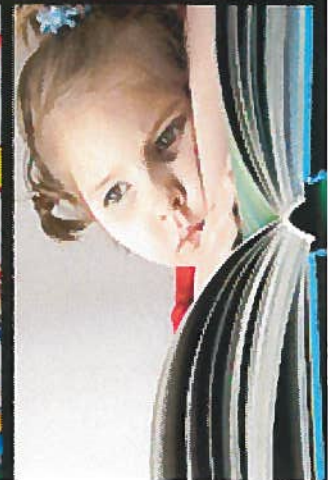




# Orange Unified School District 2012-13—Unaudited Actuals 2013-14—Revised Budget



# TABLE OF CONTENTS

- I. Introduction
- II. Budgetary Building Blocks
- III. General Fund
- IV. Other Funds
- V. Criteria and Standards
- VI. Glossary of Common School  
Finance Terms
- VII. Notes

# **I. Introduction**



# INTRODUCTION

## Purpose of the Budget

The purpose of the Budget is to serve as a guideline for the utilization of resources to meet the needs of students in the Orange Unified School District.

The District's Budget is an expression in dollars of the education program. It is the intent and philosophical belief of the Board of Education to expend the resources of the District so that as many dollars as possible directly benefit students in the classroom.

More specifically, the budget serves as an outline for the estimated revenue and expenses for the fiscal year and is intended to serve a variety of purposes:

- A reflection of educational philosophy
- A statement of District priorities
- A description of the education plan and resources to support the plan
- A financial plan outlining proposed District actions
- An accountability tool
- A public information document

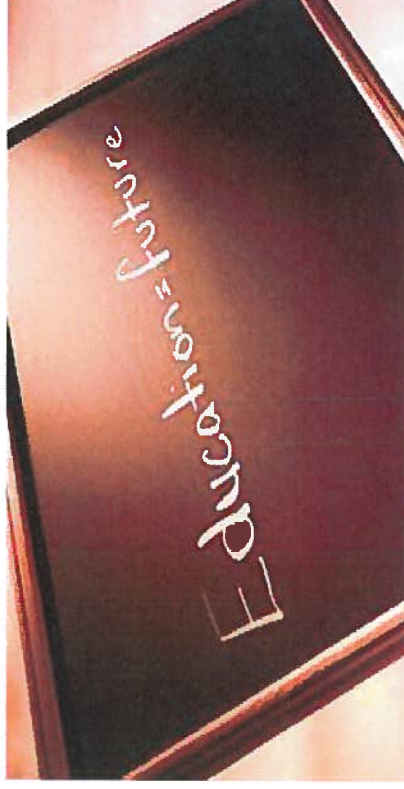
Monies are allocated and received by the District based upon several criteria. The State requires that various funds be established for the accounting of the revenues and expenditures. The type of fund is very important because the fund type determines how the money may be spent.

## General Fund (01)

The General Fund is the chief operating fund for all Local Education Agencies (LEAs), including school district, county offices of education, and joint powers agreements/agencies.

The General Fund is used to account for the ordinary operations of the LEA. All transactions except those required or permitted by law to be in another fund are accounted for in this fund.

Within the General Fund, restricted projects or activities must be identified and separated from unrestricted activities.





# INTRODUCTION

## Charter Schools (09)

The Charter Schools Special/Revenue Fund may be used by authorizing LEAs to account separately for the activities of LEA-operated charter schools that report to CDE as part of the LEA (Education Code 47600).

The principal revenue accounts in this fund are:

- Charter Schools General Purpose Entitlement – State Aid
- Charter Schools Categorical Block Grant
- Transfers from Sponsoring LEAs to Charter Schools in Lieu of Property Taxes
- Lottery
- Interest
- All Other Local Revenue

## Child Development Fund (12)

The Child Development Fund is used to account separately for federal, state, and local revenue to operate Child Development programs (Education Code section 8328).

The principal revenue accounts in this fund are:

- Child Nutrition Programs (Federal)
- State Preschool
- Child Nutrition Programs (State)
- Child Development Apportionments
- All Other State Revenue
- Food Service Sales
- Interest
- Child Development Parent Fees

- All Other Local Revenue
- Interfund Transfers In

The Child Development Fund may be used only for necessary expenditures for the operation of Child Development programs (Education Code section 8328).

## Cafeteria Fund (13)

The Cafeteria Fund (Education Code sections 38090-38093) is used to account separately for federal, state, and local revenue to operate the food service program.

The principal revenue accounts in this Fund are:

- Child Nutrition Programs (Federal)
- Child Nutrition Programs (State)
- Food Service Sales
- Interest
- All Other Local Revenue

The governing board of the LEA may authorize expenditures from the Cafeteria Fund only for those charges that are defined as food service program costs in the *California School Accounting Manual*.

The governing board of an LEA may establish and maintain within the Cafeteria Fund a cafeteria equipment reserve for the purchase, lease, maintenance, or replacement of cafeteria equipment (Education Code section 38102).

# INTRODUCTION

## Deferred Maintenance Fund (14)

The Deferred Maintenance Fund is used to account separately for State apportionments and LEA's contributions for deferred maintenance purposes (*Education Code* sections 17582-17587).

The principal revenue in this Fund are:

-  Deferred Maintenance Allowance
-  Interest
-  Interfund Transfers In

Expenditures in this Fund are for major repairs or replacements, and any other maintenance item approved by the State Allocation Board.

## Capital Facilities Fund (25)

The Capital Facilities Fund is used primarily to account separately for monies received from fees levied on developers or other agencies as a condition for approving a development. The authority for the levies may be county/city ordinances (*Government Code* section 65970-65981) or private agreements between the LEA and the developer. Interest earned in the Capital Facilities Fund is restricted to that fund (*Government Code* section 66006).

The principal revenue accounts in this Fund are:

-  Interest
-  Mitigation/Developer Fees

Expenditures in the Capital Facilities Fund are restricted to the purposes specified in *Government Code* sections 65970-65981 or as specified in agreements with the developer (*Government Code* section 66006).

## County School Facilities Fund (35)

The County School Facilities Fund is used primarily to account separately for State apportionments as provided in *Education Code* sections 17009.5 and 17070.10-17076.10.

The principal revenue in this Fund are:

-  School Facilities Apportionments
-  Interest
-  Interfund Transfers In

Typical expenditures in this fund include items charged to Object 6200, Building and Improvement of Buildings, and Object 6300, Books and Media for New School Libraries.

## Special Reserve Fund for Capital Outlay Projects (40)

The Special Reserve Fund for Capital Outlay Projects exists primarily to provide for the accumulation of General Fund monies for capital outlay purposes (*Education Code* section 42840). This Fund may also be used to account for any other revenues specifically for capital projects that are not restricted to Funds 25, 35, or 49. Other authorized revenues that may be transferred to the Special Reserve Fund for Capital Outlay Projects are (1) proceeds from the sale or lease with option to purchase of real property (*Education Code* section 17462); (2) rentals and leases of real property specifically authorized for deposit to the fund by the governing board (*Education Code* section 41003); and (3) excess amounts sufficient to pay all unpaid bond obligations (*Education Code* section 15235).

# INTRODUCTION

## Special Reserve Fund for Capital Outlay Projects (40) (cont.)

The principal revenue and other source accounts in this Fund are:

- ▬ Federal, State or Local Revenues
- ▬ Rentals and Leases
- ▬ Interest
- ▬ Other Authorized Interfund Transfers In
- ▬ Proceeds from Sale/Lease-Purchase of Land and Buildings

Transfers authorized by the governing board from the General Fund must be expended for capital outlay purposes. Proceeds from the sale or lease with option to purchase may be spent for capital outlay purposes, costs of maintenance of LEA's property, and future maintenance and renovation of school sites (*Education Code* section 17462). Expenditures for capital outlay are made against the Object 6000 series of accounts.

## Capital Project Fund for Blended Component Units (49)

The Capital Project Fund for Blended Component Units is used to account for capital projects financed by Mello-Roos Community Facilities Districts and similar entities that are considered blended component units of the LEA under generally accepted accounting principles (GAAP). The Mello-Roos Community Facilities Act of 1982 (*Government Code* Section 53311 Section et seq.) allows any county, city, special district, school district, or joint powers authority to establish, upon approval of two-thirds of the voters in the district, a "Community Facilities District" (CFD) for the purpose of selling tax-exempt bonds to finance public improvements and services.

The principal revenue and other source accounts in this Fund are:

- ▬ Other Non-Ad Valorem Taxes
- ▬ Transfers In from All Others
- ▬ Interest

## Debt Service Fund (56)

The Debt Service Fund is used for the accumulation of resources for the retirement of principal and interest on general long-term debt.

The principal revenue in this fund is:

- ▬ Other Authorized Interfund Transfers In

Most commonly, expenditures are made against the Debt Service Accounts (Object 743X)

*Remember: The Budget is only a tool to achieving the District's Goals and Objectives*





# INTRODUCTION

## Self-Insurance Fund (67)

Self-insurance funds are used to separate monies received for self-insurance activities from other operating funds of an LEA. Separate funds may be established for each type of self-insurance activity, such as workers' compensation, health and welfare, and deductible property loss (*Education Code* section 17566).

The principal revenue accounts in this Fund are:

- Interest
- In-District Premiums/Contributions
- Interagency Revenues
- All Other Local Revenue

Expenses in the Self-Insurance Fund shall be made for the payment of claims, estimates of costs relating to incurred-but-not-reported (IBNR) claims, administrative costs, deductible insurance amounts, costs of excess insurance, and other related costs. Amounts contributed to a Self-Insurance Fund are lawfully restricted for insurance purposes (*Education Code* section 17566 & Government Code Section 53205).

## Retiree Benefit Fund (71)

The Retiree Benefit Fund exists to account separately for amounts held in trust from salary reduction agreements, other irrevocable contributions for employees' retirement benefit payments, or both. This fund should be used only to account for an LEA's irrevocable contributions to a postemployment benefit plan for which a formal trust exists. Amounts earmarked for postemployment benefits but not contributed irrevocably to a trust should be accounted for in the General Fund or a Special Reserve Fund.

Monies may be contributed to the Retiree Benefit Fund from other funds by periodic expense charges in amounts based on existing and future obligations requirements.

The principal revenue accounts in the Fund are:

- Interest
- In-District Premium Contributions
- All other Local Revenue



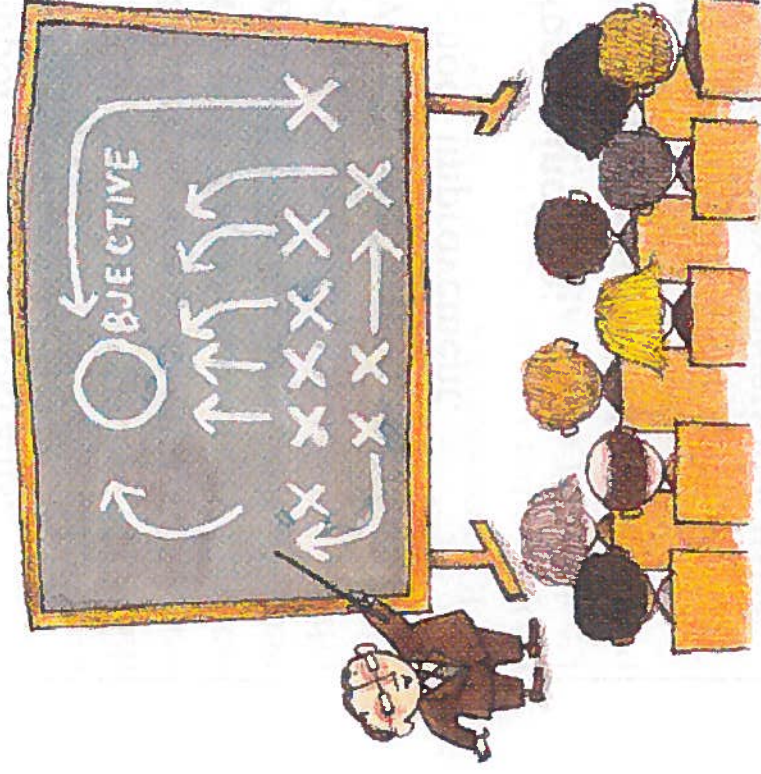
# INTRODUCTION

## General Description of the District

Orange Unified School District is located in the central portion of Orange County. The District encompasses nearly 108 square miles, including the cities of Orange, Villa Park, and portions of Santa Ana, Anaheim, and Garden Grove.

Starting from an original school building in 1872, the District has grown to 26 elementary schools (K-6), one Magnet School (K-8), three middle schools (7-8), two Charter Schools (7-8), four high schools (9-12), a school for students with special needs, a community day school, and a continuation high school. A Career Education Center houses the District's Regional Occupational Program and Child Development Center.

District schools have "partnered" with more than 100 local businesses, service clubs, local universities, and other organizations to provide funding for special projects. Special Projects include community speakers, career days/fairs, and scholarship programs.



## **II. Budgetary Building Blocks**



# BUDGETARY BUILDING BLOCKS

## Budget Criteria

The Board of Education has the final responsibility for the budget. The Board's primary budget development tasks include establishing budget criteria and assumptions, directing, reviewing, and approving the budget.

The criteria for the 2013/2014 Budget are as follows:

1. The beginning fund balance is inclusive of carryover funds for categorical programs and/or school site program allocations.
2. The beginning fund balance includes statutory reserves for revolving cash \$100,000, stores inventory \$177,740, prepaid expenditures of \$1,207,192, and funds designated for economic uncertainties of \$6,428,842, that are not available for appropriation.
3. Amounts reserved for economic uncertainties from all legally available sources will be a minimum of three percent of the total General Fund expenditures plus inter-fund transfers out, and in accordance with *Educational Code* section 42130 and the provisions of AB 1200.
4. Average daily attendance (ADA) is used for purposes of the revenue-limit calculation and the transition to the Local Control Funding Formula (LCFF) based upon historical and projected ADA for the seven school months ending on or before April 15. Revenue from state resources will be based on the most current factors contained in the Governor's proposals for the 2013/14 State Budget and as provided by the California Department of Education, the County Assessor's Office, and the Orange County Department of Education.

5. State revenues for lottery funds will be based upon the most current projections provided by School Services of California and the Orange County Department of Education.
6. Federal and State categorical revenues will be based upon the most current projections provided by the grantor agencies, the California Department of Education, and the Orange County Department of Education.
7. Amounts appropriated for salaries and benefits for classroom teachers and aides will be contained within the appropriate General Fund budget categories in an amount not less than 55 percent of the District's current expense for education and in compliance with *Education Code* sections 41011 and 41372.
8. Salaries, benefits, and related costs will be charged to the appropriate fund and program and budgeted in accordance with the California School Accounting Manual, Collective Bargaining Agreements, Board Policy, and previous Board action.
9. Categorically-funded programs, except Special Education Master Plan, QEIA, Routine Restricted Maintenance program, Transportation, and Community Day School will be self-supporting without encroachment on the Unrestricted General Fund revenues. Increased costs including, but not limited to salaries and benefits, will be covered by appropriate categorical revenue sources. Allowable indirect cost rates will be charged to those categorical programs authorized by the Board of Education. The LCFF has re-designated many State categorical programs from Restricted to Unrestricted programs including Transportation and Community Day School.

# BUDGETARY BUILDING BLOCKS

10. Unrestricted General Fund monies contributed to the Special Education Program as local general fund support will be budgeted as legally required.
11. Categorical Funds will be expended in accordance with applicable Federal and State compliance requirements and those specified by the grantor agencies.
12. The enrollment counts for purposes of school allocation amounts and principal enrollment projections will be based upon prior-year enrollments (updated as of the first attendance month and again as of the "p1" period of attendance).
13. General Fund allocations to schools for instructional support and operational costs (excluding custodial supplies) will be based upon the current allocation formula. Staffing allocations for schools will be at a ratio in accordance with collective bargaining agreements and guidelines determined by the Board of Education. Each school-level administrator will ensure that current-year expenditures do not exceed appropriations unless authorized by the Superintendent and approved by the Board of Education.
14. General Fund expenditures for non-personnel items at the District level will be budgeted as recommended by each division administrator and approved by the Superintendent. Each District-level administrator will ensure that current-year expenditures do not exceed appropriations unless authorized by the Superintendent and approved by the Board of Education.
15. Statutory benefits, for purposes of payroll expense rates, are based upon the most current rates published by the Orange County Department of Education and subject to change during the year.
16. The Nutrition Services Department and the Child Development Program will be self-supporting for all direct costs including, but not limited to costs for employee salaries and benefits, equipment repair and replacement, and other capital outlay needs.
17. Amounts appropriated for major deferred maintenance, will be budgeted and expended in the Deferred Maintenance Fund.
18. Amounts appropriated for capital projects will be budgeted and expended in the Special Reserve Fund, Capital Facilities Fund, County School Facilities Fund, or Deferred Maintenance Fund. These funds will be self-sufficient.
19. The Board of Education will approve all inter-fund transfers.
20. The Board of Education adopted the 2013/2014 budget on or before July 1, 2013, under the July 1 single-adoption process in accordance with the resolution adopted by the Board.
21. Education Code section 42127 (i) (4) specifies that not later than 45 days after the Governor signs the Budget Act, the school district shall make available for public review any revisions in the revenues and expenditures that it has made to its budget to reflect the funding made available by that Budget Act. The 2013/14 Budget Act was signed on June 27, 2013. All other changes will be incorporated in the First Interim Budget and approved by the Board of Education on or before December 15 in accordance with Education Code sections 33127 and 42127.
22. Items 1 through 21 are subject to change by the Board of Education and/or the Superintendent at any time.

# BUDGETARY BUILDING BLOCKS

## General Fund Assumptions

### Enrollment Assumptions

1. The Orange Unified School District's K-12 enrollment (excluding Charter schools) for 2013/14 is projected to decline by 150 to 27,455.

### Fund Balance Assumption

2. The total beginning General Fund balance is \$75,406,134. This is based upon 2012/13 unaudited actuals, and that all revenues are received and all appropriations are expended. The beginning balance for 2013/14 is the actual ending June 30, 2013 fund balance after the 2012/13 ledgers are closed.
3. The 2013/14 ending General Fund balance is projected to be \$59,601,145, reflecting a net decrease of \$15,804,989 from 2012/13.
4. Components of the ending General Fund Balance include legally required reserves of \$150,000 for stores inventory and \$100,000 for revolving cash.
5. In accordance with *Education Code* section 42130 and the provisions of AB 1200, components of the ending General Fund balance include reserves for economic uncertainties. In accordance with this objective, reserves for economic uncertainties are projected to be \$7,047,104 or 3% of the total General Fund expenditures and transfers out.
6. School site and program carryover balances totaled \$1,871,744 and are included in the General Fund expenditures. This represents unspent school site/program allocations that have been carried forward to the subsequent budget year.

7. After excluding all amounts for legally required reserves, economic uncertainties, and other designated amounts, unrestricted General Fund unappropriated amounts are projected to be \$51,447,914.

### Revenue Assumptions

8. The total budgeted attendance of 26,752.36 (not including District charter schools, county special education, county community schools and adult education) reflects decline of 376.5 funded ADA in general education and special education ADA, as compared to 2012/13 actual attendance.

Average daily attendance is used for purposes of calculating the Revenue Limit Apportionment/LCFF transition.

	ADA
OUSD	26,359.46
AB1446 declining enrollment protection	67.24
Non-Public Schools (NPS ADA)	47.28
Community Day School	32.49
County Special Education	16.43
County Community Schools	229.46
<b>Sub-Total</b>	<b>26,752.36</b>
El Rancho Charter MS	1,157.95
Santiago Charter MS	949.52
<b>Sub-Total (Charter Schools Only)</b>	<b>2,107.47</b>
<b>GRAND TOTAL</b>	<b>28,859.83</b>



# BUDGETARY BUILDING BLOCKS

9. Federal revenue sources are projected to be \$14,522,599 in 2013/14. The actual amount of carryover grant balances for all Federal program revenues have been reallocated back to their program budgets.
10. Based on the recommendations of School Services of California, Inc., Lottery Funds are projected at \$157.00 per ADA, \$126.00 regular, and \$31.00 for Instructional Materials.
11. Other Local Income is projected to be \$7,483,416. Based upon fluctuating interest rates, interest income is projected to be \$185,000.

## Expenditure Assumptions

12. Expenditures associated with State and Federal categorical programs are projected not-to-exceed program revenues, except Special Education Master Plan, QEIA, Transportation Services, and Community Day School. In addition, the Routine Restricted Maintenance program requires an Unrestricted General Fund contribution. The total Unrestricted General Fund contribution to the Restricted categorical programs is projected to be \$19,880,237 - Special Education \$12,475,015, QEIA \$475,970, and Routine Restricted Maintenance program \$6,929,252. The total Unrestricted General Fund contribution to the newly designated Unrestricted programs under LCFF is projected to be \$5,508,889 - Transportation \$4,885,633 and Community Day School \$623,256. State Funds for Special Education, Transportation, Community Day School, and QEIA are inadequate to provide the services necessary to meet the students served.

13. Certificated salaries are projected to increase an average of 4.8% or \$4,867,442. Classified salaries are projected to increase by 7.1% or \$2,363,096.
14. Health and Welfare benefits for active employees are projected to increase by 9.8% or \$1,659,914. The retiree health benefits are projected to be \$9,788,556. Eligibility for retiree benefits and the District's financial contribution varies by employee group and when an employee was hired.

15. Statutory benefits are projected to be as follows:

<b>STRS</b>	<b>8.250%</b>
<b>PERS</b>	<b>11.442%</b>
<b>OASDI</b>	<b>6.200%</b>
<b>Medicare</b>	<b>1.450%</b>
<b>Unemployment</b>	<b>.050%</b>
<b>Worker's Comp</b>	<b>2.200%</b>
<b>PERS EPMC</b>	<b>7.000%</b>
<b>OPEB Liability</b>	<b>2.500%</b>

16. Property and liability insurance expenditures are projected to be \$1,205,180 increase of \$231,356. Utilities are projected to be \$4,057,144, a decrease of \$195,008 from 2012/13.
17. Professional/Consulting Services and Operating Expenditures are projected to be \$5,006,822, an increase of \$1,216,290 from 2012/13.
18. Capital outlay is projected to be \$0, a decrease of \$101,665 from 2012/13.

# BUDGETARY BUILDING BLOCKS

19. Transfers out are projected to be \$959,196. The 2008/09 Enacted Budget, amended by SB70 in March 2011, eliminated the local matching requirement from the deferred maintenance program through 2014/15. The District will not take advantage of this proposal and will make a deferred maintenance contribution for 2013/14.
20. Other Outgo is projected to be \$8,184,299 primarily due to the debt service payment from the issuance and sale of Index Rate Taxable Retirement Health Benefits Funding Bonds, Series A. This amount also includes transfers to the Orange County Department of Education for Special Education Excess costs. Based on information obtained from the Orange County Department of Education, excess costs are projected to be \$900,000.
21. All prior-year, one-time expenditures (and applicable revenues) have been eliminated from the 2013/14 budget. All other expenditures (not identified above) are projected to remain with no inflation increases.

## Enrollment

Projecting enrollment is important because the District's enrollment establishes the basis of state revenue, staffing needs, and planning for facilities. Enrollment history is as follows:

### Enrollment vs. Average Daily Attendance (ADA)

2004/05	.37%
2005/06	(2.60%)
2006/07	(2.70%)
2007/08	.86%
2008/09	.13%
2009/10	.32%
2010/11	.36%
2011/12	(.70%)
2012/13	(1.19%)
2013/14 est.	(.54%)

### Enrollment vs. Average Daily Attendance (ADA)

Enrollment represents the number of students actually enrolled in a District school on any given date. For the purposes of predicting and comparing historical enrollment, the measurement date used is the "p2" period of apportionment.

# BUDGETARY BUILDING BLOCKS

ADA is the measure of attendance activity that represents the actual count of students present. ADA reporting to the State is measured on three dates:

1. December 30                      The First Period "P1" Report
2. April 15                            The Second Period "P2" Report
3. End of School                    The Annual ADA Report

The ratio between ADA and enrollment in California Public Schools is approximately 95%. The ratio history between ADA and enrollment in Orange Unified is as follows:

2004/05	95.7%
2005/06	96.6%
2006/07	96.8%
2007/08	95.6%
2008/09	96.5%
2009/10	95.8%
2010/11	96.2%
2011/12	96.6%
2012/13	96.3%
2013/14 est	96.3%

## ENROLLMENT MEASUREMENTS AND USES

### Enrollment Projections

\*Prior year "P2" period of attendance enrollment trends (updated periodically as actual data is obtained) are used for:

- \*Multi-Year Financial Forecasts
- Facility Planning – CBEDS
- Initial Staff Allocations – Spring Registrations

### Second Period Average Daily Attendance – "P2" (April 15)

Local Control Funding Formula

### Annual Average Daily Attendance (end of school year)

Lottery Revenues (uses prior year's annual ADA)

## Staffing Composition

### Full-time Equivalents (FTEs)

Staffing units are reflected as full-time equivalents (FTEs). Oftentimes, FTEs are shown as fractions. For example, teacher FTEs are related to teaching periods (0.2 FTE = 1 period, 1.0 FTE = 5 periods, etc.). Non-teaching FTEs are related to hours worked (0.375 FTE = 3 hours, 1.0 FTE = 8 hours, etc.).

### School Staffing – Certificated Personnel

The District's staffing for teachers is computed in terms of student enrollment with student/teacher ratios of 30:1 for grades K-2, 33:1 for grades 3-8, and 33:1 for grades 9-12.

### School Staffing – Classified Personnel

The District's staffing for classified clerical personnel assigned to school sites is computed in terms of the instructional levels (elementary, intermediate, and high school) associated with the school site.

To determine custodial staffing, the District uses staffing formulas that are based on projected enrollments by school site, school building square footage, number of teachers assigned to a site, and the number of rooms.



# BUDGETARY BUILDING BLOCKS

## Special Project Personnel

Certificated and classified personnel are allocated to special projects on the basis of Federal and State categorical program plans. Personnel assigned to a categorical program are funded by program funds and not the District's Unrestricted General Fund.

## Substitutes

Substitutes serving in District-funded programs are typically utilized to provide coverage for: (1) illness or leave of absence provisions, or (2) in-services. Each of these categories is centrally budgeted based on the prior-year expense and current-year needs defined by each program manager. For categorical programs, all substitute expenses are charged to the applicable program.

