -
Federal	-	-	-	-	-
Other State	-	25,076	-	-	25,076
Other Local	28,680	22,945	22,332	20,000	20,000
<b>TOTAL REVENUES</b>	<b>\$ 28,680</b>	<b>\$ 48,021</b>	<b>\$ 22,332</b>	<b>\$ 20,000</b>	<b>\$ 45,076</b>
<b>EXPENDITURES:</b>					
Certificated Salaries		\$ -	\$ -		
Classified Salaries	3,429	5,052	4,952	3,396	3,396
Employee Benefits	2,292	2,495	2,400	2,203	2,203
Books and Supplies	-	4,809	1,623	-	744
Services/Other Operating	-	119,323	23,236	-	95,967
Capital Outlay	-	18,095,850	137,302	-	17,961,113
Other Outgoing	-	-	-	-	-
Interprogram/Interfund Support	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 5,721</b>	<b>\$ 18,227,529</b>	<b>\$ 169,512</b>	<b>\$ 5,599</b>	<b>\$ 18,063,423</b>
<b>EXCESS (DEFICIENCY)</b>	<b>\$ 22,959</b>	<b>\$ (18,179,508)</b>	<b>\$ (147,180)</b>	<b>\$ 14,401</b>	<b>\$ (18,018,347)</b>
<b>OTHER FINANCING SOURCES/USES:</b>					
Interfund Transfers In - Fund 21, 42	\$ -	\$ 15,140,659	\$ 70,909	\$ -	\$ 15,069,750
Interfund transfers Out	-	-	-	-	-
Other Sources/Uses	-	-	-	-	-
<b>TOTAL FINANCING SOURCES/USES</b>	<b>\$ -</b>	<b>\$ 15,140,659</b>	<b>\$ 70,909</b>	<b>\$ -</b>	<b>\$ 15,069,750</b>
<b>NET INCREASE IN FUND BALANCE</b>	<b>\$ 22,959</b>	<b>\$ (3,038,849)</b>	<b>\$ (76,271)</b>	<b>\$ 14,401</b>	<b>\$ (2,948,597)</b>
<b>BEGINNING FUND BALANCE, JULY 1</b>	<b>\$ 854,890</b>	<b>\$ 3,904,469</b>	<b>\$ 3,904,469</b>	<b>\$ 865,620</b>	<b>\$ 3,828,198</b>
Adjustment of Prior Year Appropriations	-	-	-	-	-
Adjustments - Other	-	-	-	-	-
<b>RESTATED FUND BALANCE, JULY 1</b>	<b>\$ 854,890</b>	<b>\$ 3,904,469</b>	<b>\$ 3,904,469</b>	<b>\$ 865,620</b>	<b>\$ 3,828,198</b>
<b>ENDING BALANCE, JUNE 30</b>	<b>\$ 877,849</b>	<b>\$ 865,620</b>	<b>\$ 3,828,198</b>	<b>\$ 880,021</b>	<b>\$ 879,601</b>
<b>Nonspendable: Revolving Cash</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Restricted</b>					
- Carryover	-	-	2,759,747	-	-
-	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Assigned: Building Projects</b>	<b>877,849</b>	<b>865,620</b>	<b>1,068,452</b>	<b>880,021</b>	<b>879,601</b>
<b>Other Commitments</b>					
Unassigned/Unappropriated Amount	-	-	(0)	-	0



**SPECIAL RESERVE-Capital Outlay - FUND 40**  
**2012-13 Financial Report**

	2012-13 Adopted Budget	2012-13 Revised Bgt 04/30/13	2012-13 Actuals 06/30/13	2013-14 Adopted Budget	2013-14 Modified Budget
<b>REVENUES:</b>					
Revenue Limit	\$ -	\$ -	\$ -	\$ -	\$ -
Federal	-	-	-	-	-
Other State	-	-	-	-	-
Other Local	7,953	5,000	4,709	5,000	5,000
<b>TOTAL REVENUES</b>	<b>\$ 7,953</b>	<b>\$ 5,000</b>	<b>\$ 4,709</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>
<b>EXPENDITURES:</b>					
Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Classified Salaries	-	-	-	-	-
Employee Benefits	-	-	-	-	-
Books and Supplies	-	1,000	1,279	-	-
Services/Other Operating	33,000	215,378	159,509	33,000	33,000
Capital Outlay	-	53,351	80,290	-	-
Other Outgoing	-	-	-	-	-
Interprogram/Interfund Support	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 33,000</b>	<b>\$ 269,729</b>	<b>\$ 241,078</b>	<b>\$ 33,000</b>	<b>\$ 33,000</b>
<b>EXCESS (DEFICIENCY)</b>	<b>\$ (25,047)</b>	<b>\$ (264,729)</b>	<b>\$ (236,369)</b>	<b>\$ (28,000)</b>	<b>\$ (28,000)</b>
<b>OTHER FINANCING SOURCES/USES:</b>					
Interfund Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -
Interfund transfers Out	-	-	-	-	-
Other Sources/Uses	-	-	-	-	-
<b>TOTAL FINANCING SOURCES/USES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>NET INCREASE IN FUND BALANCE</b>	<b>\$ (25,047)</b>	<b>\$ (264,729)</b>	<b>\$ (236,369)</b>	<b>\$ (28,000)</b>	<b>\$ (28,000)</b>
<b>BEGINNING FUND BALANCE, JULY 1</b>	<b>\$ 946,319</b>	<b>\$ 997,514</b>	<b>\$ 997,514</b>	<b>\$ 732,785</b>	<b>\$ 761,145</b>
Adjustment of Prior Year Appropriations	-	-	-	-	-
Adjustments	-	-	-	-	-
<b>RESTATED FUND BALANCE, JULY 1</b>	<b>\$ 946,319</b>	<b>\$ 997,514</b>	<b>\$ 997,514</b>	<b>\$ 732,785</b>	<b>\$ 761,145</b>
<b>ENDING BALANCE, JUNE 30</b>	<b>\$ 921,272</b>	<b>\$ 732,785</b>	<b>\$ 761,145</b>	<b>\$ 704,785</b>	<b>\$ 733,145</b>
<b>Nonspendable: Revolving Cash</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Restricted</b>					
- Carryover	-	-	-	-	-
-	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Assigned: Capital Outlay Projects</b>	<b>921,272</b>	<b>732,785</b>	<b>761,145</b>	<b>704,785</b>	<b>733,145</b>
Building Projects					
<b>Other Commitments</b>					
Unassigned/Unappropriated Amount	-	-	-	-	-

**SPECIAL RESERVE-BUILDING - FUND 41**  
**2012-13 Financial Report**

	2012-13 Adopted Budget	2012-13 Revised Bgt 04/30/13	2012-13 Actuals 06/30/13	2013-14 Adopted Budget	2013-14 Modified Budget
<b>REVENUES:</b>					
Revenue Limit	\$ -	\$ -	\$ -	\$ -	\$ -
Federal	-	-	-	-	-
Other State	-	-	-	-	-
Other Local	1,958	1,500	1,425	1,500	1,500
<b>TOTAL REVENUES</b>	<b>\$ 1,958</b>	<b>\$ 1,500</b>	<b>\$ 1,425</b>	<b>\$ 1,500</b>	<b>\$ 1,500</b>
<b>EXPENDITURES:</b>					
Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Classified Salaries	-	-	-	-	-
Employee Benefits	-	-	-	-	-
Books and Supplies	-	-	-	-	-
Services/Other Operating	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Other Outgoing	-	-	-	-	-
Interprogram/Interfund Support	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>EXCESS (DEFICIENCY)</b>	<b>\$ 1,958</b>	<b>\$ 1,500</b>	<b>\$ 1,425</b>	<b>\$ 1,500</b>	<b>\$ 1,500</b>
<b>OTHER FINANCING SOURCES/USES:</b>					
Interfund Transfers In - GF	\$ -	\$ -	\$ -	\$ -	\$ -
Interfund transfers Out	-	-	-	-	-
Other Sources/Uses	-	-	-	-	-
<b>TOTAL FINANCING SOURCES/USES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>NET INCREASE IN FUND BALANCE</b>	<b>\$ 1,958</b>	<b>\$ 1,500</b>	<b>\$ 1,425</b>	<b>\$ 1,500</b>	<b>\$ 1,500</b>
<b>BEGINNING FUND BALANCE, JULY 1</b>	<b>\$ 272,278</b>	<b>\$ 272,189</b>	<b>\$ 272,189</b>	<b>\$ 273,689</b>	<b>\$ 273,614</b>
Adjustment of Prior Year Appropriations	-	-	-	-	-
Adjustments	-	-	-	-	-
<b>RESTATE FUND BALANCE, JULY 1</b>	<b>\$ 272,278</b>	<b>\$ 272,189</b>	<b>\$ 272,189</b>	<b>\$ 273,689</b>	<b>\$ 273,614</b>
<b>ENDING BALANCE, JUNE 30</b>	<b>\$ 274,236</b>	<b>\$ 273,689</b>	<b>\$ 273,614</b>	<b>\$ 275,189</b>	<b>\$ 275,114</b>
<b>Nonspendable: Revolving Cash</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Restricted</b>					
- Carryover	-	-	-	-	-
-	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Assigned: Capital Outlay Projects</b>					
Building Projects	274,236	273,689	273,614	275,189	275,114
<b>Other Commitments</b>					
Unassigned/Unappropriated Amount	-	-	-	-	-



**C.O.P. DEBT SERVICE - FUND 56**  
**2012-13 Financial Report**

	<b>2012-13 Adopted Budget</b>	<b>2012-13 Revised Bgt 04/30/13</b>	<b>2012-13 Actuals 06/30/13</b>	<b>2013-14 Adopted Budget</b>	<b>2013-14 Modified Budget</b>
<b>REVENUES:</b>					
Revenue Limit	\$ -	\$ -	\$ -	\$ -	\$ -
Federal	-	-	-	-	-
Other State	-	-	-	-	-
Other Local	2,990	2,990	2,533	2,500	2,500
<b>TOTAL REVENUES</b>	<b>\$ 2,990</b>	<b>\$ 2,990</b>	<b>\$ 2,533</b>	<b>\$ 2,500</b>	<b>\$ 2,500</b>
<b>EXPENDITURES:</b>					
Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Classified Salaries	-	-	-	-	-
Employee Benefits	-	-	-	-	-
Books and Supplies	-	-	-	-	-
Services/Other Operating	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Other Outgoing	1,265,119	1,265,119	1,265,119	1,260,816	1,260,816
Interprogram/Interfund Support	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,265,119</b>	<b>\$ 1,265,119</b>	<b>\$ 1,265,119</b>	<b>\$ 1,260,816</b>	<b>\$ 1,260,816</b>
<b>EXCESS (DEFICIENCY)</b>	<b>\$ (1,262,129)</b>	<b>\$ (1,262,129)</b>	<b>\$ (1,262,586)</b>	<b>\$ (1,258,316)</b>	<b>\$ (1,258,316)</b>
<b>OTHER FINANCING SOURCES/USES:</b>					
Interfund Transfers In - Fund 25, 27	\$ 1,265,119	\$ 1,265,119	\$ 1,265,119	\$ 1,260,816	\$ 1,260,816
Interfund transfers Out	-	-	-	-	-
Other Sources/Uses	-	-	-	-	-
<b>TOTAL FINANCING SOURCES/USES</b>	<b>\$ 1,265,119</b>	<b>\$ 1,265,119</b>	<b>\$ 1,265,119</b>	<b>\$ 1,260,816</b>	<b>\$ 1,260,816</b>
<b>NET INCREASE IN FUND BALANCE</b>	<b>\$ 2,990</b>	<b>\$ 2,990</b>	<b>\$ 2,533</b>	<b>\$ 2,500</b>	<b>\$ 2,500</b>
<b>BEGINNING FUND BALANCE, JULY 1</b>	<b>\$ 606,086</b>	<b>\$ 607,005</b>	<b>\$ 607,005</b>	<b>\$ 609,995</b>	<b>\$ 609,538</b>
Adjustment of Prior Year Appropriations	-	-	-	-	-
Audit Adjustments	-	-	-	-	-
<b>RESTATE FUND BALANCE, JULY 1</b>	<b>\$ 606,086</b>	<b>\$ 607,005</b>	<b>\$ 607,005</b>	<b>\$ 609,995</b>	<b>\$ 609,538</b>
<b>ENDING BALANCE, JUNE 30</b>	<b>\$ 609,076</b>	<b>\$ 609,995</b>	<b>\$ 609,538</b>	<b>\$ 612,495</b>	<b>\$ 612,038</b>
<b>Nonspendable: Revolving Cash</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Restricted</b>					
- Debt Service Payments	609,076	609,995	609,538	612,495	612,038
<b>Assigned: Debt Service</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other Commitments</b>					
Unassigned/Unappropriated Amount	0	-	0	-	0

**FOUNDATION TRUST-SCHOLARSHIP - FUND 73**  
**2012-13 Financial Report**

	2012-13 Adopted Budget	2012-13 Revised Bgt 04/30/13	2012-13 Actuals 06/30/13	2013-14 Adopted Budget	2013-14 Modified Budget
<b>REVENUES:</b>					
Revenue Limit	\$ -	\$ -	\$ -	\$ -	\$ -
Federal	-	-	-	-	-
Other State	-	-	-	-	-
Other Local	565	400	372	400	400
<b>TOTAL REVENUES</b>	<b>\$ 565</b>	<b>\$ 400</b>	<b>\$ 372</b>	<b>\$ 400</b>	<b>\$ 400</b>
<b>EXPENDITURES:</b>					
Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Classified Salaries	-	-	-	-	-
Employee Benefits	-	-	-	-	-
Books and Supplies	-	-	-	-	-
Services/Other Operating	-	38,126	9,000	-	29,098
Capital Outlay	-	-	-	-	-
Other Outgoing	-	-	-	-	-
Interprogram/Interfund Support	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ 38,126</b>	<b>\$ 9,000</b>	<b>\$ -</b>	<b>\$ 29,098</b>
<b>EXCESS (DEFICIENCY)</b>	<b>\$ 565</b>	<b>\$ (37,726)</b>	<b>\$ (8,628)</b>	<b>\$ 400</b>	<b>\$ (28,698)</b>
<b>OTHER FINANCING SOURCES/USES:</b>					
Interfund Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -
Interfund transfers Out	-	-	-	-	-
Other Sources/Uses	-	-	-	-	-
<b>TOTAL FINANCING SOURCES/USES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>NET INCREASE IN FUND BALANCE</b>	<b>\$ 565</b>	<b>\$ (37,726)</b>	<b>\$ (8,628)</b>	<b>\$ 400</b>	<b>\$ (28,698)</b>
<b>BEGINNING FUND BALANCE, JULY 1</b>	<b>\$ 39,215</b>	<b>\$ 76,376</b>	<b>\$ 76,376</b>	<b>\$ 38,650</b>	<b>\$ 67,748</b>
Adjustment of Prior Year Appropriations	-	-	-	-	-
Adjustments	-	-	-	-	-
<b>RESTATE FUND BALANCE, JULY 1</b>	<b>\$ 39,215</b>	<b>\$ 76,376</b>	<b>\$ 76,376</b>	<b>\$ 38,650</b>	<b>\$ 67,748</b>
<b>ENDING BALANCE, JUNE 30</b>	<b>\$ 39,780</b>	<b>\$ 38,650</b>	<b>\$ 67,748</b>	<b>\$ 39,050</b>	<b>\$ 39,050</b>
<b>COMPONENTS OF ENDING NET ASSETS</b>					
Capital Assets Net of Related Debt	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted Net Assets	\$ 38,650	\$ 38,650	\$ 38,650	\$ 38,650	\$ 38,650
Unrestricted Net Assets	1,130	-	29,098	400	400
Lorraine Thompson	\$ 1,055	\$ -	\$ 3,513	\$ 240	\$ 240
School of Science & Health	\$ -	\$ -	\$ 43	\$ -	\$ -
Cadenazzi Roberts Science	\$ 8	\$ -	\$ 600	\$ 4	\$ 4
Berry - Robotics Scholarship	\$ -	\$ -	\$ -	\$ -	\$ -
Madera Lions Club	\$ 67	\$ -	\$ 24,941	\$ 156	\$ 156



**FOUNDATION TRUST-MEMORIAL SCHOLARSHIP - FUND 75**  
**2012-13 Financial Report**

	2012-13 Adopted Budget	2012-13 Revised Bgt 04/30/13	2012-13 Actuals 06/30/13		2013-14 Adopted Budget	2013-14 Modified Budget
<b>REVENUES:</b>						
Revenue Limit	\$ -	\$ -	\$ -		\$ -	\$ -
Federal	-	-	-		-	-
Other State	-	-	-		-	-
Other Local	30	15	12		15	15
<b>TOTAL REVENUES</b>	<b>\$ 30</b>	<b>\$ 15</b>	<b>\$ 12</b>		<b>\$ 15</b>	<b>\$ 15</b>
<b>EXPENDITURES:</b>						
Certificated Salaries	\$ -	\$ -	\$ -		\$ -	\$ -
Classified Salaries	-	-	-		-	-
Employee Benefits	-	-	-		-	-
Books and Supplies	-	-	-		-	-
Services/Other Operating	-	-	-		-	-
Capital Outlay	-	-	-		-	-
Other Outgoing	-	-	-		-	-
Interprogram/Interfund Support	-	-	-		-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ -</b>	<b>\$ -</b>
<b>EXCESS (DEFICIENCY)</b>	<b>\$ 30</b>	<b>\$ 15</b>	<b>\$ 12</b>		<b>\$ 15</b>	<b>\$ 15</b>
<b>OTHER FINANCING SOURCES/USES:</b>						
Interfund Transfers In	\$ -	\$ -	\$ -		\$ -	\$ -
Interfund transfers Out	-	-	-		-	-
Other Sources/Uses	-	-	-		-	-
<b>TOTAL FINANCING SOURCES/USES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ -</b>	<b>\$ -</b>
<b>NET INCREASE IN FUND BALANCE</b>	<b>\$ 30</b>	<b>\$ 15</b>	<b>\$ 12</b>		<b>\$ 15</b>	<b>\$ 15</b>
<b>BEGINNING FUND BALANCE, JULY 1</b>	<b>\$ 2,323</b>	<b>\$ 2,309</b>	<b>\$ 2,309</b>		<b>\$ 2,324</b>	<b>\$ 2,321</b>
Adjustment of Prior Year Appropriations	-	-	-		-	-
Adjustments	-	-	-		-	-
<b>RESTATE FUND BALANCE, JULY 1</b>	<b>\$ 2,323</b>	<b>\$ 2,309</b>	<b>\$ 2,309</b>		<b>\$ 2,324</b>	<b>\$ 2,321</b>
<b>ENDING BALANCE, JUNE 30</b>	<b>\$ 2,353</b>	<b>\$ 2,324</b>	<b>\$ 2,321</b>		<b>\$ 2,339</b>	<b>\$ 2,336</b>
<b>COMPONENTS OF ENDING NET ASSETS</b>						
Capital Assets Net of Related Debt	\$ -	\$ -	\$ -		\$ -	\$ -
	-	-	-		-	-
<b>Restricted - Net Assets</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>
Memorial Scholarship Fund	\$ 2,353	\$ 2,324	\$ 2,321		\$ 2,339	\$ 2,336

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 Cecilia Belmontes-DeAnda  
Clerk/Secretary of the Governing Board  
(Original signature required)

Date of Meeting: Sept 10, 2013

To the Superintendent of Public Instruction:

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

Signed \_\_\_\_\_  
County Superintendent/Designee  
(Original signature required)

Date: \_\_\_\_\_

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

For County Office of Education:

Cecilia Belmontes-DeAnda  
Name  
Fiscal Manager  
Title  
(559) 662-6226 ext. 226  
Telephone  
cbelmontes-deanda@maderacoe.k12.ca.us  
E-mail Address

For School District:

Teri Bradshaw  
Name  
Director of Fiscal Services  
Title  
(559) 675-4500 ext. 208  
Telephone  
teribradshaw@maderausd.org  
E-mail Address

SELECTION OF BUDGET ADOPTION CYCLE:

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

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



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)	60.36%
	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).	\$5,800.68
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	\$109,432,754.98
	Appropriations Subject to Limit	\$102,078,664.66
	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.	4.49%
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	\$5,350,653.08
	Approved Transportation Expense - SD/OI For each of these programs, if the amount received exceeds actual costs, the next apportionment is subject to reduction (EC 41851.5[c]).	\$697,312.68

G = General Ledger Data; S = Supplemental Data

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



G = General Ledger Data; S = Supplemental Data

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

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) Revenue Limit Sources		8010-8099	95,919,479.00	1,298,214.00	97,217,693.00	96,559,142.00	1,318,916.00	97,878,058.00	0.7%
2) Federal Revenue		8100-8299	11,190.85	12,150,927.61	12,162,118.46	0.00	13,918,205.00	13,918,205.00	14.4%
3) Other State Revenue		8300-8599	18,951,612.53	10,385,555.23	29,337,167.76	17,071,029.00	10,119,158.00	27,190,187.00	-7.3%
4) Other Local Revenue		8600-8799	1,242,748.42	4,888,663.35	6,131,411.77	543,302.00	4,747,759.00	5,291,061.00	-13.7%
5) TOTAL, REVENUES			116,125,030.80	28,723,360.19	144,848,390.99	114,173,473.00	30,104,038.00	144,277,511.00	-0.4%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	53,826,573.42	13,028,113.85	66,854,687.27	56,266,914.00	12,650,928.00	68,917,842.00	3.1%
2) Classified Salaries		2000-2999	10,968,985.60	6,738,396.69	17,707,382.29	10,655,055.00	6,731,731.00	17,386,786.00	-1.8%
3) Employee Benefits		3000-3999	26,158,284.68	8,874,551.12	35,032,835.80	25,892,407.00	8,607,299.00	34,499,706.00	-1.5%
4) Books and Supplies		4000-4999	2,492,634.88	6,102,385.73	8,595,020.61	4,739,506.00	10,935,792.00	15,675,298.00	82.4%
5) Services and Other Operating Expenditures		5000-5999	6,910,517.35	3,721,803.15	10,632,320.50	7,464,338.00	1,723,068.00	9,187,406.00	-13.6%
6) Capital Outlay		6000-6999	395,992.74	746,389.13	1,142,381.87	461,000.00	61,623.00	522,623.00	-54.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	990,435.92	695,657.66	1,686,093.58	734,776.00	652,927.00	1,387,703.00	-17.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,366,675.58)	835,297.12	(531,378.46)	(1,488,365.00)	895,978.00	(592,387.00)	11.5%
9) TOTAL, EXPENDITURES			100,376,749.01	40,742,594.45	141,119,343.46	104,725,631.00	42,259,346.00	146,984,977.00	4.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			15,748,281.79	(12,019,234.26)	3,729,047.53	9,447,842.00	(12,155,308.00)	(2,707,466.00)	-172.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	17,420.65	0.00	17,420.65	18,935.00	0.00	18,935.00	8.7%
b) Transfers Out		7600-7629	1,260,231.00	0.00	1,260,231.00	1,260,231.00	0.00	1,260,231.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	13,150.48	13,150.48	0.00	66,974.00	66,974.00	409.3%
b) Uses		7630-7699	4,525.00	0.00	4,525.00	9,335.00	0.00	9,335.00	106.3%
3) Contributions		8980-8999	(10,776,691.26)	10,776,691.26	0.00	(10,946,136.00)	10,946,136.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(12,024,026.61)	10,789,841.74	(1,234,184.87)	(12,196,767.00)	11,013,110.00	(1,183,657.00)	-4.1%



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)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			3,724,255.18	(1,229,392.52)	2,494,862.66	(2,748,925.00)	(1,142,198.00)	(3,891,123.00)	-256.0%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	36,870,180.02	2,759,682.98	39,629,863.00	40,594,435.20	1,530,290.46	42,124,725.66	6.3%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			36,870,180.02	2,759,682.98	39,629,863.00	40,594,435.20	1,530,290.46	42,124,725.66	6.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			36,870,180.02	2,759,682.98	39,629,863.00	40,594,435.20	1,530,290.46	42,124,725.66	6.3%
2) Ending Balance, June 30 (E + F1e)			40,594,435.20	1,530,290.46	42,124,725.66	37,845,510.20	388,092.46	38,233,602.66	-9.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	28,000.00	0.00	28,000.00	28,000.00	0.00	28,000.00	0.0%
Stores		9712	280,838.88	388,093.23	668,932.11	280,838.88	388,093.23	668,932.11	0.0%
Prepaid Expenditures		9713	25,247.10	0.00	25,247.10	25,247.00	0.00	25,247.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	1,142,197.23	1,142,197.23	0.00	0.70	0.70	-100.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	7,845,572.69	0.00	7,845,572.69	7,336,426.94	0.00	7,336,426.94	-6.5%
Tier III - Textbooks RS 0010	0000	9780	1,601,306.60		1,601,306.60				
Tier III - Technology Infrastructure RS 0	0000	9780	2,340,114.42		2,340,114.42				
Equipment Replacement - RS 0170	0000	9780	1,235,067.41		1,235,067.41				
GASB 16 - Va Accrual	0000	9780	786,504.00		786,504.00				
Carry Over, Other - RS 0010, 0045, 015	0000	9780	377,812.72		377,812.72				
P.A.C.E.S - RS 1100	1100	9780	5,669.00		5,669.00				
Mammoth Project - RS 1100	1100	9780	205.75		205.75				
Textbooks - RS 1100	1100	9780	1,225,981.00		1,225,981.00				
Unanticipated Site Requests - RS 1100	1100	9780	272,911.79		272,911.79				
Tier III - Textbooks RS 0010	0000	9780				1,601,306.60		1,601,306.60	
Tier III - Technology Infrastructure RS 0	0000	9780				2,340,114.42		2,340,114.42	
Equipment Replacement - RS 0170	0000	9780				935,067.41		935,067.41	
GASB 16 - VA Accrual	0000	9780				786,504.00		786,504.00	
Carry Over Other - RS 0150, 0510	0000	9780				447,453.97		447,453.97	

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

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)	
Textbooks - RS 1100	1100	9780				1,225,980.54		1,225,980.54	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	4,271,646.00	0.00	4,271,646.00	4,445,627.00	0.00	4,445,627.00	4.1%
Unassigned/Unappropriated Amount		9790	28,143,130.53	0.00	28,143,130.53	25,729,370.38	(1.47)	25,729,368.91	-8.6%



			2012-13 Unaudited Actuals			2013-14 Budget			
Description	Resource 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
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	29,084,940.95	(2,277,437.51)	26,807,503.44				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Fund		9130	28,000.00	0.00	28,000.00				
d) with Fiscal Agent		9135	0.00	0.00	0.00				
e) collections awaiting deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	23,573,324.93	4,417,036.80	27,990,361.73				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	311,446.79	0.00	311,446.79				
6) Stores		9320	280,838.88	388,093.23	668,932.11				
7) Prepaid Expenditures		9330	25,247.10	0.00	25,247.10				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			53,303,798.65	2,527,692.52	55,831,491.17				
<b>H. LIABILITIES</b>									
1) Accounts Payable		9500	9,319,003.93	950,074.28	10,269,078.21				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	359.52	0.00	359.52				
4) Current Loans		9640	3,390,000.00	0.00	3,390,000.00				
5) Deferred Revenue		9650	0.00	47,327.78	47,327.78				
6) TOTAL, LIABILITIES			12,709,363.45	997,402.06	13,706,765.51				
<b>I. FUND EQUITY</b>									
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			40,594,435.20	1,530,290.46	42,124,725.66				

			2012-13 Unaudited Actuals			2013-14 Budget			
Description	Resource 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
REVENUE LIMIT SOURCES									
Principal Apportionment State Aid - Current Year		8011	59,075,047.51	0.00	59,075,047.51	64,622,511.00	0.00	64,622,511.00	9.4%
Education Protection Account State Aid - Current Year		8012	21,028,830.00	0.00	21,028,830.00	15,832,432.00	0.00	15,832,432.00	-24.7%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	(78,920.41)	0.00	(78,920.41)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	292,500.65	0.00	292,500.65	287,499.00	0.00	287,499.00	-1.7%
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	16,424,324.70	0.00	16,424,324.70	20,146,882.00	0.00	20,146,882.00	22.7%
Unsecured Roll Taxes		8042	726,269.42	0.00	726,269.42	842,594.00	0.00	842,594.00	16.0%
Prior Years' Taxes		8043	55,181.18	0.00	55,181.18	0.00	0.00	0.00	-100.0%
Supplemental Taxes		8044	107,415.69	0.00	107,415.69	83,046.00	0.00	83,046.00	-22.7%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	(3,528,002.00)	0.00	(3,528,002.00)	New
Community Redevelopment Funds (SB 617/699/1992)		8047	303,142.52	0.00	303,142.52	303,434.00	0.00	303,434.00	0.1%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, Revenue Limit Sources			97,933,791.26	0.00	97,933,791.26	98,590,396.00	0.00	98,590,396.00	0.7%
Revenue Limit Transfers									
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(1,298,214.00)		(1,298,214.00)	(1,318,916.00)		(1,318,916.00)	1.6%
Continuation Education ADA Transfer	2200	8091		0.00	0.00		0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091		0.00	0.00		0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091		1,298,214.00	1,298,214.00		1,318,916.00	1,318,916.00	1.6%



Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	173,795.00	0.00	173,795.00	172,360.00	0.00	172,360.00	-0.8%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(889,893.26)	0.00	(889,893.26)	(884,698.00)	0.00	(884,698.00)	-0.6%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, REVENUE LIMIT SOURCES</b>			<b>95,919,479.00</b>	<b>1,298,214.00</b>	<b>97,217,693.00</b>	<b>96,559,142.00</b>	<b>1,318,916.00</b>	<b>97,878,058.00</b>	<b>0.7%</b>
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	1,272,847.00	1,272,847.00	0.00	1,145,562.00	1,145,562.00	-10.0%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	452.00	452.00	New
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		7,231,475.62	7,231,475.62		7,716,359.00	7,716,359.00	6.7%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290		1,254,774.36	1,254,774.36		1,137,829.00	1,137,829.00	-9.3%
NCLB: Title III, Immigrant Education Program	4201	8290		0.00	0.00		0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals			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		1,058,057.58	1,058,057.58		890,878.00	890,878.00	-15.8%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026- 3205, 4036-4126, 5510	8290		117,744.12	117,744.12		2,259,875.00	2,259,875.00	1819.3%
Vocational and Applied Technology Education	3500-3699	8290		189,256.00	189,256.00		170,330.00	170,330.00	-10.0%
Safe and Drug Free Schools	3700-3799	8290		364,708.82	364,708.82		536,920.00	536,920.00	47.2%
All Other Federal Revenue	All Other	8290	11,190.85	662,064.11	673,254.96	0.00	60,000.00	60,000.00	-91.1%
<b>TOTAL, FEDERAL REVENUE</b>			11,190.85	12,150,927.61	12,162,118.46	0.00	13,918,205.00	13,918,205.00	14.4%
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
Community Day School Additional Funding Current Year	2430	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	2430	8319		0.00	0.00		0.00	0.00	0.0%
ROC/P Entitlement Current Year	6355-6360	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6355-6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		696.00	696.00		0.00	0.00	-100.0%
Home-to-School Transportation	7230	8311		2,749,419.00	2,749,419.00		2,749,419.00	2,749,419.00	0.0%
Economic Impact Aid	7090-7091	8311		4,249,472.00	4,249,472.00		4,249,735.00	4,249,735.00	0.0%
Spec. Ed. Transportation	7240	8311		41,023.00	41,023.00		41,023.00	41,023.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	3,751,713.00	0.00	3,751,713.00	3,751,713.00	0.00	3,751,713.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	539,738.00	0.00	539,738.00	861,206.00	0.00	861,206.00	59.6%
Lottery - Unrestricted and Instructional Materials		8560	2,617,091.81	653,268.17	3,270,359.98	2,524,271.00	596,881.00	3,121,152.00	-4.6%
Tax Relief Subventions									

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		1,750,771.03	1,750,771.03		1,780,312.00	1,780,312.00	1.7%
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		895,956.72	895,956.72		662,400.00	662,400.00	-26.1%
All Other State Revenue	All Other	8590	12,043,069.72	44,949.31	12,088,019.03	9,933,839.00	39,388.00	9,973,227.00	-17.5%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>18,951,612.53</b>	<b>10,385,555.23</b>	<b>29,337,167.76</b>	<b>17,071,029.00</b>	<b>10,119,158.00</b>	<b>27,190,187.00</b>	<b>-7.3%</b>



			2012-13 Unaudited Actuals			2013-14 Budget			
		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
Description	Resource 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	1,328.50	0.00	1,328.50	500.00	0.00	500.00	-62.4%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	141.65	0.00	141.65	0.00	0.00	0.00	-100.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	41,569.37	0.00	41,569.37	12,000.00	0.00	12,000.00	-71.1%
Interest		8660	174,716.66	0.00	174,716.66	140,000.00	0.00	140,000.00	-19.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	89,064.64	89,064.64	0.00	95,700.00	95,700.00	7.5%
Transportation Services	7230, 7240	8677		366,156.39	366,156.39		195,000.00	195,000.00	-46.7%
Interagency Services	All Other	8677	121,621.86	668,204.53	789,826.39	74,610.00	802,236.00	876,846.00	11.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%



Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Local Revenue									
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	903,370.38	206,054.15	1,109,424.53	316,192.00	34,834.00	351,026.00	-68.4%
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		3,559,183.64	3,559,183.64		3,619,989.00	3,619,989.00	1.7%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>1,242,748.42</b>	<b>4,888,663.35</b>	<b>6,131,411.77</b>	<b>543,302.00</b>	<b>4,747,759.00</b>	<b>5,291,061.00</b>	<b>-13.7%</b>
<b>TOTAL, REVENUES</b>			<b>116,125,030.80</b>	<b>28,723,360.19</b>	<b>144,848,390.99</b>	<b>114,173,473.00</b>	<b>30,104,038.00</b>	<b>144,277,511.00</b>	<b>-0.4%</b>

			2012-13 Unaudited Actuals			2013-14 Budget			
Description	Resource 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
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	44,689,913.56	8,793,758.34	53,483,671.90	46,912,542.00	8,368,572.00	55,281,114.00	3.4%
Certificated Pupil Support Salaries		1200	2,565,976.89	860,488.63	3,426,465.52	2,621,789.00	902,554.00	3,524,343.00	2.9%
Certificated Supervisors' and Administrators' Salaries		1300	6,211,060.37	1,305,899.68	7,516,960.05	6,399,968.00	1,346,815.00	7,746,783.00	3.1%
Other Certificated Salaries		1900	359,622.60	2,067,967.20	2,427,589.80	332,615.00	2,032,987.00	2,365,602.00	-2.6%
TOTAL, CERTIFICATED SALARIES			53,826,573.42	13,028,113.85	66,854,687.27	56,266,914.00	12,650,928.00	68,917,842.00	3.1%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	706,661.13	1,988,080.44	2,694,741.57	662,714.00	2,032,756.00	2,695,470.00	0.0%
Classified Support Salaries		2200	3,788,767.31	3,838,007.66	7,626,774.97	3,699,558.00	3,733,149.00	7,432,707.00	-2.5%
Classified Supervisors' and Administrators' Salaries		2300	462,986.38	275,764.86	738,751.24	388,765.00	279,466.00	668,231.00	-9.5%
Clerical, Technical and Office Salaries		2400	4,971,865.70	542,133.32	5,513,999.02	4,913,083.00	590,527.00	5,503,610.00	-0.2%
Other Classified Salaries		2900	1,038,705.08	94,410.41	1,133,115.49	990,935.00	95,833.00	1,086,768.00	-4.1%
TOTAL, CLASSIFIED SALARIES			10,968,985.60	6,738,396.69	17,707,382.29	10,655,055.00	6,731,731.00	17,386,786.00	-1.8%
EMPLOYEE BENEFITS									
STRS		3101-3102	4,335,478.34	1,034,406.16	5,369,884.50	4,529,824.00	1,010,615.00	5,540,439.00	3.2%
PERS		3201-3202	1,111,408.52	698,308.81	1,809,717.33	1,103,987.00	714,971.00	1,818,958.00	0.5%
OASDI/Medicare/Alternative		3301-3302	1,571,318.56	698,693.34	2,270,011.90	1,608,199.00	699,870.00	2,308,069.00	1.7%
Health and Welfare Benefits		3401-3402	14,409,401.12	5,303,488.93	19,712,890.05	14,509,878.00	5,237,788.00	19,747,666.00	0.2%
Unemployment Insurance		3501-3502	715,523.04	208,531.94	924,054.98	78,241.00	9,560.00	87,801.00	-90.5%
Workers' Compensation		3601-3602	1,014,708.39	320,887.65	1,335,596.04	1,217,710.00	353,673.00	1,571,383.00	17.7%
OPEB, Allocated		3701-3702	1,657,347.22	502,565.50	2,159,912.72	1,668,769.00	484,556.00	2,153,325.00	-0.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	79,050.04	85,352.81	164,402.85	77,350.00	87,150.00	164,500.00	0.1%
Other Employee Benefits		3901-3902	1,264,049.45	22,315.98	1,286,365.43	1,098,449.00	9,116.00	1,107,565.00	-13.9%
TOTAL, EMPLOYEE BENEFITS			26,158,284.68	8,874,551.12	35,032,835.80	25,892,407.00	8,607,299.00	34,499,706.00	-1.5%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	182,084.36	753,892.31	935,976.67	1,463,354.00	1,218,227.00	2,681,581.00	186.5%
Books and Other Reference Materials		4200	561.19	634,406.68	634,967.87	0.00	11,525.00	11,525.00	-98.2%



Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Materials and Supplies		4300	1,802,886.57	2,885,854.34	4,688,740.91	3,063,312.00	9,661,129.00	12,724,441.00	171.4%
Noncapitalized Equipment		4400	507,102.76	1,828,232.40	2,335,335.16	212,840.00	44,911.00	257,751.00	-89.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>2,492,634.88</b>	<b>6,102,385.73</b>	<b>8,595,020.61</b>	<b>4,739,506.00</b>	<b>10,935,792.00</b>	<b>15,675,298.00</b>	<b>82.4%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	0.00	1,943,502.97	1,943,502.97	0.00	1,149,272.00	1,149,272.00	-40.9%
Travel and Conferences		5200	173,058.95	190,639.50	363,698.45	167,777.00	32,879.00	200,656.00	-44.8%
Dues and Memberships		5300	29,933.22	4,070.00	34,003.22	13,369.00	402.00	13,771.00	-59.5%
Insurance		5400 - 5450	773,391.27	27,032.56	800,423.83	771,223.00	26,508.00	797,731.00	-0.3%
Operations and Housekeeping Services		5500	2,861,044.10	13,737.99	2,874,782.09	2,995,194.00	53,193.00	3,048,387.00	6.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	488,016.07	486,532.84	974,548.91	539,195.00	586,203.00	1,125,398.00	15.5%
Transfers of Direct Costs		5710	275,410.98	(275,410.98)	0.00	504,729.00	(504,729.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(20,131.91)	(89,688.55)	(109,820.46)	(20,783.00)	(97,834.00)	(118,617.00)	8.0%
Professional/Consulting Services and Operating Expenditures		5800	2,199,363.45	1,406,726.89	3,606,090.34	2,294,028.00	475,899.00	2,769,927.00	-23.2%
Communications		5900	130,431.22	14,659.93	145,091.15	199,606.00	1,275.00	200,881.00	38.5%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>6,910,517.35</b>	<b>3,721,803.15</b>	<b>10,632,320.50</b>	<b>7,464,338.00</b>	<b>1,723,068.00</b>	<b>9,187,406.00</b>	<b>-13.6%</b>

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

			2012-13 Unaudited Actuals			2013-14 Budget			
Description	Resource 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
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	354.00	354.00	New
Land Improvements		6170	20,274.27	19,492.00	39,766.27	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	0.00	70,271.45	70,271.45	0.00	57,500.00	57,500.00	-18.2%
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	233,199.52	50,825.02	284,024.54	161,000.00	3,769.00	164,769.00	-42.0%
Equipment Replacement		6500	142,518.95	605,800.66	748,319.61	300,000.00	0.00	300,000.00	-59.9%
TOTAL, CAPITAL OUTLAY			395,992.74	746,389.13	1,142,381.87	461,000.00	61,623.00	522,623.00	-54.3%
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	14,096.00	0.00	14,096.00	15,000.00	0.00	15,000.00	6.4%
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	695,657.66	695,657.66	0.00	652,927.00	652,927.00	-6.1%
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%



Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	304,666.47	0.00	304,666.47	209,953.00	0.00	209,953.00	-31.1%
Other Debt Service - Principal		7439	671,673.45	0.00	671,673.45	509,823.00	0.00	509,823.00	-24.1%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			990,435.92	695,657.66	1,686,093.58	734,776.00	652,927.00	1,387,703.00	-17.7%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(835,297.12)	835,297.12	0.00	(895,978.00)	895,978.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(531,378.46)	0.00	(531,378.46)	(592,387.00)	0.00	(592,387.00)	11.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,366,675.58)	835,297.12	(531,378.46)	(1,488,365.00)	895,978.00	(592,387.00)	11.5%
TOTAL, EXPENDITURES			100,376,749.01	40,742,594.45	141,119,343.46	104,725,631.00	42,259,346.00	146,984,977.00	4.2%

			2012-13 Unaudited Actuals			2013-14 Budget			
Description	Resource 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
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	17,420.65	0.00	17,420.65	18,935.00	0.00	18,935.00	8.7%
(a) TOTAL, INTERFUND TRANSFERS IN			17,420.65	0.00	17,420.65	18,935.00	0.00	18,935.00	8.7%
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	660,231.00	0.00	660,231.00	660,231.00	0.00	660,231.00	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	600,000.00	0.00	600,000.00	600,000.00	0.00	600,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,260,231.00	0.00	1,260,231.00	1,260,231.00	0.00	1,260,231.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Financing Sources		8979	0.00	13,150.48	13,150.48	0.00	66,974.00	66,974.00	409.3%
(c) TOTAL, SOURCES			0.00	13,150.48	13,150.48	0.00	66,974.00	66,974.00	409.3%
<b>USES</b>									
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	4,525.00	0.00	4,525.00	9,335.00	0.00	9,335.00	106.3%
(d) TOTAL, USES			4,525.00	0.00	4,525.00	9,335.00	0.00	9,335.00	106.3%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(10,776,691.26)	10,776,691.26	0.00	(10,946,136.00)	10,946,136.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(10,776,691.26)	10,776,691.26	0.00	(10,946,136.00)	10,946,136.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>									
(a - b + c - d + e)			(12,024,026.61)	10,789,841.74	(1,234,184.87)	(12,196,767.00)	11,013,110.00	(1,183,657.00)	-4.1%

			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
A. REVENUES									
1) Revenue Limit Sources		8010-8099	95,919,479.00	1,298,214.00	97,217,693.00	96,559,142.00	1,318,916.00	97,878,058.00	7.6%
2) Federal Revenue		8100-8299	11,190.85	12,150,927.61	12,162,118.46	0.00	13,918,205.00	13,918,205.00	14.4%
3) Other State Revenue		8300-8599	18,951,612.53	10,385,555.23	29,337,167.76	17,071,029.00	10,119,158.00	27,190,187.00	-7.3%
4) Other Local Revenue		8600-8799	1,242,748.42	4,888,663.35	6,131,411.77	543,302.00	4,747,759.00	5,291,061.00	-13.7%
5) TOTAL, REVENUES			116,125,030.80	28,723,360.19	144,848,390.99	114,173,473.00	30,104,038.00	144,277,511.00	3.7%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		64,068,130.54	23,019,015.71	87,087,146.25	67,988,837.00	25,476,869.00	93,465,706.00	7.3%
2) Instruction - Related Services	2000-2999		12,167,502.47	5,739,649.75	17,907,152.22	12,308,211.00	5,717,848.00	18,026,059.00	0.7%
3) Pupil Services	3000-3999		4,728,555.86	7,376,448.55	12,105,004.41	4,640,464.00	6,593,414.00	11,233,878.00	-7.2%
4) Ancillary Services	4000-4999		1,970,249.83	26,120.02	1,996,369.85	1,911,904.00	1,201.00	1,913,105.00	-4.2%
5) Community Services	5000-5999		13,643.55	0.00	13,643.55	25,620.00	0.00	25,620.00	87.8%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		6,187,236.75	838,941.52	7,026,178.27	6,884,458.00	895,978.00	7,780,436.00	10.7%
8) Plant Services	8000-8999		10,250,994.09	3,046,761.24	13,297,755.33	10,231,361.00	2,921,109.00	13,152,470.00	-1.1%
9) Other Outgo	9000-9999	Except 7600-7699	990,435.92	695,657.66	1,686,093.58	734,776.00	652,927.00	1,387,703.00	-17.7%
10) TOTAL, EXPENDITURES			100,376,749.01	40,742,594.45	141,119,343.46	104,725,631.00	42,259,346.00	146,984,977.00	4.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			15,748,281.79	(12,019,234.26)	3,729,047.53	9,447,842.00	(12,155,308.00)	(2,707,466.00)	-172.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	17,420.65	0.00	17,420.65	18,935.00	0.00	18,935.00	8.7%
b) Transfers Out		7600-7629	1,260,231.00	0.00	1,260,231.00	1,260,231.00	0.00	1,260,231.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	13,150.48	13,150.48	0.00	66,974.00	66,974.00	409.3%
b) Uses		7630-7699	4,525.00	0.00	4,525.00	9,335.00	0.00	9,335.00	106.3%
3) Contributions		8980-8999	(10,776,691.26)	10,776,691.26	0.00	(10,946,136.00)	10,946,136.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(12,024,026.61)	10,789,841.74	(1,234,184.87)	(12,196,767.00)	11,013,110.00	(1,183,657.00)	-4.1%



			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)			3,724,255.18	(1,229,392.52)	2,494,862.66	(2,748,925.00)	(1,142,198.00)	(3,891,123.00)	-256.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	36,870,180.02	2,759,682.98	39,629,863.00	40,594,435.20	1,530,290.46	42,124,725.66	6.3%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			36,870,180.02	2,759,682.98	39,629,863.00	40,594,435.20	1,530,290.46	42,124,725.66	6.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			36,870,180.02	2,759,682.98	39,629,863.00	40,594,435.20	1,530,290.46	42,124,725.66	6.3%
2) Ending Balance, June 30 (E + F1e)			40,594,435.20	1,530,290.46	42,124,725.66	37,845,510.20	388,092.46	38,233,602.66	-9.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	28,000.00	0.00	28,000.00	28,000.00	0.00	28,000.00	0.0%
Stores		9712	280,838.88	388,093.23	668,932.11	280,838.88	388,093.23	668,932.11	0.0%
Prepaid Expenditures		9713	25,247.10	0.00	25,247.10	25,247.00	0.00	25,247.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	1,142,197.23	1,142,197.23	0.00	0.70	0.70	-100.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	7,845,572.69	0.00	7,845,572.69	7,336,426.94	0.00	7,336,426.94	-6.5%
Tier III - Textbooks RS 0010	0000	9780	1,601,306.60		1,601,306.60				
Tier III - Technology Infrastructure RS 0	0000	9780	2,340,114.42		2,340,114.42				
Equipment Replacement - RS 0170	0000	9780	1,235,067.41		1,235,067.41				
GASB 16 - Va Accrual	0000	9780	786,504.00		786,504.00				
Carry Over, Other - RS 0010, 0045, 015	0000	9780	377,812.72		377,812.72				
P.A.C.E.S - RS 1100	1100	9780	5,669.00		5,669.00				
Mammoth Project - RS 1100	1100	9780	205.75		205.75				
Textbooks - RS 1100	1100	9780	1,225,981.00		1,225,981.00				
Unanticipated Site Requests - RS 1100	1100	9780	272,911.79		272,911.79				
Tier III - Textbooks RS 0010	0000	9780				1,601,306.60		1,601,306.60	
Tier III - Technology Infrastructure RS 0	0000	9780				2,340,114.42		2,340,114.42	
Equipment Replacement - RS 0170	0000	9780				935,067.41		935,067.41	

			2012-13 Unaudited Actuals			2013-14 Budget			% Diff Column C & F
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)	
GASB 16 - VA Accrual	0000	9780				786,504.00		786,504.00	
Carry Over Other - RS 0150, 0510	0000	9780				447,453.97		447,453.97	
Textbooks - RS 1100	1100	9780				1,225,980.54		1,225,980.54	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	4,271,646.00	0.00	4,271,646.00	4,445,627.00	0.00	4,445,627.00	4.1%
Unassigned/Unappropriated Amount		9790	28,143,130.53	0.00	28,143,130.53	25,729,370.38	(1.47)	25,729,368.91	-8.6%



Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	162,393.00	147,805.00	-9.0%
3) Other State Revenue		8300-8599	92,958.00	49,277.00	-47.0%
4) Other Local Revenue		8600-8799	255,000.14	242,339.00	-5.0%
5) TOTAL, REVENUES			510,351.14	439,421.00	-13.9%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	399,960.67	399,467.00	-0.1%
2) Classified Salaries		2000-2999	231,095.65	233,946.00	1.2%
3) Employee Benefits		3000-3999	229,090.31	218,625.00	-4.6%
4) Books and Supplies		4000-4999	58,075.50	220,923.00	280.4%
5) Services and Other Operating Expenditures		5000-5999	78,032.21	115,863.00	48.5%
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	7,564.27	8,617.00	13.9%
9) TOTAL, EXPENDITURES			1,003,818.61	1,197,441.00	19.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(493,467.47)	(758,020.00)	53.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	600,000.00	600,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			600,000.00	600,000.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			106,532.53	(158,020.00)	-248.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	652,283.84	758,816.37	16.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			652,283.84	758,816.37	16.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			652,283.84	758,816.37	16.3%
2) Ending Balance, June 30 (E + F1e)			758,816.37	600,796.37	-20.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	2,000.00	2,000.00	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	11,952.84	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	730,378.53	598,796.53	-18.0%
d) Assigned					
Other Assignments		9780	14,485.00	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(0.16)	New



Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	634,858.45		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	2,000.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	139,837.08		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	291.80		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			776,987.33		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	6,854.18		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	11,316.78		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			18,170.96		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			758,816.37		

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
No Child Left Behind	3105, 3200, 4045	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	15,016.00	13,514.00	-10.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	147,377.00	134,291.00	-8.9%
<b>TOTAL, FEDERAL REVENUE</b>			<b>162,393.00</b>	<b>147,805.00</b>	<b>-9.0%</b>
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
All Other State Apportionments - Current Year	All Other	8311	5,515.00	4,544.00	-17.6%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
All Other State Revenue		8590	87,443.00	44,733.00	-48.8%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>92,958.00</b>	<b>49,277.00</b>	<b>-47.0%</b>



Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
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	3,388.06	3,000.00	-11.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	130,065.21	125,000.00	-3.9%
Interagency Services		8677	15,064.85	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	106,482.02	114,339.00	7.4%
Tuition		8710	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>255,000.14</b>	<b>242,339.00</b>	<b>-5.0%</b>
<b>TOTAL, REVENUES</b>			<b>510,351.14</b>	<b>439,421.00</b>	<b>-13.9%</b>

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	303,196.23	302,331.00	-0.3%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	96,764.44	97,136.00	0.4%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>399,960.67</b>	<b>399,467.00</b>	<b>-0.1%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	31,038.42	29,961.00	-3.5%
Classified Supervisors' and Administrators' Salaries		2300	62,308.05	62,418.00	0.2%
Clerical, Technical and Office Salaries		2400	128,143.24	133,427.00	4.1%
Other Classified Salaries		2900	9,605.94	8,140.00	-15.3%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>231,095.65</b>	<b>233,946.00</b>	<b>1.2%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	27,142.42	30,614.00	12.8%
PERS		3201-3202	25,960.01	24,135.00	-7.0%
OASDI/Medicare/Alternative		3301-3302	25,532.53	25,120.00	-1.6%
Health and Welfare Benefits		3401-3402	111,535.10	107,540.00	-3.6%
Unemployment Insurance		3501-3502	6,676.97	315.00	-95.3%
Workers' Compensation		3601-3602	10,238.48	11,664.00	13.9%
OPEB, Allocated		3701-3702	15,647.16	15,979.00	2.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	3,505.31	3,258.00	-7.1%
Other Employee Benefits		3901-3902	2,852.33	0.00	-100.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>229,090.31</b>	<b>218,625.00</b>	<b>-4.6%</b>
<b>BOOKS AND SUPPLIES</b>					
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	45,317.75	218,181.00	381.4%
Noncapitalized Equipment		4400	12,757.75	2,742.00	-78.5%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>58,075.50</b>	<b>220,923.00</b>	<b>280.4%</b>



Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,015.87	1,500.00	-25.6%
Dues and Memberships		5300	826.00	1,356.00	64.2%
Insurance		5400-5450	2,501.36	2,501.00	0.0%
Operations and Housekeeping Services		5500	11,893.74	25,000.00	110.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,813.32	5,200.00	36.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	3,572.03	6,539.00	83.1%
Professional/Consulting Services and Operating Expenditures		5800	53,409.89	71,617.00	34.1%
Communications		5900	0.00	2,150.00	New
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>78,032.21</b>	<b>115,863.00</b>	<b>48.5%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description Resource Codes Object Codes			2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	7,564.27	8,617.00	13.9%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			7,564.27	8,617.00	13.9%
<b>TOTAL, EXPENDITURES</b>			1,003,818.61	1,197,441.00	19.3%



Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	600,000.00	600,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			600,000.00	600,000.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
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%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>					
(a - b + c - d + e)			600,000.00	600,000.00	0.0%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	162,393.00	147,805.00	-9.0%
3) Other State Revenue		8300-8599	92,958.00	49,277.00	-47.0%
4) Other Local Revenue		8600-8799	255,000.14	242,339.00	-5.0%
5) TOTAL, REVENUES			510,351.14	439,421.00	-13.9%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		494,271.35	647,229.00	30.9%
2) Instruction - Related Services	2000-2999		425,762.50	448,078.00	5.2%
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		7,564.27	8,617.00	13.9%
8) Plant Services	8000-8999		76,220.49	93,517.00	22.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,003,818.61	1,197,441.00	19.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(493,467.47)	(758,020.00)	53.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	600,000.00	600,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			600,000.00	600,000.00	0.0%



Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			106,532.53	(158,020.00)	-248.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	652,283.84	758,816.37	16.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			652,283.84	758,816.37	16.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			652,283.84	758,816.37	16.3%
2) Ending Balance, June 30 (E + F1e)			758,816.37	600,796.37	-20.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	2,000.00	2,000.00	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	11,952.84	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	730,378.53	598,796.53	-18.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	14,485.00	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(0.16)	New

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
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	1,403,609.54	1,423,867.00	1.4%
4) Other Local Revenue		8600-8799	104,291.72	99,515.00	-4.6%
5) TOTAL, REVENUES			1,507,901.26	1,523,382.00	1.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	609,800.01	586,976.00	-3.7%
2) Classified Salaries		2000-2999	283,446.76	314,888.00	11.1%
3) Employee Benefits		3000-3999	411,766.11	373,781.00	-9.2%
4) Books and Supplies		4000-4999	61,734.77	196,451.00	218.2%
5) Services and Other Operating Expenditures		5000-5999	29,463.98	19,930.00	-32.4%
6) Capital Outlay		6000-6999	9,280.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	33,734.75	33,735.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	70,999.31	72,447.00	2.0%
9) TOTAL, EXPENDITURES			1,510,225.69	1,598,208.00	5.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(2,324.43)	(74,826.00)	3119.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(2,324.43)	(74,826.00)	3119.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	77,150.67	74,826.24	-3.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			77,150.67	74,826.24	-3.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			77,150.67	74,826.24	-3.0%
2) Ending Balance, June 30 (E + F1e)			74,826.24	0.24	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	74,826.24	0.24	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	223,863.46		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	106,121.38		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	67.72		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			330,052.56		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	4,486.95		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	250,739.37		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			255,226.32		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			74,826.24		



Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6055, 6056, 6105	8590	1,403,609.54	1,423,867.00	1.4%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			1,403,609.54	1,423,867.00	1.4%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	1,710.68	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	20,257.46	0.00	-100.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	82,323.58	99,515.00	20.9%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			104,291.72	99,515.00	-4.6%
<b>TOTAL, REVENUES</b>			1,507,901.26	1,523,382.00	1.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	506,720.31	484,707.00	-4.3%
Certificated Pupil Support Salaries		1200	22,670.68	23,246.00	2.5%
Certificated Supervisors' and Administrators' Salaries		1300	80,409.02	79,023.00	-1.7%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			609,800.01	586,976.00	-3.7%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	210,498.83	245,545.00	16.6%
Classified Support Salaries		2200	16,954.19	16,573.00	-2.2%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	39,996.46	36,714.00	-8.2%
Other Classified Salaries		2900	15,997.28	16,056.00	0.4%
TOTAL, CLASSIFIED SALARIES			283,446.76	314,888.00	11.1%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	36,115.91	42,102.00	16.6%
PERS		3201-3202	32,693.98	21,694.00	-33.6%
OASDI/Medicare/Alternative		3301-3302	40,239.69	38,290.00	-4.8%
Health and Welfare Benefits		3401-3402	249,361.55	227,443.00	-8.8%
Unemployment Insurance		3501-3502	9,536.85	443.00	-95.4%
Workers' Compensation		3601-3602	14,513.34	16,476.00	13.5%
OPEB, Allocated		3701-3702	22,934.38	22,558.00	-1.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	4,632.93	3,419.00	-26.2%
Other Employee Benefits		3901-3902	1,737.48	1,356.00	-22.0%
TOTAL, EMPLOYEE BENEFITS			411,766.11	373,781.00	-9.2%
<b>BOOKS AND SUPPLIES</b>					
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	42,612.33	174,707.00	310.0%
Noncapitalized Equipment		4400	3,869.44	4,744.00	22.6%
Food		4700	15,253.00	17,000.00	11.5%
TOTAL, BOOKS AND SUPPLIES			61,734.77	196,451.00	218.2%



Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	13,884.31	7,000.00	-49.6%
Dues and Memberships		5300	250.00	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	1,748.92	1,000.00	-42.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	8,913.97	7,200.00	-19.2%
Professional/Consulting Services and Operating Expenditures		5800	4,666.78	4,730.00	1.4%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>29,463.98</b>	<b>19,930.00</b>	<b>-32.4%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	9,280.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>9,280.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	33,734.75	33,735.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>33,734.75</b>	<b>33,735.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	70,999.31	72,447.00	2.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>70,999.31</b>	<b>72,447.00</b>	<b>2.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>1,510,225.69</b>	<b>1,598,208.00</b>	<b>5.8%</b>

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (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
<b>A. REVENUES</b>					
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	1,403,609.54	1,423,867.00	1.4%
4) Other Local Revenue		8600-8799	104,291.72	99,515.00	-4.6%
5) TOTAL, REVENUES			1,507,901.26	1,523,382.00	1.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		1,111,211.54	1,211,382.00	9.0%
2) Instruction - Related Services	2000-2999		206,493.37	202,075.00	-2.1%
3) Pupil Services	3000-3999		46,048.98	48,058.00	4.4%
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		70,999.31	72,447.00	2.0%
8) Plant Services	8000-8999		41,737.74	30,511.00	-26.9%
9) Other Outgo	9000-9999	Except 7600-7699	33,734.75	33,735.00	0.0%
10) TOTAL, EXPENDITURES			1,510,225.69	1,598,208.00	5.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(2,324.43)	(74,826.00)	3119.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(2,324.43)	(74,826.00)	3119.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	77,150.67	74,826.24	-3.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			77,150.67	74,826.24	-3.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			77,150.67	74,826.24	-3.0%
2) Ending Balance, June 30 (E + F1e)			74,826.24	0.24	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	74,826.24	0.24	-100.0%
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	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
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	9,103,628.65	9,424,169.00	3.5%
3) Other State Revenue		8300-8599	718,313.97	718,996.00	0.1%
4) Other Local Revenue		8600-8799	873,516.30	942,884.00	7.9%
5) TOTAL, REVENUES			10,695,458.92	11,086,049.00	3.7%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,635,271.93	2,659,265.00	0.9%
3) Employee Benefits		3000-3999	1,531,717.79	1,489,791.00	-2.7%
4) Books and Supplies		4000-4999	5,587,189.79	5,462,769.00	-2.2%
5) Services and Other Operating Expenditures		5000-5999	398,635.86	394,580.00	-1.0%
6) Capital Outlay		6000-6999	432,360.36	100,000.00	-76.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	452,814.88	511,323.00	12.9%
9) TOTAL, EXPENDITURES			11,037,990.61	10,617,728.00	-3.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(342,531.69)	468,321.00	-236.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(342,531.69)	468,321.00	-236.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,659,451.02	5,316,919.33	-6.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,659,451.02	5,316,919.33	-6.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,659,451.02	5,316,919.33	-6.1%
2) Ending Balance, June 30 (E + F1e)			5,316,919.33	5,785,240.33	8.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	3,140.00	3,140.00	0.0%
Stores		9712	345,695.53	345,695.53	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	4,968,083.80	5,436,404.80	9.4%
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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	3,708,843.25		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	3,140.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	18,569.64		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,475,848.93		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	1,064.00		
6) Stores		9320	345,695.53		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			5,553,161.35		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	187,096.70		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	49,145.32		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			236,242.02		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			5,316,919.33		