## Non-School Site Staffing

Non-school site staffing (i.e. central office support services, management personnel, etc.) is based on available unrestricted General Fund resources with attention given to District priorities.

## School Resource Allocations

Allocation of resource units to schools is on a per-pupil basis, using prior-year enrollment updated after end of the third attendance month and again at "P1" attendance reporting period enrollment.

School resource units are expected to provide funding for the following operational needs:

	K-6	7-8	9-12
Other books	X	X	X
Instructional materials & supplies	X	X	X
Office supplies	X	X	X
Postage/printing	X	X	X
Library supplies	X	X	X
Conference, travel, and consultants *	X	X	X
Instructional media material/supplies	X	X	X
New equipment	X	X	X
Equipment replacement	X	X	X
Equipment repair	X	X	X

\* Not funded by categorical programs

The 2013/14 school resources are:

K-6	7-8	9-12
37.50	50.25	58.75

**Note:** The actual carryover amounts usually are reallocated back to each school site's program budget by September 15.

### **III. General Fund**

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)	64.71%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
CORR	Total Cost for Adults in Correctional Facilities If the amount received for this program exceeds actual costs, the next apportionment is subject to reduction (EC 1909, 41841.5, and the Budget Act).	
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your appropriations limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	\$0.00
	Adjusted Appropriations Limit	\$162,068,815.61
	Appropriations Subject to Limit These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	\$156,262,004.43
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2014-15, subject to CDE approval.	4.14%
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	\$3,818,973.88
	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]).	\$3,125,138.78

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

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

Date of Meeting: Sep 12, 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:

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barbaras@orangeusd.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)



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			17,131.56	16,762.46	16,762.46	16,829.70
a. Kindergarten	2,143.91	2,146.33				
b. Grades One through Three	6,208.86	6,206.07				
c. Grades Four through Six	6,207.49	6,203.03				
d. Grades Seven and Eight	2,264.52	2,259.19				
e. Opportunity Schools and Full-Day Opportunity Classes						
f. Home and Hospital	17.43	18.62				
g. Community Day School	4.58	6.99				
2. Special Education						
a. Special Day Class	684.00	690.45	684.00	721.21	721.21	721.21
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	25.48	25.95	25.95	25.95	25.95	25.95
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions	2.09	1.94	1.94	1.94	1.94	1.94
3. TOTAL, ELEMENTARY	17,558.36	17,558.57	17,843.45	17,511.56	17,511.56	17,578.80
<b>HIGH SCHOOL</b>						
4. General Education			8,639.83	8,543.34	8,543.34	8,543.34
a. Grades Nine through Twelve	8,254.48	8,218.73				
b. Continuation Education	324.68	309.45				
c. Opportunity Schools and Full-Day Opportunity Classes						
d. Home and Hospital	35.17	38.25				
e. Community Day School	26.51	25.50				
5. Special Education						
a. Special Day Class	380.30	377.49	380.30	364.94	364.94	364.94
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	13.30	13.27	13.27	13.27	13.27	13.27
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions	6.26	6.12	6.12	6.12	6.12	6.12
6. TOTAL, HIGH SCHOOL	9,040.70	8,988.81	9,039.52	8,927.67	8,927.67	8,927.67
<b>COUNTY SUPPLEMENT</b>						
7. County Community Schools (EC 1982[a])						
a. Elementary	92.56	85.82	92.56	92.56	92.56	92.56
b. High School	136.90	135.26	136.90	136.90	136.90	136.90
8. Special Education						
a. Special Day Class - Elementary	5.49	5.42	5.49	5.49	5.49	5.49
b. Special Day Class - High School	10.94	11.31	10.94	10.94	10.94	10.94
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	245.89	237.81	245.89	245.89	245.89	245.89
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	26,844.95	26,785.19	27,128.86	26,685.12	26,685.12	26,752.36
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
<b>CLASSES FOR ADULTS</b>						
13. Concurrently Enrolled Secondary Students*						
14. Adults Enrolled, State Apportioned*						
15. Students 21 Years or Older and Students 19 or Older Not Continuously Enrolled Since Their 18th Birthday, Participating in Full-Time Independent Study*						
16. TOTAL, CLASSES FOR ADULTS (sum lines 13 through 15)						
17. Adults in Correctional Facilities						
18. TOTAL, ADA (sum lines 10, 12, 16, and 17)	26,844.95	26,785.19	27,128.86	26,685.12	26,685.12	26,752.36
<b>SUPPLEMENTAL INSTRUCTIONAL HOURS</b>						
19. ELEMENTARY*						
20. HIGH SCHOOL*						
21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS (sum lines 19 and 20)						
<b>COMMUNITY DAY SCHOOLS - Additional Funds</b>						
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)*						
<b>CHARTER SCHOOLS</b>						
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	2,107.47	2,101.68	2,107.47	2,107.47	2,107.47	2,107.47
25. Charter ADA Funded Through the Revenue Limit						
26. TOTAL, CHARTER SCHOOLS ADA (sum lines 24a, 24b, and 25)	2,107.47	2,101.68	2,107.47	2,107.47	2,107.47	2,107.47
27. SUPPLEMENTAL INSTRUCTIONAL HOURS*						
<b>BASIC AID "CHOICE"/COURT ORDERED VOLUNTARY PUPIL TRANSFER</b>						
28. Regular Elementary and High School ADA (SB 937)						
<b>BASIC AID OPEN ENROLLMENT</b>						
29. Regular Elementary and High School ADA						

\*ADA is no longer collected as a result of flexibility provisions of SBX3 4 (Chapter 12, Statutes of 2009), as amended by SB 70 (Chapter 7, Statutes of 2011), currently in effect from 2008-09 through 2014-15.

Description	Principal Appt. Software Data ID	2012-13 Unaudited Actuals	2013-14 Budget
<b>BASE REVENUE LIMIT PER ADA</b>			
1. Base Revenue Limit per ADA (prior year)	0025	6,495.71	6,707.71
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	6,707.71	6,813.71
<b>REVENUE LIMIT SUBJECT TO DEFICIT</b>			
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	6,707.71	6,813.71
b. AB 851 Add-on (Meals, BTS, Special Adjustments)	0719	22.22	22.57
c. Revenue Limit ADA	0033	27,128.86	26,752.36
d. Total Base Revenue Limit (Lines 5a plus 5b, times 5c)	0034, 0724	182,575,328.78	182,886,623.62
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		
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	182,575,328.78	182,886,623.62
<b>DEFICIT CALCULATION</b>			
16. Deficit Factor	0281	0.77728	0.77728
17. TOTAL DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	141,912,151.55	142,154,114.81
<b>OTHER REVENUE LIMIT ITEMS</b>			
18. Unemployment Insurance Revenue	0060	1,527,843.00	77,977.00
19. Less: Longer Day/Year Penalty	0287		
20. Less: Excess ROC/P Reserves Adjustment	0288		
21. Less: PERS Reduction	0195	297,721.00	498,197.00
22. PERS Safety Adjustment/SFUSD PERS Adjustment	0205, 0654		
23. TOTAL, OTHER REVENUE LIMIT ITEMS (Sum Lines 18 and 22, minus Lines 19 through 21)	---	1,230,122.00	(420,220.00)
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	143,142,273.55	141,733,894.81

Description	Principal Appt. Software Data ID	2012-13 Unaudited Actuals	2013-14 Budget
<b>REVENUE LIMIT - LOCAL SOURCES</b>			
25. Property Taxes	0587	115,640,934.00	117,405,819.00
26. Miscellaneous Funds	0588		
27. Community Redevelopment Funds	0589, 0721	26,915,322.00	6,758,836.00
28. Less: Charter Schools In-lieu Taxes	0595	8,335,844.00	8,573,483.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	134,220,412.00	115,591,172.00
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	8,921,861.55	26,142,722.81
b. Less: Education Protection Account (EPA) (Obj. 8012)	---	8,921,861.55	26,142,722.81
c. Plus: Charter School Portion of EPA included in 31b	---	0.00	
d. NET STATE AID (Line 31a minus 31b, plus 31c; if negative, then zero)	0737	0.00	0.00
<b>OTHER ITEMS</b>			
32. Less: County Office Funds Transfer	0458	1,278,194.00	1,298,393.00
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	---		7,680,624.00
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(1,278,194.00)	6,382,231.00
42. TOTAL, NET STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31d and 41) (This amount should agree with Object 8011)	---	(1,278,194.00)	6,382,231.00
43. Less: Revenue Limit State Apportionment Receipts	---	4,318,585.76	
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43)	---	(5,596,779.76)	
<b>OTHER NON-REVENUE LIMIT ITEMS</b>			
45. Core Academic Program	9001	275,605.00	275,605.00
46. California High School Exit Exam	9002	916,327.00	916,327.00
47. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017	173,585.00	173,585.00
48. Apprenticeship Funding	0570		
49. Community Day School Additional Funding	3103, 9007	100,735.00	100,735.00



	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	19,687,697.00		19,687,697.00			19,687,697.00
Work in Progress	52,036,245.00		52,036,245.00	9,628,809.00	29,208,258.00	32,456,796.00
Total capital assets not being depreciated	71,723,942.00	0.00	71,723,942.00	9,628,809.00	29,208,258.00	52,144,493.00
Capital assets being depreciated:						
Land Improvements	10,952,382.00		10,952,382.00	224,595.00		11,176,977.00
Buildings	133,331,937.00		133,331,937.00	29,208,258.00		162,540,195.00
Equipment	9,096,351.00		9,096,351.00	101,666.00		9,198,017.00
Total capital assets being depreciated	153,380,670.00	0.00	153,380,670.00	29,534,519.00	0.00	182,915,189.00
Accumulated Depreciation for:						
Land Improvements	(9,590,989.00)		(9,590,989.00)	(145,710.00)		(9,736,699.00)
Buildings	(49,830,569.00)		(49,830,569.00)	(1,801,413.00)		(51,631,982.00)
Equipment	(6,466,441.00)		(6,466,441.00)	(363,132.00)		(6,829,573.00)
Total accumulated depreciation	(65,887,999.00)	0.00	(65,887,999.00)	(2,310,255.00)	0.00	(68,198,254.00)
Total capital assets being depreciated, net	87,492,671.00	0.00	87,492,671.00	27,224,264.00	0.00	114,716,935.00
Governmental activity capital assets, net	159,216,613.00	0.00	159,216,613.00	36,853,073.00	29,208,258.00	166,861,428.00
<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
Capital assets being depreciated:						
Land Improvements	0.00		0.00	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 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			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	48,555,000.00		48,555,000.00	38,069,161.00	51,050,333.00	35,573,828.00	2,382,084.00
Capital Leases Payable	9,722,711.00		9,722,711.00		576,789.00	9,145,922.00	361,023.00
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	2,058,534.00		2,058,534.00		2,058,534.00	0.00	0.00
Net OPEB Obligation	89,865,000.00		89,865,000.00		1,600,000.00	88,265,000.00	1,600,000.00
Compensated Absences Payable	3,534,488.00		3,534,488.00	231,831.00		3,766,319.00	
Governmental activities long-term liabilities	153,735,733.00	0.00	153,735,733.00	38,300,992.00	55,285,656.00	136,751,069.00	4,343,107.00
<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 Unaudited Actuals  
FEDERAL GRANT AWARDS,  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	Local Assistance 84.027A 3310 8181	Local Assistance Private Sch ISPs 84.027A 3311 8181	Preschool 84.173A 3315 8182	Local Entitlement 84.027A 3320 8182	Mental Health 84.027A 3327 8182	Preschool Staff Development 84.173A 3345 8182	Early Intervention 84.181A 3385 8182
<b>AWARD</b>							
1. Prior Year Carryover		8,913.00			344,288.00		
2. a. Current Year Award	5,378,600.00	23,985.00	133,958.00	265,440.00	342,108.00	2,706.00	86,305.00
b. Transferability (NCLB)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	5,378,600.00	23,985.00	133,958.00	265,440.00	342,108.00	2,706.00	86,305.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	5,378,600.00	32,898.00	133,958.00	265,440.00	686,396.00	2,706.00	86,305.00
<b>REVENUES</b>							
5. Revenue Deferred from Prior Year		8,913.00			172,144.00		
6. Cash Received in Current Year	2,262,088.00	868.00	33,490.00	67,553.00	20,973.00	677.00	43,153.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	2,262,088.00	9,781.00	33,490.00	67,553.00	193,117.00	677.00	43,153.00
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	5,378,600.00	18,694.00	133,958.00	265,440.00	411,262.00	2,706.00	86,305.00
10. Non Donor-Authorized Expenditures	61,507.00						
11. Total Expenditures (lines 9 & 10)	5,440,107.00	18,694.00	133,958.00	265,440.00	411,262.00	2,706.00	86,305.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(3,116,512.00)	(8,913.00)	(100,468.00)	(197,887.00)	(218,145.00)	(2,029.00)	(43,152.00)
a. Deferred Revenue							
b. Accounts Payable							
c. Accounts Receivable	3,116,512.00	8,913.00	100,468.00	197,887.00	218,145.00	2,029.00	43,152.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	14,204.00	0.00	0.00	275,134.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here		14,204.00			275,134.00		
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	5,378,600.00	18,694.00	133,958.00	265,440.00	411,262.00	2,706.00	86,305.00

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

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) <b>AWARD</b>	Title I	School Improvement Grant	School Improvement Grant	School Improvement Grant	Title I Corrective Action	Voc & Applied Tech	Title II, Part A	Title II, Part A Admin Training
1. Prior Year Carryover	998,443.00				683,915.00		748,074.00	17,999.00
2. a. Current Year Award	4,420,356.00	100,357.00		(100,357.00)		192,045.00	952,264.00	
b. Transferability (NCLB)								
c. Other Adjustments								
d. Adj Curr Yr Award	4,420,356.00	100,357.00		(100,357.00)	0.00	192,045.00	952,264.00	0.00
(sum lines 2a, 2b, & 2c)								
3. Required Matching Funds/Other								
4. Total Available Award	5,418,799.00	100,357.00		(100,357.00)	683,915.00	192,045.00	1,700,338.00	17,999.00
(sum lines 1, 2d, & 3)								
<b>REVENUES</b>								
5. Revenue Deferred from Prior Year					228,915.00		148,096.00	7,499.00
6. Cash Received in Current Year	4,283,269.00	100,357.00		(100,357.00)	315,000.00	87,468.00	642,663.00	10,500.00
7. Contributed Matching Funds								
8. Total Available (sum lines 5, 6, & 7)	4,283,269.00	100,357.00		(100,357.00)	543,915.00	87,468.00	790,759.00	17,999.00
<b>EXPENDITURES</b>								
9. Donor-Authorized Expenditures	4,751,066.00	100,357.00		(100,357.00)	683,915.00	192,045.00	887,425.00	17,999.00
10. Non Donor-Authorized Expenditures								
11. Total Expenditures (lines 9 & 10)	4,751,066.00	100,357.00		(100,357.00)	683,915.00	192,045.00	887,425.00	17,999.00
12. Amounts Included in Line 6 above for Prior Year Adjustments						729.00		
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(467,797.00)	0.00		0.00	(140,000.00)	(103,848.00)	(96,666.00)	0.00
a. Deferred Revenue								
b. Accounts Payable	467,797.00				140,000.00	103,848.00	96,666.00	
c. Accounts Receivable								
14. Unused Grant Award Calculation (line 4 minus line 9)	667,733.00	0.00		0.00	0.00	0.00	812,913.00	0.00
15. If Carryover is allowed, enter line 14 amount here	667,733.00						812,913.00	
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	4,751,066.00	100,357.00		(100,357.00)	683,915.00	191,316.00	887,425.00	17,999.00



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

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	Title III, Part A NCLB (LEP)	Indian Education	Readiness and Emergency Management	CA State Preschool	TOTAL
	84.365A	84.060A	84.184E	93.596&93.575	
	4203	4510	5816	5025	
	8290	8290	8290	8290	
			REMS	FD12	
<b>AWARD</b>					
1. Prior Year Carryover	12,748.00		420,938.00		3,235,318.00
2. a. Current Year Award	807,260.00	68,646.00		115,688.00	12,789,361.00
b. Transferability (NCLB)					0.00
c. Other Adjustments					0.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	807,260.00	68,646.00	0.00	115,688.00	12,789,361.00
3. Required Matching Funds/Other					0.00
4. Total Available Award (sum lines 1, 2d, & 3)	820,008.00	68,646.00	420,938.00	115,688.00	16,024,679.00
<b>REVENUES</b>					
5. Revenue Deferred from Prior Year	3,779.00				569,346.00
6. Cash Received in Current Year	816,229.00	40,006.00	115,266.00	115,688.00	8,854,891.00
7. Contributed Matching Funds					0.00
8. Total Available (sum lines 5, 6, & 7)	820,008.00	40,006.00	115,266.00	115,688.00	9,424,237.00
<b>EXPENDITURES</b>					
9. Donor-Authorized Expenditures	700,852.00	68,646.00	152,063.00	115,688.00	13,866,664.00
10. Non Donor-Authorized Expenditures					61,507.00
11. Total Expenditures (lines 9 & 10)	700,852.00	68,646.00	152,063.00	115,688.00	13,928,171.00
12. Amounts Included in Line 6 above for Prior Year Adjustments					729.00
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	119,156.00	(28,640.00)	(36,797.00)	0.00	(4,441,698.00)
a. Deferred Revenue	119,156.00				119,156.00
b. Accounts Payable		28,640.00	36,797.00		0.00
c. Accounts Receivable					4,560,854.00
14. Unused Grant Award Calculation (line 4 minus line 9)	119,156.00	0.00	268,875.00	0.00	2,158,015.00
15. If Carryover is allowed, enter line 14 amount here	119,156.00		268,875.00		2,158,015.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	700,852.00	68,646.00	152,063.00	115,688.00	13,865,935.00

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

Orange Unified  
Orange County

30 66621 0000000  
Form CAT

STATE PROGRAM NAME	After School Education & Safety	Infant Discretionary	Workability	Low Incidence	Staff Development	Tobacco Use Prevention	Agricultural Vocational Incentive
RESOURCE CODE	6010	6515	6520	6530	6535	6690	7010
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)							VEA Agriculture
<b>AWARD</b>							
1. a. Prior Year Carryover						1,740.00	
b. Restr Bal Transfers (Obj 8997)							
c. Adjusted Prior Year Carryover (sum lines 1a & 1b)	0.00	0.00	0.00	0.00	0.00	1,740.00	0.00
2. a. Current Year Award	1,504,193.00	1,703.00	305,550.00	9,035.00	13,482.00		6,643.00
b. Other Adjustments	0.00						
c. Adj Curr Yr Award (sum lines 2a & 2b)	1,504,193.00	1,703.00	305,550.00	9,035.00	13,482.00	0.00	6,643.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2c, & 3)	1,504,193.00	1,703.00	305,550.00	9,035.00	13,482.00	1,740.00	6,643.00
<b>REVENUES</b>							
5. Revenue Deferred from Prior Year							
6. Cash Received in Current Year	1,353,774.00	0.00	184,371.00	2,259.00	3,371.00	615.00	6,643.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	1,353,774.00	0.00	184,371.00	2,259.00	3,371.00	615.00	6,643.00
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	1,501,294.00	1,703.00	305,550.00	9,035.00	13,482.00	512.00	6,603.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	1,501,294.00	1,703.00	305,550.00	9,035.00	13,482.00	512.00	6,603.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(147,520.00)	(1,703.00)	(121,179.00)	(6,776.00)	(10,111.00)	103.00	40.00
a. Deferred Revenue						103.00	
b. Accounts Payable							40.00
c. Accounts Receivable	147,520.00	1,703.00	121,179.00	6,776.00	10,111.00		
14. Unused Grant Award Calculation (line 4 minus line 9)	2,899.00	0.00	0.00	0.00	0.00	1,228.00	40.00
15. If Carryover is allowed, enter line 14 amount here						1,228.00	
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,501,294.00	1,703.00	305,550.00	9,035.00	13,482.00	512.00	6,603.00

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

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Orange Unified  
 Orange County

STATE PROGRAM NAME	Partnership Academy	PreK & Family Literacy - Support	CA State Preschool	TOTAL
RESOURCE CODE	7220	6052	6105	
REVENUE OBJECT	8590	8590	8590	
LOCAL DESCRIPTION (if any)		FD12	FD12	
<b>AWARD</b>				
1. a. Prior Year Carryover	25,783.00			27,523.00
b. Restr Bal Transfers (Obj 8997)				0.00
c. Adjusted Prior Year Carryover (sum lines 1a & 1b)	25,783.00	0.00	0.00	27,523.00
2. a. Current Year Award	72,900.00	5,000.00	570,441.00	2,488,947.00
b. Other Adjustments				0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	72,900.00	5,000.00	570,441.00	2,488,947.00
3. Required Matching Funds/Other			50,660.00	50,660.00
4. Total Available Award (sum lines 1c, 2c, & 3)	98,683.00	5,000.00	621,101.00	2,567,130.00
<b>REVENUES</b>				
5. Revenue Deferred from Prior Year				0.00
6. Cash Received in Current Year	62,233.00	1,249.00	513,292.00	2,127,807.00
7. Contributed Matching Funds			50,660.00	50,660.00
8. Total Available (sum lines 5, 6, & 7)	62,233.00	1,249.00	563,952.00	2,178,467.00
<b>EXPENDITURES</b>				
9. Donor-Authorized Expenditures	43,780.00	4,988.00	621,101.00	2,508,048.00
10. Non Donor-Authorized Expenditures			348,999.00	348,999.00
11. Total Expenditures (lines 9 & 10)	43,780.00	4,988.00	970,100.00	2,857,047.00
12. Amounts Included in Line 6 above for Prior Year Adjustments			57,149.00	57,149.00
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	18,453.00	(3,739.00)	0.00	(272,432.00)
a. Deferred Revenue	18,453.00			18,556.00
b. Accounts Payable				40.00
c. Accounts Receivable		3,739.00		291,028.00
14. Unused Grant Award Calculation (line 4 minus line 9)	54,903.00	12.00	0.00	59,082.00
15. If Carryover is allowed, enter line 14 amount here	54,903.00			56,131.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	43,780.00	4,988.00	513,292.00	2,400,239.00

LOCAL PROGRAM NAME	School Readiness	Positive Behavior Intervention Support	Effective Reading Intervention Academy	CTE TEACH	Calif Tech Asst Proj.	ROP Lottery	ROP Prop 20 Lottery
RESOURCE CODE	9202	9210	9212	9252	9270	9352	9355
REVENUE OBJECT	8677	8677	8677	8677	8677	8677	8677
LOCAL DESCRIPTION (if any)	Local	PBIS	ERIA	CTAP			
<b>AWARD</b>							
1. a. Prior Year Carryover					202.00	55,594.00	
b. Restr Bal Transfers (Obj 8997)							
c. Adj Prior Year Carryover							
(sum lines 1a & 1b)	0.00	0.00	0.00	0.00	202.00	55,594.00	0.00
2. a. Current Year Award	489,344.00	21,900.00	7,500.00	26,950.00	10,000.00	63,231.00	80,190.00
b. Other Adjustments							
c. Adj Curr Yr Award	489,344.00	21,900.00	7,500.00	26,950.00	10,000.00	63,231.00	80,190.00
(sum lines 2a & 2b)							
3. Required Matching Funds/Other							
4. Total Available Award	489,344.00	21,900.00	7,500.00	26,950.00	10,202.00	118,825.00	80,190.00
(sum lines 1c, 2c, & 3)							
<b>REVENUES</b>							
5. Revenue Deferred from Prior Year					202.00		
6. Cash Received in Current Year	207,024.00	12,530.00	4,941.00	8,307.00			
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	207,024.00	12,530.00	4,941.00	8,307.00	202.00	0.00	0.00
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	430,326.00	14,304.00	6,401.00	26,950.00	2,579.00	85,940.00	60,865.00
10. Non Donor-Authorized Expenditures		(388.00)					
11. Total Expenditures (lines 9 & 10)	430,326.00	13,916.00	6,401.00	26,950.00	2,579.00	85,940.00	60,865.00
12. Amounts Included in Line 6 above for Prior Year Adjustments		388.00					
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(223,302.00)	(1,386.00)	(1,460.00)	(18,643.00)	(2,377.00)	(85,940.00)	(60,865.00)
a. Deferred Revenue							
b. Accounts Payable							
c. Accounts Receivable	223,302.00	1,386.00	1,460.00	18,643.00	2,377.00	85,940.00	60,865.00
14. Unused Grant Award Calculation (line 4 minus line 9)	59,018.00	7,596.00	1,099.00	0.00	7,623.00	32,885.00	19,325.00
15. If Carryover is allowed, enter line 14 amount here					7,623.00		19,325.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	430,326.00	13,916.00	6,401.00	26,950.00	2,579.00	85,940.00	60,865.00



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

Orange Unified  
 Orange County

30 66621 0000000  
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LOCAL PROGRAM NAME	ROP Curriculum Alignment Project	ROP Cal Works	ROP ACT Grant	ROP Adult Health	Beckman Science	Microsoft Settlement	S.L. Gimbel Foundation
RESOURCE CODE	9357	9358	9361	9367	9507	9516	9520
REVENUE OBJECT	8677	8677	8677	8677	8677	8699	8677
LOCAL DESCRIPTION (if any)	CAAP						
<b>AWARD</b>							
1. a. Prior Year Carryover	12,379.00		3,372.00	14,055.00	8,193.00		15,000.00
b. Restr Bal Transfers (Obj 8997)							
c. Adj Prior Year Carryover							
(sum lines 1a & 1b)	12,379.00	0.00	3,372.00	14,055.00	8,193.00	0.00	15,000.00
2. a. Current Year Award	31,405.00		5,000.00		170,000.00	3,218.00	
b. Other Adjustments							
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	31,405.00	0.00	5,000.00	0.00	170,000.00	3,218.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award	43,784.00	0.00	8,372.00	14,055.00	178,193.00	3,218.00	15,000.00
(sum lines 1c, 2c, & 3)							
<b>REVENUES</b>							
5. Revenue Deferred from Prior Year					8,193.00		15,000.00
6. Cash Received in Current Year	7,042.00	(15,125.00)	2,868.00		170,000.00	3,218.00	
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	7,042.00	(15,125.00)	2,868.00	0.00	178,193.00	3,218.00	15,000.00
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	8,705.00	0.00	6,633.00		169,121.00	3,218.00	15,000.00
10. Non Donor-Authorized Expenditures							
(sum lines 9 & 10)	8,705.00	(15,125.00)	6,633.00	0.00	169,121.00	3,218.00	15,000.00
11. Total Expenditures (lines 9 & 10)		15,125.00					
12. Amounts Included in Line 6 above for Prior Year Adjustments		15,125.00					
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(1,663.00)	0.00	(3,765.00)	0.00	9,072.00	0.00	0.00
a. Deferred Revenue					9,072.00		
b. Accounts Payable							
c. Accounts Receivable	1,663.00		3,765.00				
14. Unused Grant Award Calculation (line 4 minus line 9)	35,079.00	0.00	1,739.00	14,055.00	9,072.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	8,705.00	(15,125.00)	6,633.00	0.00	169,121.00	3,218.00	15,000.00

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

30 66621 0000000  
 Form CAT

Orange Unified  
 Orange County

LOCAL PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	TOTAL
<b>AWARD</b>	
1. a. Prior Year Carryover	108,795.00
b. Restr Bal Transfers (Obj 8997)	0.00
c. Adj Prior Year Carryover (sum lines 1a & 1b)	108,795.00
2. a. Current Year Award	908,738.00
b. Other Adjustments	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	908,738.00
3. Required Matching Funds/Other	0.00
4. Total Available Award (sum lines 1c, 2c, & 3)	1,017,533.00
<b>REVENUES</b>	
5. Revenue Deferred from Prior Year	23,395.00
6. Cash Received in Current Year	400,805.00
7. Contributed Matching Funds	0.00
8. Total Available (sum lines 5, 6, & 7)	424,200.00
<b>EXPENDITURES</b>	
9. Donor-Authorized Expenditures	830,042.00
10. Non Donor-Authorized Expenditures	(15,513.00)
11. Total Expenditures (lines 9 & 10)	814,529.00
12. Amounts included in Line 6 above for Prior Year Adjustments	15,513.00
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(390,329.00)
a. Deferred Revenue	9,072.00
b. Accounts Payable	0.00
c. Accounts Receivable	399,401.00
14. Unused Grant Award Calculation (line 4 minus line 9)	187,491.00
15. If Carryover is allowed, enter line 14 amount here	86,893.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	814,529.00

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

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	LEA Medi Option	Nat'l School Lunch	TOTAL
	93.778	10.555	
	5640	5310	
	8290	8220	
		FD13	
<b>AWARD</b>			
1. Prior Year Restricted Ending Balance	1,572,795.00		1,572,795.00
2. a. Current Year Award	1,004,898.00	5,951,351.00	6,956,249.00
b. Other Adjustments			0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	1,004,898.00	5,951,351.00	6,956,249.00
3. Required Matching Funds/Other			0.00
4. Total Available Award (sum lines 1, 2c, & 3)	2,577,693.00	5,951,351.00	8,529,044.00
<b>REVENUES</b>			
5. Cash Received in Current Year	1,004,898.00	5,002,221.00	6,007,119.00
6. Amounts Included in Line 5 for Prior Year Adjustments			0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	949,130.00	949,130.00
b. Noncurrent Accounts Receivable			0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	949,130.00	949,130.00
8. Contributed Matching Funds			0.00
9. Total Available (sum lines 5, 7c, & 8)	1,004,898.00	5,951,351.00	6,956,249.00
<b>EXPENDITURES</b>			
10. Donor-Authorized Expenditures	1,254,808.00	5,951,351.00	7,206,159.00
11. Non Donor-Authorized Expenditures		1,112,776.00	1,112,776.00
12. Total Expenditures (line 10 plus line 11)	1,254,808.00	7,064,127.00	8,318,935.00
<b>RESTRICTED ENDING BALANCE</b>			
13. Current Year (line 4 minus line 10)	1,322,885.00	0.00	1,322,885.00

Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	101,553,922.74	301	1,435,163.13	303	100,118,759.61	305	2,875,184.10		307	97,243,575.51	309
2000 - Classified Salaries	33,176,132.44	311	316,866.52	313	32,859,265.92	315	4,786,117.72		317	28,073,148.20	319
3000 - Employee Benefits (Excluding 3800)	50,050,812.46	321	9,822,530.54	323	40,228,281.92	325	2,418,828.27		327	37,809,453.65	329
4000 - Books, Supplies Equip Replace. (6500)	6,803,067.46	331	149,447.96	333	6,653,619.50	335	2,282,710.39		337	4,370,909.11	339
5000 - Services. . . & 7300 - Indirect Costs	16,445,863.49	341	110,455.35	343	16,335,408.14	345	3,988,527.09		347	12,346,881.05	349
TOTAL					196,195,335.09	365			TOTAL	179,843,967.52	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	396
10. Other Benefits (EC 22310)		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2			
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)			396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14. TOTAL SALARIES AND BENEFITS			397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372			64.71%
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)	64.71%
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)	179,843,967.52
5. Deficiency Amount (Part III, Line 3 times Line 4)	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)	158,013,759.08		158,013,759.08			162,068,815.61
2. PRIOR YEAR GANN ADA (Preload/Line B9, PY column)	29,291.58		29,291.58			28,952.42
<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						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)		0.00				0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
<b>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)	26,844.95		26,844.95	26,685.12		26,685.12
2. ROC/P ADA**						
3. Total Charter Schools ADA (Form A, Line 26)	2,107.47		2,107.47	2,107.47		2,107.47
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)		28,952.42				28,792.59
<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)		28,952.42				28,792.59
<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)	914,251.11		914,251.11	914,251.00		914,251.00
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)	107,574,815.22		107,574,815.22	109,869,158.00		109,869,158.00
5. Unsecured Roll Taxes (Object 8042)	3,995,571.99		3,995,571.99	4,114,326.00		4,114,326.00
6. Prior Years' Taxes (Object 8043)	2,651,719.71		2,651,719.71	2,665,139.00		2,665,139.00
7. Supplemental Taxes (Object 8044)	1,520,701.86		1,520,701.86	1,249,577.00		1,249,577.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(1,016,125.60)		(1,016,125.60)	(1,406,632.00)		(1,406,632.00)
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)	27,847,885.00		27,847,885.00	7,532,836.00		7,532,836.00
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)	(3,755,599.00)		(3,755,599.00)	(3,862,780.00)		(3,862,780.00)
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	139,733,220.29	0.00	139,733,220.29	121,075,875.00	0.00	121,075,875.00
<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)	139,733,220.29	0.00	139,733,220.29	121,075,875.00	0.00	121,075,875.00



	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)			1,934,482.01			2,138,658.00
<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)			1,934,482.01			2,138,658.00
<b>STATE AID RECEIVED (Funds 01, 09, and 62)</b>						
24. Revenue Limit State Aid - CY (objects 8011 and 8012)	8,967,735.00		8,967,735.00	32,812,890.00		32,812,890.00
25. Revenue Limit State Aid - Prior Years (Object 8019)	7,320.00		7,320.00	0.00		0.00
26. Supplemental Instruction - CY (Res. 0000, Object 8590)**		1,365,517.00	1,365,517.00		1,365,517.00	1,365,517.00
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)**		156,331.00	156,331.00		160,088.00	160,088.00
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)	286,202.00		286,202.00	1,249,660.00		1,249,660.00
33. Charter Schs. Categorical Block Grant (Object 8590)**		528,124.00	528,124.00		532,299.00	532,299.00
34. Class Size Reduction, Grades K-3 (Object 8434)	4,862,340.00	0.00	4,862,340.00	4,862,340.00	0.00	4,862,340.00
35. Class Size Reduction, Grade 9 (Object 8590)**		802,313.00	802,313.00		802,313.00	802,313.00
36. SUBTOTAL STATE AID RECEIVED (Lines C24 through C35)	14,123,597.00	2,852,285.00	16,975,882.00	38,924,890.00	2,860,217.00	41,785,107.00
<b>ADD BACK TRANSFERS TO COUNTY</b>						
37. County Office Funds Transfer (Form RL, Line 32)	1,278,194.00		1,278,194.00	1,298,393.00		1,298,393.00
38. TOTAL STATE AID (Lines C36 plus C37)	15,401,791.00	2,852,285.00	18,254,076.00	40,223,283.00	2,860,217.00	43,083,500.00
<b>DATA FOR INTEREST CALCULATION</b>						
39. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	221,084,154.64		221,084,154.64	226,275,153.00		226,275,153.00
40. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	292,349.27		292,349.27	191,000.00		191,000.00
<b>APPROPRIATIONS LIMIT CALCULATIONS</b>						
<b>D. PRELIMINARY APPROPRIATIONS LIMIT</b>						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			158,013,759.08			162,068,815.61
2. Inflation Adjustment			1.0377			1.0512
3. Program Population Adjustment (Lines B9 divided by [A2 plus A7]) (Round to four decimal places)			0.9884			0.9945
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			162,068,815.61			169,429,721.90
<b>APPROPRIATIONS SUBJECT TO THE LIMIT</b>						
5. Local Revenues Excluding Interest (Line C18)			139,733,220.29			121,075,875.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B9 or \$2,400; but not greater than Line C38 or less than zero)			3,474,290.40			3,455,110.80
b. Maximum State Aid in Local Limit (Lesser of Line C38 or Lines D4 minus D5 plus C23; but not less than zero)			18,254,076.00			43,083,500.00
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			18,254,076.00			43,083,500.00
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])			209,190.15			138,684.82
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			139,942,410.44			121,214,559.82
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)			18,254,076.00			43,083,500.00
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			139,942,410.44			
b. State Subventions (Line D8)			18,254,076.00			
c. Less: Excluded Appropriations (Line C23)			1,934,482.01			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			156,262,004.43			

	2012-13 Calculations			2013-14 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
<b>10. Adjustments to the Limit Per Government Code Section 7902.1</b> (Line D9d minus D4; if negative, then zero)  If not zero report amount to: Ana J. Matosantos, Director State Department of Finance Attention: School Gann Limits State Capitol, Room 1145 Sacramento, CA 95814			0.00			
<b>Summary</b>	<b>2012-13 Actual</b>			<b>2013-14 Budget</b>		
<b>11. Adjusted Appropriations Limit</b> (Lines D4 plus D10)			162,068,815.61			169,429,721.90
<b>12. Appropriations Subject to the Limit</b> (Line D9d)			156,262,004.43			

\* Please provide below an explanation for each entry in the adjustments column.

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

Barbara Stephens  
Gann Contact Person

(714) 628-4044  
Contact Phone Number

**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) 4,150,704.71
- 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) 176,608,050.45

**C. Percentage of Plant Services Costs Attributable to General Administration**

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 2.35%

**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. 0.00  
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)	5,606,486.98
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	1,246,923.85
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	60,450.00
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)	474,675.65
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	7,388,536.48
9. Carry-Forward Adjustment (Part IV, Line F)	1,490,638.41
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	8,879,174.89

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	134,137,578.83
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	29,415,014.51
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	16,051,545.38
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,521,320.63
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	248,873.80
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)	882,687.86
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	19,724,287.99
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	5,256,790.79
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	7,337,210.05
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)	214,575,309.84

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

3.44%

**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)

4.14%

**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>	7,388,536.48
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	(726,633.10)
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
<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 (2.41%) times Part III, Line B18); zero if negative	1,490,638.41
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (2.41%) times Part III, Line B18) or (the highest rate used to recover costs from any program (2.41%) times Part III, Line B18); zero if positive	0.00
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	1,490,638.41
<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:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
<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>	1,490,638.41



Approved indirect cost rate: 2.41%  
Highest rate used in any program: 2.41%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2430	551,505.76	13,291.29	2.41%
01	3010	4,326,721.92	104,274.00	2.41%
01	3180	97,995.14	2,361.68	2.41%
01	3181	(97,995.14)	(2,361.68)	2.41%
01	3185	667,820.15	16,094.37	2.41%
01	3310	5,312,086.17	128,021.28	2.41%
01	3311	18,254.51	439.94	2.41%
01	3315	130,805.59	3,152.41	2.41%
01	3320	259,193.44	6,246.56	2.41%
01	3327	248,317.13	5,984.44	2.41%
01	3345	2,642.32	63.68	2.41%
01	3385	84,274.00	2,031.00	2.41%
01	3550	186,813.79	4,502.21	2.41%
01	4035	866,541.78	20,883.66	2.41%
01	4036	17,575.47	423.57	2.41%
01	4203	687,110.00	13,742.19	2.00%
01	4510	67,030.56	1,615.44	2.41%
01	5640	1,090,446.95	26,279.77	2.41%
01	5810	148,484.68	3,578.48	2.41%
01	6010	98,625.00	2,376.86	2.41%
01	6500	25,587,063.49	616,648.23	2.41%
01	6512	288,151.98	6,944.46	2.41%
01	6515	1,663.00	40.00	2.41%
01	6520	298,359.54	7,190.46	2.41%
01	6530	8,822.38	212.62	2.41%
01	6535	13,164.73	317.27	2.41%
01	6690	500.00	12.05	2.41%
01	7090	277,480.28	6,687.27	2.41%
01	7091	3,539,883.11	85,311.18	2.41%
01	7220	42,749.64	1,029.97	2.41%
01	7230	3,810,744.93	91,838.95	2.41%
01	7240	2,813,602.51	67,807.82	2.41%
01	7400	2,695,678.71	64,965.25	2.41%
01	8150	5,158,705.92	124,324.81	2.41%
01	9010	871,723.19	15,493.96	1.78%
12	5025	112,965.53	2,722.47	2.41%
12	6052	4,870.80	117.39	2.41%
12	6105	947,271.14	22,829.23	2.41%
12	9010	4,191,683.32	101,019.56	2.41%
13	5310	7,337,210.05	176,826.76	2.41%

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	420,076.31	2,868,919.75	3,288,996.06	116,933.57	3,405,929.63	
1110	Regular Education, K-12	134,376,447.53	18,761,374.58	153,137,822.11	5,444,504.06	158,582,326.17	
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	
3200	Continuation Schools	1,669,385.16	285,829.87	1,955,215.03	69,513.70	2,024,728.73	
3300	Independent Study Centers	509,533.34	50,686.29	560,219.63	19,917.47	580,137.10	
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	
3550	Community Day Schools	573,797.48	72,885.12	646,682.60	22,991.49	669,674.09	
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	6,722.38	0.00	6,722.38	239.00	6,961.38	
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	70,978.51	0.00	70,978.51	2,523.50	73,502.01	
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	
5000-5999	Special Education	41,353,856.51	2,702,065.63	44,055,922.14	1,566,318.78	45,622,240.92	
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00	0.00	
<b>Other Goals</b>							
7110	Nonagency - Educational	2,270,898.61	442,188.45	2,713,087.06	96,458.30	2,809,545.36	
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	
8100	Community Services	264,245.91	0.00	264,245.91	9,394.73	273,640.64	
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	
<b>Other Costs</b>							
----	Food Services						
----	Enterprise						
----	Facilities Acquisition & Construction						
----	Other Outgo						
<b>Other Funds</b>							
----	Adult Education, Child Development, Cafeteria, Foundation ((Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	447,754.11	447,754.11	
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(303,515.41)	(303,515.41)	
----	<b>Total General Fund and Charter Schools Funds Expenditures</b>	181,515,941.74	25,183,949.69	206,699,891.43	7,493,033.30	221,261,147.85	

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
0001	Pre-Kindergarten	2,458.60	259,519.01	21,711.67	11,177.96	125,209.07	0.00	0.00	0.00	0.00	0.00	0.00	420,076.31
1110	Regular Education, K-12	102,397,204.68	4,429,488.54	3,571,619.01	14,740,591.21	2,826,260.53	140,103.03	1,521,320.63	0.00	0.00	4,749,859.90	0.00	134,376,447.53
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3200	Continuation Schools	1,061,324.41	0.00	66,139.04	363,025.53	102,201.71	0.00	0.00	0.00	0.00	76,694.47	0.00	1,669,385.16
3300	Independent Study Centers	374,852.37	210.37	784.67	98,885.25	34,800.68	0.00	0.00	0.00	0.00	0.00	0.00	509,533.34
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3550	Community Day Schools	407,716.19	1,177.10	616.63	101,722.11	34,800.68	0.00	0.00	0.00	0.00	27,764.77	0.00	573,797.48
3700	Specialized Secondary Programs	0.00	0.00	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	0.00	0.00
4110	Regular Education, Adult	5,111.18	0.00	0.00	1,611.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,722.38
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	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	0.00	0.00
4630	Adult Vocational Education	51,095.06	0.00	0.00	19,883.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	70,978.51
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5000-5999	Special Education	33,003,694.05	2,280,483.46	72,679.76	0.00	1,693,669.27	4,296,169.84	0.00	0.00	0.00	7,160.13	0.00	41,353,856.51
6000	ROC/P	0.00	0.00	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	1,526,062.37	42,644.37	35,277.72	257,920.90	278,995.94	0.00	0.00	0.00	0.00	130,897.31	0.00	2,270,898.61
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	248,873.80	0.00	15,372.11	0.00	264,245.91
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	0.00
<b>Total Direct Charged Costs</b>		138,829,518.91	7,013,522.85	3,768,828.50	15,593,917.61	5,095,937.88	4,436,272.87	1,521,320.63	248,873.80	0.00	5,007,748.69	0.00	181,515,941.74

\* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
<b>Instructional Goals</b>					
0001	Pre-Kindergarten	2,868,919.75	0.00	0.00	2,868,919.75
1110	Regular Education, K-12	3,989,413.78	12,799,290.92	1,972,669.88	18,761,374.58
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	80,490.68	205,339.19	0.00	285,829.87
3300	Independent Study Centers	28,487.46	22,198.83	0.00	50,686.29
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	28,487.46	44,397.66	0.00	72,885.12
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)	373,515.92	1,831,403.55	497,146.16	2,702,065.63
6000	ROC/P	0.00	0.00	0.00	0.00
<b>Other Goals</b>					
7110	Nonagency - Educational	153,603.65	288,584.80	0.00	442,188.45
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
<b>Other Funds</b>					
--	Adult Education (Fund 11)		0.00		0.00
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)		0.00		0.00
<b>Total Allocated Support Costs</b>		7,522,918.70	15,191,214.95	2,469,816.04	25,183,949.69



<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)		882,687.86
2 External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)		60,450.00
3 Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)		5,606,486.98
4 Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)		1,246,923.85
5 Total Central Administration Costs in General Fund and Charter Schools Funds		7,796,548.69
<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)		181,515,941.74
2 Total Allocated Costs (from Form PCR, Column 2, Total)		25,183,949.69
3 Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		206,699,891.43
<b>C. Direct Charged Costs in Other Funds</b>		
1 Adult Education (Fund 11, Objects 1000-5999, except 5100)		0.00
2 Child Development (Fund 12, Objects 1000-5999, except 5100)		5,256,790.79
3 Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)		7,337,210.05
4 Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)		0.00
5 Total Direct Charged Costs in Other Funds		12,594,000.84
<b>D. Total Direct Charged and Allocated Costs (B3 + C5)</b>		219,293,892.27
<b>E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)</b>		3.56%

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)	3,103.66				3,103.66
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			0.00		0.00
Other Outgo (Objects 1000-7999)				7,065,119.46	7,065,119.46
<b>Total Other Costs</b>	<b>3,103.66</b>	<b>0.00</b>	<b>0.00</b>	<b>7,065,119.46</b>	<b>7,068,223.12</b>

	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)	
	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
<b>A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0090 and 9000 (will be allocated based on factors input)</b>	496,482.38	1,818,211.00	724,052.17	4,484,173.15	15,191,214.95	0.00	2,469,816.04
<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.)							
<b>Instructional Goals Description</b>							
0001 Pre-Kindergarten	3.17	1.50		33.22			
1110 Regular Education, K-12	25.39	5.25	51.08	21.33	1,153.15		2,603.00
3100 Alternative Schools							
3200 Continuation Schools			1.00	0.92	18.50		
3300 Independent Study Centers			0.33	0.33	2.00		
3400 Opportunity Schools							
3550 Community Day Schools			0.33	0.33	4.00		
3700 Specialized Secondary Programs							
3800 Vocational Education							
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Vocational Education							
4760 Bilingual							
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)	9.00			3.49	165.00		656.00
6000 ROC/P							
<b>Other Goals Description</b>							
7110 Nonagency - Educational			1.34	1.86	26.00		
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
<b>Other Funds Description</b>							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)							
-- Cafeteria (Funds 13 & 61)							
<b>C. Total Allocation Factors</b>	37.56	6.75	54.08	61.48	1,368.65	0.00	3,259.00

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		0.00	0.00
2. State Lottery Revenue	8560	3,706,610.99		914,735.70	4,621,346.69
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)		3,706,610.99	0.00	914,735.70	4,621,346.69
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	2,272,092.48			2,272,092.48
2. Classified Salaries	2000-2999	553,739.33			553,739.33
3. Employee Benefits	3000-3999	494,173.86			494,173.86
4. Books and Supplies	4000-4999	163,767.95		914,735.70	1,078,503.65
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	222,837.37			222,837.37
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11 )		3,706,610.99	0.00	914,735.70	4,621,346.69
<b>C. ENDING BALANCE</b>					
(Must equal Line A6 minus Line B12)	979Z	0.00	0.00	0.00	0.00
<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	221,261,147.83
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3355 and 3385)	All	All	1000-7999	14,980,258.06
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	99,015.21
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	101,665.68
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	3,582,936.10
4. Other Transfers Out	All	9200	7200-7299	543,291.84
5. Interfund Transfers Out	All	9300	7600-7629	959,432.11
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	2,320,288.33
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	1,156,561.40
9. PERS Reduction	All	All	3801-3802	269,794.58
10. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C9, D1, or D2.			0.00
11. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C10)				9,032,985.25
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures before adjustments (Line A minus lines B and C11, plus lines D1 and D2)				197,247,904.52
F. Charter school expenditure adjustments (From Section V)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				197,247,904.52

<b>Section II - Expenditures Per ADA</b>		<b>2012-13 Annual ADA/ Exps. Per ADA</b>	
A. Average Daily Attendance (Form A, Annual ADA column, lines 3, 6, 26, 28, and 29)			28,649.06
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)			28,649.06
D. Charter school ADA adjustments (From Section V)			0.00
E. Adjusted total ADA (Lines C plus D)			28,649.06
F. Expenditures per ADA (Line I.G divided by Line II.E)			6,884.97
<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.)		181,473,049.11	6,469.18
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)		181,473,049.11	6,469.18
B. Required effort (Line A.2 times 90%)		163,325,744.20	5,822.26
C. Current year expenditures (Line I.G and Line II.F)		197,247,904.52	6,884.97
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.			0.00
j. Total state and local expenditures not allowed for MOE calculation (Sum lines A2a through A2i)				0.00
3. Plus additional MOE expenditures:				
a. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures previously included.			0.00
4. Total Education Jobs Fund expenditures available to apply to deficiency (Line IV.A1 minus Line IV.A2j plus Line IV.A3a)				0.00

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

<b>Aggregate Expenditures/Per ADA Expenditures</b>	<b>Total</b>	<b>Per ADA</b>
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)	197,247,904.52	
E. Total expenditures per ADA, with adjustments, Col 2 (Col 1 Line IV.D divided by Line II.E)		6,884.97
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%



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

Description	2012-13 Actual	2013-14 Budget	% Diff.
<b>SELPA Name: Orange Unified (BM)</b>			
Date allocation plan approved by SELPA governance:	May-9, 2013		
<b>I. TOTAL SELPA REVENUES</b>			
A. Base Plus Taxes, IDEA, and Excess ERAF			
1. Base Apportionment	13,580,157.09	14,033,300.81	3.34%
2. Local Special Education Property Taxes			0.00%
3. Federal IDEA, Part B, Local Assistance Grants	5,402,585.00	4,959,573.00	-8.20%
4. Applicable Excess ERAF			0.00%
5. Total Base Apportionment, Taxes, IDEA, and Excess ERAF	18,982,742.09	18,992,873.81	0.05%
B. COLA Apportionment		213,408.69	New
C. Growth Apportionment or Declining ADA Adjustment	(60,685.04)	(174,342.01)	187.29%
D. Subtotal (Sum lines A.5, B, and C)	18,922,057.05	19,031,940.49	0.58%
E. Program Specialist/Regionalized Services Apportionment	434,392.34		-100.00%
F. Low Incidence Materials and Equipment Apportionment	57,241.21	57,225.00	-0.03%
G. Out of Home Care Apportionment	1,362,013.00	1,383,283.00	1.56%
H. NPS/LCI Extraordinary Cost Pool Apportionment			0.00%
I. Adjustment for NSS with Declining Enrollment			0.00%
J. Grand Total Apportionment, Taxes, IDEA, and Excess ERAF (Sum lines D through I)	20,775,703.60	20,472,448.49	-1.46%
K. Mental Health Apportionment	2,371,808.00	1,459,762.00	-38.45%
L. NSS Extraordinary Cost Pool for Mental Health Services Apportionment			0.00%
M. Federal IDEA Local Assistance Grants - Preschool	265,440.00	243,674.00	-8.20%
N. Federal IDEA - Section 619 Preschool	133,958.00	122,973.00	-8.20%
O. Other Federal Discretionary Grants	89,011.00	81,272.00	-8.69%
P. Other Adjustments	329,770.00	328,067.00	-0.52%
Q. Total SELPA Revenues (Sum lines J through P)	23,965,690.60	22,708,196.49	-5.25%
<b>II. ALLOCATION TO SELPA MEMBERS</b>			
Orange Unified (BM00)	23,965,690.60	22,708,196.49	-5.25%
Total Allocations (Sum all lines in Section II) (Amount must equal Line I.Q )	23,965,690.60	22,708,196.49	-5.25%
Preparer Name: <u>Barbara Stephens</u> Title: <u>Director-Fiscal Assistance</u> Phone: <u>(714) 628-4044</u>			