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>REVENUE LIMIT SOURCES</b>					
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%
<b>TOTAL, REVENUE LIMIT SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	9,103,628.65	9,424,169.00	3.5%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>9,103,628.65</b>	<b>9,424,169.00</b>	<b>3.5%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	718,313.97	718,996.00	0.1%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>718,313.97</b>	<b>718,996.00</b>	<b>0.1%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	759,258.84	800,024.00	5.4%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	18,989.78	19,681.00	3.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	95,267.68	123,179.00	29.3%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>873,516.30</b>	<b>942,884.00</b>	<b>7.9%</b>
<b>TOTAL, REVENUES</b>			<b>10,695,458.92</b>	<b>11,086,049.00</b>	<b>3.7%</b>



Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
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%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	1,981,032.89	1,978,790.00	-0.1%
Classified Supervisors' and Administrators' Salaries		2300	250,388.50	252,101.00	0.7%
Clerical, Technical and Office Salaries		2400	403,850.54	428,374.00	6.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,635,271.93	2,659,265.00	0.9%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	245,364.34	236,965.00	-3.4%
OASDI/Medicare/Alternative		3301-3302	194,485.01	199,660.00	2.7%
Health and Welfare Benefits		3401-3402	946,309.72	930,067.00	-1.7%
Unemployment Insurance		3501-3502	27,633.66	1,392.00	-95.0%
Workers' Compensation		3601-3602	42,752.59	48,346.00	13.1%
OPEB, Allocated		3701-3702	66,897.02	66,305.00	-0.9%
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	8,275.45	7,056.00	-14.7%
TOTAL, EMPLOYEE BENEFITS			1,531,717.79	1,489,791.00	-2.7%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	408,968.56	430,257.00	5.2%
Noncapitalized Equipment		4400	98,126.98	70,000.00	-28.7%
Food		4700	5,080,094.25	4,962,512.00	-2.3%
TOTAL, BOOKS AND SUPPLIES			5,587,189.79	5,462,769.00	-2.2%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	27,270.99	30,353.00	11.3%
Dues and Memberships		5300	571.75	600.00	4.9%
Insurance		5400-5450	10,110.38	10,616.00	5.0%
Operations and Housekeeping Services		5500	85,606.68	87,049.00	1.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	109,222.77	89,639.00	-17.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	97,334.46	104,878.00	7.8%
Professional/Consulting Services and Operating Expenditures		5800	36,347.58	47,350.00	30.3%
Communications		5900	32,171.25	24,095.00	-25.1%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>398,635.86</b>	<b>394,580.00</b>	<b>-1.0%</b>
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	312,384.29	50,000.00	-84.0%
Equipment Replacement		6500	119,976.07	50,000.00	-58.3%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>432,360.36</b>	<b>100,000.00</b>	<b>-76.9%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	452,814.88	511,323.00	12.9%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>452,814.88</b>	<b>511,323.00</b>	<b>12.9%</b>
<b>TOTAL, EXPENDITURES</b>			<b>11,037,990.61</b>	<b>10,617,728.00</b>	<b>-3.8%</b>



Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
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%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	9,103,628.65	9,424,169.00	3.5%
3) Other State Revenue		8300-8599	718,313.97	718,996.00	0.1%
4) Other Local Revenue		8600-8799	873,516.30	942,884.00	7.9%
5) TOTAL, REVENUES			10,695,458.92	11,086,049.00	3.7%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		10,092,784.17	9,629,961.00	-4.6%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		452,814.88	511,323.00	12.9%
8) Plant Services	8000-8999		492,391.56	476,444.00	-3.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			11,037,990.61	10,617,728.00	-3.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(342,531.69)	468,321.00	-236.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(342,531.69)	468,321.00	-236.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,659,451.02	5,316,919.33	-6.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,659,451.02	5,316,919.33	-6.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,659,451.02	5,316,919.33	-6.1%
2) Ending Balance, June 30 (E + F1e)			5,316,919.33	5,785,240.33	8.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	3,140.00	3,140.00	0.0%
Stores		9712	345,695.53	345,695.53	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	4,968,083.80	5,436,404.80	9.4%
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%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,077.19	1,000.00	-7.2%
5) TOTAL, REVENUES			1,077.19	1,000.00	-7.2%
<b>B. EXPENDITURES</b>					
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	20,040.55	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	204,296.06	482,150.00	136.0%
6) Capital Outlay		6000-6999	778,431.48	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,002,768.09	482,150.00	-51.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,001,690.90)	(481,150.00)	-52.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	660,231.00	660,231.00	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			660,231.00	660,231.00	0.0%



Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(341,459.90)	179,081.00	-152.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	553,229.05	211,769.15	-61.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			553,229.05	211,769.15	-61.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			553,229.05	211,769.15	-61.7%
2) Ending Balance, June 30 (E + F1e)			211,769.15	390,850.15	84.6%
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	211,769.15	390,850.15	84.6%
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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	214,674.55		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			214,674.55		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	2,905.40		
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			2,905.40		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			211,769.15		



Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,077.19	1,000.00	-7.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			1,077.19	1,000.00	-7.2%
<b>TOTAL, REVENUES</b>			1,077.19	1,000.00	-7.2%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
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%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	4,391.48	0.00	-100.0%
Noncapitalized Equipment		4400	15,649.07	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			20,040.55	0.00	-100.0%



Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	140,126.89	482,150.00	244.1%
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	64,169.17	0.00	-100.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>204,296.06</b>	<b>482,150.00</b>	<b>136.0%</b>
<b>CAPITAL OUTLAY</b>					
Land Improvements		6170	505,676.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	210,953.85	0.00	-100.0%
Equipment		6400	61,801.63	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>778,431.48</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>1,002,768.09</b>	<b>482,150.00</b>	<b>-51.9%</b>

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General, Special Reserve, & Building Funds		8915	660,231.00	660,231.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			660,231.00	660,231.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>					
(a - b + c - d + e)			660,231.00	660,231.00	0.0%



Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,077.19	1,000.00	-7.2%
5) TOTAL, REVENUES			1,077.19	1,000.00	-7.2%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		1,002,768.09	482,150.00	-51.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,002,768.09	482,150.00	-51.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(1,001,690.90)	(481,150.00)	-52.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	660,231.00	660,231.00	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			660,231.00	660,231.00	0.0%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(341,459.90)	179,081.00	-152.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	553,229.05	211,769.15	-61.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			553,229.05	211,769.15	-61.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			553,229.05	211,769.15	-61.7%
2) Ending Balance, June 30 (E + F1e)			211,769.15	390,850.15	84.6%
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	211,769.15	390,850.15	84.6%
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%



Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
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	71,414.17	64,250.00	-10.0%
5) TOTAL, REVENUES			71,414.17	64,250.00	-10.0%
<b>B. EXPENDITURES</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			71,414.17	64,250.00	-10.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	70,908.92	15,069,750.00	21152.3%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	4,438,556.00	New
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			(70,908.92)	(10,631,194.00)	14892.7%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			505.25	(10,566,944.00)	-2091528.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,669,151.95	13,669,657.20	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,669,151.95	13,669,657.20	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,669,151.95	13,669,657.20	0.0%
2) Ending Balance, June 30 (E + F1e)			13,669,657.20	3,102,713.20	-77.3%
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	13,669,657.20	3,102,713.20	-77.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	13,673,928.20		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			13,673,928.20		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	4,271.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			4,271.00		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			13,669,657.20		

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
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%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
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	71,414.17	64,250.00	-10.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>71,414.17</b>	<b>64,250.00</b>	<b>-10.0%</b>
<b>TOTAL, REVENUES</b>			<b>71,414.17</b>	<b>64,250.00</b>	<b>-10.0%</b>



Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	70,908.92	15,069,750.00	21152.3%
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			70,908.92	15,069,750.00	21152.3%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	4,438,556.00	New
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	4,438,556.00	New
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>					
(a - b + c - d + e)			(70,908.92)	(10,631,194.00)	14892.7%



Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
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	71,414.17	64,250.00	-10.0%
5) TOTAL, REVENUES			71,414.17	64,250.00	-10.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			71,414.17	64,250.00	-10.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	70,908.92	15,069,750.00	21152.3%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	4,438,556.00	New
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			(70,908.92)	(10,631,194.00)	14892.7%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			505.25	(10,566,944.00)	-2091528.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,669,151.95	13,669,657.20	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,669,151.95	13,669,657.20	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,669,151.95	13,669,657.20	0.0%
2) Ending Balance, June 30 (E + F1e)			13,669,657.20	3,102,713.20	-77.3%
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	13,669,657.20	3,102,713.20	-77.3%
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%



Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,636,158.07	1,699,294.00	3.9%
5) TOTAL, REVENUES			1,636,158.07	1,699,294.00	3.9%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	74,945.34	71,184.00	-5.0%
3) Employee Benefits		3000-3999	36,683.88	34,813.00	-5.1%
4) Books and Supplies		4000-4999	42,440.14	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	29,329.89	0.00	-100.0%
6) Capital Outlay		6000-6999	668,142.93	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			851,542.18	105,997.00	-87.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			784,615.89	1,593,297.00	103.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,282,539.65	1,279,751.00	-0.2%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,282,539.65)	(1,279,751.00)	-0.2%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(497,923.76)	313,546.00	-163.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,223,651.77	4,725,728.01	-9.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,223,651.77	4,725,728.01	-9.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,223,651.77	4,725,728.01	-9.5%
2) Ending Balance, June 30 (E + F1e)			4,725,728.01	5,039,274.01	6.6%
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	4,425,816.77	4,738,162.77	7.1%
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	299,911.24	301,111.24	0.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	4,776,894.97		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			4,776,894.97		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	49,938.84		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,228.12		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			51,166.96		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			4,725,728.01		

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
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%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
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	543,747.50	678,094.00	24.7%
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	23,754.58	21,200.00	-10.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	1,068,655.99	1,000,000.00	-6.4%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>1,636,158.07</b>	<b>1,699,294.00</b>	<b>3.9%</b>
<b>TOTAL, REVENUES</b>			<b>1,636,158.07</b>	<b>1,699,294.00</b>	<b>3.9%</b>



Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	17,453.72	15,282.00	-12.4%
Classified Supervisors' and Administrators' Salaries		2300	36,993.00	35,046.00	-5.3%
Clerical, Technical and Office Salaries		2400	20,498.62	20,856.00	1.7%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			74,945.34	71,184.00	-5.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	8,550.58	8,047.00	-5.9%
OASDI/Medicare/Alternative		3301-3302	5,603.06	5,265.00	-6.0%
Health and Welfare Benefits		3401-3402	17,355.86	17,238.00	-0.7%
Unemployment Insurance		3501-3502	819.69	35.00	-95.7%
Workers' Compensation		3601-3602	1,228.12	1,307.00	6.4%
OPEB, Allocated		3701-3702	1,926.06	1,791.00	-7.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	1,200.51	1,130.00	-5.9%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			36,683.88	34,813.00	-5.1%
<b>BOOKS AND SUPPLIES</b>					
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	21,695.86	0.00	-100.0%
Noncapitalized Equipment		4400	20,744.28	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			42,440.14	0.00	-100.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	29,329.89	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			29,329.89	0.00	-100.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	668,142.93	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			668,142.93	0.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			851,542.18	105,997.00	-87.6%



Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,282,539.65	1,279,751.00	-0.2%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,282,539.65	1,279,751.00	-0.2%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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)			(1,282,539.65)	(1,279,751.00)	-0.2%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,636,158.07	1,699,294.00	3.9%
5) TOTAL, REVENUES			1,636,158.07	1,699,294.00	3.9%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		121,940.47	105,997.00	-13.1%
8) Plant Services	8000-8999		729,601.71	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			851,542.18	105,997.00	-87.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			784,615.89	1,593,297.00	103.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,282,539.65	1,279,751.00	-0.2%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,282,539.65)	(1,279,751.00)	-0.2%



Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(497,923.76)	313,546.00	-163.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,223,651.77	4,725,728.01	-9.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,223,651.77	4,725,728.01	-9.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,223,651.77	4,725,728.01	-9.5%
2) Ending Balance, June 30 (E + F1e)			4,725,728.01	5,039,274.01	6.6%
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	4,425,816.77	4,738,162.77	7.1%
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	299,911.24	301,111.24	0.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
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	25,076.00	New
4) Other Local Revenue		8600-8799	22,332.09	20,000.00	-10.4%
5) TOTAL, REVENUES			22,332.09	45,076.00	101.8%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	4,952.06	3,396.00	-31.4%
3) Employee Benefits		3000-3999	2,399.75	2,203.00	-8.2%
4) Books and Supplies		4000-4999	1,623.01	744.00	-54.2%
5) Services and Other Operating Expenditures		5000-5999	23,235.68	95,967.00	313.0%
6) Capital Outlay		6000-6999	137,301.53	17,961,113.00	12981.5%
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			169,512.03	18,063,423.00	10556.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(147,179.94)	(18,018,347.00)	12142.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	70,908.92	15,069,750.00	21152.3%
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			70,908.92	15,069,750.00	21152.3%



Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(76,271.02)	(2,948,597.00)	3765.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,904,469.31	3,828,198.29	-2.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,904,469.31	3,828,198.29	-2.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,904,469.31	3,828,198.29	-2.0%
2) Ending Balance, June 30 (E + F1e)			3,828,198.29	879,601.29	-77.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,759,746.51	0.51	-100.0%
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	1,068,451.78	879,600.78	-17.7%
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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	3,828,288.64		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	4,271.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			3,832,559.64		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	4,280.15		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	81.20		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			4,361.35		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			3,828,198.29		



Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
School Facilities Apportionments		8545	0.00	25,076.00	New
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	25,076.00	New
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	20,067.09	20,000.00	-0.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	2,265.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			22,332.09	20,000.00	-10.4%
<b>TOTAL, REVENUES</b>			22,332.09	45,076.00	101.8%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	4,952.06	3,396.00	-31.4%
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>4,952.06</b>	<b>3,396.00</b>	<b>-31.4%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	380.16	380.00	0.0%
OASDI/Medicare/Alternative		3301-3302	365.68	254.00	-30.5%
Health and Welfare Benefits		3401-3402	1,339.50	1,367.00	2.1%
Unemployment Insurance		3501-3502	52.55	2.00	-96.2%
Workers' Compensation		3601-3602	81.20	62.00	-23.6%
OPEB, Allocated		3701-3702	127.26	85.00	-33.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	53.40	53.00	-0.7%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>2,399.75</b>	<b>2,203.00</b>	<b>-8.2%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,623.01	608.00	-62.5%
Noncapitalized Equipment		4400	0.00	136.00	New
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>1,623.01</b>	<b>744.00</b>	<b>-54.2%</b>



Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	23,235.68	95,967.00	313.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>23,235.68</b>	<b>95,967.00</b>	<b>313.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	1,526,844.00	New
Land Improvements		6170	0.00	5,771.00	New
Buildings and Improvements of Buildings		6200	137,301.53	16,364,521.00	11818.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	63,977.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>137,301.53</b>	<b>17,961,113.00</b>	<b>12981.5%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>169,512.03</b>	<b>18,063,423.00</b>	<b>10556.1%</b>

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
To: State School Building Fund/ County School Facilities Fund					
From: All Other Funds		8913	70,908.92	15,069,750.00	21152.3%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			70,908.92	15,069,750.00	21152.3%
<b>INTERFUND TRANSFERS OUT</b>					
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
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)					
			70,908.92	15,069,750.00	21152.3%



Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
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	25,076.00	New
4) Other Local Revenue		8600-8799	22,332.09	20,000.00	-10.4%
5) TOTAL, REVENUES			22,332.09	45,076.00	101.8%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		169,512.03	18,063,423.00	10556.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			169,512.03	18,063,423.00	10556.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(147,179.94)	(18,018,347.00)	12142.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	70,908.92	15,069,750.00	21152.3%
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			70,908.92	15,069,750.00	21152.3%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(76,271.02)	(2,948,597.00)	3765.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,904,469.31	3,828,198.29	-2.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,904,469.31	3,828,198.29	-2.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,904,469.31	3,828,198.29	-2.0%
2) Ending Balance, June 30 (E + F1e)			3,828,198.29	879,601.29	-77.0%
Components of Ending Fund Balance)					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,759,746.51	0.51	-100.0%
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	1,068,451.78	879,600.78	-17.7%
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
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,134.70	6,500.00	6.0%
5) TOTAL, REVENUES			6,134.70	6,500.00	6.0%
<b>B. EXPENDITURES</b>					
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	1,278.81	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	159,509.33	33,000.00	-79.3%
6) Capital Outlay		6000-6999	80,290.24	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			241,078.38	33,000.00	-86.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(234,943.68)	(26,500.00)	-88.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(234,943.68)	(26,500.00)	-88.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,269,703.16	1,034,759.48	-18.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,269,703.16	1,034,759.48	-18.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,269,703.16	1,034,759.48	-18.5%
2) Ending Balance, June 30 (E + F1e)			1,034,759.48	1,008,259.48	-2.6%
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	1,034,759.48	1,008,259.48	-2.6%
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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,067,491.95		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,067,491.95		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	32,732.47		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			32,732.47		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			1,034,759.48		

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

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	6,134.70	6,500.00	6.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			6,134.70	6,500.00	6.0%
<b>TOTAL, REVENUES</b>			6,134.70	6,500.00	6.0%



Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
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%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,278.81	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,278.81	0.00	-100.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	9,291.10	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	150,218.23	33,000.00	-78.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>159,509.33</b>	<b>33,000.00</b>	<b>-79.3%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	21,500.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	58,790.24	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>80,290.24</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>241,078.38</b>	<b>33,000.00</b>	<b>-86.3%</b>

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



Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (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
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,134.70	6,500.00	6.0%
5) TOTAL, REVENUES			6,134.70	6,500.00	6.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		241,078.38	33,000.00	-86.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			241,078.38	33,000.00	-86.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(234,943.68)	(26,500.00)	-88.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(234,943.68)	(26,500.00)	-88.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,269,703.16	1,034,759.48	-18.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,269,703.16	1,034,759.48	-18.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,269,703.16	1,034,759.48	-18.5%
2) Ending Balance, June 30 (E + F1e)			1,034,759.48	1,008,259.48	-2.6%
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	1,034,759.48	1,008,259.48	-2.6%
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
<b>A. REVENUES</b>					
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	47,383.00	30,629.00	-35.4%
4) Other Local Revenue		8600-8799	17,653,052.00	4,084,661.00	-76.9%
5) TOTAL, REVENUES			17,700,435.00	4,115,290.00	-76.8%
<b>B. EXPENDITURES</b>					
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	17,492,731.00	4,262,066.00	-75.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			17,492,731.00	4,262,066.00	-75.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			207,704.00	(146,776.00)	-170.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			207,704.00	(146,776.00)	-170.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,374,293.00	3,581,997.00	6.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,374,293.00	3,581,997.00	6.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,374,293.00	3,581,997.00	6.2%
2) Ending Balance, June 30 (E + F1e)			3,581,997.00	3,435,221.00	-4.1%
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	3,581,997.00	3,435,221.00	-4.1%
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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	3,372,810.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	209,187.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			3,581,997.00		
<b>H. LIABILITIES</b>					
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		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			3,581,997.00		



Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	47,383.00	30,629.00	-35.4%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			47,383.00	30,629.00	-35.4%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	16,934,946.00	2,461,630.00	-85.5%
Unsecured Roll		8612	194,294.00	1,615,237.00	731.3%
Prior Years' Taxes		8613	114,648.00	0.00	-100.0%
Supplemental Taxes		8614	9,474.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Interest		8660	8,369.00	7,794.00	-6.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	391,321.00	0.00	-100.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			17,653,052.00	4,084,661.00	-76.9%
<b>TOTAL, REVENUES</b>			17,700,435.00	4,115,290.00	-76.8%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	15,463,333.00	2,660,000.00	-82.8%
Bond Interest and Other Service Charges		7434	1,638,077.00	1,602,066.00	-2.2%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	391,321.00	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			17,492,731.00	4,262,066.00	-75.6%
TOTAL, EXPENDITURES			17,492,731.00	4,262,066.00	-75.6%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
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%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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
<b>A. REVENUES</b>					
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	47,383.00	30,629.00	-35.4%
4) Other Local Revenue		8600-8799	17,653,052.00	4,084,661.00	-76.9%
5) TOTAL, REVENUES			17,700,435.00	4,115,290.00	-76.8%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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	17,492,731.00	4,262,066.00	-75.6%
10) TOTAL, EXPENDITURES			17,492,731.00	4,262,066.00	-75.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			207,704.00	(146,776.00)	-170.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			207,704.00	(146,776.00)	-170.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,374,293.00	3,581,997.00	6.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,374,293.00	3,581,997.00	6.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,374,293.00	3,581,997.00	6.2%
2) Ending Balance, June 30 (E + F1e)			3,581,997.00	3,435,221.00	-4.1%
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	3,581,997.00	3,435,221.00	-4.1%
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%



Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,532.53	2,500.00	-1.3%
5) TOTAL, REVENUES			2,532.53	2,500.00	-1.3%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,265,118.76	1,260,816.00	-0.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,265,118.76	1,260,816.00	-0.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,262,586.23)	(1,258,316.00)	-0.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,265,119.00	1,260,816.00	-0.3%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,265,119.00	1,260,816.00	-0.3%



Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			2,532.77	2,500.00	-1.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	607,005.01	609,537.78	0.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			607,005.01	609,537.78	0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			607,005.01	609,537.78	0.4%
2) Ending Balance, June 30 (E + F1e)			609,537.78	612,037.78	0.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	609,537.66	612,037.66	0.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.12	0.12	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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	609,537.78		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			609,537.78		
<b>H. LIABILITIES</b>					
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		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			609,537.78		

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Interest		8660	2,532.53	2,500.00	-1.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			2,532.53	2,500.00	-1.3%
<b>TOTAL, REVENUES</b>			2,532.53	2,500.00	-1.3%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	825,118.76	805,816.00	-2.3%
Other Debt Service - Principal		7439	440,000.00	455,000.00	3.4%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			1,265,118.76	1,260,816.00	-0.3%
<b>TOTAL, EXPENDITURES</b>			1,265,118.76	1,260,816.00	-0.3%



Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	1,265,119.00	1,260,816.00	-0.3%
(a) TOTAL, INTERFUND TRANSFERS IN			1,265,119.00	1,260,816.00	-0.3%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			1,265,119.00	1,260,816.00	-0.3%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,532.53	2,500.00	-1.3%
5) TOTAL, REVENUES			2,532.53	2,500.00	-1.3%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	1,265,118.76	1,260,816.00	-0.3%
10) TOTAL, EXPENDITURES			1,265,118.76	1,260,816.00	-0.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(1,262,586.23)	(1,258,316.00)	-0.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,265,119.00	1,260,816.00	-0.3%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,265,119.00	1,260,816.00	-0.3%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			2,532.77	2,500.00	-1.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	607,005.01	609,537.78	0.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			607,005.01	609,537.78	0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			607,005.01	609,537.78	0.4%
2) Ending Balance, June 30 (E + F1e)			609,537.78	612,037.78	0.4%
Components of Ending Fund Balance)					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	609,537.66	612,037.66	0.4%
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	0.12	0.12	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
<b>A. REVENUES</b>					
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	384.04	415.00	8.1%
5) TOTAL, REVENUES			384.04	415.00	8.1%
<b>B. EXPENSES</b>					
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	9,000.00	29,098.00	223.3%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			9,000.00	29,098.00	223.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(8,615.96)	(28,683.00)	232.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(8,615.96)	(28,683.00)	232.9%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	78,685.36	70,069.40	-10.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			78,685.36	70,069.40	-10.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			78,685.36	70,069.40	-10.9%
2) Ending Net Position, June 30 (E + F1e)			70,069.40	41,386.40	-40.9%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	67,748.01	39,050.01	-42.4%
c) Unrestricted Net Position		9790	2,321.39	2,336.39	0.6%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	70,069.40		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) 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		
<b>10) TOTAL, ASSETS</b>			<b>70,069.40</b>		



Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net OPEB Obligation		9664	0.00		
b) Compensated Absences		9665	0.00		
c) COPs Payable		9666	0.00		
d) Capital Leases Payable		9667	0.00		
e) Lease Revenue Bonds Payable		9668	0.00		
f) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
<b>I. NET POSITION</b>					
Net Position, June 30 (must agree with line F2) (G10 - H7)			70,069.40		

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	384.04	415.00	8.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>384.04</b>	<b>415.00</b>	<b>8.1%</b>
<b>TOTAL, REVENUES</b>			<b>384.04</b>	<b>415.00</b>	<b>8.1%</b>

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	9,000.00	29,098.00	223.3%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>9,000.00</b>	<b>29,098.00</b>	<b>223.3%</b>
<b>DEPRECIATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENSES</b>			<b>9,000.00</b>	<b>29,098.00</b>	<b>223.3%</b>

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

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
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	384.04	415.00	8.1%
5) TOTAL, REVENUES			384.04	415.00	8.1%
<b>B. EXPENSES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		9,000.00	29,098.00	223.3%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			9,000.00	29,098.00	223.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(8,615.96)	(28,683.00)	232.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(8,615.96)	(28,683.00)	232.9%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	78,685.36	70,069.40	-10.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			78,685.36	70,069.40	-10.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			78,685.36	70,069.40	-10.9%
2) Ending Net Position, June 30 (E + F1e)			70,069.40	41,386.40	-40.9%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	67,748.01	39,050.01	-42.4%
c) Unrestricted Net Position		9790	2,321.39	2,336.39	0.6%

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
<b>ELEMENTARY</b>						
1. General Education			13,365.63	13,365.63	13,365.63	13,365.63
a. Kindergarten	1,633.07	1,636.58				
b. Grades One through Three	4,768.50	4,780.24				
c. Grades Four through Six	4,336.14	4,338.70				
d. Grades Seven and Eight	2,618.34	2,614.94				
e. Opportunity Schools and Full-Day Opportunity Classes						
f. Home and Hospital	9.58	9.84				
g. Community Day School						
2. Special Education						
a. Special Day Class	99.14	98.68	99.14	99.14	99.14	99.14
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])						
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions						
3. TOTAL, ELEMENTARY	13,464.77	13,478.98	13,464.77	13,464.77	13,464.77	13,464.77
<b>HIGH SCHOOL</b>						
4. General Education			4,807.47	4,807.47	4,807.47	4,807.47
a. Grades Nine through Twelve	4,571.00	4,515.11				
b. Continuation Education	227.64	227.60				
c. Opportunity Schools and Full-Day Opportunity Classes						
d. Home and Hospital	8.83	11.94				
e. Community Day School						
5. Special Education						
a. Special Day Class	149.96	148.20	149.96	149.96	149.96	149.96
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	0.27	0.24	0.24	0.27	0.27	0.27
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions						
6. TOTAL, HIGH SCHOOL	4,957.70	4,903.09	4,957.67	4,957.70	4,957.70	4,957.70
<b>COUNTY SUPPLEMENT</b>						
7. County Community Schools (EC 1982[a])						
a. Elementary	10.12	9.38	10.12	10.12	10.12	10.12
b. High School	19.58	19.52	19.79	19.58	19.58	19.58
8. Special Education						
a. Special Day Class - Elementary	115.42	116.63	115.42	115.42	115.42	115.42
b. Special Day Class - High School	86.57	85.48	86.57	86.57	86.57	86.57
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	231.69	231.01	231.90	231.69	231.69	231.69
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	18,654.16	18,613.08	18,654.34	18,654.16	18,654.16	18,654.16
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	9.58	9.67	9.58	0.00	0.00	0.00
18. TOTAL, ADA (sum lines 10, 12, 16, and 17)	18,663.74	18,622.75	18,663.92	18,654.16	18,654.16	18,654.16
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	631.08	628.30	630.83	630.83	630.83	630.83
25. Charter ADA Funded Through the Revenue Limit						
26. TOTAL, CHARTER SCHOOLS ADA (sum lines 24a, 24b, and 25)	631.08	628.30	630.83	630.83	630.83	630.83
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
<b>Governmental Activities:</b>						
Capital assets not being depreciated:						
Land	13,763,332.16		13,763,332.16			13,763,332.16
Work in Progress	8,466,761.17		8,466,761.17	221,808.04	195,950.19	8,492,619.02
Total capital assets not being depreciated	22,230,093.33	0.00	22,230,093.33	221,808.04	195,950.19	22,255,951.18
Capital assets being depreciated:						
Land Improvements	11,211,892.95		11,211,892.95	1,307,412.66		12,519,305.61
Buildings	216,385,484.19		216,385,484.19	426,016.51		216,811,500.70
Equipment	18,703,457.56		18,703,457.56	1,561,918.86	41,268.17	20,224,108.25
Total capital assets being depreciated	246,300,834.70	0.00	246,300,834.70	3,295,348.03	41,268.17	249,554,914.56
Accumulated Depreciation for:						
Land Improvements	(2,394,482.45)		(2,394,482.45)	(547,641.58)		(2,942,124.03)
Buildings	(52,238,910.39)		(52,238,910.39)	(4,039,947.37)		(56,278,857.76)
Equipment	(13,251,265.87)		(13,251,265.87)	(1,375,508.74)		(14,626,774.61)
Total accumulated depreciation	(67,884,658.71)	0.00	(67,884,658.71)	(5,963,097.69)	0.00	(73,847,756.40)
Total capital assets being depreciated, net	178,416,175.99	0.00	178,416,175.99	(2,667,749.66)	41,268.17	175,707,158.16
Governmental activity capital assets, net	200,646,269.32	0.00	200,646,269.32	(2,445,941.62)	237,218.36	197,963,109.34
<b>Business-Type Activities:</b>						
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