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>UNDUPLICATED PUPIL COUNT</b>										
<b>TOTAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>										
1000-1999	Certificated Salaries	219,356.79	0.00	739,878.10	18,343.18	1,180,975.35	2,065,545.41	12,836,614.78		17,060,713.61
2000-2999	Classified Salaries	272,812.57	0.00	46,169.11	0.00	607,727.96	3,726,006.22	6,146,711.47		10,799,427.33
3000-3999	Employee Benefits	173,607.32	0.00	187,700.39	7,451.02	407,476.47	2,267,144.21	5,336,190.55		8,379,569.96
4000-4999	Books and Supplies	6,596.01	0.00	0.00	1,663.00	16,583.60	596,467.79	56,303.31		677,613.71
5000-5999	Services and Other Operating Expenditures	645,538.57	0.00	6,478.25	0.00	18,607.31	2,209,926.18	1,555,981.59		4,436,531.90
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,317,911.26	0.00	980,225.85	27,457.20	2,231,370.69	11,108,818.26	25,931,801.70	0.00	41,597,584.96
7310	Transfers of Indirect Costs	0.00	0.00	0.00	2,071.00	9,462.65	80,949.34	788,347.05		880,830.04
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	2,702,065.56	0.00	0.00	0.00	0.00	0.00	0.00		2,702,065.56
	Total Indirect Costs and PCR Allocations	2,702,065.56	0.00	0.00	2,071.00	9,462.65	80,949.34	788,347.05	0.00	3,582,895.60
<b>TOTAL COSTS</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	980,225.85	29,528.20	2,240,833.34	11,189,767.60	26,720,148.75		45,180,480.56
2000-2999	Classified Salaries	0.00	0.00	738,219.30	0.00	1,039,858.38	244,212.75	162,603.40		2,184,893.83
3000-3999	Employee Benefits	272,327.09	0.00	40,059.72	0.00	125,481.40	694,713.89	1,561,904.03		2,694,486.13
4000-4999	Books and Supplies	123,490.43	0.00	185,564.81	0.00	337,556.81	479,585.13	806,571.84		1,932,769.02
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	7,039.23	667.16	0.00		7,706.39
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	170.00	206,960.00	0.00		207,130.00
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	395,817.52	0.00	963,843.83	0.00	1,510,105.82	1,626,138.93	2,531,079.27	0.00	7,026,985.37
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	9,462.65	5,984.44	128,461.22		143,908.31
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	9,462.65	5,984.44	128,461.22	0.00	143,908.31
<b>TOTAL BEFORE OBJECT 8980</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)	395,817.52	0.00	963,843.83	0.00	1,519,568.47	1,632,123.37	2,659,540.49	0.00	7,170,893.68
<b>TOTAL COSTS</b>										
										61,507.45
										7,109,386.23

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>STATE AND LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3330, 3340, &amp; 62; resources 0000-2999, 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, &amp; 6000-9999)</b>										
1000-1999	Certificated Salaries	219,356.79	0.00	1,658.80	18,343.18	141,116.97	1,821,332.66	12,674,011.38		14,875,819.78
2000-2999	Classified Salaries	485.48	0.00	6,109.39	0.00	482,246.56	3,031,292.33	4,584,807.44		8,104,941.20
3000-3999	Employee Benefits	50,116.89	0.00	2,135.58	7,451.02	69,919.66	1,787,559.08	4,529,618.71		6,446,800.94
4000-4999	Books and Supplies	6,596.01	0.00	0.00	1,663.00	9,544.37	595,800.63	56,303.31		669,907.32
5000-5999	Services and Other Operating Expenditures	645,538.57	0.00	6,478.25	0.00	18,437.31	2,002,966.18	1,555,981.59		4,229,401.90
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	243,728.45	0.00		243,728.45
	Total Direct Costs	922,093.74	0.00	16,382.02	27,457.20	721,264.87	9,482,679.33	23,400,722.43	0.00	34,570,599.59
7310	Transfers of Indirect Costs	0.00	0.00	0.00	2,071.00	0.00	74,964.90	659,885.83		736,921.73
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	2,702,065.56								2,702,065.56
	Total Indirect Costs and PCR Allocations	2,702,065.56	0.00	0.00	2,071.00	0.00	74,964.90	659,885.83	0.00	3,438,987.29
	TOTAL BEFORE OBJECT 8980	3,624,159.30	0.00	16,382.02	29,528.20	721,264.87	9,557,644.23	24,060,608.26	0.00	38,009,586.88
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									61,507.45
	TOTAL COSTS									38,071,094.33
<b>LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>										
1000-1999	Certificated Salaries	148,007.79	0.00	1,658.80	0.00	0.00	0.00	17,856.49		167,523.08
2000-2999	Classified Salaries	485.48	0.00	6,109.39	0.00	0.00	0.00	6,960.19		13,555.06
3000-3999	Employee Benefits	29,653.91	0.00	2,135.58	0.00	0.00	0.00	4,031.97		35,821.46
4000-4999	Books and Supplies	1,703.62	0.00	0.00	0.00	0.00	0.00	1,068.96		2,772.58
5000-5999	Services and Other Operating Expenditures	480,500.87	0.00	6,478.25	0.00	0.00	0.00	0.00		486,979.12
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	660,351.67	0.00	16,382.02	0.00	0.00	0.00	29,917.61	0.00	706,651.30
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
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	660,351.67	0.00	16,382.02	0.00	0.00	0.00	29,917.61	0.00	706,651.30
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									5,789,317.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									61,507.45
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)									13,172,085.59
	TOTAL COSTS									19,729,561.34

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



<b>2011-12 Expenditures</b>	<b>A. State and Local</b>	<b>B. Local Only</b>
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	33,033,836.08	16,982,751.18
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)	33,033,836.08	16,982,751.18
<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	3,335.00	
2. Enter any adjustments not included in Line C1 (explain below)		
_____		
_____		
_____		
3. 2011-12 Unduplicated Pupil Count, Adjusted for 2012-13 MOE Calculation (Line C1 plus Line C2)	3,335.00	

SELPA: Orange Unified (BM)

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

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

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

Combined state and local expenditures

Local expenditures only

**SECTION 1 Exempt Reduction Under 34 CFR Section 300.204**

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

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

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

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

**SELPA:** Orange Unified (BM)

**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)	<u>5,668,025.00</u>	
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)	<u>5,554,787.00</u>	
Increase in funding (if difference is positive)	<u>113,238.00</u>	
Maximum available for MOE reduction (50% of increase in funding)	<u>56,619.00 (a)</u>	
Current year funding (IDEA Section 619 - Resource 3315)	<u>133,958.00</u>	
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310, 3315, and 3320)	<u>870,297.45 (b)</u>	

**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) \_\_\_\_\_ 56,619.00 (d)

Enter portion used to reduce MOE requirement  
(cannot exceed line (d), Available for MOE reduction). \_\_\_\_\_ 56,619.00 \_\_\_\_\_ 56,619.00

**THIS SECTION IS NOT APPLICABLE!**

**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) \_\_\_\_\_ 870,297.45 (f)

SELPA: Orange Unified (BM)

**SECTION 3**

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	<b>Actual Expenditures FY 2012-13 (LE-CY Worksheet)</b>	<b>Actual Expenditures FY 2011-12 (LE-PY Worksheet)</b>	<b>Difference (A - B)</b>
<b>A. COMBINED STATE AND LOCAL EXPENDITURES METHOD</b>			
1. Total special education expenditures	45,180,480.56		
2. Less: Expenditures paid from federal sources	7,109,386.23		
3. Expenditures paid from state and local sources	38,071,094.33	33,033,836.08	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		56,619.00	
Net expenditures paid from state and local sources	38,071,094.33	32,977,217.08	5,093,877.25
4. Special education unduplicated pupil count	3,181	3,335	
5. Per capita state and local expenditures (A3/A4)	11,968.28	9,888.22	2,080.06

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: Orange Unified (BM)

**B. LOCAL EXPENDITURES ONLY METHOD**

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

Click on the button that applies:

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

	FY 2012-13	FY 2011-12	Difference
a. Expenditures paid from local sources	19,729,561.34	16,982,751.18	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		56,619.00	
Net expenditures paid from local sources	19,729,561.34	16,926,132.18	2,803,429.16
b. Per capita local expenditures (B1a/A4)	6,202.31	5,075.30	1,127.01

**Base FY**

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

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

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

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

Denise MacAllister  
Contact Name

(714) 628-5550  
Telephone Number

Interim Executive Director Special Education/SELPA  
Title

dmac@orangeusd.org  
E-mail Address



SELPA: Orange Unified (BM)

Object Code	Description	Orange Unified (BM00)	Adjustments*	Total
<b>TOTAL EXPENDITURES - All Sources</b>				
1000-1999	Certificated Salaries	17,060,713.61		17,060,713.61
2000-2999	Classified Salaries	10,799,427.33		10,799,427.33
3000-3999	Employee Benefits	8,379,569.96		8,379,569.96
4000-4999	Books and Supplies	677,613.71		677,613.71
5000-5999	Services and Other Operating Expenditures	4,436,531.90		4,436,531.90
6000-6999	Capital Outlay	0.00		0.00
7130	State Special Schools	0.00		0.00
7430-7439	Debt Service	243,728.45		243,728.45
	Total Direct Costs	41,597,584.96	0.00	41,597,584.96
7310	Transfers of Indirect Costs	880,830.04		880,830.04
7350	Transfers of Indirect Costs - Interfund			0.00
PCRA	Program Cost Report Allocations	2,702,065.56		2,702,065.56
	Total Indirect Costs and PCR Allocations	3,582,895.60	0.00	3,582,895.60
	TOTAL COSTS	45,180,480.56	0.00	45,180,480.56
<b>EXPENDITURES - Paid from State and Local Sources</b>				
1000-1999	Certificated Salaries	14,875,819.78		14,875,819.78
2000-2999	Classified Salaries	8,104,941.20		8,104,941.20
3000-3999	Employee Benefits	6,446,800.94		6,446,800.94
4000-4999	Books and Supplies	669,907.32		669,907.32
5000-5999	Services and Other Operating Expenditures	4,229,401.90		4,229,401.90
6000-6999	Capital Outlay	0.00		0.00
7130	State Special Schools	0.00		0.00
7430-7439	Debt Service	243,728.45		243,728.45
	Total Direct Costs	34,570,599.59	0.00	34,570,599.59
7310	Transfers of Indirect Costs	736,921.73		736,921.73
7350	Transfers of Indirect Costs - Interfund	0.00		0.00
PCRA	Program Cost Report Allocations	2,702,065.56		2,702,065.56
	Total Indirect Costs and PCR Allocations	3,438,987.29	0.00	3,438,987.29
	TOTAL BEFORE OBJECT 8980	38,009,586.88	0.00	38,009,586.88
8980	Contributions from Unrestricted Revenues to Federal Resources	61,507.45		61,507.45
	TOTAL COSTS	38,071,094.33	0.00	38,071,094.33

SELPA: Orange Unified (BM)

Object Code	Description	Orange Unified (BM00)	Adjustments*	Total
<b>EXPENDITURES - Paid from Local Sources</b>				
1000-1999	Certificated Salaries	167,523.08		167,523.08
2000-2999	Classified Salaries	13,555.06		13,555.06
3000-3999	Employee Benefits	35,821.46		35,821.46
4000-4999	Books and Supplies	2,772.58		2,772.58
5000-5999	Services and Other Operating Expenditures	486,979.12		486,979.12
6000-6999	Capital Outlay	0.00		0.00
7130	State Special Schools	0.00		0.00
7430-7439	Debt Service	0.00		0.00
	Total Direct Costs	706,651.30	0.00	706,651.30
7310	Transfers of Indirect Costs	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	706,651.30	0.00	706,651.30
8091, 8099	Revenue Limit Transfers to Special Education	5,789,317.00		5,789,317.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)	61,507.45		61,507.45
8980	Contributions from Unrestricted Revenues to State Resources	13,172,085.59		13,172,085.59
	TOTAL COSTS	19,729,561.34	0.00	19,729,561.34
	<b>UNDUPLICATED PUPIL COUNT</b>	3,181		3,181

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

Unaudited Actuals  
Special Education Maintenance of Effort  
2012-13 Actual vs. 2011-12 Actual Comparison  
2011-12 Expenditures by SELPA (SE-PY)

Orange Unified  
Orange County

SELPA: Orange Unified (BM)

	Orange Unified (BM00)	Adjustments*	TOTAL
<b>A. Total 2011-12 State and Local Expenditures (LE-PY, Column A)</b> 1. Total Costs amounts from the 2011-12 Report SEMA, 2011-12 Expenditures by LEA (LE-CY) worksheets	33,033,836.08		33,033,836.08
2. Audit adjustments of 2011-12 special education expenditures not included in Line 1		0.00	0.00
3. Restatements of 2012-13 special education beginning fund balances not included in Line 1		0.00	0.00
4. Other adjustments not included in Line 1		0.00	0.00
5. 2011-12 State and Local Expenditures, Adjusted for 2012-13 MOE Calculation (Sum lines A1 through A4)	33,033,836.08	0.00	33,033,836.08
<b>B. Total 2011-12 Local Expenditures (LE-PY, Column B)</b> 1. Total Costs amounts from the 2011-12 Report SEMA, 2011-12 Expenditures by LEA (LE-CY) worksheets	16,982,751.18		16,982,751.18
2. Audit adjustments of 2011-12 special education expenditures not included in Line 1		0.00	0.00
3. Restatements of 2012-13 special education beginning fund balances not included in Line 1		0.00	0.00
4. Other adjustments not included in Line 1		0.00	0.00
5. 2011-12 Local Expenditures, Adjusted for 2012-13 MOE Calculation (Sum lines B1 through B4)	16,982,751.18	0.00	16,982,751.18
<b>C. Unduplicated Pupil Count</b> 1. Amount reported in 2011-12 Report SEMA, LE-CY	3,335		3,335
2. Adjustments not included in Line C1		0	0
3. 2011-12 Unduplicated Pupil Count, Adjusted for 2012-13 MOE Calculation (Line C1 plus Line C2)	3,335	0	3,335

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

SELPA: Orange Unified (BM)

This form is used to check maintenance of effort (MOE) for a SELPA with two or more members. Submit this form, together with the 2012-13 Expenditures by SELPA (SE-CY) and the 2011-12 Expenditures by SELPA (SE-PY), to the CDE.

**After reviewing all sections of this form, please select which of the following methods your SELPA 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 SELPA 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
<b>Total exempt reductions</b>	<b>0.00</b>	<b>0.00</b>



SELPA: Orange Unified (BM)

**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)	<u>5,668,025.00</u>	
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)	<u>5,554,787.00</u>	
Increase in funding (if difference is positive)	<u>113,238.00</u>	
Maximum available for MOE reduction (50% of increase in funding)	<u>56,619.00 (a)</u>	
Current year funding (IDEA Section 619 - Resource 3315)	<u>133,958.00</u>	
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310, 3315, and 3320)	<u>870,297.45 (b)</u>	

<b>If (b) is greater than (a).</b>		
Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)	<u>                    (c)</u>	
Available for MOE reduction. (line (a) minus line (c), zero if negative)	<u>56,619.00 (d)</u>	
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).	<u>56,619.00</u>	<u>56,619.00</u>

<b>THIS SECTION IS NOT APPLICABLE!</b>		
<b>If (b) is less than (a).</b>		
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).	<u>                    (e)</u>	<u>                    </u>
Available to set aside for EIS (line (b) minus line (e), zero if negative)	<u>870,297.45 (f)</u>	

SELPA: Orange Unified (BM)

**SECTION 3**

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	Actual Expenditures FY 2012-13 (SE-CY Worksheet)	Actual Expenditures FY 2011-12 (SE-PY Worksheet)	Difference (A - B)
<b>A. COMBINED STATE AND LOCAL EXPENDITURES METHOD</b>			
1. Total special education expenditures	45,180,480.56		
2. Less: Expenditures paid from federal sources	7,109,386.23		
3. Expenditures paid from state and local sources	38,071,094.33	33,033,836.08	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		56,619.00	
Net expenditures paid from state and local sources	38,071,094.33	32,977,217.08	5,093,877.25
4. Special education unduplicated pupil count	3,181	3,335	
5. Per capita state and local expenditures (A3/A4)	11,968.28	9,888.22	2,080.06

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: Orange Unified (BM)

**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	19,729,561.34	16,982,751.18	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		56,619.00	
Net expenditures paid from local sources	19,729,561.34	16,926,132.18	2,803,429.16
b. Per capita local expenditures (B1a/A4)	6,202.31	5,075.30	1,127.01

**Base FY**

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

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

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

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

Denise MacAllister  
Contact Name

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Interim Executive Director Special Education/SELPA  
Title

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Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>UNDUPLICATED PUPIL COUNT</b>										
<b>TOTAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-9999)</b>										
1000-1999	Certificated Salaries	395,380.00	0.00	709,432.00	19,811.00	1,290,671.00	2,631,547.00	13,362,733.00		18,409,574.00
2000-2999	Classified Salaries	270,622.00	0.00	47,257.00	0.00	636,055.00	4,797,457.00	5,715,861.00		11,467,252.00
3000-3999	Employee Benefits	222,440.00	0.00	183,179.00	6,607.00	455,071.00	2,876,806.00	5,046,675.00		8,790,778.00
4000-4999	Books and Supplies	7,300.00	0.00	0.00	0.00	37,023.00	3,196,838.00	69,728.00		3,310,889.00
5000-5999	Services and Other Operating Expenditures	626,840.00	0.00	5,700.00	0.00	14,435.00	3,440,428.00	1,301,154.00		5,368,557.00
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	8,000.00	0.00		8,000.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	210,925.00	27,660.00		238,585.00
	Total Direct Costs	1,522,582.00	0.00	945,568.00	26,418.00	2,433,255.00	17,162,001.00	25,523,811.00	0.00	47,613,635.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	3,091.00	14,385.00	235,449.00	1,448,718.00		1,701,643.00
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	3,091.00	14,385.00	235,449.00	1,448,718.00	0.00	1,701,643.00
	<b>TOTAL COSTS</b>	<b>1,522,582.00</b>	<b>0.00</b>	<b>945,568.00</b>	<b>29,509.00</b>	<b>2,447,640.00</b>	<b>17,397,450.00</b>	<b>26,972,529.00</b>	<b>0.00</b>	<b>49,315,278.00</b>
<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	395,380.00	0.00	5,000.00	19,811.00	185,786.00	2,423,030.00	13,289,096.00		16,318,103.00
2000-2999	Classified Salaries	1,000.00	0.00	6,700.00	0.00	519,762.00	3,693,465.00	4,362,227.00		8,583,154.00
3000-3999	Employee Benefits	94,936.00	0.00	1,584.00	6,607.00	97,366.00	2,143,432.00	4,446,535.00		6,790,460.00
4000-4999	Books and Supplies	7,300.00	0.00	0.00	0.00	30,238.00	2,932,439.00	56,078.00		3,026,055.00
5000-5999	Services and Other Operating Expenditures	626,840.00	0.00	5,700.00	0.00	14,135.00	3,207,446.00	1,301,154.00		5,155,275.00
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	8,000.00	0.00		8,000.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	210,925.00	27,660.00		238,585.00
	Total Direct Costs	1,125,456.00	0.00	18,984.00	26,418.00	847,287.00	14,618,737.00	23,482,750.00	0.00	40,119,632.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	3,091.00	0.00	220,654.00	1,212,316.00		1,436,061.00
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	3,091.00	0.00	220,654.00	1,212,316.00	0.00	1,436,061.00
	<b>TOTAL BEFORE OBJECT 8980</b>	<b>1,125,456.00</b>	<b>0.00</b>	<b>18,984.00</b>	<b>29,509.00</b>	<b>847,287.00</b>	<b>14,839,391.00</b>	<b>24,695,066.00</b>	<b>0.00</b>	<b>41,555,693.00</b>
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)									
	<b>TOTAL COSTS</b>									<b>1,045,350.00</b>
										<b>42,601,043.00</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, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
1000-1999	Certificated Salaries	253,784.00	0.00	5,000.00	0.00	0.00	0.00	8,500.00		267,284.00
2000-2999	Classified Salaries	0.00	0.00	6,700.00	0.00	0.00	1,581,346.00	973,597.00		2,561,643.00
3000-3999	Employee Benefits	54,784.00	0.00	1,584.00	0.00	0.00	837,057.00	524,713.00		1,418,138.00
4000-4999	Books and Supplies	1,700.00	0.00	0.00	0.00	0.00	475,000.00	991.00		477,691.00
5000-5999	Services and Other Operating Expenditures	460,820.00	0.00	5,700.00	0.00	2,000.00	(103,270.00)	5,000.00		370,250.00
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	210,925.00	0.00		210,925.00
	Total Direct Costs	771,088.00	0.00	18,984.00	0.00	2,000.00	3,001,058.00	1,512,801.00	0.00	5,305,931.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	100,960.00	49,800.00		150,760.00
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	100,960.00	49,800.00	0.00	150,760.00
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	771,088.00	0.00	18,984.00	0.00	2,000.00	3,102,018.00	1,562,601.00	0.00	5,456,691.00
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)									5,879,956.00
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)									1,045,350.00
	TOTAL COSTS									11,429,665.00
										23,811,662.00

\* 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, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	<b>UNDUPLICATED PUPIL COUNT</b>									3,181
	<b>TOTAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>									
1000-1999	Certificated Salaries	219,356.79	0.00	739,878.10	18,343.18	1,180,975.35	2,065,545.41	12,836,614.78		17,060,713.61
2000-2999	Classified Salaries	272,812.57	0.00	46,169.11	0.00	607,727.96	3,726,006.22	6,146,711.47		10,799,427.33
3000-3999	Employee Benefits	173,607.32	0.00	187,700.39	7,451.02	407,476.47	2,267,144.21	5,336,190.55		8,379,569.96
4000-4999	Books and Supplies	6,596.01	0.00	0.00	1,663.00	16,583.60	596,467.79	56,303.31		677,613.71
5000-5999	Services and Other Operating Expenditures	645,538.57	0.00	6,478.25	0.00	18,607.31	2,209,926.18	1,555,981.59		4,436,531.90
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	243,728.45	0.00		243,728.45
	Total Direct Costs	1,317,911.26	0.00	980,225.85	27,457.20	2,231,370.69	11,108,818.26	25,931,801.70	0.00	41,597,584.96
7310	Transfers of Indirect Costs	0.00	0.00	0.00	2,071.00	9,462.65	80,949.34	788,347.05		880,830.04
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)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	2,702,065.56	0.00	0.00	2,071.00	9,462.65	80,949.34	788,347.05		2,702,065.56
	<b>TOTAL COSTS</b>	1,317,911.26	0.00	980,225.85	29,528.20	2,240,833.34	11,189,767.60	26,720,148.75	0.00	42,478,415.00
	<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	738,219.30	0.00	1,039,858.38	244,212.75	162,603.40		2,184,893.83
2000-2999	Classified Salaries	272,327.09	0.00	40,059.72	0.00	125,481.40	694,713.89	1,561,904.03		2,694,486.13
3000-3999	Employee Benefits	123,490.43	0.00	185,564.81	0.00	337,556.81	479,585.13	806,571.84		1,932,769.02
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	7,039.23	667.16	0.00		7,706.39
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	170.00	206,960.00	0.00		207,130.00
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	395,817.52	0.00	963,843.83	0.00	1,510,105.82	1,626,138.93	2,531,079.27	0.00	7,026,985.37
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	9,462.65	5,984.44	128,461.22		143,908.31
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	9,462.65	5,984.44	128,461.22	0.00	143,908.31
	<b>TOTAL BEFORE OBJECT 6980</b>	395,817.52	0.00	963,843.83	0.00	1,519,568.47	1,632,123.37	2,659,540.49	0.00	7,170,893.68
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)									
	<b>TOTAL COSTS</b>									61,507.45
										7,109,386.23

Object Code	Description	Special Education Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<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	219,356.79	0.00	1,658.80	18,343.18	141,116.97	1,821,332.66	12,674,011.38		14,875,819.78
2000-2999	Classified Salaries	485.48	0.00	6,109.39	0.00	482,246.56	3,031,292.33	4,584,807.44		8,104,941.20
3000-3999	Employee Benefits	50,116.89	0.00	2,135.58	7,451.02	69,919.66	1,787,559.08	4,529,618.71		6,446,800.94
4000-4999	Books and Supplies	6,596.01	0.00	0.00	1,663.00	9,544.37	595,800.63	56,303.31		669,907.32
5000-5999	Services and Other Operating Expenditures	645,538.57	0.00	6,478.25	0.00	18,437.31	2,002,966.18	1,555,981.59		4,229,401.90
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	243,728.45	0.00		243,728.45
	Total Direct Costs	922,093.74	0.00	16,382.02	27,457.20	721,264.87	9,482,679.33	23,400,722.43	0.00	34,570,599.59
7310	Transfers of Indirect Costs	0.00	0.00	0.00	2,071.00	0.00	74,964.90	659,885.83		736,921.73
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	2,702,065.56	0.00	0.00	2,071.00	0.00	74,964.90	659,885.83	0.00	2,702,065.56
	Total Indirect Costs	2,702,065.56	0.00	0.00	2,071.00	0.00	74,964.90	659,885.83	0.00	2,702,065.56
	TOTAL BEFORE OBJECT 8980	922,093.74	0.00	16,382.02	29,528.20	721,264.87	9,557,644.23	24,060,608.26	0.00	35,307,521.32
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									61,507.45
	TOTAL COSTS									35,369,028.77
<b>LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>										
1000-1999	Certificated Salaries	148,007.79	0.00	1,658.80	0.00	0.00	0.00	17,856.49		167,523.08
2000-2999	Classified Salaries	485.48	0.00	6,109.39	0.00	0.00	0.00	6,960.19		13,555.06
3000-3999	Employee Benefits	29,653.91	0.00	2,135.58	0.00	0.00	0.00	4,031.97		35,821.46
4000-4999	Books and Supplies	1,703.62	0.00	0.00	0.00	0.00	0.00	1,068.96		2,772.58
5000-5999	Services and Other Operating Expenditures	480,500.87	0.00	6,478.25	0.00	0.00	0.00	0.00		486,979.12
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	660,351.67	0.00	16,382.02	0.00	0.00	0.00	29,917.61	0.00	706,651.30
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	660,351.67	0.00	16,382.02	0.00	0.00	0.00	29,917.61	0.00	706,651.30
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									5,789,317.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									61,507.45
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)									13,172,085.59
	TOTAL COSTS									19,729,561.34

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

SELPA: Orange Unified (BM)

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

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

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

Combined state and local expenditures

Local expenditures only

**SECTION 1 Exempt Reduction Under 34 CFR Section 300.204**

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

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

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



SELPA: Orange Unified (BM)

**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)	5,203,247.00	
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)	5,668,025.00	
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)	122,973.00	
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310, 3315, and 3320)	798,933.00 (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). \_\_\_\_\_

**THIS SECTION IS NOT APPLICABLE!**

**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) \_\_\_\_\_ 798,933.00 (f)



SELPA: Orange Unified (BM)

**SECTION 3**

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	<b>Budgeted Amounts FY 2013-14 (LB-B Worksheet)</b>	<b>Actual Expenditures FY 2012-13 (LE-B Worksheet)</b>	<b>Difference (A - B)</b>
<b>A. COMBINED STATE AND LOCAL EXPENDITURES METHOD</b>			
1. Total special education expenditures	49,315,278.00		
2. Less: Expenditures paid from federal sources	6,714,235.00		
3. Expenditures paid from state and local sources	42,601,043.00	35,369,028.77	
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	42,601,043.00	35,369,028.77	7,232,014.23
4. Special education unduplicated pupil count	3,181	3,181	
5. Per capita state and local expenditures (A3/A4)	13,392.34	11,118.84	2,273.50

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: Orange Unified (BM)

**B. LOCAL EXPENDITURES ONLY METHOD**

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

Click on the button that applies:

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

	Budget FY 2013-14	Actual FY 2012-13	Difference
a. Expenditures paid from local sources	23,811,662.00	19,729,561.34	
Less: Exempt reduction(s) from SECTION 1	0.00	0.00	
Less: 50% reduction from SECTION 2	0.00	0.00	
Net expenditures paid from local sources	23,811,662.00	19,729,561.34	4,082,100.66
b. Per capita local expenditures (B1a/A4)	7,485.59	6,202.31	1,283.28

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

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

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

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

Denise MacAllister  
Contact Name

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Telephone Number

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Title

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

Orange Unified  
Orange County

SELPA: Orange Unified (BM)

Object Code	Description	Orange Unified (BM00)	Adjustments*	Total
<b>TOTAL BUDGET - All Sources</b>				
1000-1999	Certificated Salaries	18,409,574.00		18,409,574.00
2000-2999	Classified Salaries	11,467,252.00		11,467,252.00
3000-3999	Employee Benefits	8,790,778.00		8,790,778.00
4000-4999	Books and Supplies	3,310,889.00		3,310,889.00
5000-5999	Services and Other Operating Expenditures	5,388,557.00		5,388,557.00
6000-6999	Capital Outlay	0.00		0.00
7130	State Special Schools	8,000.00		8,000.00
7430-7439	Debt Service	238,585.00		238,585.00
	Total Direct Costs	47,613,635.00	0.00	47,613,635.00
7310	Transfers of Indirect Costs	1,701,643.00		1,701,643.00
7350	Transfers of Indirect Costs - Interfund	0.00		0.00
	Total Indirect Costs	1,701,643.00	0.00	1,701,643.00
	<b>TOTAL COSTS</b>	<b>49,315,278.00</b>	<b>0.00</b>	<b>49,315,278.00</b>
<b>BUDGET - State and Local Sources</b>				
1000-1999	Certificated Salaries	16,318,103.00		16,318,103.00
2000-2999	Classified Salaries	8,583,154.00		8,583,154.00
3000-3999	Employee Benefits	6,790,460.00		6,790,460.00
4000-4999	Books and Supplies	3,026,055.00		3,026,055.00
5000-5999	Services and Other Operating Expenditures	5,155,275.00		5,155,275.00
6000-6999	Capital Outlay	0.00		0.00
7130	State Special Schools	8,000.00		8,000.00
7430-7439	Debt Service	238,585.00		238,585.00
	Total Direct Costs	40,119,632.00	0.00	40,119,632.00
7310	Transfers of Indirect Costs	1,436,061.00		1,436,061.00
7350	Transfers of Indirect Costs - Interfund	0.00		0.00
	Total Indirect Costs	1,436,061.00	0.00	1,436,061.00
	<b>TOTAL BEFORE OBJECT 8980</b>	<b>41,555,693.00</b>	<b>0.00</b>	<b>41,555,693.00</b>
8980	Contributions from Unrestricted Revenues to Federal Resources	1,045,350.00		1,045,350.00
	<b>TOTAL COSTS</b>	<b>42,601,043.00</b>	<b>0.00</b>	<b>42,601,043.00</b>

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

Orange Unified  
Orange County

SELPA: Orange Unified (BM)

Object Code	Description	Orange Unified (BM00)	Adjustments*	Total
<b>BUDGET - Local Sources</b>				
1000-1999	Certificated Salaries	267,284.00		267,284.00
2000-2999	Classified Salaries	2,561,643.00		2,561,643.00
3000-3999	Employee Benefits	1,418,138.00		1,418,138.00
4000-4999	Books and Supplies	477,691.00		477,691.00
5000-5999	Services and Other Operating Expenditures	370,250.00		370,250.00
6000-6999	Capital Outlay	0.00		0.00
7130	State Special Schools	0.00		0.00
7430-7439	Debt Service	210,925.00		210,925.00
	Total Direct Costs	5,305,931.00	0.00	5,305,931.00
7310	Transfers of Indirect Costs	150,760.00		150,760.00
7350	Transfers of Indirect Costs - Interfund	0.00		0.00
	Total Indirect Costs	150,760.00	0.00	150,760.00
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	5,456,691.00	0.00	5,456,691.00
8091, 8099	Revenue Limit Transfers to Special Education	5,879,956.00		5,879,956.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)	1,045,350.00		1,045,350.00
8980	Contributions from Unrestricted Revenues to State Resources	11,429,665.00		11,429,665.00
	TOTAL COSTS	23,811,662.00	0.00	23,811,662.00
	<b>UNDUPLICATED PUPIL COUNT</b>	3,181		3,181

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

SELPA: Orange Unified (BM)

Object Code	Description	Orange Unified (BM00)	Adjustments*	Total
<b>TOTAL EXPENDITURES - All Sources</b>				
1000-1999	Certificated Salaries	17,060,713.61		17,060,713.61
2000-2999	Classified Salaries	10,799,427.33		10,799,427.33
3000-3999	Employee Benefits	8,379,569.96		8,379,569.96
4000-4999	Books and Supplies	677,613.71		677,613.71
5000-5999	Services and Other Operating Expenditures	4,436,531.90		4,436,531.90
6000-6999	Capital Outlay	0.00		0.00
7130	State Special Schools	0.00		0.00
7430-7439	Debt Service	243,728.45		243,728.45
	Total Direct Costs	41,597,584.96	0.00	41,597,584.96
7310	Transfers of Indirect Costs	880,830.05		880,830.05
7350	Transfers of Indirect Costs - Interfund	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	2,702,065.56		2,702,065.56
	Total Indirect Costs	880,830.05	0.00	880,830.05
	<b>TOTAL COSTS</b>	42,478,415.01	0.00	42,478,415.01
<b>EXPENDITURES - Paid from State and Local Sources</b>				
1000-1999	Certificated Salaries	14,875,819.78		14,875,819.78
2000-2999	Classified Salaries	8,104,941.20		8,104,941.20
3000-3999	Employee Benefits	6,446,800.94		6,446,800.94
4000-4999	Books and Supplies	669,907.32		669,907.32
5000-5999	Services and Other Operating Expenditures	4,229,401.90		4,229,401.90
6000-6999	Capital Outlay	0.00		0.00
7130	State Special Schools	0.00		0.00
7430-7439	Debt Service	243,728.45		243,728.45
	Total Direct Costs	34,570,599.59	0.00	34,570,599.59
7310	Transfers of Indirect Costs	736,921.73		736,921.73
7350	Transfers of Indirect Costs - Interfund			0.00
PCRA	Program Cost Report Allocations (non-add)	2,702,065.56		2,702,065.56
	Total Indirect Costs	736,921.73	0.00	736,921.73
	<b>TOTAL BEFORE OBJECT 8980</b>	35,307,521.32	0.00	35,307,521.32
8980	Contributions from Unrestricted Revenues to Federal Resources	61,507.45		61,507.45
	<b>TOTAL COSTS</b>	35,369,028.77	0.00	35,369,028.77



SELPA: Orange Unified (BM)

Object Code	Description	Orange Unified (BM00)	Adjustments*	Total
<b>EXPENDITURES - Paid from Local Sources</b>				
1000-1999	Certificated Salaries	167,523.08		167,523.08
2000-2999	Classified Salaries	13,555.06		13,555.06
3000-3999	Employee Benefits	35,821.46		35,821.46
4000-4999	Books and Supplies	2,772.58		2,772.58
5000-5999	Services and Other Operating Expenditures	486,979.12		486,979.12
6000-6999	Capital Outlay	0.00		0.00
7130	State Special Schools	0.00		0.00
7430-7439	Debt Service	0.00		0.00
	Total Direct Costs	706,651.30	0.00	706,651.30
7310	Transfers of Indirect Costs	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	706,651.30	0.00	706,651.30
8091, 8099	Revenue Limit Transfers to Special Education	5,789,317.00		5,789,317.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)	61,507.45		61,507.45
8980	Contributions from Unrestricted Revenues to State Resources	13,172,085.59		13,172,085.59
	TOTAL COSTS	19,729,561.34	0.00	19,729,561.34
	<b>UNDUPLICATED PUPIL COUNT</b>	3,181		3,181

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

SELPA: Orange Unified (BM)

This form is used to check maintenance of effort (MOE) for a SELPA with two or more members. Submit this form, together with the 2013-14 Budget by SELPA (SE-B) and the 2012-13 Expenditures by SELPA (SE-B), to the CDE.

**After reviewing all sections of this form, please select which of the following methods your SELPA 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 SELPA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to local only MOE standard, combined state and local MOE standard, or both.

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

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

SELPA: Orange Unified (BM)

**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)	5,203,247.00	
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)	5,668,025.00	
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)	122,973.00	
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310, 3315, and 3320)	798,933.00 (b)	

<b>If (b) is greater than (a).</b>		
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).	_____	_____

<b>THIS SECTION IS NOT APPLICABLE!</b>		
<b>If (b) is less than (a).</b>		
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)	798,933.00	(f)

SELPA: Orange Unified (BM)

**SECTION 3**

	Column A	Column B	Column C
	Budgeted Amounts FY 2013-14 (SB-B Worksheet)	Actual Expenditures FY 2012-13 (SE-B Worksheet)	Difference (A - B)
<b>A. COMBINED STATE AND LOCAL EXPENDITURES METHOD</b>			
1. Total special education expenditures	49,315,278.00		
2. Less: Expenditures paid from federal sources	6,714,235.00		
3. Expenditures paid from state and local sources	42,601,043.00	35,369,028.77	
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	42,601,043.00	35,369,028.77	7,232,014.23
4. Special education unduplicated pupil count	3,181	3,181	
5. Per capita state and local expenditures (A3/A4)	13,392.34	11,118.84	2,273.50

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: Orange Unified (BM)

**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:

X

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

	Budget FY 2013-14	Actual FY 2012-13	Difference
a. Expenditures paid from local sources	23,811,662.00	19,729,561.34	
Less: Exempt reduction(s) from SECTION 1	0.00	0.00	
Less: 50% reduction from SECTION 2	0.00	0.00	
Net expenditures paid from local sources	23,811,662.00	19,729,561.34	4,082,100.66
b. Per capita local expenditures (B1a/A4)	7,485.59	6,202.31	1,283.28

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

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

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

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

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Contact Name

(714) 628-5550  
Telephone Number

Interim Executive Director Special Education/SELPA  
Title

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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	(274,965.44)	0.00	(303,515.41)				
Other Sources/Uses Detail					0.00	959,432.11		
Fund Reconciliation							411,880.54	4,319,987.66
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	146,546.60	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							410,165.46	180,407.10
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	40,194.29	0.00	126,688.65	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							23,471.24	64,708.12
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	79,996.92	0.00	176,826.76	0.00				
Other Sources/Uses Detail					236.11	0.00		
Fund Reconciliation							0.00	189,279.48
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					959,196.00	0.00		
Fund Reconciliation							959,196.00	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								
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	8,063.58	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							3,350.18	1,476.93
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					3,289,721.00	4,314,756.49		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	164.05	0.00						
Other Sources/Uses Detail					4,314,756.49	3,289,721.00		
Fund Reconciliation							338,352.41	166.82
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							757,619.54	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail								
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							1,754,020.44	294.14
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							98,264.44	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
<b>TOTALS</b>	<b>274,965.44</b>	<b>(274,965.44)</b>	<b>303,515.41</b>	<b>(303,515.41)</b>	<b>8,563,909.60</b>	<b>8,563,909.60</b>	<b>4,756,320.25</b>	<b>4,756,320.25</b>

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

Description	EDP No.	Home-to-School	SD/OI
<b>SCHEDULE I - PUPIL TRANSPORTATION DATA</b>			
A. ENTER average number of buses used to transport pupils daily to/from school	008/006	47.0	36.0
B. 1. ENTER average number of pupils transported daily one way to/from school (excluding extended year)	020/019	2,603.0	656.0
2. ENTER number of pupils included on Line B1 with transportation in IEP	023/024	425.0	656.0
C. ENTER total number of miles driven to/from school	021/022	661,834.0	660,277.0
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>			
<b>(Home-to-School: Unless otherwise specified, Fund 01, Resources 1100, 7230, and 7235, Function 3600)</b>			
<b>(SD/OI: Unless otherwise specified, Fund 01, Resource 7240, Function 3600)</b>			
A. Classified Salaries & Benefits (Objects 2100-2999, 3102, 3202, 3302, 3402, 3502, 3602, 3702, 3752, 3802, and 3902)		3,865,894.41	2,373,098.90
B. Books & Supplies (Objects 4200, 4300, and 4400)		655,598.41	562,111.80
C. 1. Subagreements for Services (Object 5100)		0.00	0.00
a. ENTER amount included on Line C1 paid to a private contractor to transport pupils	003/004		
2. Travel/Conferences & Dues/Memberships (Objects 5200 and 5300)		14,713.55	1,450.00
3. Insurance (Objects 5400 and 5450)		28,960.00	44,164.00
4. Rentals, Leases, Repairs, and Noncapitalized Improvements (Object 5600)		97,853.60	0.00
5. Interprogram/Interfund Transfers (Objects 5710 and 5750)		(1,006,285.84)	(188,298.19)
6. Other Services and Operating Expenditures (Object 5800) (Contracts for repairs should be charged to Object 5600)		145,998.22	21,076.00
7. Communications (Object 5900)		0.00	0.00
D. Capital Outlay, Lease Purchase & Debt Service (Home-to-School: Funds 01, 15, & 18, all applicable Resources except 7240, Function 3600, Objects 6400 & 6500, plus Fund 01, Resources 7230, 7235, and 7236, Function 9100, Objects 7438 and 7439, plus Funds 15 & 18, Function 9100, Objects 7438 and 7439, minus Fund 01, Resources 7230 and 7235, Object 8972, minus Funds 15 & 18, Object 8972) (SD/OI: Fund 01, Resource 7240, Function 3600, Objects 6400 & 6500, plus Fund 01, Resource 7240, Function 9100, Objects 7438 and 7439, minus Fund 01, Resource 7240, Object 8972)		101,665.68	243,728.45
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)		8,012.58	0.00
F. Direct and Direct Support Costs (Lines A through E1 except Line C1a)	096/095	3,912,410.61	3,057,330.96
G. Reconciliation Amounts (For CDE's use; LEAs, refer to instructions)			
1. Additions			
2. Deductions			
H. Gross Transportation Expense (Line F plus Line G1 minus Line G2)	094/093	3,912,410.61	3,057,330.96
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)		185,275.68	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	3,727,134.93	3,057,330.96
K. Indirect Costs (Approved indirect cost rate of 2.41% times the sum of Line H minus lines C1, D, and D1. If negative, then zero.)		91,838.95	67,807.82
L. Net Pupil Transportation Expense (Lines J and K)	100/101	3,818,973.88	3,125,138.78

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

Description	EDP No.	Home-to-School	SD/OI
<b>SCHEDULE III - ALLOWABLE TRANSPORTATION EXPENSE</b>			
A. Net Pupil Transportation Expense (Schedule II, Line L)		3,818,973.88	3,125,138.78
B. ENTER deduction for increased cost of court ordered transportation (Los Angeles Unified, San Bernardino Unified and San Diego Unified only)			
C. Deduction for payments to common carriers and parents in lieu of transportation provided to your pupils			
1. ENTER payments by your LEA, included in Schedule II, Line C1			
2. ENTER payments by another LEA, included in Schedule II, Line C1			
3. Less: ENTER payments to common carriers and parents, deducted on Line B			
D. Deduction for bus acquisition and/or replacement			
1. ENTER portion of bus payments included in Schedule II, Line D plus Line D1 that was for your pupils (exclude portion other LEAs paid to you as part of their costs)		0.00	0.00
2. ENTER portion of payments included in Schedule II, lines C1 and C6 paid to another LEA providing services to your LEA		0.00	0.00
3. Less: ENTER bus acquisition and/or replacement included in deduction taken on Line B			
E. Deduction for unallowable costs			
1. ENTER amount of unallowable costs included in Schedule II, lines C1 and C6 paid by you to another LEA			
2. Less: ENTER unallowable costs amount included in deduction taken on Line B			
F. Total Deductions (Lines B, C1, C2, D1, D2, and E1 minus lines C3, D3, and E2)		0.00	0.00
G. Bus Operating Expense (Line A minus Line F)	110/111	3,818,973.88	3,125,138.78
H. 1. Cost Per Mile (Line G divided by Schedule I, Line C)	120/121	5.770	4.733
2. Cost Per Pupil (Line G divided by Schedule I, Line B1)	122/123	1,467.143	4,763.931
I. Payments to common carriers and to parents in lieu of transportation (Lines C1 and C2 minus Line C3)	080/081	0.00	0.00
J. 1. ENTER prior year unallowable costs paid to another LEA used in the current year for bus purchases			
2. Bus acquisition and replacement (Lines J1, D1, and D2 minus D3)	085/086	0.00	0.00
K. Approved Transportation Expense (Lines G, I, and J2)	130/133	3,818,973.88	3,125,138.78
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	623,535.88	
2. ENTER LEA's computed expense if different than amount calculated in Line L1 (maintain documentation locally)	132a		

Contact: Charmaine Duquesnel

Title: Dir., Accounting & Risk Management

Agency: Orange Unified School District

Phone Number/Ext: 714-628-5372

E-mail Address: Charmained@orangeusd.org

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>A. REVENUES</b>									
1) Revenue Limit Sources		8010-8099	136,205,925.81	5,958,712.00	142,164,637.81	142,734,367.00	5,879,956.00	148,614,323.00	4.5%
2) Federal Revenue		8100-8299	134,235.24	14,755,145.83	14,889,381.07	218,972.00	14,303,627.00	14,522,599.00	-2.5%
3) Other State Revenue		8300-8599	20,824,895.47	27,590,015.40	48,414,910.87	27,265,903.00	21,212,229.00	48,478,132.00	0.1%
4) Other Local Revenue		8600-8799	6,803,349.71	1,656,384.06	8,459,733.77	6,354,904.00	1,128,512.00	7,483,416.00	-11.5%
5) TOTAL, REVENUES			163,968,406.23	49,960,257.29	213,928,663.52	176,574,146.00	42,524,324.00	219,098,470.00	2.4%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	76,165,323.59	25,388,599.15	101,553,922.74	83,025,692.00	23,395,672.00	106,421,364.00	4.8%
2) Classified Salaries		2000-2999	17,163,105.69	16,013,026.75	33,176,132.44	23,540,627.00	11,998,601.00	35,539,228.00	7.1%
3) Employee Benefits		3000-3999	37,635,850.00	12,684,757.04	50,320,607.04	40,036,406.00	10,038,618.00	50,075,024.00	-0.5%
4) Books and Supplies		4000-4999	2,068,380.75	4,734,686.71	6,803,067.46	6,497,575.00	8,129,466.00	14,627,041.00	115.0%
5) Services and Other Operating Expenditures		5000-5999	9,503,282.77	7,246,096.13	16,749,378.90	10,094,756.00	9,507,704.00	19,602,460.00	17.0%
6) Capital Outlay		6000-6999	0.00	101,665.68	101,665.68	0.00	0.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	3,340,097.65	1,593,942.46	4,934,040.11	6,927,531.00	1,256,768.00	8,184,299.00	65.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,745,340.86)	1,441,825.45	(303,515.41)	(2,824,078.00)	2,318,925.00	(505,153.00)	66.4%
9) TOTAL, EXPENDITURES			144,130,699.59	69,204,599.37	213,335,298.96	167,298,509.00	66,645,754.00	233,944,263.00	9.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			19,837,706.64	(19,244,342.08)	593,364.56	9,275,637.00	(24,121,430.00)	(14,845,793.00)	-2602.0%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	236.11	959,196.00	959,432.11	0.00	959,196.00	959,196.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(20,920,488.35)	20,920,488.35	0.00	(19,880,237.00)	19,880,237.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(20,920,724.46)	19,961,292.35	(959,432.11)	(19,880,237.00)	18,921,041.00	(959,196.00)	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)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,083,017.82)	716,950.27	(366,067.55)	(10,604,600.00)	(5,200,389.00)	(15,804,989.00)	4217.5%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	71,288,763.45	4,483,439.00	75,772,202.45	70,205,745.63	5,200,389.27	75,406,134.90	-0.5%
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)			71,288,763.45	4,483,439.00	75,772,202.45	70,205,745.63	5,200,389.27	75,406,134.90	-0.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			71,288,763.45	4,483,439.00	75,772,202.45	70,205,745.63	5,200,389.27	75,406,134.90	-0.5%
2) Ending Balance, June 30 (E + F1e)			70,205,745.63	5,200,389.27	75,406,134.90	59,601,145.63	0.27	59,601,145.90	-21.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	100,000.00	0.00	100,000.00	100,000.00	0.00	100,000.00	0.0%
Stores		9712	177,739.79	0.00	177,739.79	150,000.00	0.00	150,000.00	-15.6%
Prepaid Expenditures		9713	1,207,192.11	0.00	1,207,192.11	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	5,200,389.27	5,200,389.27	0.00	0.79	0.79	-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	1,871,743.83	0.00	1,871,743.83	856,127.00	0.00	856,127.00	-54.3%
Non -Resident Tuition	0000	9780	56,127.00		56,127.00				
School Site Carryover	0000	9780	195,338.00		195,338.00				
School Site/Department Donations	0000	9780	685,006.00		685,006.00				
Instructional Materials	0000	9780	570,495.74		570,495.74				
Credential Support Contracts	0000	9780	7,322.09		7,322.09				
Medi/Cal Administration Activities	0000	9780	303,234.38		303,234.38				
Adult Education CalWorks	0000	9780	29,742.00		29,742.00				
AP Fee Reimbursement	0000	9780	5,079.57		5,079.57				
Pupil Testing	0000	9780	19,399.05		19,399.05				
Non-Resident Tuition	0000	9780				56,127.00		56,127.00	
Supplemental Grant	0000	9780				800,000.00		800,000.00	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	6,428,842.00	0.00	6,428,842.00	7,047,104.00	0.00	7,047,104.00	9.6%
Unassigned/Unappropriated Amount		9790	60,420,227.90	0.00	60,420,227.90	51,447,914.63	(0.52)	51,447,914.11	-14.8%

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>G. ASSETS</b>									
1) Cash									
a) In County Treasury		9110	79,932,342.88	(2,894,277.34)	77,038,065.54				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	44,574.57	0.00	44,574.57				
c) in Revolving Fund		9130	100,000.00	0.00	100,000.00				
d) with Fiscal Agent		9135	1,165,222.88	0.00	1,165,222.88				
e) collections awaiting deposit		9140	750,507.70	0.00	750,507.70				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	5,677,804.85	11,389,119.29	17,066,924.14				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	411,880.54	0.00	411,880.54				
6) Stores		9320	177,739.79	0.00	177,739.79				
7) Prepaid Expenditures		9330	1,207,192.11	0.00	1,207,192.11				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			89,467,265.32	8,494,841.95	97,962,107.27				
<b>H. LIABILITIES</b>									
1) Accounts Payable		9500	16,239,080.44	1,850,119.93	18,089,200.37				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	3,022,439.25	1,297,548.41	4,319,987.66				
4) Current Loans		9640	0.00	0.00	0.00				
5) Deferred Revenue		9650	0.00	146,784.34	146,784.34				
6) TOTAL, LIABILITIES			19,261,519.69	3,294,452.68	22,555,972.37				
<b>I. FUND EQUITY</b>									
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			70,205,745.63	5,200,389.27	75,406,134.90				