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)	60.36%
	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).	\$5,800.68
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	\$109,432,754.98
	Appropriations Subject to Limit	\$102,078,664.66
	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.	4.49%
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	\$5,350,653.08
	Approved Transportation Expense - SD/OI For each of these programs, if the amount received exceeds actual costs, the next apportionment is subject to reduction (EC 41851.5[c]).	\$697,312.68



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: Aug 10, 2013

To the Superintendent of Public Instruction:

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

Signed \_\_\_\_\_  
County Superintendent/Designee  
(Original signature required)

Date: \_\_\_\_\_

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

For County Office of Education:

For School District:

Cecilia Belmontes-DeAnda  
Name  
Fiscal Manager  
Title  
(559) 662-6226 ext. 226  
Telephone  
cbelmontes-deanda@maderacoe.k12.ca.us  
E-mail Address

Teri Bradshaw  
Name  
Director of Fiscal Services  
Title  
(559) 675-4500 ext. 208  
Telephone  
teribradshaw@maderausd.org  
E-mail Address

SELECTION OF BUDGET ADOPTION CYCLE:

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

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



2012-13 Unaudited Actuals (Entitlements)  
TOTAL ENTITLEMENTS ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES (ENTITLEMENTS)

AWARD	FN 01	FN 11	FN 12	FN 73	GRAND TOTAL
1a) Prior Year Restricted Ending Balance	\$2,896,982.20	23,916.38	\$77,150.67	\$76,376.03	\$3,074,425.28
b. Restr Bal transfers (obj 8997)		\$0.00	\$0.00	\$0.00	\$0.00
c. Adj PY Restricted Endg Bal (sum lines 1a & 1b)	\$2,896,982.20	\$23,916.38	\$77,150.67	\$76,376.03	\$3,074,425.28
2a) Current Year Award	\$16,520,018.70	110,948.93	\$1,710.68	\$371.95	\$16,633,050.26
b) Block Grant Tsf (Ob 8995)					
c. Cat Flex Transfers(Obj 8998)					
d. Other Adjustments	(\$2,549,841.00)	(298.67)		\$0.00	(\$2,550,139.67)
e. Adj Curr yr Award (sum lines 2a through 2d)	\$13,970,177.70	110,650.26	\$1,710.68	\$371.95	\$14,082,910.59
3) Required Matching Funds/Other	\$10,770,701.46	5,930.65	(\$4,035.11)	\$0.00	\$10,772,597.00
4) Total Available Award (sum lines 1a,2d, & 3)	\$27,637,861.36	\$140,497.29	\$74,826.24	\$76,747.98	\$27,929,932.87
*Check 4 from all sheets	\$27,637,861.36	\$140,497.29	\$74,826.24	\$76,747.98	\$27,929,932.87
<b>REVENUES</b>					
5) Cash Received in Current Year	\$12,145,403.31	58,088.08	\$1,710.68	\$371.95	\$12,205,574.02
6) Amounts included in line 5 for Prior Year Adjustments	(\$137,299.22)	\$0.00	\$0.00	\$0.00	(\$137,299.22)
7a) Accounts Receivable (line 2 minus lines 5 & 6)	\$1,962,073.61	\$52,562.18	\$0.00	\$0.00	\$2,014,635.79
*Check 7a) from all sheets	\$1,962,073.61	\$52,562.18	\$0.00	\$0.00	\$2,014,635.79
7b) Non-current Accounts Receivable	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
7c) Current Accounts Receivable (7a-7b)	\$1,962,073.61	\$52,562.18	\$0.00	\$0.00	\$2,014,635.79
*Check 7c) from all sheets	\$1,962,073.61	\$52,562.18	\$0.00	\$0.00	\$2,014,635.79
8) Contributed Matching Funds	\$10,770,701.46	5,930.65	(\$4,035.11)	\$0.00	\$10,772,597.00
9) Total Available (sum lines 5, 7c & 8)	\$24,878,178.38	\$116,580.91	(\$2,324.43)	\$371.95	\$24,992,806.81
*Check 9) from all sheets	\$24,878,178.38	\$116,580.91	(\$2,324.43)	\$371.95	\$ 24,992,806.81
<b>EXPENDITURES</b>					
10) Donor-Authorized Expenditures	\$26,107,570.66	128,544.45	\$0.00	\$9,000.00	\$26,245,115.11
11) Non Donor-Authorized Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
12) Total Expenditures (line 10 plus line 11)	\$26,107,570.66	\$128,544.45	\$0.00	\$9,000.00	\$26,245,115.11
*Check 12) from all sheets	\$26,107,570.66	\$128,544.45	\$0.00	\$9,000.00	\$26,245,115.11
Restricted Ending Balance =					
13) Current Year (line 4 minus line 10)	\$1,530,290.70	\$11,952.84	\$74,826.24	\$67,747.98	\$1,684,817.76
*Check 13) from all sheets	\$1,530,290.70	\$11,952.84	\$74,826.24	\$67,747.98	\$1,684,817.76

## 2012-13 Unaudited Actuals (Entitlements)

FEDERAL AWARDS, REVENUES, AND ALL FUNDS      ALL FUNDS      ALL FUNDS  
 SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES (ENTITLEMENTS)

FEDERAL PROGRAM NAME	Medi-Cal Billing Option	Medi-Cal Billing Option	Medi-Cal Billing Option		
FEDERAL CATALOG NUMBER	93.778	93.778	93.778		
RESOURCE CODE	5640 PY1	5640 PY2	5640 PY3		
REVENUE OBJECT	8290	8290	8290	SUBTOTAL	GRAND
LOCAL DESCRIPTION (if any)	FN 01-5640	FN 01-5640	FN 01-5640	FN 01	TOTAL
<b>AWARD</b>					
1) Prior Year Restricted Ending Balance	50,103.64	54,611.83	-	104,715.47	104,715.47
2) a. Current Year Award			56,263.45	56,263.45	56,263.45
b. Other Adjustments				-	-
c. Adj Curr Yr Award (sum lines 2a & 2b)	-	-	56,263.45	56,263.45	56,263.45
3) Required Matching Funds/Other	-	-	-	-	-
4) Total Available Award (sum lines 1, 2c, & 3)	50,103.64	54,611.83	56,263.45	160,978.92	160,978.92
<b>REVENUES</b>					
5) Cash Received in Current Year			56,263.45	56,263.45	56,263.45
6) Amounts Included in line 5 for Prior Year Adjustments	-	-	-	-	-
7a) Accounts Receivable (line 2 minus lines 5 & 6)	-	-	-	-	-
7b) Non-current Accounts Receivable	-	-	-	-	-
7c) Current Accounts Receivable (7a-7b)	-	-	-	-	-
8) Contributed Matching Funds				-	-
9) Total Available (sum of lines 5, 7c, & 8)	-	-	56,263.45	56,263.45	56,263.45
<b>EXPENDITURES</b>					
10) Donor Authorized Expenditures	50,103.64	45,943.98	35,966.86	132,014.48	132,014.48
11) Non Donor-Authorized Expenditures				-	-
12) Total Expenditures (line 10 plus line 11)	50,103.64	45,943.98	35,966.86	132,014.48	132,014.48
<b>RESTRICTED ENDING BALANCE</b>					
13) Current Year (line 4 minus line 10)	-	8,667.85	20,296.59	28,964.44	28,964.44



2012-13 Unaudited Actuals (Entitlements)  
STATE AWARDS, REVENUES, AND EXPENDITURES  
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES (ENTITLEMENTS)

STATE PROGRAM NAME		PCA 10056						
STATE ID NUMBER		ELAP	LOTTERY:INST MAT'L	SPEC ED	SPEC ED	EIA/LEP	EIA/LEP	TRANSPORTATION
RESOURCE CODE		6286	6300	6500	6512	7090	7091	7230
REVENUE ACCOUNT		8590	8560	8550	8550	8311	8311	8311
LOCAL DESCRIPTION (if any)		FN 01/RS 6286	FN 01/ RS 6300	FN 01/ RS 6500	FN 01/ RS 6512	FN 01/ RS 7091	FN 01/ RS 7091	FN 01/ RS 7230
<b>AWARD</b>								
1 a. Prior Year Restricted Ending Balance		91,914.90	870,058.11	-	46,051.00	402,775.97	748,395.79	268,327.73
b. Restr Bal transfers (obj 8997)								
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)		91,914.90	870,058.11	-	46,051.00	402,775.97	748,395.79	268,327.73
2 a. Current Year Award		-	508,925.67	4,858,093.64	15,350.00	2,549,841.00	4,249,472.00	3,204,640.03
b. Other Adjustments							(2,549,841.00)	
c. Adj Curr Yr Award (sum lines 2a through 2d)		-	508,925.67	4,858,093.64	15,350.00	2,549,841.00	1,699,631.00	3,204,640.03
3 Required Matching Funds/other				5,430,676.44	-			1,706,720.84
4 Total Available Award (sum lines 1c, 2e, & 3)		91,914.90	1,378,983.78	10,288,770.08	61,401.00	2,952,616.97	2,448,026.79	5,179,688.60
<b>REVENUES</b>								
5 Cash Received in Current Year			144,342.50	3,651,764.13	15,350.00	2,549,841.00	1,699,631.00	3,000,334.40
6 Amounts Included in line 5 for Prior Year Adjustments			(144,342.50)					
7 a) Accounts Receivable (line 2e minus lines 5 & 6)		-	508,925.67	1,206,329.51	-	-	-	204,305.63
b) Non-current Accounts Receivable								
c) Current Accounts Receivable (7a minus line 7b)		-	508,925.67	1,206,329.51	-	-	-	204,305.63
8 Contributed Matching Funds				5,430,676.44	-			1,706,720.84
9 Total Available (sum of lines 5, 7c, & 8)		-	653,268.17	10,288,770.08	15,350.00	2,549,841.00	1,699,631.00	4,911,360.87
<b>EXPENDITURES</b>								
10 Donor Authorized Expenditures		56,564.91	757,638.14	10,288,770.08	10,717.46	2,783,811.25	2,310,150.06	4,791,595.37
11 Non Donor Authorized Expenditures								
12 Total Expenditures (line 10 plus line 11)		56,564.91	757,638.14	10,288,770.08	10,717.46	2,783,811.25	2,310,150.06	4,791,595.37
<b>RESTRICTED ENDING BALANCE</b>								
13 Current Year (line 4 minus line 10)		35,349.99	621,345.64	-	50,683.54	168,805.72	137,876.73	388,093.23



2012-13 Unaudited Actuals (Entitlements)  
 STATE AWARDS, REVENUES, AND EXPENDITURES  
 SCHEDULE FOR CATEGORICALS SUB.

STATE PROGRAM NAME		PCA 24885					
STATE ID NUMBER	TRANSPORTATION	QEIA	M & O		ADULTS IN CORR FAC		
RESOURCE CODE	7240	7400	8150		6015		
REVENUE ACCOUNT	8311	8590	8980		8590		
LOCAL DESCRIPTION (if any)	FN 01/ RS 7240	FN 01/ RS 7400	FN 01/ RS 8150	SUBTOTAL FN 01	FN 11/ RS 6015	SUBTOTAL FN 11	
<b>AWARD</b>							
1 a. Prior Year Restricted Ending Balance	-	264,499.99	-	2,692,023.49	-	-	
b. Restr Bal transfers (obj 8997)				-		-	
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	-	264,499.99	-	2,692,023.49	-	-	
2 a. Current Year Award	41,023.00	903,000.00		16,330,345.34	4,554.00	4,554.00	
b. Other Adjustments				(2,549,841.00)	961.00	961.00	
c. Adj Curr Yr Award (sum lines 2a through 2d)	41,023.00	903,000.00	-	13,780,504.34	5,515.00	5,515.00	
3 Required Matching Funds/other	621,947.79		3,011,356.39	10,770,701.46		-	
4 Total Available Award (sum lines 1c, 2e, & 3)	662,970.79	1,167,499.99	3,011,356.39	27,243,229.29	5,515.00	5,515.00	
<b>REVENUES</b>							
5 Cash Received in Current Year	-	895,956.72		11,957,219.75	3,280.00	3,280.00	
6 Amounts Included in line 5 for Prior Year Adjustments		7,043.28		(137,299.22)		-	
7 a) Accounts Receivable (line 2e minus lines 5 & 6)	41,023.00	0.00	-	1,960,583.81	2,235.00	2,235.00	
b) Non-current Accounts Receivable				-		-	
c) Current Accounts Receivable (7a minus line 7b)	41,023.00	0.00	-	1,960,583.81	2,235.00	2,235.00	
8 Contributed Matching Funds	621,947.79		3,011,356.39	10,770,701.46	-	-	
9 Total Available (sum of lines 5, 7c, & 8)	662,970.79	895,956.72	3,011,356.39	24,688,505.02	5,515.00	5,515.00	
<b>EXPENDITURES</b>							
10 Donor Authorized Expenditures	662,970.79	1,163,487.73	3,011,356.39	25,837,062.18	5,515.00	5,515.00	
11 Non Donor Authorized Expenditures				-		-	
12 Total Expenditures (line 10 plus line 11)	662,970.79	1,163,487.73	3,011,356.39	25,837,062.18	5,515.00	5,515.00	
<b>RESTRICTED ENDING BALANCE</b>							
13 Current Year (line 4 minus line 10)	-	4,012.26	-	1,406,167.11	-	-	



2012-13 Unaudited Actuals (Entitlements)  
STATE AWARDS, REVENUES, AND EXPENDITURES  
SCHEDULE FOR CATEGORICALS SUB.

STATE PROGRAM NAME		PCA #10050		
STATE ID NUMBER	STATE PRESCHOOL RES.			
RESOURCE CODE	6130			
REVENUE ACCOUNT	8990			
LOCAL DESCRIPTION (if any)	FN 12/ RS 6130		SUBTOTAL FN 12	GRAND TOTAL
<b>AWARD</b>				
1 a. Prior Year Restricted Ending Balance	77,150.67		77,150.67	2,769,174.16
b. Restr Bal transfers (obj 8997)			-	-
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	77,150.67		77,150.67	2,769,174.16
2 a. Current Year Award	1,710.68		1,710.68	16,336,610.02
b. Other Adjustments			-	(2,548,880.00)
c. Adj Curr Yr Award (sum lines 2a through 2d)	1,710.68		1,710.68	13,787,730.02
3 Required Matching Funds/other	(4,035.11)		(4,035.11)	10,766,666.35
4 Total Available Award (sum lines 1c, 2e, & 3)	74,826.24		74,826.24	27,323,570.53
<b>REVENUES</b>				
5 Cash Received in Current Year	1,710.68		1,710.68	11,962,210.43
6 Amounts Included in line 5 for Prior Year Adjustments			-	(137,299.22)
7 a) Accounts Receivable (line 2e minus lines 5 & 6)	-		-	1,962,818.81
b) Non-current Accounts Receivable			-	-
c) Current Accounts Receivable (7a minus line 7b)			-	1,962,818.81
8 Contributed Matching Funds	(4,035.11)		(4,035.11)	10,766,666.35
9 Total Available (sum of lines 5, 7c, & 8)	(2,324.43)		(2,324.43)	24,691,695.59
<b>EXPENDITURES</b>				
10 Donor Authorized Expenditures			-	25,842,577.18
11 Non Donor Authorized Expenditures			-	-
12 Total Expenditures (line 10 plus line 11)	-		-	25,842,577.18
<b>RESTRICTED ENDING BALANCE</b>				
13 Current Year (line 4 minus line 10)	74,826.24		74,826.24	1,480,993.35



## 2012-13 Unaudited Actuals (Entitlements)

## LOCAL AWARDS, REVENUES, AND EXPENDITURES -ALL FUNDS

## SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES (ENTITLEMENTS)

*Total*

LOCAL PROGRAM NAME	Comm Challenge Mini Grant <b>RS 9121</b>	Comm Challenge Mini Grant <b>RS 9121</b>	COMM CHAL Mini Grant <b>RS 9121</b>	Cowell Foundation API Scores <b>RS9129</b>	District Safety Prg N/A <b>RS9150</b>	DONATIONS <b>RS 9170</b>	DNTN-Giampaoli <b>RS 9174</b>	DNTN-MUSD COUNSELOR		DNTN-MUSD COUN
RESOURCE CODE	<b>RS 9121</b>	<b>RS 9121</b>	<b>RS 9121</b>	<b>RS9129</b>	<b>RS9150</b>	<b>RS 9170</b>	<b>RS 9174</b>	<b>RS 9176</b>	<b>RS 9176</b>	<b>RS 9176</b>
REVENUE OBJECT	8699	8699	TOTAL	8699	8699		8699	8699	8699	TOTAL
LOCAL DESCRIPTION (if any)	Site 390	Dept 780		Site 260	Site 260	TOTAL 9170	Site 460	Site 400	Site 490	
<b>AWARD</b>										
1.a. Prior Year Restricted Ending Balance			-	1,105.00	86,665.70	2,223.53	500.00	248.98	10.00	258.98
b. Restr Bal Transfers (Obj 8997)			-							-
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	-	-	-	1,105.00	86,665.70	2,223.53	500.00	248.98	10.00	258.98
2.a. Current Year Award			-	-	131,440.11	-	-	-	330.00	330.00
b. Other Adjustments			-							-
c. Adj Curr Yr Award (sum lines 2a & 2b)	-	-	-	-	131,440.11	-	-	-	330.00	330.00
3) Required Matching Funds/Other										
4) Total Available Award (sum lines 1c, 2c, & 3)	-	-	-	1,105.00	218,105.81	2,223.53	500.00	248.98	340.00	588.98
<b>REVENUES</b>										
5) Cash Received in Current Year			-	-	129,940.11	-	-	-	330.00	330.00
6) Amounts Included in line 5 for Prior Year Adjustments	-	-	-	-	-	-	-	-	-	-
7a) Accounts Receivable (line 2c minus lines 5 & 6)	-	-	-	-	1,500.00	-	-	-	-	-
7b) Non-current Accounts Receivable	-	-	-	-	-	-	-	-	-	-
7c) Current Accounts Receivable (7a-7b)	-	-	-	-	1,500.00	-	-	-	-	-
8) Contributed Matching Funds	-	-	-	-	-	-	-	-	-	-
9) Total Available (sum of lines 5, 7c, & 8)	-	-	-	-	131,440.11	-	-	-	330.00	330.00
<b>EXPENDITURES</b>										
10) Donor Authorized Expenditures			-	1,105.00	134,717.14	1,032.06	-	-	-	-
11) Non Donor-Authorized Expenditures			-							-
12) Total Expenditures (line 10 plus line 11)	-	-	-	1,105.00	134,717.14	1,032.06	-	-	-	-
<b>RESTRICTED ENDING BALANCE</b>										
13) Current Year (line 4 minus line 10)	-	-	-	-	83,388.67	1,191.47	500.00	248.98	340.00	588.98



2012-13 Unaudited Actuals (Entire  
LOCAL AWARDS, REVENUES, AND EXP  
SCHEDULE FOR CATEGORICALS SUBJ

LOCAL PROGRAM NAME	Energy Grant	FARM ACCT	Mad Cnty Chamber	Med Admin Actv	NAT'L UNIV	Operation	OTHR LO PROJ	Fund 01
RESOURCE CODE	RS 9201	RS 9225	RS 9500	RS 9512	RS 9550	RS9595	RS 9610	
REVENUE OBJECT	8699	8699	8699	8699	8699	8689		SUBTOTAL
LOCAL DESCRIPTION (if any)	Site 490	Goal 1305	RS 9500	RS 9512	RS 9550	Site 540	TOTAL RS 9610	FN 01
<b>AWARD</b>								
1.a. Prior Year Restricted Ending Balance	4,493.83	301.14	-	-	3,357.85	1,337.21		100,243.24
b. Restr Bal Transfers (Obj 8997)								-
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	4,493.83	301.14	-	-	3,357.85	1,337.21	-	100,243.24
2.a. Current Year Award	-	-	1,639.80	-	-	-	-	133,409.91
b. Other Adjustments								-
c. Adj Curr Yr Award (sum lines 2a & 2b)	-	-	1,639.80	-	-	-	-	133,409.91
3) Required Matching Funds/Other								-
4) Total Available Award (sum lines 1c, 2c, & 3)	4,493.83	301.14	1,639.80	-	3,357.85	1,337.21	-	233,653.15
<b>REVENUES</b>								
5) Cash Received in Current Year	-	-	1,650.00	-	-	-		131,920.11
6) Amounts Included in line 5 for Prior Year Adjustments	-	-	-	-	-	-	-	-
7a) Accounts Receivable (line 2c minus lines 5 & 6)	-	-	(10.20)	-	-	-	-	1,489.80
7b) Non-current Accounts Receivable	-	-	-	-	-	-	-	-
7c) Current Accounts Receivable (7a-7b)	-	-	(10.20)	-	-	-	-	1,489.80
8) Contributed Matching Funds	-	-	-	-	-	-	-	-
9) Total Available (sum of lines 5, 7c, & 8)	-	-	1,639.80	-	-	-	-	133,409.91
<b>EXPENDITURES</b>								
10) Donor Authorized Expenditures			1,639.80					138,494.00
11) Non Donor-Authorized Expenditures								-
12) Total Expenditures (line 10 plus line 11)	-	-	1,639.80	-	-	-	-	138,494.00
<b>RESTRICTED ENDING BALANCE</b>								
13) Current Year (line 4 minus line 10)	4,493.83	301.14	-	-	3,357.85	1,337.21	-	95,159.15



2012-13 Unaudited Actuals (Entitle  
LOCAL AWARDS, REVENUES, AND EXP  
SCHEDULE FOR CATEGORICALS SUBJ

LOCAL PROGRAM NAME	Jail Contract Local Resources	GED Co. Educ Fees	Comm Action Co. Educ Fees	Shunammite Prog. Co. Educ Fees	COMM ED Co. Educ Fees	SCALISE MURAL	CAPS & GOWNS
RESOURCE CODE	9010	9136	9136	9136	9136	9170	9170
REVENUE OBJECT	8690	8671	8671	9671/8699	9671/8699	8699	8699
LOCAL DESCRIPTION (if any)	DE 7580	DE 0000	DE 7640	DE 790 ONLY	TOTAL	DE237	DE 750
<b>AWARD</b>							
1.a. Prior Year Restricted Ending Balance	-		12,167.31		12,167.31	492.00	-
b. Restr Bal Transfers (Obj 8997)					-		
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	-	-	12,167.31	-	12,167.31	492.00	-
2.a. Current Year Award	28,702.00	7,491.00	46,982.00		54,473.00		
b. Other Adjustments	(1,259.67)				-		
c. Adj Curr Yr Award (sum lines 2a & 2b)	27,442.33	7,491.00	46,982.00	-	54,473.00	-	-
3) Required Matching Funds/Other			5,930.65		5,930.65		
4) Total Available Award (sum lines 1c, 2c, & 3)	27,442.33	7,491.00	65,079.96	-	72,570.96	492.00	-
<b>REVENUES</b>							
5) Cash Received in Current Year		7,491.00	39,162.00		46,653.00		
6) Amounts Included in line 5 for Prior Year Adjustments	-	-	-	-	-	-	-
7a) Accounts Receivable (line 2c minus lines 5 & 6)	27,442.33	-	7,820.00	-	7,820.00	-	-
7b) Non-current Accounts Receivable	-	-	-	-		-	
7c) Current Accounts Receivable (7a-7b)	27,442.33	-	7,820.00	-	7,820.00	-	-
8) Contributed Matching Funds	-		5,930.65	-	5,930.65	-	-
9) Total Available (sum of lines 5, 7c, & 8)	27,442.33	7,491.00	52,912.65	-	60,403.65	-	-
<b>EXPENDITURES</b>							
10) Donor Authorized Expenditures	27,442.33	7,491.00	65,079.96	-	72,570.96	-	(276.00)
11) Non Donor-Authorized Expenditures							
12) Total Expenditures (line 10 plus line 11)	27,442.33	7,491.00	65,079.96	-	72,570.96	-	(276.00)
<b>RESTRICTED ENDING BALANCE</b>							
13) Current Year (line 4 minus line 10)	-	-	-	-	-	492.00	276.00



2012-13 Unaudited Actuals (Entitle  
LOCAL AWARDS, REVENUES, AND EXP  
SCHEDULE FOR CATEGORICALS SUBJ

LOCAL PROGRAM NAME	ADMIN	MDRA ROTARY-CBET	HISPANIC CHAMBER	SMALL FRY	XMAS BASKETS	TOTAL	SCOE	National University Local Resources
RESOURCE CODE	9170	9170	9170	9170	9170	9170	9530	9550
REVENUE OBJECT	8699	775	8699	8690/8699	8690/8699		8690	8690
LOCAL DESCRIPTION (if any)	DONATIONS / DE 770	DE 775	DE790	DE791	DE798	DONATIONS		
<b>AWARD</b>								
1.a. Prior Year Restricted Ending Balance	355.77	398.50	200.00	9,647.92	654.88	11,749.07		
b. Restr Bal Transfers (Obj 8997)								
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	355.77	398.50	200.00	9,647.92	654.88	11,749.07	-	-
2.a. Current Year Award				5,755.08		5,755.08	2,400.00	15,064.85
b. Other Adjustments						-		
c. Adj Curr Yr Award (sum lines 2a & 2b)	-	-	-	5,755.08	-	5,755.08	2,400.00	15,064.85
3) Required Matching Funds/Other						-		
4) Total Available Award (sum lines 1c, 2c, & 3)	355.77	398.50	200.00	15,403.00	654.88	17,504.15	2,400.00	15,064.85
<b>REVENUES</b>								
5) Cash Received in Current Year				5,755.08		5,755.08	2,400.00	
6) Amounts Included in line 5 for Prior Year Adjustments	-	-	-	-	-	-		-
7a) Accounts Receivable (line 2c minus lines 5 & 6)	-	-	-	-	-	-	-	15,064.85
7b) Non-current Accounts Receivable	-	-	-		-	-	-	-
7c) Current Accounts Receivable (7a-7b)	-	-	-	-	-	-	-	15,064.85
8) Contributed Matching Funds	-	-	-	-	-	-		-
9) Total Available (sum of lines 5, 7c, & 8)	-	-	-	5,755.08	-	5,755.08	2,400.00	15,064.85
<b>EXPENDITURES</b>								
10) Donor Authorized Expenditures	-	-	-	5,827.31	-	5,551.31	2,400.00	15,064.85
11) Non Donor-Authorized Expenditures						-		
12) Total Expenditures (line 10 plus line 11)	-	-	-	5,827.31	-	5,551.31	2,400.00	15,064.85
<b>RESTRICTED ENDING BALANCE</b>								
13) Current Year (line 4 minus line 10)	355.77	398.50	200.00	9,575.69	654.88	11,952.84	-	-



2012-13 Unaudited Actuals (Entitle  
LOCAL AWARDS, REVENUES, AND EXP  
SCHEDULE FOR CATEGORICALS SUBJ

LOCAL PROGRAM NAME		TOTAL		Scholarship Lorraine Thompson	Scholarship SCIENCE & HEALTH	Scholarship CADENAZZI ROBERTS	Scholarship BERRY ROBOTICS	Scholarship Madera Lions Club	
RESOURCE CODE		RS 9010		RS 9170	RS 9172	RS 9173	RS 9177	RS 9178	
REVENUE OBJECT	SUBTOTAL		SUBTOTAL						SUBTOTAL
LOCAL DESCRIPTION (if any)	FN 11	Donation	FN 12	Donation	Donation	Donation	Donation	Donation	FN 73
<b>AWARD</b>									
1.a. Prior Year Restricted									
Ending Balance	23,916.38	-	-	45,939.69	42.95	597.33	-	29,796.06	76,376.03
b. Restr Bal Transfers (Obj 8997)	-	-	-	-	-	-	-	-	-
c. Adj PY Restricted Ending Bal									
(sum lines 1a & 1b)	23,916.38	-	-	45,939.69	42.95	597.33	-	29,796.06	76,376.03
2.a. Current Year Award	106,394.93	-	-	223.73	0.22	2.90	-	145.10	371.95
b. Other Adjustments	(1,259.67)	-	-	-	-	-	-	-	-
c. Adj Curr Yr Award									
(sum lines 2a & 2b)	105,135.26	-	-	223.73	0.22	2.90	-	145.10	371.95
3) Required Matching Funds/Other	5,930.65	-	-	-	-	-	-	-	-
4) Total Available Award									
(sum lines 1c, 2c, & 3)	134,982.29	-	-	46,163.42	43.17	600.23	-	29,941.16	76,747.98
<b>REVENUES</b>									
5) Cash Received in Current Year	54,808.08	-	-	223.73	0.22	2.90	-	145.10	371.95
6) Amounts Included in line 5 for									
Prior Year Adjustments	-	-	-	-	-	-	-	-	-
7a) Accounts Receivable									
(line 2c minus lines 5 & 6)	50,327.18	-	-	-	-	-	-	-	-
7b) Non-current Accounts Receivable	-	-	-	-	-	-	-	-	-
7c) Current Accounts Receivable									
(7a-7b)	50,327.18	-	-	-	-	-	-	-	-
8) Contributed Matching Funds	5,930.65	-	-	-	-	-	-	-	-
9) Total Available									
(sum of lines 5, 7c, & 8)	111,065.91	-	-	223.73	0.22	2.90	-	145.10	371.95
<b>EXPENDITURES</b>									
10) Donor Authorized Expenditures	123,029.45	-	-	4,000.00	-	-	-	5,000.00	9,000.00
11) Non Donor-Authorized									
Expenditures	-	-	-	-	-	-	-	-	-
12) Total Expenditures									
(line 10 plus line 11)	123,029.45	-	-	4,000.00	-	-	-	5,000.00	9,000.00
<b>RESTRICTED ENDING BALANCE</b>									
13) Current Year (line 4 minus line 10)	11,952.84	-	-	42,163.42	43.17	600.23	-	24,941.16	67,747.98

2012-13 Unaudited Actuals (Entitle  
LOCAL AWARDS, REVENUES, AND EXP  
SCHEDULE FOR CATEGORICALS SUBJ