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>REVENUE LIMIT SOURCES</b>									
Principal Apportionment									
State Aid - Current Year		8011	(1,278,194.00)	0.00	(1,278,194.00)	6,382,231.00	0.00	6,382,231.00	-599.3%
Education Protection Account State Aid - Current Year		8012	8,921,862.00	0.00	8,921,862.00	26,142,723.00	0.00	26,142,723.00	193.0%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	2,586.00	0.00	2,586.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	914,251.11	0.00	914,251.11	914,251.00	0.00	914,251.00	0.0%
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	107,574,815.22	0.00	107,574,815.22	109,869,158.00	0.00	109,869,158.00	2.1%
Unsecured Roll Taxes		8042	3,995,571.99	0.00	3,995,571.99	4,114,326.00	0.00	4,114,326.00	3.0%
Prior Years' Taxes		8043	2,651,719.71	0.00	2,651,719.71	2,665,139.00	0.00	2,665,139.00	0.5%
Supplemental Taxes		8044	1,520,701.86	0.00	1,520,701.86	1,249,577.00	0.00	1,249,577.00	-17.8%
Education Revenue Augmentation Fund (ERAF)		8045	(1,016,125.60)	0.00	(1,016,125.60)	(1,406,632.00)	0.00	(1,406,632.00)	38.4%
Community Redevelopment Funds (SB 617/699/1992)		8047	26,915,321.52	0.00	26,915,321.52	6,758,836.00	0.00	6,758,836.00	-74.9%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Subtotal, Revenue Limit Sources</b>			<b>150,202,509.81</b>	<b>0.00</b>	<b>150,202,509.81</b>	<b>156,689,609.00</b>	<b>0.00</b>	<b>156,689,609.00</b>	<b>4.3%</b>
Revenue Limit Transfers									
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(5,958,712.00)		(5,958,712.00)	(5,879,956.00)		(5,879,956.00)	-1.3%
Continuation Education ADA Transfer	2200	8091		0.00	0.00		0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091		169,395.00	169,395.00		0.00	0.00	-100.0%
Special Education ADA Transfer	6500	8091		5,789,317.00	5,789,317.00		5,879,956.00	5,879,956.00	1.6%
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	297,721.00	0.00	297,721.00	498,197.00	0.00	498,197.00	67.3%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(8,335,593.00)	0.00	(8,335,593.00)	(8,573,483.00)	0.00	(8,573,483.00)	2.9%
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>136,205,925.81</b>	<b>5,958,712.00</b>	<b>142,164,637.81</b>	<b>142,734,367.00</b>	<b>5,879,956.00</b>	<b>148,614,323.00</b>	<b>4.5%</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	5,397,294.45	5,397,294.45	0.00	4,973,777.00	4,973,777.00	-7.8%
Special Education Discretionary Grants		8182	0.00	899,670.57	899,670.57	0.00	960,095.00	960,095.00	6.7%
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	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290		4,751,066.62	4,751,066.62		4,725,620.00	4,725,620.00	-0.5%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290		887,425.44	887,425.44		1,684,128.00	1,684,128.00	89.8%
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		700,852.19	700,852.19		745,613.00	745,613.00	6.4%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
	3011-3020, 3026-3205, 4036-4126, 5510	8290		701,913.56	701,913.56		0.00	0.00	-100.0%
Other No Child Left Behind		8290							
Vocational and Applied Technology Education	3500-3699	8290		191,316.00	191,316.00		172,831.00	172,831.00	-9.7%
Safe and Drug Free Schools	3700-3799	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	134,235.24	1,225,607.00	1,359,842.24	218,972.00	1,041,563.00	1,260,535.00	-7.3%
<b>TOTAL, FEDERAL REVENUE</b>			<b>134,235.24</b>	<b>14,755,145.83</b>	<b>14,889,381.07</b>	<b>218,972.00</b>	<b>14,303,627.00</b>	<b>14,522,599.00</b>	<b>-2.5%</b>
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
Community Day School Additional Funding Current Year	2430	8311		55,596.00	55,596.00		0.00	0.00	-100.0%
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		15,373,119.00	15,373,119.00		15,512,875.00	15,512,875.00	0.9%
Prior Years	6500	8319		(65,606.00)	(65,606.00)		0.00	0.00	-100.0%
Home-to-School Transportation	7230	8311		1,626,988.25	1,626,988.25		0.00	0.00	-100.0%
Economic Impact Aid	7090-7091	8311		3,879,178.00	3,879,178.00		0.00	0.00	-100.0%
Spec. Ed. Transportation	7240	8311		570,593.75	570,593.75		0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	6,136,353.00	0.00	6,136,353.00	New
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	4,862,340.00	0.00	4,862,340.00	4,862,340.00	0.00	4,862,340.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	811,302.00	0.00	811,302.00	1,249,851.00	0.00	1,249,851.00	54.1%
Lottery - Unrestricted and Instructional Materials		8560	3,550,782.99	876,408.78	4,427,191.77	3,497,382.00	860,467.00	4,357,849.00	-1.6%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		1,501,294.36	1,501,294.36		1,458,026.00	1,458,026.00	-2.9%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590		512.05	512.05		1,228.00	1,228.00	139.8%
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		1,726,100.00	1,726,100.00		1,694,400.00	1,694,400.00	-1.8%
All Other State Revenue	All Other	8590	11,600,470.48	2,045,831.21	13,646,301.69	11,519,977.00	1,685,233.00	13,205,210.00	-3.2%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>20,824,895.47</b>	<b>27,590,015.40</b>	<b>48,414,910.87</b>	<b>27,265,903.00</b>	<b>21,212,229.00</b>	<b>48,478,132.00</b>	<b>0.1%</b>

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>OTHER LOCAL REVENUE</b>									
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	932,563.48	0.00	932,563.48	774,000.00	0.00	774,000.00	-17.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	649,518.37	0.00	649,518.37	483,000.00	0.00	483,000.00	-25.6%
Interest		8660	284,813.43	0.00	284,813.43	185,000.00	0.00	185,000.00	-35.0%
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	195,842.11	195,842.11	200,000.00	0.00	200,000.00	2.1%
Transportation Services	7230, 7240	8677		185,275.68	185,275.68		0.00	0.00	-100.0%
Interagency Services	All Other	8677	3,429,876.63	959,681.64	4,389,558.27	3,165,199.00	858,712.00	4,023,911.00	-8.3%
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%
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	350,016.40	3,217.63	353,234.03	247,705.00	0.00	247,705.00	-29.9%
Tuition		8710	1,156,561.40	0.00	1,156,561.40	1,300,000.00	0.00	1,300,000.00	12.4%
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		312,367.00	312,367.00		269,800.00	269,800.00	-13.6%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>6,803,349.71</b>	<b>1,656,384.06</b>	<b>8,459,733.77</b>	<b>6,354,904.00</b>	<b>1,128,512.00</b>	<b>7,483,416.00</b>	<b>-11.5%</b>
<b>TOTAL, REVENUES</b>			<b>163,968,406.23</b>	<b>49,960,257.29</b>	<b>213,928,663.52</b>	<b>176,574,146.00</b>	<b>42,524,324.00</b>	<b>219,098,470.00</b>	<b>2.4%</b>



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>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	63,777,948.38	21,520,046.44	85,297,994.82	69,097,901.00	19,611,662.00	88,709,563.00	4.0%
Certificated Pupil Support Salaries		1200	4,785,392.18	348,936.76	5,134,328.94	5,464,126.00	329,291.00	5,793,417.00	12.8%
Certificated Supervisors' and Administrators' Salaries		1300	7,372,371.36	607,619.52	7,979,990.88	7,950,978.00	495,795.00	8,446,773.00	5.8%
Other Certificated Salaries		1900	229,611.67	2,911,996.43	3,141,608.10	512,687.00	2,958,924.00	3,471,611.00	10.5%
<b>TOTAL CERTIFICATED SALARIES</b>			<b>76,165,323.59</b>	<b>25,388,599.15</b>	<b>101,553,922.74</b>	<b>83,025,692.00</b>	<b>23,395,672.00</b>	<b>106,421,364.00</b>	<b>4.8%</b>
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	534,279.17	7,281,811.36	7,816,090.53	479,280.00	7,906,006.00	8,385,286.00	7.3%
Classified Support Salaries		2200	7,001,638.27	6,175,892.78	13,177,531.05	11,095,644.00	2,819,123.00	13,914,767.00	5.6%
Classified Supervisors' and Administrators' Salaries		2300	1,895,980.26	1,022,153.34	2,918,133.60	2,965,197.00	447,014.00	3,412,211.00	16.9%
Clerical, Technical and Office Salaries		2400	7,439,820.83	1,524,692.80	8,964,513.63	8,666,231.00	819,458.00	9,485,689.00	5.8%
Other Classified Salaries		2900	291,387.16	8,476.47	299,863.63	334,275.00	7,000.00	341,275.00	13.8%
<b>TOTAL CLASSIFIED SALARIES</b>			<b>17,163,105.69</b>	<b>16,013,026.75</b>	<b>33,176,132.44</b>	<b>23,540,627.00</b>	<b>11,998,601.00</b>	<b>35,539,228.00</b>	<b>7.1%</b>
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	6,257,284.61	2,046,442.88	8,303,727.49	6,861,842.00	1,917,933.00	8,779,775.00	5.7%
PERS		3201-3202	2,781,701.83	2,061,146.01	4,842,847.84	3,658,239.00	1,342,473.00	5,000,712.00	3.3%
OASD/Medicare/Alternative		3301-3302	2,250,854.97	1,331,384.99	3,582,239.96	2,962,428.00	1,086,924.00	4,049,352.00	13.0%
Health and Welfare Benefits		3401-3402	11,797,804.65	5,107,327.47	16,905,132.12	14,409,006.00	4,156,040.00	18,565,046.00	9.8%
Unemployment Insurance		3501-3502	1,025,993.92	436,713.97	1,462,707.89	161,268.00	85,957.00	247,225.00	-83.1%
Workers' Compensation		3601-3602	3,021,543.37	579,957.63	3,601,501.00	2,699,609.00	495,594.00	3,195,203.00	-11.3%
OPEB, Allocated		3701-3702	8,255,161.77	1,038,960.45	9,294,122.22	8,904,404.00	884,152.00	9,788,556.00	5.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	186,970.94	82,823.64	269,794.58	379,610.00	69,545.00	449,155.00	66.5%
Other Employee Benefits		3901-3902	2,058,533.94	0.00	2,058,533.94	0.00	0.00	0.00	-100.0%
<b>TOTAL EMPLOYEE BENEFITS</b>			<b>37,635,850.00</b>	<b>12,684,757.04</b>	<b>50,320,607.04</b>	<b>40,036,406.00</b>	<b>10,038,618.00</b>	<b>50,075,024.00</b>	<b>-0.5%</b>
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	7,963.54	676,385.21	684,348.75	1,061,574.00	31,450.00	1,093,024.00	59.7%
Books and Other Reference Materials		4200	15,554.94	26,162.34	41,717.28	35,000.00	10,663.00	45,663.00	9.5%
Materials and Supplies		4300	1,440,656.23	3,257,902.47	4,698,558.70	4,950,782.00	7,904,905.00	12,855,687.00	173.6%
Noncapitalized Equipment		4400	604,206.04	774,236.69	1,378,442.73	450,219.00	182,448.00	632,667.00	-54.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL BOOKS AND SUPPLIES</b>			<b>2,068,380.75</b>	<b>4,734,686.71</b>	<b>6,803,067.46</b>	<b>6,497,575.00</b>	<b>8,129,466.00</b>	<b>14,627,041.00</b>	<b>115.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	16,420.85	5,011,611.77	5,028,032.62	30,000.00	5,828,147.00	5,858,147.00	16.5%
Travel and Conferences		5200	103,782.38	288,736.04	392,518.42	205,549.00	268,205.00	473,754.00	20.7%
Dues and Memberships		5300	71,624.05	4,196.62	75,820.67	94,565.00	1,400.00	95,965.00	26.6%
Insurance		5400 - 5450	900,700.00	73,124.00	973,824.00	1,205,180.00	0.00	1,205,180.00	23.8%
Operations and Housekeeping Services		5500	4,244,139.43	8,012.58	4,252,152.01	4,056,174.00	970.00	4,057,144.00	-4.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,205,837.91	761,424.30	1,967,262.21	1,676,629.00	1,133,131.00	2,809,760.00	42.8%
Transfers of Direct Costs		5710	494,693.63	(494,693.63)	0.00	(443,030.00)	443,030.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(26,379.19)	(248,586.25)	(274,965.44)	(319,302.00)	(12,340.00)	(331,642.00)	20.6%
Professional/Consulting Services and Operating Expenditures		5800	1,966,236.86	1,824,296.00	3,790,532.86	3,173,661.00	1,833,161.00	5,006,822.00	32.1%
Communications		5900	526,226.85	17,974.70	544,201.55	415,330.00	12,000.00	427,330.00	-21.5%
<b>TOTAL SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>9,503,282.77</b>	<b>7,246,096.13</b>	<b>16,749,378.90</b>	<b>10,094,756.00</b>	<b>9,507,704.00</b>	<b>19,602,460.00</b>	<b>17.0%</b>

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>CAPITAL OUTLAY</b>									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	101,665.68	101,665.68	0.00	0.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>101,665.68</b>	<b>101,665.68</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	8,000.00	8,000.00	New
Tuition, Excess Costs, and/or Deficit Payments to Districts or Charter Schools		7141	0.00	290,276.00	290,276.00	0.00	200,000.00	200,000.00	-31.1%
Payments to County Offices		7142	0.00	938,830.01	938,830.01	70,000.00	900,000.00	970,000.00	3.3%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	890.00	121,108.00	121,998.00	853.00	121,108.00	121,961.00	0.0%
Debt Service									
Debt Service - Interest		7438	1,400,804.75	5,341.09	1,406,145.84	4,580,811.00	1,000.00	4,581,811.00	225.8%
Other Debt Service - Principal		7439	1,938,402.90	238,387.36	2,176,790.26	2,275,867.00	26,660.00	2,302,527.00	5.8%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>3,340,097.65</b>	<b>1,593,942.46</b>	<b>4,934,040.11</b>	<b>6,927,531.00</b>	<b>1,256,768.00</b>	<b>8,184,299.00</b>	<b>65.9%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(1,441,825.45)	1,441,825.45	0.00	(2,318,925.00)	2,318,925.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(303,515.41)	0.00	(303,515.41)	(505,153.00)	0.00	(505,153.00)	66.4%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(1,745,340.86)</b>	<b>1,441,825.45</b>	<b>(303,515.41)</b>	<b>(2,824,078.00)</b>	<b>2,318,925.00</b>	<b>(505,153.00)</b>	<b>66.4%</b>
<b>TOTAL, EXPENDITURES</b>			<b>144,130,699.59</b>	<b>69,204,599.37</b>	<b>213,335,298.96</b>	<b>167,298,509.00</b>	<b>66,645,754.00</b>	<b>233,944,263.00</b>	<b>9.7%</b>

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>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	959,196.00	959,196.00	0.00	959,196.00	959,196.00	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	236.11	0.00	236.11	0.00	0.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			236.11	959,196.00	959,432.11	0.00	959,196.00	959,196.00	0.0%
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
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%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(20,920,488.35)	20,920,488.35	0.00	(19,880,237.00)	19,880,237.00	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			(20,920,488.35)	20,920,488.35	0.00	(19,880,237.00)	19,880,237.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>									
(a - b + c - d + e)			(20,920,724.46)	19,961,292.35	(959,432.11)	(19,880,237.00)	18,921,041.00	(959,196.00)	0.0%

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Unaudited Actuals  
2013-14 Budget  
Technical Review Checks

Orange Unified

Orange County

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

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

**IMPORT CHECKS**

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

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

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

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

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

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

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

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

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

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

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

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

ACCOUNT				RESOURCE	OBJECT	VALUE
FD	RS	PY	GO	FN	OB	

01	0000	0	0000	0000	8675	200,000.00
09	0000	0	0000	0000	8675	52,000.00

Explanation: The State Adopted Local Control Funding Formula reclassified the

transportation funding to Resource 0000.

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

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

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

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

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

## GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## SUPPLEMENTAL CHECKS

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

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

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

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

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

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

## EXPORT CHECKS

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

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

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

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

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

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

Checks Completed.

## **IV. Other Funds**

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	6,194,997.00	6,248,299.00	0.9%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	870,740.92	870,384.00	0.0%
4) Other Local Revenue		8600-8799	89,753.20	58,000.00	-35.4%
5) TOTAL, REVENUES			7,155,491.12	7,176,683.00	0.3%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	3,395,816.70	3,556,487.00	4.7%
2) Classified Salaries		2000-2999	481,885.76	440,324.00	-8.6%
3) Employee Benefits		3000-3999	1,222,471.35	1,166,224.00	-4.6%
4) Books and Supplies		4000-4999	154,346.05	175,699.00	13.8%
5) Services and Other Operating Expenditures		5000-5999	540,249.66	637,352.00	18.0%
6) Capital Outlay		6000-6999	0.00	2,568,354.00	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,171,647.24	1,249,375.00	6.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			6,966,416.76	9,793,815.00	40.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>					
			189,074.36	(2,617,132.00)	-1484.2%
<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>			189,074.36	(2,617,132.00)	-1484.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,120,601.07	3,309,675.43	6.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,120,601.07	3,309,675.43	6.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,120,601.07	3,309,675.43	6.1%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	25,000.00	25,000.00	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					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	3,284,675.43	667,543.43	-79.7%
Building Donations	0000	9780	167,542.74		
Building Funds	0000	9780	2,568,354.69		
Reserve for Economic Uncertainties	0000	9780	548,778.00		
Building Donations	0000	9780		167,542.74	
Reserve for Economic Uncertainties	0000	9780		500,000.69	
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	2,801,090.91		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	167,542.74		
c) in Revolving Fund		9130	25,000.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	13,554.04		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	273,506.17		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	410,165.46		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			3,690,859.32		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	200,776.79		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	180,407.10		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			381,183.89		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			3,309,675.43		

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>REVENUE LIMIT SOURCES</b>					
Principal Apportionment					
Education Protection Account State Aid - Current Year		8012	1,324,067.00	287,936.00	-78.3%
Charter Schools General Purpose Entitlement - State Aid		8015	286,202.00	1,249,660.00	336.6%
State Aid - Prior Years		8019	4,734.00	0.00	-100.0%
Revenue Limit Transfers					
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	4,579,994.00	4,710,703.00	2.9%
Property Taxes Transfers		8097	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>6,194,997.00</b>	<b>6,248,299.00</b>	<b>0.9%</b>
<b>FEDERAL REVENUE</b>					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	0.00	0.00	0.0%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	0.00	0.00	0.0%
NCLB: Title III, Immigrant Education Program	4201	8290	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	0.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</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 STATE REVENUE</b>					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	0.00	0.00	0.0%
Special Education Transportation	7240	8311	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	16,086.00	16,211.00	0.8%
Lottery - Unrestricted and Instructional Materials		8560	194,154.92	189,499.00	-2.4%
School Based Coordination Program	7250	8590	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	660,500.00	664,674.00	0.6%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>870,740.92</b>	<b>870,384.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	7,535.84	6,000.00	-20.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	51,942.00	52,000.00	0.1%
Transportation Services	7230, 7240	8677	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	12,697.55	0.00	-100.0%
All Other Local Revenue		8699	17,577.81	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>89,753.20</b>	<b>58,000.00</b>	<b>-35.4%</b>
<b>TOTAL, REVENUES</b>			<b>7,155,491.12</b>	<b>7,176,683.00</b>	<b>0.3%</b>

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	2,757,320.99	2,888,472.00	4.8%
Certificated Pupil Support Salaries		1200	154,831.49	161,937.00	4.6%
Certificated Supervisors' and Administrators' Salaries		1300	477,664.22	503,078.00	5.3%
Other Certificated Salaries		1900	6,000.00	3,000.00	-50.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>3,395,816.70</b>	<b>3,556,487.00</b>	<b>4.7%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	43,452.34	24,483.00	-43.7%
Classified Support Salaries		2200	154,466.46	156,254.00	1.2%
Classified Supervisors' and Administrators' Salaries		2300	863.10	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	283,103.86	259,587.00	-8.3%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>481,885.76</b>	<b>440,324.00</b>	<b>-8.6%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	276,473.99	293,743.00	6.2%
PERS		3201-3202	89,802.43	82,724.00	-7.9%
OASDI/Medicare/Alternative		3301-3302	83,441.15	88,129.00	5.6%
Health and Welfare Benefits		3401-3402	410,556.51	469,513.00	14.4%
Unemployment Insurance		3501-3502	42,401.45	5,148.00	-87.9%
Workers' Compensation		3601-3602	54,634.61	55,893.00	2.3%
OPEB, Allocated		3701-3702	97,958.65	99,761.00	1.8%
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	167,202.56	71,313.00	-57.3%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>1,222,471.35</b>	<b>1,166,224.00</b>	<b>-4.6%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	2,237.25	0.00	-100.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	133,805.94	163,699.00	22.3%
Noncapitalized Equipment		4400	18,302.86	12,000.00	-34.4%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>154,346.05</b>	<b>175,699.00</b>	<b>13.8%</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	22,316.70	38,000.00	70.3%
Dues and Memberships		5300	5,950.00	6,000.00	0.8%
Insurance		5400-5450	28,571.00	30,000.00	5.0%
Operations and Housekeeping Services		5500	185,022.44	166,000.00	-10.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	143,352.18	193,000.00	34.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	146,546.60	131,352.00	-10.4%
Professional/Consulting Services and Operating Expenditures		5800	8,490.74	73,000.00	759.8%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>540,249.66</b>	<b>637,352.00</b>	<b>18.0%</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	2,568,354.00	New
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>0.00</b>	<b>2,568,354.00</b>	<b>New</b>

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	750,353.40	850,000.00	13.3%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	421,293.84	399,375.00	-5.2%
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>1,171,647.24</b>	<b>1,249,375.00</b>	<b>6.6%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>6,966,416.76</b>	<b>9,793,815.00</b>	<b>40.6%</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>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	6,194,997.00	6,248,299.00	0.9%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	870,740.92	870,384.00	0.0%
4) Other Local Revenue		8600-8799	89,753.20	58,000.00	-35.4%
5) TOTAL, REVENUES			7,155,491.12	7,176,683.00	0.3%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		3,848,855.72	3,899,845.00	1.3%
2) Instruction - Related Services	2000-2999		1,107,329.15	1,160,966.00	4.8%
3) Pupil Services	3000-3999		293,961.52	304,152.00	3.5%
4) Ancillary Services	4000-4999		24,123.99	22,731.00	-5.8%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		1,686.06	0.00	-100.0%
8) Plant Services	8000-8999		518,813.08	3,156,746.00	508.5%
9) Other Outgo	9000-9999	Except 7600-7699	1,171,647.24	1,249,375.00	6.6%
10) TOTAL, EXPENDITURES			6,966,416.76	9,793,815.00	40.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			189,074.36	(2,617,132.00)	-1484.2%
<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>			189,074.36	(2,617,132.00)	-1484.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,120,601.07	3,309,675.43	6.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,120,601.07	3,309,675.43	6.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,120,601.07	3,309,675.43	6.1%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	25,000.00	25,000.00	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	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	3,284,675.43	667,543.43	-79.7%
Building Donations	0000	9780	167,542.74		
Building Funds	0000	9780	2,568,354.69		
Reserve for Economic Uncertainties	0000	9780	548,778.00		
Building Donations	0000	9780		167,542.74	
Reserve for Economic Uncertainties	0000	9780		500,000.69	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



<b>Resource</b>	<b>Description</b>	<b>2012-13 Unaudited Actuals</b>	<b>2013-14 Budget</b>
	Total, Restricted Balance	0.00	0.00

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	115,688.00	0.00	-100.0%
3) Other State Revenue		8300-8599	518,280.19	691,129.00	33.4%
4) Other Local Revenue		8600-8799	4,497,869.69	5,258,430.00	16.9%
5) TOTAL, REVENUES			5,131,837.88	5,949,559.00	15.9%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	413,792.71	40,414.00	-90.2%
2) Classified Salaries		2000-2999	3,021,419.20	3,555,226.00	17.7%
3) Employee Benefits		3000-3999	1,461,691.05	1,487,193.00	1.7%
4) Books and Supplies		4000-4999	164,415.57	157,305.00	-4.3%
5) Services and Other Operating Expenditures		5000-5999	195,472.26	359,905.00	84.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	126,688.65	175,041.00	38.2%
9) TOTAL, EXPENDITURES			5,383,479.44	5,775,084.00	7.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(251,641.56)	174,475.00	-169.3%
<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>			(251,641.56)	174,475.00	-169.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	820,604.19	568,962.63	-30.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			820,604.19	568,962.63	-30.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			820,604.19	568,962.63	-30.7%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	568,962.63	743,437.63	30.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	971,035.17		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	20,573.35		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	575.73		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	3,972.88		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	23,471.24		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,019,628.37		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	385,957.62		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	64,708.12		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			450,665.74		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			568,962.63		

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	115,688.00	0.00	-100.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>115,688.00</b>	<b>0.00</b>	<b>-100.0%</b>
<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	513,292.00	686,129.00	33.7%
All Other State Revenue	All Other	8590	4,988.19	5,000.00	0.2%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>518,280.19</b>	<b>691,129.00</b>	<b>33.4%</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	0.00	0.00	0.0%
Interest		8660	2,439.74	2,000.00	-18.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	4,495,429.95	5,256,430.00	16.9%
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	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>4,497,869.69</b>	<b>5,258,430.00</b>	<b>16.9%</b>
<b>TOTAL, REVENUES</b>			<b>5,131,837.88</b>	<b>5,949,559.00</b>	<b>15.9%</b>



Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	411,260.41	0.00	-100.0%
Certificated Pupil Support Salaries		1200	2,532.30	0.00	-100.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	40,414.00	New
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>413,792.71</b>	<b>40,414.00</b>	<b>-90.2%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	2,365,960.03	2,887,188.00	22.0%
Classified Support Salaries		2200	20,473.00	20,440.00	-0.2%
Classified Supervisors' and Administrators' Salaries		2300	359,598.28	342,394.00	-4.8%
Clerical, Technical and Office Salaries		2400	275,387.89	305,204.00	10.8%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>3,021,419.20</b>	<b>3,555,226.00</b>	<b>17.7%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	208.91	3,334.00	1495.9%
PERS		3201-3202	538,485.25	544,438.00	1.1%
OASDI/Medicare/Alternative		3301-3302	232,714.40	272,559.00	17.1%
Health and Welfare Benefits		3401-3402	497,834.94	474,013.00	-4.8%
Unemployment Insurance		3501-3502	34,527.42	3,578.00	-89.6%
Workers' Compensation		3601-3602	48,302.08	50,338.00	4.2%
OPEB, Allocated		3701-3702	86,047.77	89,891.00	4.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	23,570.28	49,042.00	108.1%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>1,461,691.05</b>	<b>1,487,193.00</b>	<b>1.7%</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	152,843.29	156,405.00	2.3%
Noncapitalized Equipment		4400	11,572.28	900.00	-92.2%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>164,415.57</b>	<b>157,305.00</b>	<b>-4.3%</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	10,089.00	16,500.00	63.5%
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	16,290.88	59,045.00	262.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	40,194.29	61,200.00	52.3%
Professional/Consulting Services and Operating Expenditures		5800	116,308.30	203,660.00	75.1%
Communications		5900	12,589.79	19,500.00	54.9%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>195,472.26</b>	<b>359,905.00</b>	<b>84.1%</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>					
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>			<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	126,688.65	175,041.00	38.2%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>126,688.65</b>	<b>175,041.00</b>	<b>38.2%</b>
<b>TOTAL, EXPENDITURES</b>			<b>5,383,479.44</b>	<b>5,775,084.00</b>	<b>7.3%</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		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			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%
<b>(c) TOTAL, SOURCES</b>			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%
<b>(d) TOTAL, USES</b>			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%
<b>(e) TOTAL, CONTRIBUTIONS</b>			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	115,688.00	0.00	-100.0%
3) Other State Revenue		8300-8599	518,280.19	691,129.00	33.4%
4) Other Local Revenue		8600-8799	4,497,869.69	5,258,430.00	16.9%
5) TOTAL, REVENUES			5,131,837.88	5,949,559.00	15.9%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		4,284,077.60	4,449,395.00	3.9%
2) Instruction - Related Services	2000-2999		937,926.04	1,114,410.00	18.8%
3) Pupil Services	3000-3999		2,904.21	0.00	-100.0%
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		126,688.65	175,041.00	38.2%
8) Plant Services	8000-8999		31,882.94	36,238.00	13.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5,383,479.44	5,775,084.00	7.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(251,641.56)	174,475.00	-169.3%
<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>			(251,641.56)	174,475.00	-169.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	820,604.19	568,962.63	-30.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			820,604.19	568,962.63	-30.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			820,604.19	568,962.63	-30.7%
2) Ending Balance, June 30 (E + F1e)			568,962.63	743,437.63	30.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			568,962.63	743,437.63	30.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