LOCAL PROGRAM NAME	
RESOURCE CODE	
REVENUE OBJECT	GRAND
LOCAL DESCRIPTION (if any)	TOTAL
<b>AWARD</b>	
1.a. Prior Year Restricted Ending Balance	200,535.65
b. Restr Bal Transfers (Obj 8997)	-
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	200,535.65
2.a. Current Year Award	240,176.79
b. Other Adjustments	(1,259.67)
c. Adj Curr Yr Award (sum lines 2a & 2b)	238,917.12
3) Required Matching Funds/Other	5,930.65
4) Total Available Award (sum lines 1c, 2c, & 3)	445,383.42
<b>REVENUES</b>	
5) Cash Received in Current Year	187,100.14
6) Amounts Included in line 5 for Prior Year Adjustments	-
7a) Accounts Receivable (line 2c minus lines 5 & 6)	51,816.98
7b) Non-current Accounts Receivable	-
7c) Current Accounts Receivable (7a-7b)	51,816.98
8) Contributed Matching Funds	5,930.65
9) Total Available (sum of lines 5, 7c, & 8)	244,847.77
<b>EXPENDITURES</b>	
10) Donor Authorized Expenditures	270,523.45
11) Non Donor-Authorized Expenditures	-
12) Total Expenditures (line 10 plus line 11)	270,523.45
<b>RESTRICTED ENDING BALANCE</b>	
13) Current Year (line 4 minus line 10)	174,859.97



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	66,854,687.27	301	315,547.20	303	66,539,140.07	305	965,727.78		307	65,573,412.29	309
2000 - Classified Salaries	17,707,382.29	311	57,706.12	313	17,649,676.17	315	3,082,410.51		317	14,567,265.66	319
3000 - Employee Benefits (Excluding 3800)	34,868,432.95	321	2,263,857.60	323	32,604,575.35	325	2,041,287.75		327	30,563,287.60	329
4000 - Books, Supplies Equip Replace. (6500)	9,343,340.22	331	23,508.31	333	9,319,831.91	335	3,420,041.95		337	5,899,789.96	339
5000 - Services. . . & 7300 - Indirect Costs	10,100,942.04	341	220,243.21	343	9,880,698.83	345	1,264,412.35		347	8,616,286.48	349
TOTAL					135,993,922.33	365	TOTAL			125,220,041.99	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011. . . . .		1100	375
2. Salaries of Instructional Aides Per EC 41011. . . . .		2100	380
3. STRS. . . . .		3101 & 3102	382
4. PERS. . . . .		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative. . . . .		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .		3401 & 3402	385
7. Unemployment Insurance. . . . .		3501 & 3502	390
8. Workers' Compensation Insurance. . . . .		3601 & 3602	392
9. OPEB, Active Employees (EC 41372). . . . .		3751 & 3752	0.00
10. Other Benefits (EC 22310). . . . .		3901 & 3902	1,036,220.55
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .			75,993,034.89
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .			380,608.48
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .			24,974.26
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .			
14. TOTAL SALARIES AND BENEFITS. . . . .			75,587,452.15
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. . . . .			60.36%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') . . . . .			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high) . . . . .	55.00%
2. Percentage spent by this district (Part II, Line 15) . . . . .	60.36%
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). . . . .	125,220,041.99
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	0.00



Funds 01 and 11, Resource 6015, Goal 4620		
<b>Pupil Data</b>		
Average Daily Attendance (ADA) (Form A, Line 17)		9.67
ADA (included above) claimed pursuant to EC 46191(b)		
<b>Section I - Direct Instruction Costs (Functions 1000-1999)</b>		<b>Object Codes</b>
A. Certificated Teachers' Salaries	1100	3,814.08
B. Classified Instructional Salaries	2100	0.00
C. Employee Benefits for Lines A and B		
1. State Teachers' Retirement System	3101, 3102	314.65
2. Public Employees' Retirement System	3201, 3202	0.00
3. OASDI/Medicare/Alternative	3301, 3302	55.30
4. Health and Welfare Benefits	3401, 3402	1,128.46
5. State Unemployment Insurance	3501, 3502	41.95
6. Workers' Compensation Insurance	3601, 3602	62.52
7. OPEB, Allocated and Active Employees	3701, 3702, 3751, 3752	98.04
8. PERS Reduction	3801, 3802	0.00
9. Other Benefits	3901, 3902	0.00
10. Total, Employee Benefits (Lines C1 through C9)		1,700.92
D. Books and Supplies		
1. Approved Textbooks and Core Curricula Materials	4100	0.00
2. Books and Other Reference Materials	4200	0.00
3. Materials and Supplies	4300	0.00
4. Noncapitalized Equipment	4400	0.00
5. Total, Books and Supplies (Lines D1 through D4)		0.00
E. Services and Other Operating Expenditures		
1. Subagreements for Services	5100	0.00
2. Travel & Conferences	5200	0.00
3. Transfers of Direct Costs	5710, 5750	0.00
4. Professional/Consulting Services and Operating Expenditures	5800	0.00
5. Total, Services and Other Operating Expenditures (Lines E1 through E4)		0.00
F. Subtotal, Direct Instruction Costs (Lines A, B, C10, D5, and E5)		5,515.00
G. Equipment and Equipment Replacement	6400, 6500	0.00
H. Total, Direct Instruction Costs (Lines F and G)		5,515.00



<b>Section II - Direct Support Costs (Instruction-Related, and Guidance and Counseling Services) (Functions 2100-2199, 2420, 2700, and 3110)</b>		
A. Certificated Salaries		
1. Teachers' Salaries	1100	0.00
2. Support Salaries	1200	0.00
3. Supervisors' and Administrators' Salaries	1300	0.00
4. Total, Certificated Salaries (Lines A1 through A3)		0.00
B. Classified Salaries - Clerical, Technical, and Office Staff Salaries	2400	0.00
C. Employee Benefits for Lines A and B		
1. State Teachers' Retirement System	3101, 3102	0.00
2. Public Employees' Retirement System	3201, 3202	0.00
3. OASDI/Medicare/Alternative	3301, 3302	0.00
4. Health and Welfare Benefits	3401, 3402	0.00
5. State Unemployment Insurance	3501, 3502	0.00
6. Workers' Compensation Insurance	3601, 3602	0.00
7. OPEB, Allocated and Active Employees	3701, 3702, 3751, 3752	0.00
8. PERS Reduction	3801, 3802	0.00
9. Other Benefits	3901, 3902	0.00
10. Total, Employee Benefits (Lines C1 through C9)		0.00
D. Books and Supplies		
1. Books and Other Reference Materials	4200	0.00
2. Materials and Supplies	4300	0.00
3. Noncapitalized Equipment	4400	0.00
4. Total, Books and Supplies		0.00
E. Services and Other Operating Expenditures		
1. Subagreements for Services	5100	0.00
2. Travel and Conferences	5200	0.00
3. Transfers of Direct Costs	5710, 5750	0.00
4. Professional/Consulting Services and Operating Expenditures	5800	0.00
5. Communications	5900	0.00
6. Total, Services and Other Operating Expenditures (Lines E1 through E5)		0.00
F. Subtotal, Direct Support Costs (Lines A4, B, C10, D4, and E6)		0.00
G. Equipment and Equipment Replacement	6400, 6500	0.00
H. Total, Direct Support Costs (Lines F and G)		0.00
<b>Section III - Indirect Costs (LEA's 2nd prior year approved rate of 5.18% times the sum of Section I, Line H and Section II, Line H)</b>		285.68
<b>Section IV - Alternative Charge Cost (Alternative to Sections II and III) (Not more than 8% [\$441.20] of the annual revenue (Object 8311) for the Adults in Correctional Facilities program)</b>		
<b>Section V - Total Cost for Adults in Correctional Facilities</b> (Section I, Line H plus Section II, Line H plus Section III OR if Section IV has been entered, Section I, Line H plus Section IV)		5,800.68

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
<b>Governmental Activities:</b>							
General Obligation Bonds Payable	72,393,824.00	2,288,981.00	74,682,805.00		2,045,000.00	72,637,805.00	2,465,000.00
State School Building Loans Payable			0.00		0.00	0.00	0.00
Certificates of Participation Payable	16,675,000.00		16,675,000.00		440,000.00	16,235,000.00	455,000.00
Capital Leases Payable	6,402,898.65	(1.00)	6,402,897.65		671,673.00	5,731,224.65	590,823.00
Lease Revenue Bonds Payable			0.00		0.00	0.00	0.00
Other General Long-Term Debt	2,773,046.00		2,773,046.00	457,050.00	1,332,966.00	1,897,130.00	33,735.00
Net OPEB Obligation	3,498,608.00	(267,214.00)	3,231,394.00	2,916,096.00	2,267,445.00	3,880,045.00	0.00
Compensated Absences Payable	1,004,542.00		1,004,542.00		129,324.00	875,218.00	0.00
Governmental activities long-term liabilities	102,747,918.65	2,021,766.00	104,769,684.65	3,373,146.00	6,886,408.00	101,256,422.65	3,544,558.00
<b>Business-Type Activities:</b>							
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
<b>A. PRIOR YEAR DATA</b> (2011-12 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	<b>2011-12 Actual</b>			<b>2012-13 Actual</b>		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	104,796,805.26	0.00	104,796,805.26			109,432,754.98
2. PRIOR YEAR GANN ADA (Preload/Line B9, PY column)	19,163.89	0.00	19,163.89			19,285.24
<b>ADJUSTMENTS TO PRIOR YEAR LIMIT</b>	<b>Adjustments to 2011-12</b>			<b>Adjustments to 2012-13</b>		
3. District Lapses, Reorganizations and Other Transfers		0.00				0.00
4. Temporary Voter Approved Increases		0.00				0.00
5. Less: Lapses of Voter Approved Increases		0.00				0.00
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)		0.00				0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)		0.00				0.00
<b>B. CURRENT YEAR GANN ADA</b> (2012-13 data should tie to Principal Apportionment Attendance Software reports)	<b>2012-13 P2 Report</b>			<b>2013-14 P2 Estimate</b>		
1. Total K-12 ADA (Form A, Lines 10, 28, & 29)	18,654.16	0.00	18,654.16	18,654.16		18,654.16
2. ROC/P ADA**						
3. Total Charter Schools ADA (Form A, Line 26)	631.08		631.08	630.83		630.83
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)		19,285.24				19,284.99
<b>OTHER ADA</b> (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)		19,285.24				19,284.99
<b>C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED</b>	<b>2012-13 Actual</b>			<b>2013-14 Budget</b>		
<b>TAXES AND SUBVENTIONS (Funds 01, 09, and 62)</b>						
1. Homeowners' Exemption (Object 8021)	292,500.65		292,500.65	287,499.00		287,499.00
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)	16,424,324.70		16,424,324.70	20,146,882.00		20,146,882.00
5. Unsecured Roll Taxes (Object 8042)	726,269.42		726,269.42	842,594.00		842,594.00
6. Prior Years' Taxes (Object 8043)	55,181.18		55,181.18	0.00		0.00
7. Supplemental Taxes (Object 8044)	107,415.69		107,415.69	83,046.00		83,046.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	0.00		0.00	(3,528,002.00)		(3,528,002.00)
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (Obj. 8047 & 8625)	303,142.52		303,142.52	303,434.00		303,434.00
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)	(889,893.26)		(889,893.26)	(884,698.00)		(884,698.00)
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	17,018,940.90	0.00	17,018,940.90	17,250,755.00	0.00	17,250,755.00
<b>OTHER LOCAL REVENUES (Funds 01, 09, and 62)</b>						
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)	17,018,940.90	0.00	17,018,940.90	17,250,755.00	0.00	17,250,755.00



	2012-13 Calculations			2013-14 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
<b>EXCLUDED APPROPRIATIONS</b>						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			0.00			0.00
<b>OTHER EXCLUSIONS</b>						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			0.00			0.00
<b>STATE AID RECEIVED (Funds 01, 09, and 62)</b>						
24. Revenue Limit State Aid - CY (objects 8011 and 8012)	80,103,877.51		80,103,877.51	80,454,943.00		80,454,943.00
25. Revenue Limit State Aid - Prior Years (Object 8019)	(78,920.41)		(78,920.41)	0.00		0.00
26. Supplemental Instruction - CY (Res. 0000, Object 8590)**		0.00	0.00		0.00	0.00
27. Supplemental Instruction - PY (Res. 0000, Object 8590)**		0.00	0.00		0.00	0.00
28. Comm Day Sch Addl Funding - CY (Res. 2430, Obj. 8311 and Res. 0000, Obj. 8590)**		0.00	0.00		0.00	0.00
29. Comm Day Sch Addl Funding - PY (Res. 2430, Obj. 8319 and Res. 0000, Obj. 8590)**		0.00	0.00		0.00	0.00
30. ROC/P Apportionment - CY (Res. 0000, Object 8590)**		0.00	0.00		0.00	0.00
31. ROC/P Apportionment - PY (Res. 0000, Object 8590)**		0.00	0.00		0.00	0.00
32. Charter Schs. Gen. Purpose Entitlement (Object 8015)	0.00	0.00	0.00	0.00	0.00	0.00
33. Charter Schs. Categorical Block Grant (Object 8590)**		0.00	0.00		0.00	0.00
34. Class Size Reduction, Grades K-3 (Object 8434)	3,751,713.00	0.00	3,751,713.00	3,751,713.00	0.00	3,751,713.00
35. Class Size Reduction, Grade 9 (Object 8590)**		0.00	0.00		0.00	0.00
36. SUBTOTAL STATE AID RECEIVED (Lines C24 through C35)	83,776,670.10	0.00	83,776,670.10	84,206,656.00	0.00	84,206,656.00
<b>ADD BACK TRANSFERS TO COUNTY</b>						
37. County Office Funds Transfer (Form RL, Line 32)	1,159,926.00		1,159,926.00	1,179,717.00		1,179,717.00
38. TOTAL STATE AID (Lines C36 plus C37)	84,936,596.10	0.00	84,936,596.10	85,386,373.00	0.00	85,386,373.00
<b>DATA FOR INTEREST CALCULATION</b>						
39. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	144,848,390.99		144,848,390.99	144,277,511.00		144,277,511.00
40. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	174,716.66		174,716.66	140,000.00		140,000.00
<b>APPROPRIATIONS LIMIT CALCULATIONS</b>						
<b>D. PRELIMINARY APPROPRIATIONS LIMIT</b>						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			104,796,805.26			109,432,754.98
2. Inflation Adjustment			1.0377			1.0512
3. Program Population Adjustment (Lines B9 divided by [A2 plus A7]) (Round to four decimal places)			1.0063			1.0000
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			109,432,754.98			115,035,712.03
<b>APPROPRIATIONS SUBJECT TO THE LIMIT</b>						
5. Local Revenues Excluding Interest (Line C18)			17,018,940.90			17,250,755.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B9 or \$2,400; but not greater than Line C38 or less than zero)			2,314,228.80			2,314,198.80
b. Maximum State Aid in Local Limit (Lesser of Line C38 or Lines D4 minus D5 plus C23; but not less than zero)			84,936,596.10			85,386,373.00
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			84,936,596.10			85,386,373.00
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C40 divided by [Lines C39 minus C40] times [Lines D5 plus D6c])			123,127.66			99,690.90
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			17,142,068.56			17,350,445.90
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)			84,936,596.10			85,386,373.00
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			17,142,068.56			
b. State Subventions (Line D8)			84,936,596.10			
c. Less: Excluded Appropriations (Line C23)			0.00			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			102,078,664.66			



[illegible]



**Part I - General Administrative Share of Plant Services Costs**

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 7200-7700, goals 0000 and 9000) 3,866,439.89
2. Contracted general administrative positions not paid through payroll
  - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. \_\_\_\_\_
  - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

--

**B. Salaries and Benefits - All Other Activities**

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 113,568,552.75

**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) 3.40%

**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)	4,389,098.04
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	1,779,048.70
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	23,550.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	447,600.21
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)	264.77
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)	6,639,561.72
9. Carry-Forward Adjustment (Part IV, Line F)	(231,420.55)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	6,408,141.17

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	85,041,212.70
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	17,907,152.22
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	11,403,351.53
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,929,169.84
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	13,643.55
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,216,262.62
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)	254.99
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)	12,717,111.77
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)	7,522.56
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)	996,254.34
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,396,211.63
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	10,152,815.37
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)	142,780,963.12

**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)

4.65%

**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/](http://www.cde.ca.gov/fg/ac/ic/))

(Line A10 divided by Line B18)

4.49%



**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.

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	<u>6,639,561.72</u>
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	<u>525,071.62</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.18%) 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 (5.18%) times Part III, Line B18) or (the highest rate used to recover costs from any program (5.18%) times Part III, Line B18); zero if positive	<u>(231,420.55)</u>
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>(231,420.55)</u>
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
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>4.49%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-115,710.28) is applied to the current year calculation and the remainder (\$-115,710.27) is deferred to one or more future years:	<u>4.57%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-77,140.18) is applied to the current year calculation and the remainder (\$-154,280.37) is deferred to one or more future years:	<u>4.60%</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	<u>(231,420.55)</u>



Approved indirect cost rate: 5.18%  
Highest rate used in any program: 5.18%

<b>Fund</b>	<b>Resource</b>	<b>Eligible Expenditures (Objects 1000-5999 except Object 5100)</b>	<b>Indirect Costs Charged (Objects 7310 and 7350)</b>	<b>Rate Used</b>
01	3010	6,040,020.30	312,873.04	5.18%
01	3550	167,129.52	8,356.48	5.00%
01	3725	346,747.31	17,961.51	5.18%
01	4035	1,192,978.10	61,796.26	5.18%
01	4045	16,981.76	879.66	5.18%
01	4046	83,386.81	4,319.44	5.18%
01	4203	1,037,311.34	20,746.24	2.00%
01	6010	653,190.82	32,659.52	5.00%
01	6286	53,779.15	2,785.76	5.18%
01	7090	2,702,729.37	81,081.88	3.00%
01	7091	2,242,864.14	67,285.92	3.00%
01	7400	1,057,907.38	54,799.60	5.18%
01	8150	2,841,212.58	147,174.81	5.18%
01	9010	850,267.33	22,577.00	2.66%
11	3555	14,591.40	424.60	2.91%
11	9010	185,088.08	7,139.67	3.86%
12	6105	1,316,683.17	68,204.19	5.18%
12	9010	79,528.46	2,795.12	3.51%
13	5310	9,815,771.07	437,782.70	4.46%
13	5370	337,044.30	15,032.18	4.46%

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	1,145,771.68		725,715.61	1,871,487.29
2. State Lottery Revenue	8560	2,617,091.81		653,268.17	3,270,359.98
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)		3,762,863.49	0.00	1,378,983.78	5,141,847.27
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	946,747.54			946,747.54
2. Classified Salaries	2000-2999	356,652.00			356,652.00
3. Employee Benefits	3000-3999	436,443.55			436,443.55
4. Books and Supplies	4000-4999	249,925.01		757,638.14	1,007,563.15
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	233,857.60			233,857.60
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	34,470.25			34,470.25
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 )		2,258,095.95	0.00	757,638.14	3,015,734.09
<b>C. ENDING BALANCE</b>					
(Must equal Line A6 minus Line B12)	979Z	1,504,767.54	0.00	621,345.64	2,126,113.18
<b>D. COMMENTS:</b>					

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

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



Section I - Expenditures	Funds 01, 09, and 62			2012-13 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	142,384,099.46
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3355 and 3385)	All	All	1000-7999	12,232,678.64
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	13,643.55
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	522,811.21
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	976,339.92
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	1,260,231.00
6. All Other Financing Uses	All	9100 9200	7699 7651	4,525.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	668,204.53
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	164,402.85
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)				3,610,158.06
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	342,531.69
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)				126,883,794.45
F. Charter school expenditure adjustments (From Section V)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				126,883,794.45

		2012-13 Annual ADA/ Exps. Per ADA
<b>Section II - Expenditures Per ADA</b>		
A. Average Daily Attendance (Form A, Annual ADA column, lines 3, 6, 26, 28, and 29)		19,010.37
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)		19,010.37
D. Charter school ADA adjustments (From Section V)		0.00
E. Adjusted total ADA (Lines C plus D)		19,010.37
F. Expenditures per ADA (Line I.G divided by Line II.E)		6,674.45
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>		
	<b>Total</b>	<b>Per ADA</b>
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.)	122,353,239.65	6,699.73
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)	122,353,239.65	6,699.73
B. Required effort (Line A.2 times 90%)	110,117,915.69	6,029.76
C. Current year expenditures (Line I.G and Line II.F)	126,883,794.45	6,674.45
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2014-15 may be reduced by the lower of the two percentages)	0.00%	0.00%



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

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

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

Aggregate Expenditures/Per ADA Expenditures	Total	Per ADA
B. MOE deficiency amount if MOE not met Col 1 (Line III.D) and Col 2 (Line III.D x Line II.E)	0.00	0.00
C. Education Jobs Fund expenditures applied (Using lowest amount needed)  (Lowest amount in Line IV.B, up to amount available in Line IV.A4)	0.00	0.00
D. Total expenditures, with adjustments, Col 1 (Line I.G plus Line IV.C)	126,883,794.45	
E. Total expenditures per ADA, with adjustments, Col 2 (Col 1 Line IV.D divided by Line II.E)		6,674.45
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)
<b>A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)</b>	705,815.77	0.00	71,791.47	2,919,593.56	11,544,685.00	7,787.33	5,404,822.00
<b>B. Enter Allocation Factor(s) by Goal:</b> (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)
<b>Instructional Goals Description</b>							
0001 Pre-Kindergarten	1.00		1.00	1.00			
1110 Regular Education, K-12	669.31		669.31	669.31	1,466.73		4,953.00
3100 Alternative Schools							
3200 Continuation Schools	14.40		14.40	14.40	29.06	29.06	191.00
3300 Independent Study Centers	8.75		8.75	8.75			
3400 Opportunity Schools							
3550 Community Day Schools							
3700 Specialized Secondary Programs							
3800 Vocational Education							
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Vocational Education							
4760 Bilingual							
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)	78.76		78.76	78.76			249.00
6000 ROC/P							
<b>Other Goals Description</b>							
7110 Nonagency - Educational	4.84		4.84	4.84			
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
<b>Other Funds Description</b>							
-- Adult Education (Fund 11)					21.50		
-- Child Development (Fund 12)	15.92		15.92	15.92	16.50		
-- Cafeteria (Funds 13 & 61)							
<b>C. Total Allocation Factors</b>	792.98	0.00	792.98	792.98	1,533.79	29.06	5,393.00



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

Goal	Program/Activity	----- Direct Costs -----			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6	
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3				
<b>Instructional Goals</b>								
0001	Pre-Kindergarten	204,426.39	4,662.41	209,088.80	10,910.56		219,999.36	
1110	Regular Education, K–12	96,034,791.29	19,124,388.63	115,159,179.92	6,009,177.49		121,168,357.41	
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00	
3200	Continuation Schools	1,903,765.52	485,076.51	2,388,842.03	124,653.33		2,513,495.36	
3300	Independent Study Centers	1,225,749.02	40,796.12	1,266,545.14	66,090.21		1,332,635.35	
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00	
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00	
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00	
3800	Vocational Education	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	1,999.17	0.00	1,999.17	104.32		2,103.49	
4850	Migrant Education	18,176.45	0.00	18,176.45	948.47		19,124.92	
5000-5999	Special Education	11,540,247.67	616,757.53	12,157,005.20	634,370.63		12,791,375.83	
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00	
<b>Other Goals</b>								
7110	Nonagency - Educational	645,627.53	22,566.08	668,193.61	34,867.34		703,060.95	
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00	
8100	Community Services	57,580.42	0.00	57,580.42	3,004.63	60,585.05		
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00		
<b>Other Costs</b>								
----	Food Services					957.00	957.00	
----	Enterprise					0.00	0.00	
----	Facilities Acquisition & Construction					119,256.02	119,256.02	
----	Other Outgo					2,950,849.58	2,950,849.58	
<b>Other Funds</b>								
----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		360,247.85	360,247.85	673,429.73		1,033,677.58	
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(531,378.46)		(531,378.46)	
----	<b>Total General Fund and Charter Schools Funds Expenditures</b>	111,632,363.46	20,654,495.13	132,286,858.59	7,026,178.25	3,071,062.60	142,384,099.44	



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
<b>Instructional Goals</b>													
0001	Pre-Kindergarten	192,761.18	11,665.21	0.00	0.00	0.00	0.00	0.00			0.00	0.00	204,426.39
1110	Regular Education, K-12	74,668,375.76	3,007,858.10	2,434,578.39	10,082,710.08	2,386,632.79	0.00	1,996,369.85			1,458,266.32	0.00	96,034,791.29
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	1,220,791.41	0.00	832.77	375,166.83	198,361.32	0.00	0.00			108,613.19	0.00	1,903,765.52
3300	Independent Study Centers	844,021.01	0.00	877.00	253,319.76	112,644.89	0.00	0.00			14,886.36	0.00	1,225,749.02
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Vocational Education	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	1,999.17	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	1,999.17
4850	Migrant Education	18,176.45	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	18,176.45
5000-5999	Special Education	9,536,193.29	873,630.15	0.00	48,107.14	419,022.06	662,970.79	0.00			324.24	0.00	11,540,247.67
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
<b>Other Goals</b>													
7110	Nonagency - Educational	604,827.98	0.00	0.00	40,799.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00	645,627.53
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00		13,643.55	0.00	43,936.87	0.00	57,580.42
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
<b>Total Direct Charged Costs</b>		87,087,146.25	3,893,153.46	2,436,288.16	10,800,103.36	3,116,661.06	662,970.79	1,996,369.85	13,643.55	0.00	1,626,026.98	0.00	111,632,363.46

\* 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	4,662.41	0.00	0.00	4,662.41
1110	Regular Education, K–12	3,120,600.11	11,039,931.04	4,963,857.48	19,124,388.63
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	67,138.76	226,519.06	191,418.69	485,076.51
3300	Independent Study Centers	40,796.12	0.00	0.00	40,796.12
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Vocational Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	367,211.70	0.00	249,545.83	616,757.53
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	22,566.08	0.00	0.00	22,566.08
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)		161,828.36		161,828.36
--	Child Development (Fund 12)	74,225.63	124,193.86	0.00	198,419.49
--	Cafeteria (Funds 13 and 61)		0.00		0.00
Total Allocated Support Costs		3,697,200.81	11,552,472.32	5,404,822.00	20,654,495.13



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

<b>A. Central Administration Costs in General Fund and Charter Schools Funds</b>		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	1,216,262.62
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	23,550.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	4,389,353.03
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	1,928,391.08
5	Total Central Administration Costs in General Fund and Charter Schools Funds	7,557,556.73
<b>B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds</b>		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	111,632,363.46
2	Total Allocated Costs (from Form PCR, Column 2, Total)	20,654,495.13
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	132,286,858.59
<b>C. Direct Charged Costs in Other Funds</b>		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	996,254.34
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	1,396,211.63
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	10,152,815.37
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	12,545,281.34
<b>D. Total Direct Charged and Allocated Costs (B3 + C5)</b>		144,832,139.93
<b>E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)</b>		5.22%



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)	957.00				957.00
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			119,256.02		119,256.02
Other Outgo (Objects 1000-7999)				2,950,849.58	2,950,849.58
<b>Total Other Costs</b>	957.00	0.00	119,256.02	2,950,849.58	3,071,062.60

Description	Principal Appt. Software Data ID	2012-13 Unaudited Actuals	2013-14 Budget
<b>BASE REVENUE LIMIT PER ADA</b>			
1. Base Revenue Limit per ADA (prior year)	0025	6,486.49	6,698.49
2. Inflation Increase	0041	212.00	106.00
3. All Other Adjustments	0042, 0525		
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,698.49	6,804.49
<b>REVENUE LIMIT SUBJECT TO DEFICIT</b>			
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	6,698.49	6,804.49
b. AB 851 Add-on (Meals, BTS, Special Adjustments)	0719	22.25	22.60
c. Revenue Limit ADA	0033	18,654.34	18,654.16
d. Total Base Revenue Limit (Lines 5a plus 5b, times 5c)	0034, 0724	125,370,969.01	127,353,629.19
6. Allowance for Necessary Small School	0489		
7. Gain or Loss from Interdistrict Attendance Agreements	0272		
8. Meals for Needy Pupils	0090		
9. Special Revenue Limit Adjustments	0274		
10. One-time Equalization Adjustments	0275		
11. Miscellaneous Revenue Limit Adjustments	0276, 0659	(35.10)	(66.77)
12. Less: All Charter District Revenue Limit Adjustment	0217		
13. Beginning Teacher Salary Incentive Funding	0552		
14. Less: Class Size Penalties Adjustment	0173		
15. REVENUE LIMIT SUBJECT TO DEFICIT (Sum Lines 5d through 11, plus Line 13, minus Lines 12 and 14)	0082	125,370,933.91	127,353,562.42
<b>DEFICIT CALCULATION</b>			
16. Deficit Factor	0281	0.77728	0.77728
17. TOTAL DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	97,448,319.51	98,989,377.00
<b>OTHER REVENUE LIMIT ITEMS</b>			
18. Unemployment Insurance Revenue	0060	947,188.00	68,398.00
19. Less: Longer Day/Year Penalty	0287		
20. Less: Excess ROC/P Reserves Adjustment	0288		
21. Less: PERS Reduction	0195		
22. PERS Safety Adjustment/SFUSD PERS Adjustment	0205, 0654	(173,795.00)	(172,360.00)
23. TOTAL, OTHER REVENUE LIMIT ITEMS (Sum Lines 18 and 22, minus Lines 19 through 21)	---	773,393.00	(103,962.00)
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	98,221,712.51	98,885,415.00



Description	Principal Appt. Software Data ID	2012-13 Unaudited Actuals	2013-14 Budget
<b>REVENUE LIMIT - LOCAL SOURCES</b>			
25. Property Taxes	0587	17,908,834.16	18,135,453.00
26. Miscellaneous Funds	0588		
27. Community Redevelopment Funds	0589, 0721		
28. Less: Charter Schools In-lieu Taxes	0595	895,744.00	884,698.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	17,013,090.16	17,250,755.00
30. Charter School General Purpose Block Grant Offset (Unified Districts Only)	0293		
31. STATE AID PORTION OF REVENUE LIMIT			
a. Gross State Aid Portion of Revenue Limit (Sum Line 24 minus Lines 29 and 30; if negative, then zero)	0111	81,208,622.35	81,634,660.00
b. Less: Education Protection Account (EPA) (Obj. 8012)	---	21,028,830.00	15,832,432.00
c. Plus: Charter School Portion of EPA included in 31b	---		
d. NET STATE AID (Line 31a minus 31b, plus 31c; if negative, then zero)	0737	60,179,792.35	65,802,228.00
<b>OTHER ITEMS</b>			
32. Less: County Office Funds Transfer	0458	1,159,926.00	1,179,717.00
33. Core Academic Program	9001		
34. California High School Exit Exam	9002		
35. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017		
36. Apprenticeship Funding	0570		
37. Community Day School Additional Funding	3103, 9007		
38. Basic Aid "Choice"/Court Ordered Voluntary Pupil Transfer/Basic Aid Open Enrollment	0634, 0629, 9037		
39. Basic Aid Supplement Charter School Adjustment	9018		
40. All Other Adjustments	---	55,181.00	
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(1,104,745.00)	(1,179,717.00)
42. TOTAL, NET STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31d and 41) (This amount should agree with Object 8011)	---	59,075,047.35	64,622,511.00
43. Less: Revenue Limit State Apportionment Receipts	---	39,874,937.00	
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43)	---	19,200,110.35	