<b>Resource</b>	<b>Description</b>	<b>2012-13 Unaudited Actuals</b>	<b>2013-14 Budget</b>
9010	Other Restricted Local	568,962.63	743,437.63
Total, Restricted Balance		568,962.63	743,437.63

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	5,951,351.04	6,271,865.00	5.4%
3) Other State Revenue		8300-8599	449,910.26	483,000.00	7.4%
4) Other Local Revenue		8600-8799	1,772,534.66	2,106,350.00	18.8%
5) TOTAL, REVENUES			8,173,795.96	8,861,215.00	8.4%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,513,344.13	2,975,540.00	18.4%
3) Employee Benefits		3000-3999	991,116.75	1,105,956.00	11.6%
4) Books and Supplies		4000-4999	3,599,139.16	3,722,267.00	3.4%
5) Services and Other Operating Expenditures		5000-5999	233,610.01	308,630.00	32.1%
6) Capital Outlay		6000-6999	0.00	106,100.00	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	176,826.76	330,112.00	86.7%
9) TOTAL, EXPENDITURES			7,514,036.81	8,548,605.00	13.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			659,759.15	312,610.00	-52.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	236.11	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			236.11	0.00	-100.0%

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>			659,995.26	312,610.00	-52.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	2,434,099.10	3,094,094.36	27.1%
b) Audit Adjustments			0.00	0.00	0.0%
		9793			
c) As of July 1 - Audited (F1a + F1b)			2,434,099.10	3,094,094.36	27.1%
d) Other Restatements			0.00	0.00	0.0%
		9795			
e) Adjusted Beginning Balance (F1c + F1d)			2,434,099.10	3,094,094.36	27.1%
2) Ending Balance, June 30 (E + F1e)			3,094,094.36	3,406,704.36	10.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	10,000.00	10,000.00	0.0%
Stores					
		9712	126,281.20	150,000.00	18.8%
Prepaid Expenditures			0.00	0.00	0.0%
		9713			
All Others			0.00	0.00	0.0%
		9719			
b) Restricted			2,957,813.16	3,246,704.36	9.8%
		9740			
c) Committed					
Stabilization Arrangements			0.00	0.00	0.0%
		9750			
Other Commitments			0.00	0.00	0.0%
		9760			
d) Assigned					
Other Assignments			0.00	0.00	0.0%
		9780			
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties			0.00	0.00	0.0%
		9789			
Unassigned/Unappropriated Amount			0.00	0.00	0.0%
		9790			

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	2,620,965.02		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	10,000.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	12,092.97		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,028,934.39		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	126,281.20		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			3,798,273.58		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	514,899.74		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	189,279.48		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			704,179.22		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			3,094,094.36		

Unaudited Actuals  
Cafeteria Special Revenue Fund  
Expenditures by Object

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	5,951,351.04	6,271,865.00	5.4%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>5,951,351.04</b>	<b>6,271,865.00</b>	<b>5.4%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	449,910.26	483,000.00	7.4%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>449,910.26</b>	<b>483,000.00</b>	<b>7.4%</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	1,714,571.66	2,032,950.00	18.6%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	8,910.36	10,000.00	12.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	49,052.64	63,400.00	29.2%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>1,772,534.66</b>	<b>2,106,350.00</b>	<b>18.8%</b>
<b>TOTAL, REVENUES</b>			<b>8,173,795.96</b>	<b>8,861,215.00</b>	<b>8.4%</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%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	1,601,049.22	1,851,610.00	15.6%
Classified Supervisors' and Administrators' Salaries		2300	671,363.11	811,980.00	20.9%
Clerical, Technical and Office Salaries		2400	240,931.80	311,950.00	29.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>2,513,344.13</b>	<b>2,975,540.00</b>	<b>18.4%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	304,608.50	320,990.00	5.4%
OASDI/Medicare/Alternative		3301-3302	154,640.36	172,471.00	11.5%
Health and Welfare Benefits		3401-3402	408,088.93	482,210.00	18.2%
Unemployment Insurance		3501-3502	25,145.45	28,680.00	14.1%
Workers' Compensation		3601-3602	35,312.95	36,478.00	3.3%
OPEB, Allocated		3701-3702	63,320.56	65,127.00	2.9%
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	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>991,116.75</b>	<b>1,105,956.00</b>	<b>11.6%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	50,248.92	106,440.00	111.8%
Noncapitalized Equipment		4400	128,425.24	73,770.00	-42.6%
Food		4700	3,420,465.00	3,542,057.00	3.6%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>3,599,139.16</b>	<b>3,722,267.00</b>	<b>3.4%</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	6,425.35	16,800.00	161.5%
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	71,712.94	85,440.00	19.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	79,996.92	138,990.00	73.7%
Professional/Consulting Services and Operating Expenditures		5800	70,511.95	62,000.00	-12.1%
Communications		5900	4,962.85	5,400.00	8.8%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>233,610.01</b>	<b>308,630.00</b>	<b>32.1%</b>
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	106,100.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>106,100.00</b>	<b>New</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	176,826.76	330,112.00	86.7%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>176,826.76</b>	<b>330,112.00</b>	<b>86.7%</b>
<b>TOTAL, EXPENDITURES</b>			<b>7,514,036.81</b>	<b>8,548,605.00</b>	<b>13.8%</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	236.11	0.00	-100.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			236.11	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			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%
<b>(c) TOTAL, SOURCES</b>			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%
<b>(d) TOTAL, USES</b>			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%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			236.11	0.00	-100.0%

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	5,951,351.04	6,271,865.00	5.4%
3) Other State Revenue		8300-8599	449,910.26	483,000.00	7.4%
4) Other Local Revenue		8600-8799	1,772,534.66	2,106,350.00	18.8%
5) TOTAL, REVENUES			8,173,795.96	8,861,215.00	8.4%
<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		7,337,210.05	8,218,493.00	12.0%
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		176,826.76	330,112.00	86.7%
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			7,514,036.81	8,548,605.00	13.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			659,759.15	312,610.00	-52.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	236.11	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			236.11	0.00	-100.0%

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>			659,995.26	312,610.00	-52.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,434,099.10	3,094,094.36	27.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,434,099.10	3,094,094.36	27.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,434,099.10	3,094,094.36	27.1%
2) Ending Balance, June 30 (E + F1e)			3,094,094.36	3,406,704.36	10.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	10,000.00	10,000.00	0.0%
Stores		9712	126,281.20	150,000.00	18.8%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			2,957,813.16	3,246,704.36	9.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2012-13 Unaudited Actuals</b>	<b>2013-14 Budget</b>
5310	Child Nutrition: School Programs (e.g., School Lunch, School	2,957,813.16	3,246,704.36
Total, Restricted Balance		<u>2,957,813.16</u>	<u>3,246,704.36</u>

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	959,196.00	959,196.00	0.0%
4) Other Local Revenue		8600-8799	51,793.41	15,000.00	-71.0%
5) TOTAL, REVENUES			1,010,989.41	974,196.00	-3.6%
<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	73,844.70	800,960.00	984.7%
5) Services and Other Operating Expenditures		5000-5999	506,328.80	802,540.00	58.5%
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	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			580,173.50	1,603,500.00	176.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			430,815.91	(629,304.00)	-246.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	959,196.00	959,196.00	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			959,196.00	959,196.00	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>			1,390,011.91	329,892.00	-76.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	5,166,178.10	6,556,190.01	26.9%
b) Audit Adjustments			0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,166,178.10	6,556,190.01	26.9%
d) Other Restatements			0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,166,178.10	6,556,190.01	26.9%
2) Ending Balance, June 30 (E + F1e)			6,556,190.01	6,886,082.01	5.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	6,556,190.01	6,886,082.01	5.0%
Deferred Maintenance					
	0000	9760	6,556,190.01		
Deferred Maintenance					
	0000	9760		6,886,082.01	
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	5,619,136.50		
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	34,663.47		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	959,196.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			6,612,995.97		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	56,805.96		
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			56,805.96		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			6,556,190.01		

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
All Other State Revenue		8590	959,196.00	959,196.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			959,196.00	959,196.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	18,566.55	15,000.00	-19.2%
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	33,226.86	0.00	-100.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			51,793.41	15,000.00	-71.0%
<b>TOTAL, REVENUES</b>			1,010,989.41	974,196.00	-3.6%

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%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	73,844.70	700,960.00	849.2%
Noncapitalized Equipment		4400	0.00	100,000.00	New
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>73,844.70</b>	<b>800,960.00</b>	<b>984.7%</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%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	464,470.86	99,040.00	-78.7%
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	41,857.94	703,500.00	1580.7%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>506,328.80</b>	<b>802,540.00</b>	<b>58.5%</b>
<b>CAPITAL OUTLAY</b>					
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>					
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>580,173.50</b>	<b>1,603,500.00</b>	<b>176.4%</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	959,196.00	959,196.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			959,196.00	959,196.00	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)			959,196.00	959,196.00	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	959,196.00	959,196.00	0.0%
4) Other Local Revenue		8600-8799	51,793.41	15,000.00	-71.0%
5) TOTAL, REVENUES			1,010,989.41	974,196.00	-3.6%
<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		580,173.50	1,603,500.00	176.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			580,173.50	1,603,500.00	176.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			430,815.91	(629,304.00)	-246.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	959,196.00	959,196.00	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			959,196.00	959,196.00	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>			1,390,011.91	329,892.00	-76.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,166,178.10	6,556,190.01	26.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,166,178.10	6,556,190.01	26.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,166,178.10	6,556,190.01	26.9%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	6,556,190.01	6,886,082.01	5.0%
Deferred Maintenance	0000	9760	6,556,190.01		
Deferred Maintenance	0000	9760		6,886,082.01	
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%

<b>Resource</b>	<b>Description</b>	<b>2012-13 Unaudited Actuals</b>	<b>2013-14 Budget</b>
	Total, Restricted Balance	0.00	0.00

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	358,215.27	360,000.00	0.5%
5) TOTAL REVENUES			358,215.27	360,000.00	0.5%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	448,449.12	0.00	-100.0%
3) Employee Benefits		3000-3999	160,346.84	0.00	-100.0%
4) Books and Supplies		4000-4999	1,043.60	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	60,726.73	41,600.00	-31.5%
6) Capital Outlay		6000-6999	15,372.93	56,000.00	264.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			685,939.22	97,600.00	-85.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(327,723.95)	262,400.00	-180.1%
<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>			(327,723.95)	262,400.00	-180.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	3,374,172.36	3,046,448.41	-9.7%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			3,374,172.36	3,046,448.41	-9.7%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			3,374,172.36	3,046,448.41	-9.7%
2) Ending Balance, June 30 (E + F1e)					
			3,046,448.41	3,308,848.41	8.6%
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	3,046,448.41	3,308,848.41	8.6%
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	3,055,437.91		
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	20,889.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	784.07		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	3,350.18		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			3,080,461.16		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	32,535.82		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,476.93		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			34,012.75		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			3,046,448.41		



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	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	12,367.95	10,000.00	-19.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	345,847.32	350,000.00	1.2%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>358,215.27</b>	<b>360,000.00</b>	<b>0.5%</b>
<b>TOTAL, REVENUES</b>			<b>358,215.27</b>	<b>360,000.00</b>	<b>0.5%</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>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	381,859.50	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	66,589.62	0.00	-100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>448,449.12</b>	<b>0.00</b>	<b>-100.0%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	47,824.01	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	32,874.90	0.00	-100.0%
Health and Welfare Benefits		3401-3402	54,826.89	0.00	-100.0%
Unemployment Insurance		3501-3502	4,330.35	0.00	-100.0%
Workers' Compensation		3601-3602	5,915.08	0.00	-100.0%
OPEB, Allocated		3701-3702	11,211.29	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	3,364.32	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>160,346.84</b>	<b>0.00</b>	<b>-100.0%</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	1,043.60	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>1,043.60</b>	<b>0.00</b>	<b>-100.0%</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	2,013.41	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	13,392.06	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	8,063.58	100.00	-98.8%
Professional/Consulting Services and Operating Expenditures		5800	33,641.70	40,000.00	18.9%
Communications		5900	3,615.98	1,500.00	-58.5%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>60,726.73</b>	<b>41,600.00</b>	<b>-31.5%</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	15,372.93	56,000.00	264.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>15,372.93</b>	<b>56,000.00</b>	<b>264.3%</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	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>685,939.22</b>	<b>97,600.00</b>	<b>-85.8%</b>

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
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	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>					
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)			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	358,215.27	360,000.00	0.5%
5) TOTAL, REVENUES			358,215.27	360,000.00	0.5%
<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		3,386.08	3,100.00	-8.4%
8) Plant Services	8000-8999		682,553.14	94,500.00	-86.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			685,939.22	97,600.00	-85.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(327,723.95)	262,400.00	-180.1%
<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>			(327,723.95)	262,400.00	-180.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,374,172.36	3,046,448.41	-9.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,374,172.36	3,046,448.41	-9.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,374,172.36	3,046,448.41	-9.7%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance)					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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	4,934,582.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	7,402.51	2,825.00	-61.8%
5) TOTAL, REVENUES			4,941,984.51	2,825.00	-99.9%
<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	1,655.12	625.00	-62.2%
6) Capital Outlay		6000-6999	4,887,597.42	479,888.00	-90.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,889,252.54	480,513.00	-90.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>					
			52,731.97	(477,688.00)	-1005.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,289,721.00	0.00	-100.0%
b) Transfers Out		7600-7629	4,314,756.49	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,025,035.49)	0.00	-100.0%

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>			(972,303.52)	(477,688.00)	-50.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,449,991.92	477,688.40	-67.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,449,991.92	477,688.40	-67.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,449,991.92	477,688.40	-67.1%
2) Ending Balance, June 30 (E + F1e)			477,688.40	0.40	-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			477,688.40	0.40	-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	1,491,802.48		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	380.97		
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			1,492,183.45		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	1,014,495.05		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,014,495.05		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			477,688.40		

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	4,934,582.00	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			4,934,582.00	0.00	-100.0%
<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	7,402.51	2,825.00	-61.8%
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>			7,402.51	2,825.00	-61.8%
<b>TOTAL, REVENUES</b>			4,941,984.51	2,825.00	-99.9%

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>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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>			<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>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	1,655.12	625.00	-62.2%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,655.12</b>	<b>625.00</b>	<b>-62.2%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	14,400.00	54,393.00	277.7%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	4,873,197.42	425,495.00	-91.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>4,887,597.42</b>	<b>479,888.00</b>	<b>-90.2%</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>4,889,252.54</b>	<b>480,513.00</b>	<b>-90.2%</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	3,289,721.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>3,289,721.00</b>	<b>0.00</b>	<b>-100.0%</b>
<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	4,314,756.49	0.00	-100.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>4,314,756.49</b>	<b>0.00</b>	<b>-100.0%</b>

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%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>(1,025,035.49)</b>	<b>0.00</b>	<b>-100.0%</b>

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	4,934,582.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	7,402.51	2,825.00	-61.8%
5) TOTAL, REVENUES			4,941,984.51	2,825.00	-99.9%
<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		0.00	0.00	0.0%
8) Plant Services	8000-8999		4,889,252.54	480,513.00	-90.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,889,252.54	480,513.00	-90.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			52,731.97	(477,688.00)	-1005.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,289,721.00	0.00	-100.0%
b) Transfers Out		7600-7629	4,314,756.49	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,025,035.49)	0.00	-100.0%

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>			(972,303.52)	(477,688.00)	-50.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,449,991.92	477,688.40	-67.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,449,991.92	477,688.40	-67.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,449,991.92	477,688.40	-67.1%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance)					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	477,688.40	0.40	-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%

<b>Resource</b>	<b>Description</b>	<b>2012-13 Unaudited Actuals</b>	<b>2013-14 Budget</b>
9010	Other Restricted Local	477,688.40	0.40
Total, Restricted Balance		477,688.40	0.40

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	56,264.67	25,000.00	-55.6%
5) TOTAL, REVENUES			56,264.67	25,000.00	-55.6%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	22,981.29	0.00	-100.0%
3) Employee Benefits		3000-3999	8,060.57	0.00	-100.0%
4) Books and Supplies		4000-4999	94,784.78	225,810.00	138.2%
5) Services and Other Operating Expenditures		5000-5999	325,844.10	52,271.00	-84.0%
6) Capital Outlay		6000-6999	4,315,704.34	9,385,045.00	117.5%
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			4,767,375.08	9,663,126.00	102.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(4,711,110.41)	(9,638,126.00)	104.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	4,314,756.49	0.00	-100.0%
b) Transfers Out		7600-7629	3,289,721.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,025,035.49	0.00	-100.0%



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>			(3,686,074.92)	(9,638,126.00)	161.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	16,353,256.55	12,667,181.63	-22.5%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			16,353,256.55	12,667,181.63	-22.5%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			16,353,256.55	12,667,181.63	-22.5%
2) Ending Balance, June 30 (E + F1e)					
			12,667,181.63	3,029,055.63	-76.1%
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	12,667,181.63	3,029,055.63	-76.1%
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	14,125,011.42		
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	1.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	3,754.09		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	338,352.41		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			14,467,118.92		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	1,799,770.47		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	166.82		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,799,937.29		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			12,667,181.63		

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>					
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>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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	56,264.67	25,000.00	-55.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>56,264.67</b>	<b>25,000.00</b>	<b>-55.6%</b>
<b>TOTAL, REVENUES</b>			<b>56,264.67</b>	<b>25,000.00</b>	<b>-55.6%</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	22,981.29	0.00	-100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>22,981.29</b>	<b>0.00</b>	<b>-100.0%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	4,232.52	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	1,766.12	0.00	-100.0%
Health and Welfare Benefits		3401-3402	549.60	0.00	-100.0%
Unemployment Insurance		3501-3502	232.01	0.00	-100.0%
Workers' Compensation		3601-3602	324.50	0.00	-100.0%
OPEB, Allocated		3701-3702	587.36	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	368.46	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>8,060.57</b>	<b>0.00</b>	<b>-100.0%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	5,792.13	1,813.00	-68.7%
Noncapitalized Equipment		4400	88,992.65	223,997.00	151.7%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>94,784.78</b>	<b>225,810.00</b>	<b>138.2%</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	64,439.53	12,771.00	-80.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	164.05	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	261,240.52	39,500.00	-84.9%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>325,844.10</b>	<b>52,271.00</b>	<b>-84.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	796,516.00	New
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	4,315,704.34	8,588,529.00	99.0%
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>4,315,704.34</b>	<b>9,385,045.00</b>	<b>117.5%</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>4,767,375.08</b>	<b>9,663,126.00</b>	<b>102.7%</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	4,314,756.49	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			4,314,756.49	0.00	-100.0%
<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	3,289,721.00	0.00	-100.0%
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			3,289,721.00	0.00	-100.0%



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)			1,025,035.49	0.00	-100.0%

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	56,264.67	25,000.00	-55.6%
5) TOTAL, REVENUES			56,264.67	25,000.00	-55.6%
<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		4,767,375.08	9,663,126.00	102.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,767,375.08	9,663,126.00	102.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(4,711,110.41)	(9,638,126.00)	104.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	4,314,756.49	0.00	-100.0%
b) Transfers Out		7600-7629	3,289,721.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,025,035.49	0.00	-100.0%

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>			(3,686,074.92)	(9,638,126.00)	161.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	16,353,256.55	12,667,181.63	-22.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,353,256.55	12,667,181.63	-22.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,353,256.55	12,667,181.63	-22.5%
2) Ending Balance, June 30 (E + F1e)			12,667,181.63	3,029,055.63	-76.1%
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			12,667,181.63	3,029,055.63	-76.1%
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%

<b>Resource</b>	<b>Description</b>	<b>2012-13 Unaudited Actuals</b>	<b>2013-14 Budget</b>
9010	Other Restricted Local	12,667,181.63	3,029,055.63
Total, Restricted Balance		<u>12,667,181.63</u>	<u>3,029,055.63</u>

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	10,685.82	510.00	-95.2%
5) TOTAL, REVENUES			10,685.82	510.00	-95.2%
<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	107,691.76	10,686.00	-90.1%
5) Services and Other Operating Expenditures		5000-5999	10,798.69	213,034.00	1872.8%
6) Capital Outlay		6000-6999	889,281.09	3,572,920.00	301.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,007,771.54	3,796,640.00	276.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(997,085.72)	(3,796,130.00)	280.7%
<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>			(997,085.72)	(3,796,130.00)	280.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,793,215.65	3,796,129.93	-20.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,793,215.65	3,796,129.93	-20.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,793,215.65	3,796,129.93	-20.8%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	3,796,129.93	0.00	-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	(0.07)	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	2,261,799.84		
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	1,867,916.58		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	583.34		
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			4,130,299.76		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	334,169.83		
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			334,169.83		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			3,796,129.93		

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 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>			0.00	0.00	0.0%
<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	10,685.82	510.00	-95.2%
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>			10,685.82	510.00	-95.2%
<b>TOTAL, REVENUES</b>			10,685.82	510.00	-95.2%

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%
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>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	439.60	0.00	-100.0%
Noncapitalized Equipment		4400	107,252.16	10,686.00	-90.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>107,691.76</b>	<b>10,686.00</b>	<b>-90.1%</b>
<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	10,798.69	213,034.00	1872.8%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>10,798.69</b>	<b>213,034.00</b>	<b>1872.8%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	210,195.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	679,086.09	3,572,920.00	426.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>889,281.09</b>	<b>3,572,920.00</b>	<b>301.8%</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					
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>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>1,007,771.54</b>	<b>3,796,640.00</b>	<b>276.7%</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>INTERFUND TRANSFERS OUT</b>					
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 of Bonds		8951	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<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	10,685.82	510.00	-95.2%
5) TOTAL, REVENUES			10,685.82	510.00	-95.2%
<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		1,007,771.54	3,796,640.00	276.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,007,771.54	3,796,640.00	276.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(997,085.72)	(3,796,130.00)	280.7%
<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>			(997,085.72)	(3,796,130.00)	280.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,793,215.65	3,796,129.93	-20.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,793,215.65	3,796,129.93	-20.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,793,215.65	3,796,129.93	-20.8%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance)			3,796,129.93	(0.07)	-100.0%
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			3,796,129.93	0.00	-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	(0.07)	New

<b>Resource</b>	<b>Description</b>	<b>2012-13 Unaudited Actuals</b>	<b>2013-14 Budget</b>
9010	Other Restricted Local	3,796,129.93	0.00
Total, Restricted Balance		<u>3,796,129.93</u>	<u>0.00</u>

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	3,891,517.05	3,309,000.00	-15.0%
5) TOTAL, REVENUES			3,891,517.05	3,309,000.00	-15.0%
<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	14,824,980.80	3,256,538.00	-78.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			14,824,980.80	3,256,538.00	-78.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(10,933,463.75)	52,462.00	-100.5%
<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>			(10,933,463.75)	52,462.00	-100.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,702,485.51	769,021.76	-93.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,702,485.51	769,021.76	-93.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,702,485.51	769,021.76	-93.4%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	769,021.76	821,483.76	6.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	11,284.83		
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	117.39		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	757,619.54		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			769,021.76		
<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)			769,021.76		

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	10,610.12	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	3,880,906.93	3,309,000.00	-14.7%
<b>TOTAL, OTHER LOCAL REVENUE</b>			3,891,517.05	3,309,000.00	-15.0%
<b>TOTAL, REVENUES</b>			3,891,517.05	3,309,000.00	-15.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	629,463.80	874,454.00	38.9%
Other Debt Service - Principal		7439	14,195,517.00	2,382,084.00	-83.2%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			14,824,980.80	3,256,538.00	-78.0%
<b>TOTAL, EXPENDITURES</b>			14,824,980.80	3,256,538.00	-78.0%

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>					
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%
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	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,891,517.05	3,309,000.00	-15.0%
5) TOTAL, REVENUES			3,891,517.05	3,309,000.00	-15.0%
<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	14,824,980.80	3,256,538.00	-78.0%
10) TOTAL, EXPENDITURES			14,824,980.80	3,256,538.00	-78.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(10,933,463.75)	52,462.00	-100.5%
<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>			(10,933,463.75)	52,462.00	-100.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,702,485.51	769,021.76	-93.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,702,485.51	769,021.76	-93.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,702,485.51	769,021.76	-93.4%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance)					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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%

<b>Resource</b>	<b>Description</b>	<b>2012-13 Unaudited Actuals</b>	<b>2013-14 Budget</b>
9010	Other Restricted Local	769,021.76	821,483.76
Total, Restricted Balance		769,021.76	821,483.76

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	3,777,060.99	3,359,186.00	-11.1%
5) TOTAL, REVENUES			3,777,060.99	3,359,186.00	-11.1%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	77,613.18	92,041.00	18.6%
3) Employee Benefits		3000-3999	33,069.90	41,833.00	26.5%
4) Books and Supplies		4000-4999	0.00	886.00	New
5) Services and Other Operating Expenses		5000-5999	2,615,748.87	3,174,328.00	21.4%
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			2,726,431.95	3,309,088.00	21.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,050,629.04	50,098.00	-95.2%
<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>			1,050,629.04	50,098.00	-95.2%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	5,630,941.44	6,681,570.48	18.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,630,941.44	6,681,570.48	18.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			5,630,941.44	6,681,570.48	18.7%
2) Ending Net Position, June 30 (E + F1e)			6,681,570.48	6,731,668.48	0.7%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	6,681,570.48	6,731,668.48	0.7%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	8,636,195.38		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	100,000.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	27,522.88		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	2,161.38		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	1,754,020.44		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			10,519,900.08		