<b>OTHER NON-REVENUE LIMIT ITEMS</b>			
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	(109,820.46)	0.00	(531,378.46)				
Other Sources/Uses Detail					17,420.65	1,260,231.00		
Fund Reconciliation							311,446.79	359.52
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	3,572.03	0.00	7,564.27	0.00				
Other Sources/Uses Detail					600,000.00	0.00		
Fund Reconciliation							291.80	11,316.78
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	8,913.97	0.00	70,999.31	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							67.72	250,739.37
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	97,334.46	0.00	452,814.88	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							1,064.00	49,145.32
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					660,231.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	70,908.92		
Fund Reconciliation							0.00	4,271.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	1,282,539.65		
Fund Reconciliation							0.00	1,228.12
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					70,908.92	0.00		
Fund Reconciliation							4,271.00	81.20
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					1,265,119.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00



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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	109,820.46	(109,820.46)	531,378.46	(531,378.46)	2,613,679.57	2,613,679.57	317,141.31	317,141.31

Description	EDP No.	Home-to-School	SD/OI
<b>SCHEDULE I - PUPIL TRANSPORTATION DATA</b>			
A. ENTER average number of buses used to transport pupils daily to/from school	008/006	46.0	14.0
B. 1. ENTER average number of pupils transported daily one way to/from school (excluding extended year)	020/019	5,144.0	249.0
2. ENTER number of pupils included on Line B1 with transportation in IEP	023/024	144.0	105.0
C. ENTER total number of miles driven to/from school	021/022	724,562.0	261,115.0
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
<b>SCHEDULE II - COST DATA</b>			
(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	3,800,953.63	662,970.79
B. Books & Supplies (Objects 4200, 4300, and 4400)		1,067,804.45	0.00
C. 1. Subagreements for Services (Object 5100)		0.00	0.00
a. ENTER amount included on Line C1 paid to a private contractor to transport pupils			
2. Travel/Conferences & Dues/Memberships (Objects 5200 and 5300)		9,203.24	0.00
3. Insurance (Objects 5400 and 5450)		23,532.56	0.00
4. Rentals, Leases, Repairs, and Noncapitalized Improvements (Object 5600)		229,834.81	0.00
5. Interprogram/Interfund Transfers (Objects 5710 and 5750)		(556,867.45)	0.00
6. Other Services and Operating Expenditures (Object 5800) (Contracts for repairs should be charged to Object 5600)		119,604.59	0.00
7. Communications (Object 5900)		51.08	0.00
D. Capital Outlay, Lease Purchase & Debt Service (Home-to-School: Funds 01, 15, & 18, all applicable Resources except 7240, Function 3600, Objects 6400 & 6500, plus Fund 01, Resources 7230, 7235, and 7236, Function 9100, Objects 7438 and 7439, plus Funds 15 & 18, Function 9100, Objects 7438 and 7439, minus Fund 01, Resources 7230 and 7235, Object 8972, minus Funds 15 & 18, Object 8972) (SD/OI: Fund 01, Resource 7240, Function 3600, Objects 6400 & 6500, plus Fund 01, Resource 7240, Function 9100, Objects 7438 and 7439, minus Fund 01, Resource 7240, Object 8972)	096/095	701,652.88	0.00
1. ENTER amount of capital outlay, lease purchase & debt service included on Line D in Home-to-School that belongs in SD/OI as a decrease to Home-to-School and an increase to SD/OI. (Line D1 must net to zero)			
E. Direct Support Costs			
1. Plant Maintenance & Operations and Facilities (Fund 01, Resource 7230 (HtoS) or 7240 (SD/OI), Functions 8100-8400 and 8700, Objects 2000-5999, 6400, and 6500)		74,048.70	0.00
F. Direct and Direct Support Costs (Lines A through E1 except Line C1a)		5,469,818.49	662,970.79
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)		5,469,818.49	662,970.79
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)		366,156.39	0.00
1. ENTER amount of Line I that represents reimbursements other than for transportation services (i.e., fuel tax reimbursement, insurance recovery, bus trade-in or sale, prior year refunds, etc.)			
J. Subtotal, Pupil Transportation Expense (Line H minus Line I plus Line I1)	097/098	5,103,662.10	662,970.79
K. Indirect Costs (Approved indirect cost rate of 5.18% times the sum of Line H minus lines C1, D, and D1. If negative, then zero.)		246,990.98	34,341.89
L. Net Pupil Transportation Expense (Lines J and K)	100/101	5,350,653.08	697,312.68



Description	EDP No.	Home-to-School	SD/OI
<b>SCHEDULE III - ALLOWABLE TRANSPORTATION EXPENSE</b>			
A. Net Pupil Transportation Expense (Schedule II, Line L)		5,350,653.08	697,312.68
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	
2. ENTER payments by another LEA, included in Schedule II, Line C1		0.00	
3. Less: ENTER payments to common carriers and parents, deducted on Line B			
D. Deduction for bus acquisition and/or replacement			
1. ENTER portion of bus payments included in Schedule II, Line D plus Line D1 that was for your pupils (exclude portion other LEAs paid to you as part of their costs)		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	
3. Less: ENTER bus acquisition and/or replacement included in deduction taken on Line B			
E. Deduction for unallowable costs			
1. ENTER amount of unallowable costs included in Schedule II, lines C1 and C6 paid by you to another LEA			
2. Less: ENTER unallowable costs amount included in deduction taken on Line B			
F. Total Deductions (Lines B, C1, C2, D1, D2, and E1 minus lines C3, D3, and E2)		0.00	0.00
G. Bus Operating Expense (Line A minus Line F)	110/111	5,350,653.08	697,312.68
H. 1. Cost Per Mile (Line G divided by Schedule I, Line C)	120/121	7.385	2.671
2. Cost Per Pupil (Line G divided by Schedule I, Line B1)	122/123	1,040.174	2,800.453
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	5,350,653.08	697,312.68
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	149,785.00	
2. ENTER LEA's computed expense if different than amount calculated in Line L1 (maintain documentation locally)	132a		

Contact: Teri Bradshaw

Title: Director of Fiscal Services

Agency: Madera Unified School District

Phone Number/Ext: (559) 675-4500, ext. 208

E-mail Address: teribradshaw@maderausd.org

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>UNDUPLICATED PUPIL COUNT</b>										1,176
<b>TOTAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	5,559,573.14		5,559,573.14
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	2,265,929.11		2,265,929.11
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	3,792,984.68		3,792,984.68
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	26,636.32		26,636.32
5000-5999	Services and Other Operating Expenditures	21,150.00	0.00	0.00	0.00	324.24	0.00	(126,349.82)		(104,875.58)
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	21,150.00	0.00	0.00	0.00	324.24	0.00	11,518,773.43	0.00	11,540,247.67
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	616,757.58								616,757.58
	Total Indirect Costs and PCR Allocations	616,757.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	616,757.58
	<b>TOTAL COSTS</b>	<b>637,907.58</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>324.24</b>	<b>0.00</b>	<b>11,518,773.43</b>	<b>0.00</b>	<b>12,157,005.25</b>
<b>FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, &amp; 3405)</b>										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	289,646.87		289,646.87
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	489,354.79		489,354.79
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	486,421.64		486,421.64
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	3,850.22		3,850.22
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	3,873.48		3,873.48
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	1,273,147.00	0.00	1,273,147.00
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
	<b>TOTAL BEFORE OBJECT 8980</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,273,147.00</b>	<b>0.00</b>	<b>1,273,147.00</b>
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	<b>TOTAL COSTS</b>									<b>1,273,147.00</b>



Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>STATE AND LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, &amp; 6000-9999)</b>										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	5,269,926.27		5,269,926.27
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	1,776,574.32		1,776,574.32
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	3,306,563.04		3,306,563.04
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	22,786.10		22,786.10
5000-5999	Services and Other Operating Expenditures	21,150.00	0.00	0.00	0.00	324.24	0.00	(130,223.30)		(108,749.06)
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	21,150.00	0.00	0.00	0.00	324.24	0.00	10,245,626.43	0.00	10,267,100.67
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	616,757.58								616,757.58
	Total Indirect Costs and PCR Allocations	616,757.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	616,757.58
	TOTAL BEFORE OBJECT 8980	637,907.58	0.00	0.00	0.00	324.24	0.00	10,245,626.43	0.00	10,883,858.25
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
	TOTAL COSTS									10,883,858.25
<b>LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	300.00		300.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	300.00	0.00	300.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	0.00	0.00	0.00	0.00	0.00	0.00	300.00	0.00	300.00
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									1,298,214.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									6,052,624.23
	TOTAL COSTS									7,351,138.23

\* 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		10,288,416.91	6,577,943.67
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)		10,288,416.91	6,577,943.67
<b>C. Unduplicated Pupil Count</b>			
1. Enter the unduplicated pupil count reported in 2011-12 Report SEMA, 2011-12 Expenditures by LEA (LE-CY) worksheet		1,191.00	
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)		1,191.00	



SELPA: Madera/Mariposa (AB)

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:	State and Local	Local Only
Total exempt reductions	0.00	0.00

**SELPA:** Madera/Mariposa (AB)

**SECTION 2**

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

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

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

	<u>State and Local</u>	<u>Local Only</u>
Current year funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)		
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)		
Increase in funding (if difference is positive)	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: Madera/Mariposa (AB)

**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)
<b>A. COMBINED STATE AND LOCAL EXPENDITURES METHOD</b>			
1. Total special education expenditures	12,157,005.25		
2. Less: Expenditures paid from federal sources	1,273,147.00		
3. Expenditures paid from state and local sources	10,883,858.25	10,288,416.91	
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	10,883,858.25	10,288,416.91	595,441.34
4. Special education unduplicated pupil count	1,176	1,191	
5. Per capita state and local expenditures (A3/A4)	9,254.98	8,638.47	616.51

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: Madera/Mariposa (AB)**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:

☒ X

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

	FY 2012-13	FY 2011-12	Difference
a. Expenditures paid from local sources	7,351,138.23	6,577,943.67	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	7,351,138.23	6,577,943.67	773,194.56
b. Per capita local expenditures (B1a/A4)	6,250.97	5,523.04	727.93

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.

Teri Bradshaw  
Contact Name(559) 675-4500, ext. 208  
Telephone NumberDirector of Fiscal Services  
Titleteribradshaw@maderausg.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
	<b>UNDUPLICATED PUPIL COUNT</b>									1,176
<b>TOTAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-9999)</b>										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	5,800,236.00		5,800,236.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	2,360,018.00		2,360,018.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	3,760,108.00		3,760,108.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	77,485.00		77,485.00
5000-5999	Services and Other Operating Expenditures	21,150.00	0.00	0.00	0.00	0.00	0.00	18,330.00		39,480.00
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	21,150.00	0.00	0.00	0.00	0.00	0.00	12,016,177.00	0.00	12,037,327.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	21,150.00	0.00	0.00	0.00	0.00	0.00	12,016,177.00	0.00	12,037,327.00
<b>STATE AND LOCAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-2999, 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, &amp; 6000-9999)</b>										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	5,511,270.00		5,511,270.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	1,936,151.00		1,936,151.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	3,327,379.00		3,327,379.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	77,485.00		77,485.00
5000-5999	Services and Other Operating Expenditures	21,150.00	0.00	0.00	0.00	0.00	0.00	18,330.00		39,480.00
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	21,150.00	0.00	0.00	0.00	0.00	0.00	10,870,615.00	0.00	10,891,765.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	21,150.00	0.00	0.00	0.00	0.00	0.00	10,870,615.00	0.00	10,891,765.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									10,891,765.00



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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>LOCAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	296.00		296.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	296.00	0.00	296.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	0.00	0.00	0.00	0.00	0.00	0.00	296.00	0.00	296.00
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									1,318,916.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)									6,513,784.00
	TOTAL COSTS									7,832,996.00

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



Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	<b>UNDUPLICATED PUPIL COUNT</b>									1,176
<b>TOTAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	5,559,573.14		5,559,573.14
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	2,265,929.11		2,265,929.11
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	3,792,984.68		3,792,984.68
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	26,636.32		26,636.32
5000-5999	Services and Other Operating Expenditures	21,150.00	0.00	0.00	0.00	324.24	0.00	(126,349.82)		(104,875.58)
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	21,150.00	0.00	0.00	0.00	324.24	0.00	11,518,773.43	0.00	11,540,247.67
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	616,757.58								616,757.58
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL COSTS</b>	21,150.00	0.00	0.00	0.00	324.24	0.00	11,518,773.43	0.00	11,540,247.67
<b>FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, &amp; 3405)</b>										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	289,646.87		289,646.87
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	489,354.79		489,354.79
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	486,421.64		486,421.64
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	3,850.22		3,850.22
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	3,873.48		3,873.48
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	1,273,147.00	0.00	1,273,147.00
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
	<b>TOTAL BEFORE OBJECT 8980</b>	0.00	0.00	0.00	0.00	0.00	0.00	1,273,147.00	0.00	1,273,147.00
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	<b>TOTAL COSTS</b>									1,273,147.00



Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>STATE AND LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, &amp; 6000-9999)</b>										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	5,269,926.27		5,269,926.27
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	1,776,574.32		1,776,574.32
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	3,306,563.04		3,306,563.04
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	22,786.10		22,786.10
5000-5999	Services and Other Operating Expenditures	21,150.00	0.00	0.00	0.00	324.24	0.00	(130,223.30)		(108,749.06)
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	21,150.00	0.00	0.00	0.00	324.24	0.00	10,245,626.43	0.00	10,267,100.67
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	616,757.58								616,757.58
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	21,150.00	0.00	0.00	0.00	324.24	0.00	10,245,626.43	0.00	10,267,100.67
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
	TOTAL COSTS									10,267,100.67
<b>LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	300.00		300.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	300.00	0.00	300.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	0.00	0.00	0.00	0.00	0.00	0.00	300.00	0.00	300.00
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									1,298,214.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									6,052,624.23
	TOTAL COSTS									7,351,138.23

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



SELPA: Madera/Mariposa (AB)

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: Madera/Mariposa (AB)**SECTION 2****Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205(d))**

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

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

	<u>State and Local</u>	<u>Local Only</u>
Current year funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)		
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)		
Increase in funding (if difference is positive)	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: Madera/Mariposa (AB)

**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)
<b>A. COMBINED STATE AND LOCAL EXPENDITURES METHOD</b>			
1. Total special education expenditures	12,037,327.00		
2. Less: Expenditures paid from federal sources	1,145,562.00		
3. Expenditures paid from state and local sources	10,891,765.00	10,267,100.67	
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	10,891,765.00	10,267,100.67	624,664.33
4. Special education unduplicated pupil count	1,176	1,176	
5. Per capita state and local expenditures (A3/A4)	9,261.70	8,730.53	531.17

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

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

SELPA: Madera/Mariposa (AB)

**B. LOCAL EXPENDITURES ONLY METHOD**

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

Click on the button that applies:

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

- 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)

Budget FY 2013-14	Actual 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 budget vs. actual requirement was met based on local expenditures. Enter the fiscal year in the column heading. If you have not previously used this method to meet the level of effort requirement, the earliest base year that can be used is 2006-07.

- 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)

Budget FY 2013-14	Base FY	Difference

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

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

Teri Bradshaw  
Contact Name

(559) 675-4500 ext. 208  
Telephone Number

Director of Fiscal Services  
Title

teribradshaw@maderausd.org  
E-mail Address



				Fund 01	Fund 11	Fund 12	Fund 13	Fund 14	Fund 21	Fund 25
				General Fund	Adult Education Fund	Child Development Fund	Cafeteria Special Revenue Fund	Deferred Maintenance Fund	Building Fund	Capital Facilities Fund
Resource	Function	Object								
<b>Assets</b>				Funds 01-57, except where indicated						
Cash		9110-9140		26,835,503.44	636,858.45	223,863.46	3,730,552.89	214,674.55	13,673,928.20	4,776,894.97
Investments		9150		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Receivables		9200-9290		27,990,361.73	139,837.08	106,121.38	1,475,848.93	0.00	0.00	0.00
Due from Other Funds		9310		311,446.79	291.80	67.72	1,064.00	0.00	0.00	0.00
Stores		9320		668,932.11	0.00	0.00	345,695.53	0.00	0.00	0.00
Prepays		9330		25,247.10	0.00	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								
<b>Liabilities</b>										
Accounts Payable and Other Current Liabilities		9500-9599, 9620		10,269,078.21	6,854.18	4,486.95	187,096.70	2,905.40	0.00	49,938.84
Due to Other Funds		9610		359.52	11,316.78	250,739.37	49,145.32	0.00	4,271.00	1,228.12
Current Loans		9640		3,390,000.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Revenue		9650		47,327.78	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								
<b>Fund Balance / Net Position</b>		979Z		42,124,725.66	758,816.37	74,826.24	5,316,919.33	211,769.15	13,669,657.20	4,725,728.01



				Fund 35	Fund 40	Fund 51	Fund 56			
				County School Facilities Fund	Special Reserve Fund for Capital Outlay Projects	Bond Interest and Redemption Fund	Debt Service Fund	Total Governmental Funds	Capital Assets and Long-Term Liabilities	Total Governmental Funds, Capital Assets and Long-Term Liabilities
Resource	Function	Object								
<b>Assets</b>										
Funds 01-57, except where indicated										
Cash		9110-9140		3,828,288.64	1,067,491.95	3,372,810.00	609,537.78	58,970,404		58,970,404
Investments		9150		0.00	0.00	0.00	0.00	0		0
Receivables		9200-9290		0.00	0.00	209,187.00	0.00	29,921,356		29,921,356
Due from Other Funds		9310		4,271.00	0.00	0.00	0.00	317,141		317,141
Stores		9320		0.00	0.00	0.00	0.00	1,014,628		1,014,628
Prepays		9330		0.00	0.00	0.00	0.00	25,247	1,328,958	1,354,205
Other Current Assets		9340		0.00	0.00	0.00	0.00	0		0
Land		9410							13,763,332	13,763,332
Land Improvements		9420							11,211,893	11,211,893
Accumulated Depreciation - Land Improvements		9425							(2,394,482)	(2,394,482)
Buildings		9430							216,385,484	216,385,484
Accumulated Depreciation - Buildings		9435							(52,238,910)	(52,238,910)
Equipment		9440							18,703,458	18,703,458
Accumulated Depreciation - Equipment		9445							(13,251,266)	(13,251,266)
Work in Progress		9450							8,466,761	8,466,761
<b>Liabilities</b>										
Accounts Payable and Other Current Liabilities		9500-9599, 9620		4,280.15	32,732.47	0.00	0.00	10,557,373		10,557,373
Due to Other Funds		9610		81.20	0.00	0.00	0.00	317,141		317,141
Current Loans		9640		0.00	0.00	0.00	0.00	3,390,000		3,390,000
Deferred Revenue		9650		0.00	0.00	0.00	0.00	47,328		47,328
General Obligation Bonds Payable		9661							74,682,805	74,682,805
State School Building Loan Payable		9662							0	0
Net OPEB Obligation		9664							3,231,394	3,231,394
Compensated Absences Payable		9665							1,004,542	1,004,542
COPs Payable		9666							16,675,000	16,675,000
Capital Leases Payable		9667							6,402,898	6,402,898
Lease Revenue Bonds Payable		9668							0	0
Other General Long-Term Debt		9669							2,773,046	2,773,046
<b>Fund Balance / Net Position</b>		979Z		3,828,198.29	1,034,759.48	3,581,997.00	609,537.78	75,936,934	97,205,543	173,142,477



				Fund 01	Fund 11	Fund 12	Fund 13	Fund 14	Fund 21	Fund 25
	Resource	Function	Object	General Fund	Adult Education Fund	Child Development Fund	Cafeteria Special Revenue Fund	Deferred Maintenance Fund	Building Fund	Capital Facilities Fund
<b>General Revenues</b>										
Taxes and Subventions:										
Taxes Levied for General Purposes	0000-9999		8020-8079, 8097	17,908,834.16	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	543,747.50
Federal and State Aid Not Restricted to Specific Purposes	0000-1999		8010-8019, 8092, 8096, 8100-8544, 8546-8560, 8587-8590	98,271,662.22	87,443.00	0.00	0.00	0.00	0.00	0.00
Interest and Investment Earnings	0000-1999		8660-8662	174,716.66	3,388.06	0.00	0.00	1,077.19	0.00	1,603.69
Interagency Revenues	0000-1999		8677, 8780-8799	121,621.86	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous	0000-1999		8081-8089, 8631-8659, 8663-8676, 8678-8710	946,409.90	77,278.52	0.00	0.00	0.00	0.00	0.00
<b>Program Revenues</b>										
Charges for Services	2000-9999		8081-8089, 8631-8659, 8663-8698, 8700-8710	1,123,425.56	69,537.85	20,257.46	759,258.84	0.00	0.00	1,068,655.99
Operating Grants and Contributions	6200, 7710		8290, 8587, 8699	26,301,720.63	272,703.71	1,487,643.80	9,936,200.08	0.00	71,414.17	22,150.89
	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							
<b>Expenditures</b>										
Instruction		1000-1999	1000-7999	87,087,146.25	494,271.35	1,111,211.54	0.00	0.00	0.00	0.00
Instruction - Related Services:										
Instructional Supervision and Administration		2000-2999, except 2420, 2700	1000-7999	5,815,955.63	0.00	206,493.37	0.00	0.00	0.00	0.00
Instructional Library, Media and Technology		2420	1000-7999	1,219,301.76	0.00	0.00	0.00	0.00	0.00	0.00
School Site Administration		2700	1000-7999	10,871,894.83	425,762.50	0.00	0.00	0.00	0.00	0.00

	Resource	Function	Object	Fund 35 County School Facilities Fund	Fund 40 Special Reserve Fund for Capital Outlay Projects	Fund 51 Bond Interest and Redemption Fund	Fund 56 Debt Service Fund	Total Governmental Funds	Capital Assets and Long-Term Liabilities	Total Governmental Funds, Capital Assets and Long-Term Liabilities
<b>General Revenues</b>										
Taxes and Subventions:										
Taxes Levied for General Purposes	0000-9999		8020-8079, 8097	0.00	0.00	0.00	0.00	17,908,834		17,908,834
Taxes Levied for Debt Service	0000-9999		8571-8572, 8610-8614	0.00	0.00	17,300,745.00	0.00	17,300,745		17,300,745
Taxes Levied for Other Specific Purposes	0000-9999		8575-8576, 8615-8629	0.00	0.00	0.00	0.00	543,748		543,748
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	0.00	0.00	98,359,105		98,359,105
Interest and Investment Earnings	0000-1999		8660-8662	20,067.09	6,134.70	0.00	0.00	206,987		206,987
Interagency Revenues	0000-1999		8677, 8780-8799	0.00	0.00	0.00	0.00	121,622		121,622
Miscellaneous	0000-1999		8081-8089, 8631-8659, 8663-8676, 8678-8710	2,265.00	0.00	0.00	0.00	1,025,953		1,025,953
<b>Program Revenues</b>										
Charges for Services	2000-9999		8081-8089, 8631-8659, 8663-8698, 8700-8710	0.00	0.00	0.00	0.00	3,041,136		3,041,136
	6200, 7710		8290, 8587, 8699							
Operating Grants and Contributions	2000-6199, 6201-7709, 7711-9999		8010-8019, 8100-8544, 8546-8560, 8587-8590, 8660-8662, 8699, 8780-8799	0.00	0.00	399,690.00	2,532.53	38,494,056		38,494,056
Capital Grants and Contributions	0000-7709, 7711-9999 7710 6200		8545 8545, 8660-8662 8590, 8660-8662	0.00	0.00	0.00	0.00	0		0
<b>Expenditures</b>										
Instruction		1000-1999	1000-7999	0.00	0.00	0.00	0.00	88,692,629		88,692,629
Instruction - Related Services:										
Instructional Supervision and Administration		2000-2999, except 2420, 2700	1000-7999	0.00	0.00	0.00	0.00	6,022,449		6,022,449
Instructional Library, Media and Technology		2420	1000-7999	0.00	0.00	0.00	0.00	1,219,302		1,219,302
School Site Administration		2700	1000-7999	0.00	0.00	0.00	0.00	11,297,657		11,297,657



				Fund 01	Fund 11	Fund 12	Fund 13	Fund 14	Fund 21	Fund 25
				General Fund	Adult Education Fund	Child Development Fund	Cafeteria Special Revenue Fund	Deferred Maintenance Fund	Building Fund	Capital Facilities Fund
Resource	Function	Object								
<b>Pupil Services:</b>										
Home-To-School Transportation	3600	1000-7999		6,067,792.79	0.00	0.00	0.00	0.00	0.00	0.00
Food Services	3700	1000-7999		957.00	0.00	15,253.00	10,092,784.17	0.00	0.00	0.00
All Other Pupil Services	3000-3999, except 3600, 3700	1000-7999		6,036,254.62	0.00	30,795.98	0.00	0.00	0.00	0.00
<b>General Administration:</b>										
Centralized Data Processing	7700	1000-7999		1,928,391.08	0.00	0.00	0.00	0.00	0.00	0.00
All Other General Administration	7100-7699	1000-7999		5,097,787.19	7,564.27	70,999.31	452,814.88	0.00	0.00	121,940.47
Plant Services	8000-8999, except 8500	1000-7999		13,178,499.31	76,220.49	32,457.74	492,391.56	286,138.24	0.00	0.00
Facility Acquisition and Construction	8500	1000-7999		119,256.02	0.00	9,280.00	0.00	716,629.85	0.00	729,601.71
Ancillary Services	4000-4999	1000-7999		1,996,369.85	0.00	0.00	0.00	0.00	0.00	0.00
Community Services	5000-5999	1000-7999		13,643.55	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
<b>Other Outgo:</b>										
Transfers Between Agencies	9200	7110-7299		709,753.66	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service - Principal	9100, 9101	7431-7439, except 7434 and 7438		671,673.45	0.00	33,734.75	0.00	0.00	0.00	0.00
Debt Service - Interest	9100, 9102	7434, 7438		304,666.47	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service - Issuance Costs and Discounts	9100, 9103	5400, 5450, 5800, 7699		4,525.00	0.00	0.00	0.00	0.00	0.00	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
<b>Other Financing Sources and Uses</b>										
Interfund Transfers In		8910-8929		17,420.65	600,000.00	0.00	0.00	660,231.00	0.00	0.00
Interfund Transfers Out	9300	7600-7629		1,260,231.00	0.00	0.00	0.00	0.00	70,908.92	1,282,539.65
Proceeds from Long-Term Debt		8931-8951, 8971-8973		0.00	0.00	0.00	0.00	0.00	0.00	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		13,150.48	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 35 County School Facilities Fund	Fund 40 Special Reserve Fund for Capital Outlay Projects	Fund 51 Bond Interest and Redemption Fund	Fund 56 Debt Service Fund	Total Governmental Funds	Capital Assets and Long-Term Liabilities	Total Governmental Funds, Capital Assets and Long-Term Liabilities
<b>Pupil Services:</b>										
Home-To-School Transportation		3600	1000-7999	0.00	0.00	0.00	0.00	6,067,793		6,067,793
Food Services		3700	1000-7999	0.00	0.00	0.00	0.00	10,108,994		10,108,994
All Other Pupil Services		3000-3999, except 3600, 3700	1000-7999	0.00	0.00	0.00	0.00	6,067,051		6,067,051
<b>General Administration:</b>										
Centralized Data Processing		7700	1000-7999	0.00	0.00	0.00	0.00	1,928,391		1,928,391
All Other General Administration		7100-7699	1000-7999	0.00	0.00	0.00	0.00	5,751,106		5,751,106
Plant Services		8000-8999, except 8500	1000-7999	24,151.81	160,788.14	0.00	0.00	14,250,647		14,250,647
Facility Acquisition and Construction		8500	1000-7999	145,360.22	80,290.24	0.00	0.00	1,800,418		1,800,418
Ancillary Services		4000-4999	1000-7999	0.00	0.00	0.00	0.00	1,996,370		1,996,370
Community Services		5000-5999	1000-7999	0.00	0.00	0.00	0.00	13,644		13,644
Enterprise Activities		6000-6999	1000-7999	0.00	0.00	0.00	0.00	0		0
<b>Other Outgo:</b>										
Transfers Between Agencies		9200	7110-7299	0.00	0.00	0.00	0.00	709,754		709,754
Debt Service - Principal		9100, 9101	7431-7439, except 7434 and 7438	0.00	0.00	15,854,654.00	440,000.00	17,000,062		17,000,062
Debt Service - Interest		9100, 9102	7434, 7438	0.00	0.00	1,638,077.00	825,118.76	2,767,862		2,767,862
Debt Service - Issuance Costs and Discounts		9100, 9103	5400, 5450, 5800, 7699	0.00	0.00	0.00	0.00	4,525		4,525
All Other Outgo		9100-9300	1000-6999, except 5400, 5450, and 5800	0.00	0.00	0.00	0.00	0		0
Depreciation (Unallocated)		0000	6900	0.00	0.00	0.00	0.00	0		0
<b>Other Financing Sources and Uses</b>										
Interfund Transfers In			8910-8929	70,908.92	0.00	0.00	1,265,119.00	2,613,680		2,613,680
Interfund Transfers Out		9300	7600-7629	0.00	0.00	0.00	0.00	2,613,680		2,613,680
Proceeds from Long-Term Debt			8931-8951, 8971-8973	0.00	0.00	0.00	0.00	0		0
Proceeds from Sale or Lease-Purchase of Land and Buildings			8953	0.00	0.00	0.00	0.00	0		0
All Other Financing Sources			8961-8965, 8979	0.00	0.00	0.00	0.00	13,150		13,150
All Other Financing Uses		9200	7651-7699	0.00	0.00	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
<b>Assets</b>		Funds 01-57, except where indicated							
Cash			9110-9140	58,970,404	0	CE014			58,970,404
Investments			9150	0	0	CE014			0
Receivables			9200-9290	29,921,356	0	CE014, CE018			29,921,356
Due from Other Funds			9310	317,141	(317,141)	CE014, CE018, CE020			0
Stores			9320	1,014,628	0	CE014			1,014,628
Prepays			9330	1,354,205	0	CE003, CE013, CE014	(2,677)		1,351,528
Other Current Assets			9340	0	0	CE014			0
Land			9410	13,763,332	0	CE001, CE004, CE005, CE011, CE014			13,763,332
Land Improvements			9420	11,211,893	1,307,413	CE001, CE004, CE005, CE011, CE014			12,519,306
Accumulated Depreciation - Land Improvements			9425	(2,394,482)	(547,842)	CE005, CE012, CE014			(2,942,124)
Buildings			9430	216,385,484	426,016	CE001, CE004, CE005, CE011, CE014			216,811,500
Accumulated Depreciation - Buildings			9435	(52,238,910)	(4,039,947)	CE005, CE012, CE014			(56,278,857)
Equipment			9440	18,703,458	1,520,650	CE001, CE004, CE005, CE011, CE014			20,224,108
Accumulated Depreciation - Equipment			9445	(13,251,266)	(1,375,509)	CE005, CE012, CE014			(14,626,775)
Work in Progress			9450	8,466,761	25,858	CE001, CE004, CE005, CE011, CE014			8,492,619
<b>Liabilities</b>									
Accounts Payable and Other Current Liabilities			9500-9599, 9620	10,557,373	0	CE008, CE014, CE018			10,557,373
Due to Other Funds			9610	317,141	(317,141)	CE014, CE018, CE020			0
Current Loans			9640	3,390,000					3,390,000
Deferred Revenue			9650	47,328	0	CE006, CE007, CE014			47,328
General Obligation Bonds Payable			9661	74,682,805	(2,045,000)	CE002, CE003, CE008, CE013			72,637,805
State School Building Loan Payable			9662	0	0	CE002, CE003, CE013			0
Net OPEB Obligation			9664	3,231,394	648,651	CE014, CE021			3,880,045
Compensated Absences Payable			9665	1,004,542	(129,324)	CE009, CE014			875,218
COPs Payable			9666	16,675,000	(440,000)	CE002, CE003, CE013, CE014			16,235,000
Capital Leases Payable			9667	6,402,898	(671,673)	CE002, CE003, CE013, CE014			5,731,225
Lease Revenue Bonds Payable			9668	0	0	CE002, CE003, CE013, CE014			0
Other General Long-Term Debt			9669	2,773,046	(875,916)	CE002, CE003, CE010, CE013, CE014, CE022			1,897,130
<b>Fund Balance / Net Position</b>			979Z	173,142,477	830,101		(2,677)		173,969,901



	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
<b>General Revenues</b>									
Taxes and Subventions:									
Taxes Levied for General Purposes	0000-9999		8020-8079, 8097	17,908,834				17,908,834	
Taxes Levied for Debt Service	0000-9999		8571-8572, 8610-8614	17,300,745				17,300,745	
Taxes Levied for Other Specific Purposes	0000-9999		8575-8576, 8615-8629	543,748				543,748	
Federal and State Aid Not Restricted to Specific Purposes	0000-1999		8010-8019, 8092-8096, 8100-8544, 8546-8560, 8587-8590	98,359,105	0	CE006, CE007, CE010, CE022		98,359,105	
Interest and Investment Earnings	0000-1999		8660-8662	206,987	0	CE006, CE007, CE016		206,987	
Interagency Revenue	0000-1999		8677, 8780-8799	121,622	0	CE010, CE016, CE017, CE022		121,622	
Miscellaneous	0000-1999		8081-8089, 8631-8659, 8663-8676, 8678-8710	1,025,953	0	CE004, CE005, CE006 CE007, CE010, CE016, CE022		1,025,953	
<b>Program Revenues</b>									
Charges for Services	2000-9999		8081-8089, 8631-8659, 8663-8698, 8700-8710	3,041,136	0	CE005, CE010, CE016, CE022		3,041,136	
Operating Grants and Contributions	6200, 7710		8290, 8587, 8699						
			8010-8019, 8100-8544, 8546-8560, 8587-8590,						
	2000-6199, 6201-7709, 7711-9999		8660-8662, 8699, 8780-8799	38,494,056	0	CE004, CE006, CE007, CE010, CE016, CE017, CE022		38,494,056	
Capital Grants and Contributions	0000-7709, 7711-9999		8545						
	7710		8545, 8660-8662						
	6200		8590, 8660-8662	0	0	CE010, CE022		0	
<b>Expenditures</b>									
Instruction		1000-1999	1000-7999	88,692,629	3,735,228	CE001, CE009, CE010, CE012, CE015, CE021, CE022		92,427,857	
Instruction-Related Services:									
Instructional Supervision and Administration		2000-2999, except 2420, 2700	1000-7999	6,022,449	26,287	CE001, CE009, CE010, CE012, CE015, CE021, CE022		6,048,736	
Instructional Library, Media and Technology		2420	1000-7999	1,219,302	(1,250)	CE001, CE009, CE010, CE012, CE015, CE021, CE022		1,218,052	
School Site Administration		2700	1000-7999	11,297,657	165,356	CE001, CE009, CE010, CE012, CE015, CE021, CE022		11,463,013	
Pupil Services:									
Home-To-School Transportation		3600	1000-7999	6,067,793	237,246	CE001, CE009, CE010, CE012, CE015, CE021, CE022		6,305,039	
Food Services		3700	1000-7999	10,108,994	(397,833)	CE001, CE009, CE010, CE012, CE015, CE021, CE022		9,711,161	



	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
All Other Pupil Services		3000-3999, except 3600, 3700	1000-7999	6,067,051	(4,182)	CE001, CE009, CE010, CE012, CE015, CE021, CE022		6,062,869	
General Administration:									
Centralized Data Processing		7700	1000-7999	1,928,391	(6,043)	CE001, CE009, CE010, CE012, CE015, CE021, CE022		1,922,348	
All Other General Administration		7100-7699	1000-7999	5,751,106	(111,280)	CE001, CE005, CE009, CE010, CE011, CE012, CE015, CE021, CE022		5,639,826	
Plant Services		8000-8999, except 8500	1000-7999	14,250,647	577,129	CE001, CE009, CE010, CE012, CE015, CE021, CE022		14,827,776	
Facility Acquisition and Construction		8500	1000-7999	1,800,418	(1,800,418)	CE001			
Ancillary Services		4000-4999	1000-7999	1,996,370	(59,972)	CE001, CE009, CE010, CE012, CE015, CE021, CE022		1,936,398	
Community Services		5000-5999	1000-7999	13,644	40	CE001, CE009, CE010, CE012, CE015, CE021, CE022		13,684	
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	709,754	0	CE016, CE017		709,754	
Debt Service - Principal		9100, 9101	7431-7439, except 7434, 7438	17,000,062	(17,000,062)	CE002, CE015			
Debt Service - Interest		9100, 9102	7434, 7438	2,767,862	0	CE008, CE010, CE013, CE015		2,767,862	
Debt Service - Issuance Costs and Discounts		9100, 9103	5400, 5450, 5800, 7699	4,525	391,320	CE003, CE013, CE015		395,845	
All Other Outgo		9100-9300	1000-6999, except 5400, 5450, 5800	0				0	
Depreciation (Unallocated)		0000	6900	0	0	CE012		0	
Other Financing Sources and Uses									
Interfund Transfers In			8910-8929	2,613,680	(2,613,680)	CE016, CE017, CE019		0	
Interfund Transfers Out		9300	7600-7629	2,613,680	(2,613,680)	CE016, CE017, CE019		0	
Proceeds from Long-Term Debt			8931-8951, 8971-8973	0	0	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	13,150	(13,418,333)	CE003, CE016		(13,405,183)	
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 adjustments																		
Funds	Resource	Program Revenues by Resource	Function:	1000	2100	2420	2700	3500	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000	Total		
01-57	5310 Child Nutrition: School Programs (e.g.,	759,259	Expenditures by function	-	-	-	-	-	9,755,740	-	-	-	-	-	437,783	-	492,392	-	-	10,685,915	
			Percentage of total	-	-	-	-	-	-	-	91,295,32%	-	-	-	-	4,09682%	-	4,60786%	-	-	100,000000%
			Default revenue by function	-	-	-	-	-	-	-	693,168	-	-	-	-	31,105	-	34,986	-	-	759,259
			User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Adjusted revenue by function	-	-	-	-	-	-	-	693,168	-	-	-	-	31,105	-	34,986	-	-	759,259
01-57	6105 Child Development: California State Pr	20,257	Expenditures by function	1,031,683	206,493	-	-	-	15,253	30,796	-	-	-	68,204	-	32,458	9,280	33,735	1,427,902		
			Percentage of total	72,25167%	14,46123%	-	-	-	1,06521%	2,15673%	-	-	-	-	4,77652%	-	2,27313%	0,64990%	2,36256%	100,00001%	
			Default revenue by function	14,636	2,929	-	-	-	216	437	-	-	-	-	968	-	480	132	479	20,257	
			User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Adjusted revenue by function	14,636	2,929	-	-	-	216	437	-	-	-	-	968	-	592	(132)	479	20,257	
01-57	7230 Transportation: Home to School	455,221	Expenditures by function	-	-	-	-	4,711,172	-	-	-	-	-	-	-	74,049	6,375	-	4,791,596		
			Percentage of total	-	-	-	-	98,32156%	-	-	-	-	-	-	-	-	1,54539%	0,13305%	-	100,00000%	
			Default revenue by function	-	-	-	-	447,580	-	-	-	-	-	-	-	-	7,035	606	-	455,221	
			User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	606	(606)	-	
			Adjusted revenue by function	-	-	-	-	447,580	-	-	-	-	-	-	-	-	7,641	-	-	455,221	
01-57	9010 Other Restricted Local	1,806,398	Expenditures by function	994,249	1,105	7,774	98,382	352	-	-	16,120	-	-	154,452	-	15,521	801,530	18,842,358	20,931,843		
			Percentage of total	4,74994%	0,00528%	0,03714%	0,47001%	0,00168%	-	-	0,07701%	-	-	-	0,73786%	-	0,07415%	3,82924%	90,01767%	100,00000%	
			Default revenue by function	85,803	95	671	8,490	30	-	-	1,391	-	-	-	13,329	-	1,339	69,171	1,626,077	1,806,398	
			User adjustments	69,171	-	-	-	-	-	-	-	-	-	-	-	-	2	(69,171)	1,626,077	1,806,398	
			Adjusted revenue by function	154,974	95	671	8,490	30	-	-	1,391	-	-	-	13,329	-	1,341	-	1,626,077	1,806,398	
Total Charges for Services (from fund consolidation worksheet)			3,041,135																		
Subtotal of Charges for Services by function:			169,610	3,024	671	8,490	447,610	693,384	437	1,391	-	-	-	45,402	-	44,560	1,626,556	3,041,135			
User Identification of conversion entries, adjustments, and rounding differences, by function:																1					
Adjusted Charges for Services by function (agree to conversion worksheet):			169,610	3,024	671	8,490	447,610	693,384	437	1,391	-	-	-	45,402	-	44,561	1,626,556	3,041,135			



Operating Grants and Contributions: Governmental Activities			Extracted expenditures by function, default identification of program revenues by function, and user adjustments																
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 Lov	7,231,476	Expenditures by function	4,934,326	1,204,500	215,205	84,894	-	-	477,724	-	-	-	314,825	-	-	-	-	7,231,474
			Percentage of total	68.23403%	16.65636%	2.97595%	1.17395%	-	-	6.60618%	4.35354%	-	-	-	-	100.00001%			
			Default revenue by function	4,934,328	1,204,501	215,205	84,894	-	-	477,724	-	-	-	314,825	-	7,231,477			
			User adjustments	(1)	-	-	-	-	-	-	-	-	-	-	-	(1)			
			Adjusted revenue by function	4,934,327	1,204,501	215,205	84,894	-	-	477,724	-	-	-	314,825	-	7,231,476			
01-57	3060 NCLB: Title I, Part C, Migrant Ed (Reg	18,176	Expenditures by function	18,176	-	-	-	-	-	-	-	-	-	-	-	-	-	-	18,176
			Percentage of total	100.00000%	-	-	-	-	-	-	-	-	-	-	-	100.00000%			
			Default revenue by function	18,176	-	-	-	-	-	-	-	-	-	-	-	18,176			
			User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-			
			Adjusted revenue by function	18,176	-	-	-	-	-	-	-	-	-	-	-	18,176			
01-57	3310 Special Ed: IDEA Basic Local Assistan	1,269,932	Expenditures by function	702,413	567,519	-	-	-	-	-	-	-	-	-	-	-	-	-	1,269,932
			Percentage of total	55.31107%	44.68893%	-	-	-	-	-	-	-	-	-	-	100.00000%			
			Default revenue by function	702,413	567,519	-	-	-	-	-	-	-	-	-	-	1,269,932			
			User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-			
			Adjusted revenue by function	702,413	567,519	-	-	-	-	-	-	-	-	-	-	1,269,932			
01-57	3311 Special Ed: IDEA Local Assistance, Pa	2,915	Expenditures by function	2,353	-	-	-	-	-	562	-	-	-	-	-	-	-	-	2,915
			Percentage of total	80.72041%	-	-	-	-	-	19.27959%	-	-	-	-	-	100.00000%			
			Default revenue by function	2,353	-	-	-	-	-	562	-	-	-	-	-	2,915			
			User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-			
			Adjusted revenue by function	2,353	-	-	-	-	-	562	-	-	-	-	-	2,915			
01-57	3550 Carl D. Perkins Career and Technical E	189,256	Expenditures by function	179,633	1,070	-	197	-	-	-	-	-	-	8,356	-	-	-	-	189,256
			Percentage of total	94.91535%	0.56537%	-	0.10409%	-	-	-	-	-	-	4.41518%	-	99.99999%			
			Default revenue by function	179,633	1,070	-	197	-	-	-	-	-	-	8,356	-	189,256			
			User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-			
			Adjusted revenue by function	179,633	1,070	-	197	-	-	-	-	-	-	8,356	-	189,256			
01-57	3555 Carl D. Perkins Career and Technical E	15,016	Expenditures by function	14,591	-	-	-	-	-	-	-	-	-	425	-	-	-	-	15,016
			Percentage of total	97.16969%	-	-	-	-	-	-	-	-	-	2.83031%	-	100.00000%			
			Default revenue by function	14,591	-	-	-	-	-	-	-	-	-	425	-	15,016			
			User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-			
			Adjusted revenue by function	14,591	-	-	-	-	-	-	-	-	-	425	-	15,016			
01-57	3725 Safe and Supportive Schools Program	364,709	Expenditures by function	126,107	210,197	-	10,443	-	-	-	-	-	-	17,962	-	-	-	-	364,709
			Percentage of total	34.57743%	57.63417%	-	2.86338%	-	-	-	-	-	-	4.92502%	-	100.00000%			
			Default revenue by function	126,107	210,197	-	10,443	-	-	-	-	-	-	17,962	-	364,709			
			User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-			
			Adjusted revenue by function	126,107	210,197	-	10,443	-	-	-	-	-	-	17,962	-	364,709			
01-57	3905 Adult Education: Adult Basic Educatior	65,147	Expenditures by function	58,512	-	-	6,635	-	-	-	-	-	-	-	-	-	-	-	65,147
			Percentage of total	89.81534%	-	-	10.18466%	-	-	-	-	-	-	-	-	100.00000%			
			Default revenue by function	58,512	-	-	6,635	-	-	-	-	-	-	-	-	65,147			
			User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-			
			Adjusted revenue by function	58,512	-	-	6,635	-	-	-	-	-	-	-	-	65,147			
01-57	3913 Adult Education: Adult Secondary Edu	38,519	Expenditures by function	38,519	-	-	-	-	-	-	-	-	-	-	-	-	-	-	38,519
			Percentage of total	100.00000%	-	-	-	-	-	-	-	-	-	-	-	100.00000%			
			Default revenue by function	38,519	-	-	-	-	-	-	-	-	-	-	-	38,519			
			User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-			
			Adjusted revenue by function	38,519	-	-	-	-	-	-	-	-	-	-	-	38,519			
01-57	3926 Adult Education: English Literacy & Cr	33,711	Expenditures by function	20,907	-	-	12,804	-	-	-	-	-	-	-	-	-	-	-	33,711
			Percentage of total	62.01833%	-	-	37.98167%	-	-	-	-	-	-	-	-	100.00000%			
			Default revenue by function	20,907	-	-	12,804	-	-	-	-	-	-	-	-	33,711			
			User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-			
			Adjusted revenue by function	20,907	-	-	12,804	-	-	-	-	-	-	-	-	33,711			
01-57	3940 Adult Education: Institutionalized Adult	10,000	Expenditures by function	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10,000
			Percentage of total	100.00000%	-	-	-	-	-	-	-	-	-	-	-	100.00000%			
			Default revenue by function	10,000	-	-	-	-	-	-	-	-	-	-	-	10,000			
			User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-			
			Adjusted revenue by function	10,000	-	-	-	-	-	-	-	-	-	-	-	10,000			
01-57	4035 NCLB: Title II, Part A, Teacher Quality	1,254,774	Expenditures by function	100,082	955,096	109,975	19,000	-	-	7,132	-	-	-	63,489	-	-	-	-	1,254,774
			Percentage of total	7.97610%	76.11697%	8.76453%	1.51422%	-	-	0.56839%	5.05980%	-	-	-	-	100.00001%			
			Default revenue by function	100,082	955,096	109,975	19,000	-	-	7,132	-	-	-	63,489	-	1,254,774			
			User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-			
			Adjusted revenue by function	100,082	955,096	109,975	19,000	-	-	7,132	-	-	-	63,489	-	1,254,774			

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

		Adjusted revenue by function	100,082	955,096	109,975	19,000	-	-	7,132	-	-	-	63,489	-	-	-	1,254,774
01-57 4036 NCLB: Title II, Part A, Administrator Tr.	(6,000)	Expenditures by function	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Percentage of total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Default revenue by function	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		User adjustments	(6,000)	-	-	-	-	-	-	-	-	-	-	-	-	-	(6,000)
		Adjusted revenue by function	(6,000)	-	-	-	-	-	-	-	-	-	-	-	-	-	(6,000)
01-57 4045 NCLB: Title II, Part D, Enhancing Educ	17,861	Expenditures by function	16,982	-	-	-	-	-	-	-	-	-	880	-	-	-	17,862
		Percentage of total	95.07334%	-	-	-	-	-	-	-	-	-	4.92666%	-	-	-	100.00000%
		Default revenue by function	16,981	-	-	-	-	-	-	-	-	-	880	-	-	-	17,861
		User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Adjusted revenue by function	16,981	-	-	-	-	-	-	-	-	-	880	-	-	-	17,861
01-57 4046 NCLB: Title II, Part D, Enhancing Educ.	87,706	Expenditures by function	83,387	-	-	-	-	-	-	-	-	-	4,319	-	-	-	87,706
		Percentage of total	95.07559%	-	-	-	-	-	-	-	-	-	4.92441%	-	-	-	100.00000%
		Default revenue by function	83,387	-	-	-	-	-	-	-	-	-	4,319	-	-	-	87,706
		User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Adjusted revenue by function	83,387	-	-	-	-	-	-	-	-	-	4,319	-	-	-	87,706
01-57 4203 NCLB: Title III, Limited English Proficie	1,058,058	Expenditures by function	5,828	1,031,484	-	-	-	-	-	-	-	-	20,746	-	-	-	1,058,058
		Percentage of total	0.55082%	97.48842%	-	-	-	-	-	-	-	-	1.96076%	-	-	-	100.00000%
		Default revenue by function	5,828	1,031,484	-	-	-	-	-	-	-	-	20,746	-	-	-	1,058,058
		User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Adjusted revenue by function	5,828	1,031,484	-	-	-	-	-	-	-	-	20,746	-	-	-	1,058,058
01-57 5310 Child Nutrition: School Programs (e.g.,	9,584,124	Expenditures by function	-	-	-	-	-	9,755,740	-	-	-	-	437,783	-	492,392	-	10,685,915
		Percentage of total	-	-	-	-	-	91.29532%	-	-	-	-	4.09682%	-	4.80786%	-	100.00000%
		Default revenue by function	-	-	-	-	-	8,749,857	-	-	-	-	392,644	-	441,623	-	9,584,124
		User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Adjusted revenue by function	-	-	-	-	-	8,749,857	-	-	-	-	392,644	-	441,623	-	9,584,124
01-57 5370 Child Nutrition: Fresh Fruit and Vegetal	352,076	Expenditures by function	-	-	-	-	-	337,044	-	-	-	-	15,032	-	-	-	352,076
		Percentage of total	-	-	-	-	-	95.73047%	-	-	-	-	4.26953%	-	-	-	100.00000%
		Default revenue by function	-	-	-	-	-	337,044	-	-	-	-	15,032	-	-	-	352,076
		User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Adjusted revenue by function	-	-	-	-	-	337,044	-	-	-	-	15,032	-	-	-	352,076
01-57 5640 Medi-Cal Billing Option	56,263	Expenditures by function	-	-	-	-	-	132,014	-	-	-	-	-	-	-	-	132,014
		Percentage of total	-	-	-	-	-	100.00000%	-	-	-	-	-	-	-	-	100.00000%
		Default revenue by function	-	-	-	-	-	56,263	-	-	-	-	-	-	-	-	56,263
		User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Adjusted revenue by function	-	-	-	-	-	56,263	-	-	-	-	-	-	-	-	56,263
01-57 5810 Other Restricted Federal	605,801	Expenditures by function	-	-	-	-	605,801	-	-	-	-	-	-	-	-	-	605,801
		Percentage of total	-	-	-	-	100.00000%	-	-	-	-	-	-	-	-	-	100.00000%
		Default revenue by function	-	-	-	-	605,801	-	-	-	-	-	-	-	-	-	605,801
		User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Adjusted revenue by function	-	-	-	-	605,801	-	-	-	-	-	-	-	-	-	605,801
01-57 6010 After School Education and Safety (AS	1,750,771	Expenditures by function	1,710,295	-	-	7,816	-	-	-	-	-	-	32,660	-	-	-	1,750,771
		Percentage of total	97.68810%	-	-	0.44643%	-	-	-	-	-	-	1.86546%	-	-	-	99.99999%
		Default revenue by function	1,710,295	-	-	7,816	-	-	-	-	-	-	32,660	-	-	-	1,750,771
		User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Adjusted revenue by function	1,710,295	-	-	7,816	-	-	-	-	-	-	32,660	-	-	-	1,750,771
01-57 6015 Adults in Correctional Facilities	5,515	Expenditures by function	5,515	-	-	-	-	-	-	-	-	-	-	-	-	-	5,515
		Percentage of total	100.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	100.00000%
		Default revenue by function	5,515	-	-	-	-	-	-	-	-	-	-	-	-	-	5,515
		User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Adjusted revenue by function	5,515	-	-	-	-	-	-	-	-	-	-	-	-	-	5,515
01-57 6105 Child Development: California State Pr	1,403,610	Expenditures by function	1,031,683	206,493	-	-	-	15,253	30,796	-	-	-	68,204	-	32,458	9,280	1,427,902
		Percentage of total	72.25167%	14.46129%	-	-	-	1.06821%	2.15673%	-	-	-	4.77652%	-	2.27313%	0.64990%	100.00001%
		Default revenue by function	1,014,132	202,980	-	-	-	14,994	30,272	-	-	-	67,044	-	31,906	9,122	1,403,611
		User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	9,121	(9,122)	(1)
		Adjusted revenue by function	1,014,132	202,980	-	-	-	14,994	30,272	-	-	-	67,044	-	41,027	-	1,403,610
01-57 6130 Child Development: Center-Based Res	1,711	Expenditures by function	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Percentage of total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Default revenue by function	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		User adjustments	1,711	-	-	-	-	-	-	-	-	-	-	-	-	-	1,711
		Adjusted revenue by function	1,711	-	-	-	-	-	-	-	-	-	-	-	-	-	1,711
01-57 6300 Lottery: Instructional Materials	653,268	Expenditures by function	757,638	-	-	-	-	-	-	-	-	-	-	-	-	-	757,638
		Percentage of total	100.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	100.00000%
		Default revenue by function	653,268	-	-	-	-	-	-	-	-	-	-	-	-	-	653,268



Total Operating Grants & Contributions (from fund consolidation worksheet)

Capital Grants and Contributions: Governmental Activities													
Program Revenues by Resource													
Funds Resource	1000	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100
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):													
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 asset.													
Function:													
Total													



Charges for Services: Business-type Activities		Extracted expenditures by function, default identification of program revenues by function, and user adjustments																
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																	
			Actualized Charges for Services by function:															

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

Operating Grants and Contributions: Business-type Activities																	
Program Revenues by Resource		Extracted expenditures by function, default identification of program revenues by function, and user adjustments															
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												
Funds Resource	1000	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200	7700
Program Revenues by Resource												
Total Capital Grants & Contributions												
Adjusted Capital Grants and Contributions by function:												
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 asset.												
Function:	1000	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200	7700
Total												

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.,	-	-	-	-	-	693,168	-	-	-	-	31,105	-	34,986	-	-	759,259
6105	Child Development: California State Pr	14,636	2,929	-	-	-	216	437	-	-	-	968	-	592	-	479	20,257
7230	Transportation: Home to School	-	-	-	-	447,580	-	-	-	-	-	-	-	7,641	-	-	455,221
9010	Other Restricted Local	154,974	95	671	8,490	30	-	-	1,391	-	-	13,329	-	1,341	-	1,626,077	1,806,398
Total Charges for Services (from fund consolidation worksheet)																	
		169,610	3,024	671	8,490	447,610	693,384	437	1,391	-	-	45,402	-	44,560	-	1,626,556	3,041,135
Subtotal of Charges for Services by function:																	
User Identification of conversion entries, adjustments, and rounding differences, by function:														1			1
Adjusted Charges for Services by function (agrees to conversion worksheet):		169,610	3,024	671	8,490	447,610	693,384	437	1,391	-	-	45,402	-	44,561	-	1,626,556	3,041,136



**Operating Grants and Contributions: Governmental Activities**

Operating Grants and Contributions: Governmental Activities																		
Program Revenues by Resource		Summary of revenues by function																
Resource	Program	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 Low	4,934,327	1,204,501	215,205	84,894	-	-	-	477,724	-	-	-	314,825	-	-	-	-	7,231,476
3060	NCLB: Title I, Part C, Migrant Ed (Reg	18,176	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	18,176
3310	Special Ed: IDEA Basic Local Assistance	702,413	567,519	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,269,932
3311	Special Ed: IDEA Local Assistance, Pk	2,353	-	-	-	-	-	-	562	-	-	-	-	-	-	-	-	2,915
3350	Carl D. Perkins Career and Technical E	179,633	1,070	-	197	-	-	-	-	-	-	8,356	-	-	-	-	-	189,256
3355	Carl D. Perkins Career and Technical E	14,591	-	-	-	-	-	-	-	-	-	425	-	-	-	-	-	15,016
3725	Safe and Supportive Schools Program	126,107	210,197	-	10,443	-	-	-	-	-	-	17,962	-	-	-	-	-	364,709
3905	Adult Education: Adult Basic Educator	58,512	-	-	6,635	-	-	-	-	-	-	-	-	-	-	-	-	65,147
3913	Adult Education: Adult Secondary Edu	38,519	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	38,519
3926	Adult Education: English Literacy & Ch	20,907	-	-	12,604	-	-	-	-	-	-	-	-	-	-	-	-	33,711
3940	Adult Education: Institutionalized Adults	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10,000
4035	NCLB: Title II, Part A, Teacher Quality	100,082	955,096	109,975	19,000	-	-	-	7,132	-	-	63,489	-	-	-	-	-	1,254,774
4036	NCLB: Title II, Part A, Administrator Tr.	(6,000)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(6,000)
4045	NCLB: Title II, Part D, Enhancing Educ	16,981	-	-	-	-	-	-	-	-	-	880	-	-	-	-	-	17,861
4046	NCLB: Title II, Part D, Enhancing Educ	83,387	-	-	-	-	-	-	-	-	-	4,319	-	-	-	-	-	87,706
4203	NCLB: Title III, Limited English Proficie	5,828	1,031,484	-	-	-	-	-	-	-	-	207,46	-	-	-	-	-	1,068,058
5310	Child Nutrition: School Programs (e.g.,	9,594,124	-	-	-	-	8,749,857	-	-	-	-	392,844	-	-	441,823	-	-	9,594,124
5370	Child Nutrition: Fresh Fruit and Vegetal	352,076	-	-	-	-	-	337,044	-	-	-	15,032	-	-	-	-	-	352,076
5640	Medi-Cal Billing Option	56,263	-	-	-	-	-	-	56,263	-	-	-	-	-	-	-	-	56,263
5810	Other Restricted Federal	605,801	-	-	-	605,801	-	-	-	-	-	-	-	-	-	-	-	605,801
6015	After School Education and Safety (AS	1,750,771	-	-	7,816	-	-	-	-	-	-	32,660	-	-	-	-	-	1,750,771
6015	Adults in Correctional Facilities	5,515	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,515
6105	Child Development: California State Pr	1,403,610	202,860	-	-	-	-	14,984	30,272	-	-	67,044	-	-	41,027	-	33,161	1,403,610
6130	Child Development: Center-Based Res	1,711	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,711
6300	Lottery: Instructional Materials	653,268	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	653,268
6500	Special Education	3,054,233	105,810	-	16,645	-	-	-	142,385	-	-	-	-	-	112	-	240,695	3,559,880
6512	Special Ed: Mental Health Services	15,350	-	-	-	-	-	-	9,936	-	-	-	-	-	-	-	-	15,350
7010	Agricultural Career Technical Educatio	29,599	-	-	-	-	-	-	-	10,000	-	-	-	-	-	-	-	29,599
7091	Economic Impact Aid (EIA): Limited Er	4,249,472	849,828	-	166,561	-	-	-	45,862	-	-	-	-	-	-	-	-	4,249,472
7230	Transportation: Home to School	3,063,450	-	-	-	-	2,703,272	-	-	-	-	-	-	-	-	-	-	2,749,419
7240	Transportation: Special Education (Sen	-	-	-	-	-	41,023	-	-	-	-	-	-	-	46,147	-	-	41,023
7400	Quality Education Investment Act	825,944	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	825,944
9010	Other Restricted Local	76,266	47	330	4,178	15	-	-	-	685	-	6,559	-	-	559	-	800,222	888,961
Total Operating Grants & Contributions (from fund consolidation worksheet)																		38,494,056

**Total Operating Grants & Contributions (from fund consolidation worksheet)** 38,494,056

Subtotal of Operating Grants and Contributions by function:	16,735,643	5,128,532	325,510	329,173	3,350,111	9,101,895	770,136	10,685	-	1,110,911	-	557,382	-	1,074,078	38,494,056
User identification of conversion entries, adjustments, and rounding differences, by function:															
Adjusted Operating Grants and Contributions by function (agrees to conversion worksheet):	16,735,643	5,128,532	325,510	329,173	3,350,111	9,101,895	770,136	10,685	-	1,110,911	-	557,382	-	1,074,078	38,494,056

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

Resource  
Program  
Revenue  
Resource

Total Capital Grants & Contributions

Adjusted Capital Grants and Contributions by function:

Summary of revenues by function

Function	1000	2100	2420	2700	3500	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000	Total
----------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	-------

**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	102,431	-	102,431	1		-	102,430	Instruction
[see extract]	2100	0	-	-			-	-	Instructional Supervision and Administration
[see extract]	2420	0	-	-			-	-	Instructional Library, Media and Technology
[see extract]	2700	0	-	-			-	-	School Site Administration
[see extract]	3600	701,653	-	701,653	13,361		-	688,292	Home-to-School Transportation
[see extract]	3700	432,360	-	432,360			-	432,360	Food Services
[see extract]	3900	0	-	-			-	-	All Other Pupil Services
[see extract]	4000	67,200	-	67,200			-	67,200	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	149,342	-	149,342	27,907		-	121,435	Centralized Data Processing
[see extract]	8100	67,802	-	67,802			-	67,802	Plant Services
[see extract]	8500	1,800,418	-	1,800,418			-	1,800,418	Facilities Acquisition and Construction
9410			-	-			-	-	Land
9420			576,222	-	731,191		1,307,413	-	Land Improvements
9430			1,218,477	-		792,461	426,016	-	Buildings
9440			1,526,506	-		5,856	1,520,650	-	Equipment
9450					25,858		25,858	-	Work In Progress
<b>TOTALS</b>			<b>3,321,205</b>	<b>3,321,206</b>	<b>798,318</b>	<b>798,317</b>	<b>3,279,937</b>	<b>3,279,937</b>	

**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	15,463,333	-	15,463,333			-	15,463,333	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	1,536,729	-	1,536,729			-	1,536,729	Debt Service, Other Debt Service - Principal
9661			15,463,333	-			15,463,333	-	General Obligation Bonds Payable
9662			-	-			-	-	State School Building Loan Payable
9666					440,000		440,000	-	COPS Payable
9667					671,673		671,673	-	Capital Leases Payable
9668							-	-	Lease Revenue Bonds Payable
9669			1,536,729	-		1,111,673	425,056	-	Other General Long-Term Debt
<b>TOTALS</b>			<b>17,000,062</b>	<b>17,000,062</b>	<b>1,111,673</b>	<b>1,111,673</b>	<b>17,000,062</b>	<b>17,000,062</b>	



**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	0	-	-			-	-	Debt Service, Professional/Consulting Services and Operating Expenditures
7699	9100	4,525	-	4,525	395,845		391,320	-	Debt Service, Other Financing Uses
8931		0	-	-			-	-	Emergency Apportionments
8951		0	-	-			-	-	Proceeds from Sale of Bonds
8961		0	-	-			-	-	County School Building Aid
8971		0	-	-			-	-	Proceeds from Certificates of Participation
8972		0	-	-			-	-	Proceeds from Capital Leases
8973		0	-	-			-	-	Proceeds from Lease Revenue Bonds
8979		13,150	13,150	-	13,418,333	13,150	13,418,333	-	All Other Financing Sources
9330			-	-			-	-	Prepaid Expense
9661			-	-		13,418,333	-	13,418,333	General Obligation Bonds Payable
9662			-	-			-	-	State School Building Loan Payable
9666			-	-			-	-	COPS Payable
9667			-	-			-	-	Capital Leases Payable
9668			-	-			-	-	Lease Revenue Bonds Payable
9669			-	8,625	8,625	391,320	-	391,320	Other General Long-Term Debt
<b>TOTALS</b>			<b>13,150</b>	<b>13,150</b>	<b>13,822,803</b>	<b>13,822,803</b>	<b>13,809,653</b>	<b>13,809,653</b>	

**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
<b>TOTALS</b>					<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**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)	1,329					-	-	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
<b>TOTALS</b>					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						-	-	Debt Service, Bond Interest and Other Service Charges
7438	9100						-	-	Debt Service, Debt Service - Interest
9500							-	-	Accounts Payable
9661							-	-	General Obligation Bonds Payable
<b>TOTALS</b>					0	0	0	0	

**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						-	-	Instruction
n/a	2100					7,720	-	7,720	Instructional Supervision and Administration
n/a	2420					1,250	-	1,250	Instructional Library, Media and Technology
n/a	2700					6,998	-	6,998	School Site Administration
n/a	3600					7,799	-	7,799	Home-to-School Transportation
n/a	3700					13,110	-	13,110	Food Services
n/a	3900					6,163	-	6,163	All Other Pupil Services
n/a	4000						-	-	Ancillary Services
n/a	5000						-	-	Community Services
n/a	6000						-	-	Enterprise Activities
n/a	7200					29,348	-	29,348	All Other General Administration
n/a	7700					4,351	-	4,351	Centralized Data Processing
n/a	8100					52,585	-	52,585	Plant Services
9665					129,324		129,324	-	Compensated Absences Payable
<b>TOTALS</b>					<b>129,324</b>	<b>129,324</b>	<b>129,324</b>	<b>129,324</b>	



**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
<b>TOTALS</b>							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							-	-	Land Improvements
9430							-	-	Buildings
9440							-	-	Equipment
9450							-	-	Work in Progress
<b>TOTALS</b>							0	0	



**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				4,098,365		4,098,365	-	Instruction
6900	2100						-	-	Instructional Supervision and Administration
6900	2420						-	-	Instructional Library, Media and Technology
6900	2700				124,602		124,602	-	School Site Administration
6900	3600				916,737		916,737	-	Home-to-School Transportation
6900	3700				35,097		35,097	-	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				115,740		115,740	-	Centralized Data Processing
6900	8100				672,557		672,557	-	Plant Services
6900	0000						-	-	Depreciation (Unallocated)
9425						547,642	-	547,642	Accumulated Depreciation - Land Improvements
9435						4,039,947	-	4,039,947	Accumulated Depreciation - Buildings
9445						1,375,509	-	1,375,509	Accumulated Depreciation - Equipment
<b>TOTALS</b>					<b>5,963,098</b>	<b>5,963,098</b>	<b>5,963,098</b>	<b>5,963,098</b>	

**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						-	-	Debt Service, Other Operating Expenditures
7434	9100						-	-	Debt Service, Bond Interest and Other Service Charges
7438	9100						-	-	Debt Service, Debt Service - Interest
9330							-	-	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							-	-	Other General Long-Term Debt
<b>TOTALS</b>					<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	



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		0	-	-			-	-	Cash in County Treasury
9111		0	-	-			-	-	Fair Value Adjustment to Cash in County Treasury
9120		0	-	-			-	-	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		0	-	-			-	-	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		0	-	-			-	-	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			-	-			-	-	Fund Balance/Net Position
TOTALS			0	0			0	0	

**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						-	-	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
n/a	9101						-	-	Debt Service - Principal
n/a	9102						-	-	Debt Service - Interest
n/a	9103						-	-	Debt Service - Issuance Costs and Discounts
979Z					-	-	-	-	Fund Balance/Net Position
<b>TOTALS</b>					0	0	0	0	



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	
<b>Governmental Funds (Funds 01-60)</b>									
7299	9200		-	-			-	-	Transfers Between Agencies, All Other Transfers to All Others
7619	9300	1,882,540	-	-			-	-	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		1,882,540	-	-			-	-	Interfund Transfers, Other Authorized Interfund Transfers In
<b>Proprietary Funds:</b>									
<b>Enterprise Funds (Funds 61-65)</b>									
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
<b>Proprietary Funds:</b>									
<b>Internal Service Funds (Funds 66-70)</b>									
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
<b>Fiduciary Funds (Funds 71-95)</b>									
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
<b>TOTALS</b>			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		317,141	-	-			-	-	Due from Other Funds
9500			-	-			-	-	Accounts Payable
9610		317,141	-	-			-	-	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	0	-	-			-	-	Interfund Transfers, Between General Fund and Special Reserve Fund
7613	9300	70,909	-	70,909			-	70,909	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	660,231	-	660,231			-	660,231	Interfund Transfers, From General, Special Reserve, and Building Funds to Deferred Maintenance Fund
7616	9300	0	-	-			-	-	Interfund Transfers, From General Fund to Cafeteria Fund
7619	9300	1,882,540	-	1,882,540			-	1,882,540	Interfund Transfers, Other Authorized Interfund Transfers Out
8911		0	-	-			-	-	Interfund Transfers, To Child Development Fund from General Fund
8912		0	-	-			-	-	Interfund Transfers, Between General Fund and Special Reserve Fund
8913		70,909	70,909	-			70,909	-	Interfund Transfers, To State School Building Fund/County School Facility Fund from All Other Funds
8914		0	-	-			-	-	Interfund Transfers, To General Fund From Bond Interest and Redemption Fund
8915		660,231	660,231	-			660,231	-	Interfund Transfers, To Deferred Maintenance Fund From General, Special Reserve, and Building Funds
8916		0	-	-			-	-	Interfund Transfers, To Cafeteria Fund From General Fund
8919		1,882,540	1,882,540	-			1,882,540	-	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			2,613,680	2,613,680	0	0	2,613,680	2,613,680	



**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	
<b>Governmental Funds (Funds 01-60)</b>									
9310		317,141	-	317,141			-	317,141	Due From Other Funds
9610		317,141	317,141	-			317,141	-	Due To Other Funds
<b>Proprietary Funds:</b>									
<b>Enterprise Funds (Funds 61-65)</b>									
9310		0							Due From Other Funds
9610		0							Due To Other Funds
<b>Proprietary Funds:</b>									
<b>Internal Service Funds (Funds 66-70)</b>									
9310		0	-	-			-	-	Due From Other Funds
9610		0	-	-			-	-	Due To Other Funds
<b>Fiduciary Funds (Funds 71-95)</b>									
9310		0							Due From Other Funds
9610		0							Due To Other Funds
<b>TOTALS</b>									
			317,141	317,141	0	0	317,141	317,141	

**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				413,908		413,908	-	Instruction
n/a	2100				36,674		36,674	-	Instructional Supervision and Administration
n/a	2420						-	-	Instructional Library, Media and Technology
n/a	2700				84,790		84,790	-	School Site Administration
n/a	3600				19,760		19,760	-	Home-to-School Transportation
n/a	3700				17,904		17,904	-	Food Services
n/a	3900				1,981		1,981	-	All Other Pupil Services
n/a	4000				7,228		7,228	-	Ancillary Services
n/a	5000				40		40	-	Community Services
n/a	6000						-	-	Enterprise Activities
n/a	7200				19,806		19,806	-	All Other General Administration
n/a	7700				5,027		5,027	-	Centralized Data Processing
n/a	8100				41,533		41,533	-	Plant Services
9664						648,651	-	648,651	Net OPEB Obligation
<b>TOTALS</b>					<b>648,651</b>	<b>648,651</b>	<b>648,651</b>	<b>648,651</b>	

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					674,615	-	674,615	Instruction
n/a	2100					2,667	-	2,667	Instructional Supervision and Administration
n/a	2420						-	-	Instructional Library, Media and Technology
n/a	2700					37,038	-	37,038	School Site Administration
n/a	3600					3,160	-	3,160	Home-to-School Transportation
n/a	3700					5,364	-	5,364	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					101,738	-	101,738	All Other General Administration
n/a	7700					1,024	-	1,024	Centralized Data Processing
n/a	8100					16,574	-	16,574	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					842,180		842,180	-	Other General Long-Term Debt
TOTALS					842,180	842,180	842,180	842,180	



### 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	13,763,332		Land
9420	11,211,893		Land Improvements
9425		2,394,482	Accumulated Depreciation - Land Improvements
9430	216,385,484		Buildings
9435		52,238,910	Accumulated Depreciation - Buildings
9440	18,703,458		Equipment
9445		13,251,266	Accumulated Depreciation - Equipment
9450	8,466,761		Work In Progress
979Z	-	200,646,270	Fund Balance/Net Position
Total	268,530,928	268,530,928	

### 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	1,328,958		Prepaid Expense
9661		74,682,805	General Obligation Bonds Payable
9662			State School Building Loan Payable
9664		3,231,394	Net OPEB Obligation
9665		1,004,542	Compensated Absences Payable
9666		16,675,000	COPs Payable
9667		6,402,898	Capital Leases Payable
9668			Lease Revenue Bonds Payable
9669		2,773,046	Other General Long-Term Debt
979Z	103,440,727	-	Fund Balance/Net Position
Total	104,769,685	104,769,685	

By Function						
Fund	Resource	Project Year	Goal	Function	Object	Value
01	0000	0	1110	1000	6400	30,938.85
01	0000	0	1110	1000	6500	52,474.30
01	0000	0	3200	1000	6500	5,247.43
01	3550	0	1110	1000	6400	13,770.00
Total, Instruction (Functions 1000-1999)						102,430.58
Total, Instructional Supervision and Administration (Functions 2000-2999 except 2420 and 2700)						0.00
Total, Instructional Library, Media, and Technology (Function 2420)						0.00
Total, School Site Administration (Function 2700)						0.00
Total, All Other Pupil Services (Functions 3000-3999 except 3600 and 3700)						0.00
01	0000	0	0000	3600	6500	78,797.22
01	5810	0	0000	3600	6500	605,800.66
01	7230	0	0000	3600	6400	17,055.00
Total, Home-to-School Transportation (Function 3600)						701,652.88
13	5310	0	0000	3700	6400	312,384.29
13	5310	0	0000	3700	6500	119,976.07
Total, Food Services (Function 3700)						432,360.36
01	0000	0	1110	4000	6400	12,729.74
01	1100	0	1110	4000	6400	34,470.25
01	7010	0	1110	4000	6400	10,000.00
01	9010	0	1110	4000	6400	10,000.02
Total, Ancillary Services (Functions 4000-4999)						67,200.01
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
01	0000	0	0000	7700	6400	149,342.38
Total, Centralized Data Processing (Function 7700)						149,342.38
01	0000	0	0000	8100	6500	6,000.00
14	0000	0	0000	8100	6400	61,801.63



By Function						
Fund	Resource	Project Year	Goal	Function	Object	Value
Total, Plant Services (Functions 8000-8999 except 8500)						67,801.63
01	0000	0	0000	8500	6170	20,274.27
01	0000	0	0000	8500	6400	5,718.30
01	7230	0	0000	8500	6200	6,374.76
01	7400	0	0000	8500	6170	12,842.00
01	7400	0	0000	8500	6200	37,938.75
01	8150	0	0000	8500	6170	6,650.00
01	8150	0	0000	8500	6200	16,319.00
01	9010	0	0000	8500	5400	3,500.00
01	9010	0	0000	8500	6200	9,638.94
12	6105	0	0001	8500	6170	9,280.00
14	0000	0	0000	8500	6170	505,676.00
14	0000	0	0000	8500	6200	210,953.85
25	9010	0	0000	8500	4300	21,695.86
25	9010	0	0000	8500	4400	20,744.28
25	9010	0	0000	8500	5800	19,018.64
25	9010	0	0000	8500	6200	668,142.93
35	0000	0	0000	8500	4300	1,623.01
35	0000	0	0000	8500	5800	6,364.68
35	0000	0	0000	8500	6200	78,583.61
35	9010	0	0000	8500	5800	71.00
35	9010	0	0000	8500	6200	58,717.92
40	0000	0	0000	8500	6170	21,500.00
40	0000	0	0000	8500	6200	58,790.24
Total, Facilities Acquisition and Construction (Function 8500)						1,800,418.04
						3,321,205.88

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
25	9010	0	0000	8500	4300	21,695.86
35	0000	0	0000	8500	4300	1,623.01
Total, Books and Supplies (Objects 4000-4999 except 4400)						23,318.87
25	9010	0	0000	8500	4400	20,744.28
Total, Noncapitalized Equipment (Object 4400)						20,744.28
01	9010	0	0000	8500	5400	3,500.00
25	9010	0	0000	8500	5800	19,018.64
35	0000	0	0000	8500	5800	6,364.68
35	9010	0	0000	8500	5800	71.00
Total, Services and Other Operating Expenditures (Objects 5000-5999)						28,954.32
Total, Land (Object 6100)						0.00
01	0000	0	0000	8500	6170	20,274.27
01	7400	0	0000	8500	6170	12,842.00
01	8150	0	0000	8500	6170	6,650.00
12	6105	0	0001	8500	6170	9,280.00
14	0000	0	0000	8500	6170	505,676.00
40	0000	0	0000	8500	6170	21,500.00
Total, Land Improvements (Object 6170)						576,222.27
01	7230	0	0000	8500	6200	6,374.76
01	7400	0	0000	8500	6200	37,938.75
01	8150	0	0000	8500	6200	16,319.00
01	9010	0	0000	8500	6200	9,638.94
14	0000	0	0000	8500	6200	210,953.85
25	9010	0	0000	8500	6200	668,142.93
35	0000	0	0000	8500	6200	78,583.61
35	9010	0	0000	8500	6200	58,717.92
40	0000	0	0000	8500	6200	58,790.24
Total, Buildings and Improvement of Buildings (Object 6200)						1,145,460.00
Total, Books and Media for New School Libraries (Object 6300)						0.00
01	0000	0	0000	7700	6400	149,342.38



By Object

Fund	Resource	Project Year	Goal	Function	Object	Value
01	0000	0	0000	8500	6400	5,718.30
01	0000	0	1110	1000	6400	30,938.85
01	0000	0	1110	4000	6400	12,729.74
01	1100	0	1110	4000	6400	34,470.25
01	3550	0	1110	1000	6400	13,770.00
01	7010	0	1110	4000	6400	10,000.00
01	7230	0	0000	3600	6400	17,055.00
01	9010	0	1110	4000	6400	10,000.02
13	5310	0	0000	3700	6400	312,384.29
14	0000	0	0000	8100	6400	61,801.63
Total, Equipment (Object 6400)						<u>658,210.46</u>
01	0000	0	0000	3600	6500	78,797.22
01	0000	0	0000	8100	6500	6,000.00
01	0000	0	1110	1000	6500	52,474.30
01	0000	0	3200	1000	6500	5,247.43
01	5810	0	0000	3600	6500	605,800.66
13	5310	0	0000	3700	6500	119,976.07
Total, Equipment Replacement (Object 6500)						<u>868,295.68</u>
						<u>3,321,205.88</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
<b>CE001 Capital Outlay Expenditures</b>				
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		1,307,413	
Buildings	9430		426,016	
Equipment	9440		1,520,650	
Work In Progress	9450		25,858	
Instruction		1000		102,430
Home-to-School Transportation		3600		688,292
Food Services		3700		432,360
Ancillary Services		4000		67,200
Centralized Data Processing		7700		121,435
Plant Services		8100		67,802
Facilities Acquisition and Construction		8500		1,800,418
Total			3,279,937	3,279,937

Entry #	Object	Function	Debit	Credit
<b>CE002 Debt Service Expenditures</b>				
To eliminate expenditures for debt service - principal, and instead reduce the related liabilities.				
General Obligation Bonds Payable	9661		15,463,333	
COPS Payable	9666		440,000	
Capital Leases Payable	9667		671,673	
Other General Long-Term Debt	9669		425,056	
Debt Service-Principal		9101		17,000,062
Total			17,000,062	17,000,062



Entry #	Object	Function	Debit	Credit
<b>CE003 Debt Issuance</b>				
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.				
Debt Service-Issuance Costs and Discounts		9103	391,320	
All Other Financing Sources	8979		13,418,333	
General Obligation Bonds Payable	9661			13,418,333
Other General Long-Term Debt	9669			391,320
Total			13,809,653	13,809,653

Entry #	Object	Function	Debit	Credit
<b>CE004 Donated and Contributed Capital Assets</b>				
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
---------	--------	----------	-------	--------

**CE005 Disposal of Capital Assets**  
To report sales and disposals of capital assets and any resulting gain or loss.

Total 0 0

Entry #	Object	Function	Debit	Credit
---------	--------	----------	-------	--------

**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



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.

Total 0 0

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.

Compensated Absences Payable	9665		129,324	
Instructional Supervision and Administration		2100		7,720
Instructional Library, Media and Technology		2420		1,250
School Site Administration		2700		6,998
Home-to-School Transportation		3600		7,799
Food Services		3700		13,110
All Other Pupil Services		3900		6,163
All Other General Administration		7200		29,348
Centralized Data Processing		7700		4,351
Plant Services		8100		52,585
Total			129,324	129,324

Entry #	Object	Function	Debit	Credit
<b>CE010 Expenditures Relating to Prior Periods</b>				
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
<b>CE011 Adjustments to Work in Progress</b>				
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.				
Total			0	0



Entry #	Object	Function	Debit	Credit
<b>CE012 Depreciation</b>				
To recognize the current year depreciation or permanent impairment of capital assets and adjust the related contra-asset accounts for accumulated depreciation.				
Instruction	1000		4,098,365	
School Site Administration	2700		124,602	
Home-to-School Transportation	3600		916,737	
Food Services	3700		35,097	
Centralized Data Processing	7700		115,740	
Plant Services	8100		672,557	
Accumulated Depreciation - Land Improvements	9425			547,642
Accumulated Depreciation - Buildings	9435			4,039,947
Accumulated Depreciation - Equipment	9445			1,375,509
Total			5,963,098	5,963,098

Entry #	Object	Function	Debit	Credit
<b>CE013 Amortization</b>				
To recognize amortization of premiums, discounts, and deferred charges relating to long-term debt.				
Total			0	0

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.

Total	0	0
-------	---	---

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.

Total	0	0
-------	---	---



Entry #	Object	Function	Debit	Credit
<b>CE016</b>	<b>Incorporation of Internal Service Fund External Activities and Interfund Transfers</b>			
	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
<b>CE017</b>	<b>Reclassification of Interfund Transfers Involving Fiduciary Funds</b>			
	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
<b>CE018 Reclassification of Interfund Balances Involving Fiduciary Funds</b>				
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
<b>CE019 Elimination of Internal Transfers</b>				
To eliminate interfund transfers among governmental and internal service funds consolidated in the government-wide statement of activities.				
Interfund Transfers, To State School Building Fund/County School Facility Fund from All Other Funds	8913		70,909	
Interfund Transfers, To Deferred Maintenance Fund From General, Special Reserve, and Building Funds	8915		660,231	
Interfund Transfers, Other Authorized Interfund Transfers In	8919		1,882,540	
Interfund Transfers		9300		2,613,680
Total			2,613,680	2,613,680



Entry #	Object	Function	Debit	Credit
<b>CE020 Elimination of Internal Balances</b>				
To eliminate internal balances among governmental and internal service funds for consolidation in the government-wide statement of activities.				
Due To Other Funds	9610		317,141	
Due From Other Funds	9310			317,141
		Total	317,141	317,141

Entry #	Object	Function	Debit	Credit
<b>CE021 Postemployment Benefits Other Than Pensions (OPEB)</b>				
To recognize any difference between OPEB costs as defined by generally accepted accounting principles, and amounts actually contributed.				
Instruction		1000	413,908	
Instructional Supervision and Administration		2100	36,674	
School Site Administration		2700	84,790	
Home-to-School Transportation		3600	19,760	
Food Services		3700	17,904	
All Other Pupil Services		3900	1,981	
Ancillary Services		4000	7,228	
Community Services		5000	40	
All Other General Administration		7200	19,806	
Centralized Data Processing		7700	5,027	
Plant Services		8100	41,533	
Net OPEB Obligation	9664			648,651
		Total	648,651	648,651

Entry #	Object	Function	Debit	Credit
<b>CE022 Other Liabilities Not Normally Liquidated with Current Financial Resources</b>				
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.				
Other General Long-Term Debt	9669		842,180	
Instruction		1000		674,615
Instructional Supervision and Administration		2100		2,667
School Site Administration		2700		37,038
Home-to-School Transportation		3600		3,160
Food Services		3700		5,364
All Other General Administration		7200		101,738
Centralized Data Processing		7700		1,024
Plant Services		8100		16,574
		Total	842,180	842,180

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
<b>Governmental activities</b>							
Instruction	92,427,857	169,610	16,735,643	0	(75,522,604)		(75,522,604)
Instruction-related services:							
Instructional supervision and administration	6,048,736	3,024	5,128,532	0	(917,180)		(917,180)
Instructional library, media and technology	1,218,052	671	325,510	0	(891,871)		(891,871)
School site administration	11,463,013	8,490	329,173	0	(11,125,350)		(11,125,350)
Pupil services:							
Home-to-school transportation	6,305,039	447,610	3,350,111	0	(2,507,318)		(2,507,318)
Food services	9,711,161	693,384	9,101,895	0	84,118		84,118
All other pupil services	6,062,869	437	770,136	0	(5,292,296)		(5,292,296)
General administration:							
Centralized data processing	1,922,348	0	0	0	(1,922,348)		(1,922,348)
All other general administration	5,639,826	45,402	1,110,911	0	(4,483,513)		(4,483,513)
Plant services	14,827,776	44,561	557,382	0	(14,225,833)		(14,225,833)
Ancillary services	1,936,398	1,391	10,685	0	(1,924,322)		(1,924,322)
Community services	13,684	0	0	0	(13,684)		(13,684)
Enterprise activities	0	0	0	0	0		0
Interest on long-term debt	2,767,862				(2,767,862)		(2,767,862)
Other outgo	1,105,599	1,626,556	1,074,078	0	1,595,035		1,595,035
Depreciation (unallocated)*	0				0		0
<b>Business-type activities</b>							
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
<b>Total expenses</b>	<b>161,450,220</b>	<b>3,041,136</b>	<b>38,494,056</b>	<b>0</b>	<b>(119,915,028)</b>	<b>0</b>	<b>(119,915,028)</b>
<b>General revenues:</b>							
Taxes and subventions:							
Taxes levied for general purposes					17,908,834	0	17,908,834
Taxes levied for debt service					17,300,745	0	17,300,745
Taxes levied for other specific purposes					543,748	0	543,748
Federal and state aid not restricted to specific purposes					98,359,105	0	98,359,105
Interest and investment earnings					206,987	0	206,987
Interagency revenues					121,622	0	121,622
Miscellaneous					1,025,953	0	1,025,953
Special and extraordinary items					(13,405,183)	0	(13,405,183)
Internal transfers					0	0	0
<b>Total general revenues, special and extraordinary items, and transfers</b>					<b>122,061,811</b>	<b>0</b>	<b>122,061,811</b>
<b>Change in net position</b>					<b>2,146,783</b>	<b>0</b>	<b>2,146,783</b>
<b>Net position beginning</b>					<b>171,823,118</b>	<b>0</b>	<b>171,823,118</b>
<b>Net position ending</b>					<b>173,969,901</b>	<b>0</b>	<b>173,969,901</b>

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



Total change in fund balances, governmental funds: 1,316,683

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:	3,279,937	
Depreciation expense:	(5,963,098)	
Net:		(2,683,161)

Debt service: In governmental funds, repayments of long-term debt are reported as expenditures. In the government-wide statements, repayments of long-term debt are reported as reductions of liabilities. Expenditures for repayment of the principal portion of long-term debt were: 17,000,062

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: (13,809,653)

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

Issue costs incurred during the period:	-	
Issue costs amortized for the period:	-	
Net:		-

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: -

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: 129,324

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: (648,651)

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: 842,180

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: -

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

Change in net position of governmental activities (minor differences may be due to rounding): 2,146,784

	Governmental Activities	Business-type Activities	Total
<b>Assets</b>			
Cash	58,970,404	0	58,970,404
Investments	0	0	0
Receivables	29,921,356	0	29,921,356
Due from (to) other funds	0	0	0
Stores	1,014,628	0	1,014,628
Prepaid expenses	1,351,528	0	1,351,528
Other current assets	0	0	0
Capital assets:			
Land	13,763,332	0	13,763,332
Land Improvements	12,519,306	0	12,519,306
Buildings	216,811,500	0	216,811,500
Equipment	20,224,108	0	20,224,108
Work in progress	8,492,619	0	8,492,619
Less accumulated depreciation	(73,847,756)	0	(73,847,756)
Total assets	289,221,025	0	289,221,025
<b>Liabilities</b>			
Accounts payable and other current liabilities	10,557,373	0	10,557,373
Current loans	3,390,000	0	3,390,000
Deferred revenue	47,328	0	47,328
Long-term liabilities:	101,256,423	0	101,256,423
Due within one year	3,544,558		3,544,558
Due in more than one year	97,711,865		97,711,865
Total liabilities	115,251,124	0	115,251,124
<b>Net Position</b>			
Net investment in capital assets	98,032,966		98,032,966
Restricted for:			
Capital projects	23,258,343		23,258,343
Debt service	4,191,535		4,191,535
Educational programs	6,362,331		6,362,331
Other purposes (expendable)	28,037,809		28,037,809
Other purposes (nonexpendable)			0
Unrestricted	14,086,917		14,086,917
Total net position	173,969,901	0	173,969,901



**Total fund balances, governmental funds:**

75,936,935

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:	271,810,865
Accumulated depreciation:	(73,847,756)
Net:	

197,963,109

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:

1,326,281

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

-

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	72,637,805
State school building loans payable	-
Net OPEB Obligation	3,880,045
Compensated absences payable	875,218
Certificates of participation payable	16,235,000
Capital leases payable	5,731,225
Lease revenue bonds payable	-
Other general long-term debt	1,897,130

Total:	(101,256,423)
--------	---------------

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

-

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

173,969,902