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	3,838,035.46		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	294.14		
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			3,838,329.60		
<b>I. NET POSITION</b>					
Net Position, June 30 (must agree with line F2) (G10 - H7)			6,681,570.48		



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	30,331.97	30,000.00	-1.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	3,746,729.02	3,329,186.00	-11.1%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>3,777,060.99</b>	<b>3,359,186.00</b>	<b>-11.1%</b>
<b>TOTAL, REVENUES</b>			<b>3,777,060.99</b>	<b>3,359,186.00</b>	<b>-11.1%</b>

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	25,776.48	37,320.00	44.8%
Clerical, Technical and Office Salaries		2400	51,836.70	54,721.00	5.6%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			77,613.18	92,041.00	18.6%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	12,489.72	14,533.00	16.4%
OASDI/Medicare/Alternative		3301-3302	5,634.24	6,845.00	21.5%
Health and Welfare Benefits		3401-3402	10,496.70	15,251.00	45.3%
Unemployment Insurance		3501-3502	783.32	916.00	16.9%
Workers' Compensation		3601-3602	1,096.05	1,680.00	53.3%
OPEB, Allocated		3701-3702	1,946.51	2,608.00	34.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	623.36	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			33,069.90	41,833.00	26.5%
<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	886.00	New
TOTAL, BOOKS AND SUPPLIES			0.00	886.00	New

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	755,817.00	802,214.00	6.1%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,859,931.87	2,372,114.00	27.5%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>2,615,748.87</b>	<b>3,174,328.00</b>	<b>21.4%</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>TOTAL, EXPENSES</b>			<b>2,726,431.95</b>	<b>3,309,088.00</b>	<b>21.4%</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>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%
(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%
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	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,777,060.99	3,359,186.00	-11.1%
5) TOTAL, REVENUES			3,777,060.99	3,359,186.00	-11.1%
<b>B. EXPENSES (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		2,726,431.95	3,309,088.00	21.4%
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			2,726,431.95	3,309,088.00	21.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			1,050,629.04	50,098.00	-95.2%
<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>			1,050,629.04	50,098.00	-95.2%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	5,630,941.44	6,681,570.48	18.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,630,941.44	6,681,570.48	18.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			5,630,941.44	6,681,570.48	18.7%
2) Ending Net Position, June 30 (E + F1e)			6,681,570.48	6,731,668.48	0.7%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	6,681,570.48	6,731,668.48	0.7%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2012-13 Unaudited Actuals</b>	<b>2013-14 Budget</b>
9010	Other Restricted Local	6,681,570.48	6,731,668.48
Total, Restricted Net Position		6,681,570.48	6,731,668.48



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	12,829,110.26	3,600,000.00	-71.9%
5) TOTAL, REVENUES			12,829,110.26	3,600,000.00	-71.9%
<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	787,363.15	605,809.00	-23.1%
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			787,363.15	605,809.00	-23.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			12,041,747.11	2,994,191.00	-75.1%
<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 NET POSITION (C + D4)</b>			12,041,747.11	2,994,191.00	-75.1%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	109,508,360.46	121,550,107.57	11.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			109,508,360.46	121,550,107.57	11.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			109,508,360.46	121,550,107.57	11.0%
2) Ending Net Position, June 30 (E + F1e)			121,550,107.57	124,544,298.57	2.5%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	121,550,107.57	124,544,298.57	2.5%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	22,476,415.31		
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	98,971,320.27		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	5,655.50		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	98,264.44		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			121,551,655.52		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	1,547.95		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net OPEB Obligation		9664	0.00		
b) Compensated Absences		9665	0.00		
c) COPs Payable		9666	0.00		
d) Capital Leases Payable		9667	0.00		
e) Lease Revenue Bonds Payable		9668	0.00		
f) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			1,547.95		
<b>I. NET POSITION</b>					
Net Position, June 30 (must agree with line F2) (G10 - H7)			121,550,107.57		

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Interest		8660	59,493.91	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	9,101,433.95	0.00	-100.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	3,668,182.40	3,600,000.00	-1.9%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>12,829,110.26</b>	<b>3,600,000.00</b>	<b>-71.9%</b>
<b>TOTAL, REVENUES</b>			<b>12,829,110.26</b>	<b>3,600,000.00</b>	<b>-71.9%</b>
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	787,363.15	605,809.00	-23.1%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>787,363.15</b>	<b>605,809.00</b>	<b>-23.1%</b>
<b>TOTAL, EXPENSES</b>			<b>787,363.15</b>	<b>605,809.00</b>	<b>-23.1%</b>

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
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 - 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	12,829,110.26	3,600,000.00	-71.9%
5) TOTAL, REVENUES			12,829,110.26	3,600,000.00	-71.9%
<b>B. EXPENSES (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		787,363.15	605,809.00	-23.1%
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			787,363.15	605,809.00	-23.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			12,041,747.11	2,994,191.00	-75.1%
<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 NET POSITION (C + D4)</b>			12,041,747.11	2,994,191.00	-75.1%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	109,508,360.46	121,550,107.57	11.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			109,508,360.46	121,550,107.57	11.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			109,508,360.46	121,550,107.57	11.0%
2) Ending Net Position, June 30 (E + F1e)			121,550,107.57	124,544,298.57	2.5%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	121,550,107.57	124,544,298.57	2.5%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%



<b>Resource</b>	<b>Description</b>	<b>2012-13 Unaudited Actuals</b>	<b>2013-14 Budget</b>
9010	Other Restricted Local	121,550,107.57	124,544,298.57
Total, Restricted Net Position		121,550,107.57	124,544,298.57

## **V. Criteria and Standards**

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Unaudited Actuals  
2012-13 Unaudited Actuals  
Technical Review Checks

Orange Unified

Orange County

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

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

**IMPORT CHECKS**

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999)	

must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

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

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

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

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

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

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

## GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

INTRA-FD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to

zero by fund. PASSED

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

FUND	RESOURCE	OBJECT	VALUE
01	0000	8011	-1,278,194.00

Explanation:The Education Protection Act Funds created by Proposition 30 resulted in an anticipated negative State Aid balance due to the county funds transfer.

01            3181            4300            -97,995.14  
 Explanation:The ARRA 1512 reporting required funds be transferred between Resource 3180 and 3181 to reconcile with CDE.

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

EXP-POSITIVE - (W) - The following expenditure functions have a negative balance by resource, by fund. (NOTE: Functions, including CDE-defined optional functions, are checked individually, except functions 7200-7600 are combined.) EXCEPTION

FUND	RESOURCE	FUNCTION	VALUE
01	3181	1000	-97,995.14

Explanation:Same explanation as above.

01	3181	7200-7600	-2,361.68
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Explanation:Same explanation as above.

01	7091	3160	-15,964.58
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Explanation:The 2013 CDE FPM review required a credit recorded in EIA-LEP for CELD Testing.

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

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

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

## SUPPLEMENTAL CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

RL-PERS-REDUCTION - (WC) - The PERS Reduction Transfer (Object 8092) should equal PERS Reduction (ID 0195) minus PERS Safety Adjustment/SFUSD PERS



Adjustment (IDs 0205 and 0654) in Form RL (unless Line 31a is zero). PASSED

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## EXPORT CHECKS

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

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

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

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

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

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

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

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

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

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

Checks Completed.

**VI. Glossary of  
Common School  
Finance Terms**

## GLOSSARY OF COMMON SCHOOL FINANCE TERMS

**ADA (Average Daily Attendance)** - There are several kinds of attendance, and these are counted in different ways. For regular attendance, ADA is equal to the average number of pupils actually attending classes who are enrolled for at least the minimum school day. Up through 1997-98, ADA included excused absences; however, effective 1998-99, excused absences no longer count towards ADA.

**AB 1200** - Reference to AB 1200 (Chapter 1213/1991) that imposed major fiscal accountability controls on school districts and county offices of education by establishing significant administrative hurdles and obligations for agency budgets and fiscal practices (see Education Code Sections 1240 et seq. and 42131 et seq.).

**Accrual Basis Accounting** - An accounting system where transactions are recorded when they have been reduced to a legal or contractual right or obligation to receive or pay out cash or other resources.

**Ad Valorem Taxes** - Taxes that are based on the value of property, such as the standard property tax. The only new taxes based on the value of property that are allowed today are those imposed with a two-thirds voter approval for capital facilities bonded indebtedness.

**Apportionment** - State aid given to a school district or county office of education. Apportionments are calculated three times for each school year: (1) the First Principal Apportionment (P-1) is calculated in February of the school year corresponding to the P-1 ADA (see Attendance Reports); (2) the Second Principal Apportionment (P-2) is calculated in June corresponding to the P-2 ADA; and (3) the annual recalculation of the apportionment is made in February following the school year and is based on P-2 ADA (except for programs where the annual count of ADA is used).

**Appropriation Bill** – Refers to a bill before the Legislature authorizing the expenditure of public money and stipulating the amount, manner, and purpose for the expenditure items.

**Appropriation For Contingencies** - That portion of the current fiscal year's budget that is not appropriated for any specific purpose but is held subject to intra-budget transfer (i.e. transfer to other specific appropriation accounts as needed during the fiscal year).

**Assessed Valuation or Assessed Value** – Refers to the total value of property for taxation purposes within a school agency, as determined by State and county assessors. The "AV" of a school district will influence the total property tax income of a school district. The percentage growth in Statewide AV from one year to the next is an important ingredient in determining appropriations levels required from the State for fully funding district and county revenue limits, as well as for Proposition 98 calculations. Ever since Proposition 13, the assessed value of properties in California is adjusted to the true market value only at the time of new construction or transfer of ownership. For all other properties, the assessed value grows by a maximum of 2% a year, resulting in the assessed value of many properties being far less than their current market value.

## GLOSSARY OF COMMON SCHOOL FINANCE TERMS

**Attendance Reports** - Each school agency reports its attendance three times during a school year. The First Principal Apportionment ADA, called the P-1 ADA or the P-1 count, is counted from July 1 through the last school month ending on or before December 31 of a school year. The Second Principal Apportionment ADA (called the P-2 ADA) is counted from July 1 through the last school month ending on or before April 15 of a school year. Annual ADA is based on the count from July 1 through June 30. The final recalculation of the apportionment is based on a school agency's P-2 ADA, except for Community Day School and Non-Public Schools (NPS), which use the annual count of ADA. Also, when a district has a very large influx of migrant students in the spring, a district may request the use of annual ADA in lieu of P-2 ADA.

**Base Revenue Limit** - See Revenue Limit.

**Basic Aid** - The California Constitution guarantees that each school district will receive a minimum amount of State aid, called "basic aid," equal to \$120 per ADA or \$2,400 per district, whichever is greater. "Basic aid school districts" are those eligible for the basic aid constitutional guarantee only, since all of the balance of the school districts' revenue limit is funded by local property taxes.

**Benefit Assessment Districts** - See Maintenance Assessment Districts.

**Bonded Indebtedness** - An obligation incurred by the sale of bonds for acquisition of school facilities or other capital expenditures. Since 1986, districts have been able to levy a local property tax to amortize bonded indebtedness, provided the taxes are approved by a two-thirds vote of the electorate.

**Categorical Aid** - Funds from the State or Federal Government granted to qualifying school agencies for specialized programs regulated and controlled by Federal or State law or regulation. Examples include programs for children with special needs, such as special education; special programs, such as the Quality Education Investment Act (QEIA); or special purposes, such as transportation. Expenditure of most categorical aid is restricted to its particular purpose. The funds are granted to districts in addition to their revenue limits.

**CBEDS (California Basic Education Data System)** - The Statewide system of collecting enrollment, staffing and salary data from all school districts on an "Information Day" each October.

**CBEST (The California Basic Education Skills Test)** - Required of anyone seeking certification as a teacher. This test measures proficiency in reading, writing, and mathematics.

**Certificated Personnel** - School employees who hold positions for which a credential is required by the State – teachers, librarians, counselors, and most administrators.

**Classified Personnel** - School employees who hold positions that do not require a credential, i.e. - instructional assistants, custodians, clerical support, cafeteria workers, bus drivers, etc.

**Class-Size Penalties** - The penalties imposed on school districts that have classes in excess of certain maximum sizes. Class-size penalties result in a reduction in ADA which, in turn, results in a loss in revenue limit income (see Education Code Sections 41376 and 41378).



## GLOSSARY OF COMMON SCHOOL FINANCE TERMS

**Consumer Price Index (CPI)** - A measure of the cost-of-living for consumers compiled by the United States Bureau of Labor Statistics. Separate indices of inflation are calculated regularly for the United States, California, some regions within California, and selected cities. The CPI is one of several measures of inflation.

**Cost-of-Living Adjustment (COLA)** – COLA is an increase in funding for government programs, including revenue limits or categorical programs. Current law ties the COLA for most education programs to the annual percentage change in the "Implicit Price Deflator" for State and Local Governments – a government price index (see Education Code Section 42238.1).

**Credentialed Teacher** - One holding a credential to teach issued by the State Commission on Teacher Credentialing. A credential is issued to those who have successfully completed all college training and courses required by the State, graduated from an accredited college or university, met any other State requirements, and passed the California Basic Education Skills Test (CBEST).

**Criteria and Standards** - Local school agency budgets must meet State-adopted provisions of "criteria and standards." These provisions establish minimum fiscal standards, such as a minimum reserve level, that school districts, county offices of education, and the State use to monitor fiscal solvency and accountability (see Education Code Sections 33127 et seq.).

**Declining Enrollment Adjustment** - A formula that cushions the drop in income in a district with a declining student population. Under current law, districts are funded for the higher of either current year or prior year ADA.

**Deficit Factor** - When an appropriation to the State School Fund for revenue limits – or for any specific categorical program – is insufficient to pay all claims for State aid, a deficit factor is applied to reduce the allocation of State aid to the amount appropriated.

**Economic Impact Aid (EIA)** - State categorical aid for districts with concentrations of children who are bilingual, transient, and/or from low-income families.

**Encroachment** - The expenditure of school districts' general purpose funds in support of a categorical program (i.e. the categorical expense encroaches into the district's general fund for support). Encroachment occurs in most districts and county offices that provide special education and transportation. Other encroachment is caused by deficit factors or local decisions to allocate general purpose funds to special purpose programs.

**Encumbrances** - Obligations in the form of purchase orders, contracts, salaries, and other commitments chargeable to an appropriation for which a part of the appropriation is reserved.

**Equalization Aid** - The extra State aid provided in some years – such as 1996-97 – to a low-revenue district to increase its base-revenue limit toward the Statewide average.

**ERAF (Education Revenue Augmentation Fund)** – The fund used to collect the property taxes that are shifted from cities, the county, and special districts within each county, prior to their distribution to K-14 school agencies.

## GLOSSARY OF COMMON SCHOOL FINANCE TERMS

**Fact-finding** - The culmination of the Impasse Procedures (Article 9) of the State's collective bargaining law. A tripartite panel is formed, with the chairperson appointed and paid for by PERB, considers several specifically enumerated facts and makes findings of fact and recommendations in terms of settlement to a negotiating agreement. Such recommendations are advisory only and may be adopted or rejected in whole or in part by the parties.

**Forest Reserve Funds** - 25% of funds received by a county from the United States Government from rentals of forest reserve lands are apportioned among the various districts in the county according to school population.

**Full-Time Equivalent (FTE)** – FTE refers to a count of full-time and part-time employees where part-time employees are reported as an appropriate fraction of a full-time position. This fraction is equal to the ratio of time expended in a part-time position to that of a full-time position.

**Gann Spending Limit** - A ceiling, or limit, on each year's appropriations of tax dollars by the State, cities, counties, school districts, and special districts. Proposition 4, an initiative passed in November 1979, added controls on appropriations in Article XIII B of the California Constitution. Using 1978-79 as a base year, subsequent years' limits have been adjusted for: (1) an inflation increase equal to the change in the Consumer Price Index or per capita personal income, whichever is smaller; and (2) the change in population, which for school agencies is the change in ADA. Proposition 111, adopted in June 1990, amended the Gann limit inflation factor to be based only on the change in per capita personal income.

**General Obligation Bonds** - Bonds that are a "general obligation" of the government agency issuing them (i.e. their repayment is not tied to a selected revenue stream). Bond elections in a school district can be approved by a two-thirds vote of the electorate or by a vote of 55% of the electorate under Proposition 39. State bond measures require only a majority vote.

**Gifted and Talented Education (GATE)** - A program for students in grades 1 through 12 who have shown potential abilities of high performance, capability and needing differentiated or accelerated education. "Gifted child educational programs" are those special instructional programs, supportive services, unique educational materials, learning settings, and other services which differentiate, supplement, and support the regular educational program in meeting the needs of gifted students.

**High Revenue Districts** – High Revenue Districts are districts that have a revenue limit per ADA that is greater than the State average for the same type of district (elementary, high school, or unified). Many high-revenue districts were formerly called "high wealth" because their assessed value per ADA was significantly above the State wide average.

**Implicit Price Deflator** - See Cost-of-Living Adjustment.

**Indirect Expense and Overhead** – Indirect Expense and Overhead are those elements of indirect cost necessary to the operation of the district or in the performance of a service that are of such nature that the amount applicable to each accounting unit cannot be separately identified. Indirect costs are allocated to all programs in a school agency as a percentage of direct and allocated costs for each program.



## GLOSSARY OF COMMON SCHOOL FINANCE TERMS

**Individualized Education Program (IEP)** - A written agreement between a school agency and parents or guardians of a disabled child specifying an educational program tailored to the needs of the child, in accordance with Federal PL 94-142 regulations. An IEP team is comprised of a certified district employee who is qualified to supervise special education, the child's teacher, one or both parents, the child, if appropriate, and other individuals at the discretion of the parent or school. The IEP must include a statement of the child's present levels of educational performance, a statement of annual goals and short-term instructional objectives, a statement of the specific special education and related services to be provided to the child, the extent to which the child will participate in regular education programs, the projected dates for starting services, appropriate objective criteria, evaluation procedures, and schedules for determining, on at least an annual basis, whether the short-term instructional objectives are being achieved.

**Least Restrictive Environment** - Federal and State law requires that disabled students be placed in the least restrictive educational environment appropriate to their needs so that they can, to the extent appropriate, integrate, and be educated with non-disabled students.

**Leveling Down** - Lowering the revenue level of high-revenue districts to promote revenue equity among school districts.

**Leveling Up** - Raising the revenue level of low-revenue districts to promote revenue equity among school districts.

**Local Control Funding Formula (LCFF)** – State Funding for school districts resulted primarily from revenue limits and categorical programs. LCFF replaces revenue limits and most State categorical programs. Under the LCFF, base grants are equalized for all districts

and differentiated by grade span. Additional LCFF funding for supplemental and concentration grants is based on the unduplicated student count of low income, English Language Learners, and foster youth. Beginning in 2014-15, all school districts will be held accountable for meeting the State's local accountability measures and priorities.

**Mandated Costs** – Mandated Costs are School district expenses that occur because of Federal or State laws, decisions of State or Federal courts, Federal or State administrative regulations. Costs that are mandated by State law or regulations must be reimbursed by the State, while costs mandated by Federal law, a Court or an initiative do not need to be reimbursed by the State (see SB 90, 1977).

**Maintenance Assessment Districts** - A methodology for local agencies, including school agencies, to charge property owners a fee for the benefit derived by the property as a result of local agency service improvements (see Lighting and Landscape Act of 1972, Section 22500 of the Street and Highways Code). Originally, school agencies were allowed to impose the "fee" by a vote of the local governing board only, by merely showing a benefit to each fee payer. Now, however, a school agency must hold an election before such a fee can be levied.

**Maintenance Factor** - See Proposition 98.

**Miscellaneous Funds** - Local revenues received from mineral royalties, bonuses, and other payments in lieu of taxes. Fifty percent of such revenues are used as an offset to State aid in the revenue limit formulas.

## GLOSSARY OF COMMON SCHOOL FINANCE TERMS

**Necessary Small School** - An elementary school with 96 or fewer ADA or high school with 286 or fewer ADA that meets the standards of being "necessary" (see Education Code Sections 42280 et seq.).

**Parcel Tax** - A special tax that is a flat amount per parcel and not ad valorem based (not according to the value of the property). Parcel taxes must be approved by a two-thirds vote of the electorate (see Government Code Section 50079, et al.).

**PERB (Public Employment Relations Board)** - Five persons appointed by the Governor to regulate collective bargaining between school employers and employee organizations (see Government Code Sections 3541, et seq.).

**Permissive Override Tax** - Prior to Proposition 13, any of a number of local tax levies that were for specific purposes and that required only the permission of a school board to be levied. School agencies are no longer allowed to levy such taxes.

**PERS (Public Employees' Retirement System)** - State law requires that classified employees, their employer, and the State contribute to this retirement fund.

**PL81-874** - A Federal program of "Impact Aid" that provides funds to school agencies that educate children whose families live and/or work on Federal property, such as military bases (also called "PL874").

**PL94-142** - Federal law that mandates a "free and appropriate" education for all disabled children.

**Prior Year's Taxes** - Tax revenues that had been delinquent in a prior year and that are received in the current fiscal year. These revenues offset State aid in the current year in the revenue-limit formula.

**Proposition 13** – Prop 13 is an initiative amendment (passed in June, 1978) adding Article XIII A to the California Constitution. Under Proposition 13, tax rates on secured property are restricted to no more than 1% of full cash value. Proposition 13 also defined assessed value and required a two-thirds vote to increase existing taxes or levy new taxes.

**Proposition 98** - An initiative adopted in 1988 and then amended by Proposition 111 in 1990. Proposition 98 contains three major provisions: (1) a minimum level of State funding for K-14 school agencies (unless suspended by the Legislature); (2) a formula for allocating any State tax revenues in excess of the State's Gann Limit; and (3) the requirement that a School Accountability Report Card be prepared for every school. The minimum funding base is set equal to the greater of the amount of State aid determined by two formulas, commonly called ATest 1@ and ATest 2@ – unless an alternative formula, known as "Test 3," applies.

**"Test 1"** - originally provided that K-14 school agencies shall receive at least 40.319% of State general fund tax revenues in each year, the same percentage as was appropriated for K-14 school agencies in 1986-87. Due to the shift in property taxes from local governments to K-14 agencies, the "Test 1" percentage has been reset at 34.559%.

**"Test 2"** - provides that K-14 school agencies shall receive at least the same amount of combined State aid and local tax dollars as was received in the prior year, adjusted for the Statewide growth in K-12 ADA and an inflation factor equal to the annual percentage change in per capita personal income.

## GLOSSARY OF COMMON SCHOOL FINANCE TERMS

**"Test 3"** - only applies in years in which the annual percentage change in per capita State general fund tax revenues plus 1/2% is lower than the "Test 2" inflation factor (i.e. change in per capita personal income), and in this case, the "Test 2" inflation factor is reduced to the annual percentage change in per capita State general fund tax revenues plus 1/2%.

One provision of Proposition 98/111 applies whenever the minimum funding level is reduced due either to "Test 3" or the suspension of the minimum funding level by the Legislature and Governor. The "maintenance factor" is initially calculated as the amount of the funding reduction, and this amount grows each year by Statewide ADA growth and inflation. In subsequent years when State taxes grow quickly, this "maintenance factor" is restored by increasing the Proposition 98 minimum funding level until the funding base is fully restored.

**Purchase Order** - An encumbrance document that shows the vendor from whom a purchase is being made, what is being purchased by the school agency, the amount of the purchase, the fund from which the purchase is being made (e.g. general, building or bond fund), an accounting code to which the purchase shall be applied, and the signature or initial approval of the designed central office personnel responsible for approving the ordering of goods.

**Reduction-in-Force (RIF)** – RIF is the process whereby employment is terminated because of a need to reduce the staff rather than because of any performance inadequacies of the employee.

**Reserves** - Funds set aside in a budget to provide for estimated future expenditures or to offset future losses, for working capital, or for other purposes.

**Revenue Limit** – Revenue Limit is the amount of revenue that a district can collect annually for general purposes from local property taxes and State aid. The revenue limit is composed of a base revenue limit (a basic education amount per unit of ADA computed by formula each year from the previous year's base revenue limit) and any of the number of revenue-limit adjustments that are computed anew each year.

The total revenue limit of a school district is generally determined by multiplying the district's P-2 ADA times the base revenue limit, adding the applicable revenue limit adjustments and applying a deficit factor.

**Revolving Cash Funds** - A stated amount of money used primarily for emergency or small or sundry disbursements and reimbursed periodically through properly documented expenditures, which are summarized and charged to proper account classifications.

**ROC/P (Regional Occupational Center or Program)** – The ROC/P is a vocational educational program for high school students and adults. A ROC/P may be operated by a single district, by a consortium of districts under a joint powers agreement (JPA), or by a county office of education for the districts within the county.

**SB 90** - Reference to Senate Bill 90 (Chapter 1406/1972) that established the revenue limit system for funding school districts. The first revenue limit amount was determined by dividing the district's 1972-73 State and local income by that year's ADA. This per-ADA amount is the historical base for all subsequent revenue limit calculations.

## GLOSSARY OF COMMON SCHOOL FINANCE TERMS

**SB 813** - Reference to Senate Bill 813 (Chapter 498/1983) that provided a series of education "reforms" in funding calculations. Longer day, longer year, mentor teachers and beginning teacher salary adjustments are a few of the programs implemented by this 1983 legislation.

**Scope of Bargaining** - The range of subjects that are negotiated between school agencies and employee organizations during the collective bargaining process. Scope includes matters relating to wages, hours, and working conditions as defined in the Government Code. PERB and the Courts are responsible for interpreting disputes about scope.

**Secured Roll** - That portion of the assessed value that is stationary (i.e. land and buildings). See also Unsecured Roll. The secured roll averages about 90% of the taxable property in a district.

**Serrano Decision** - In 1974, the California Superior Court in Los Angeles County ruled in the Serrano v. Priest case that school district revenues in California depended so heavily on local property taxes that students in districts with a low assessed value per pupil were denied an equal educational opportunity in violation of the "Equal Protection" clause of the California Constitution. This ruling established certain standards under which the school finance system would be constitutional and was upheld by the California Supreme Court in 1976. In 1983, the California Superior Court in Los Angeles County ruled that the system of school finance in effect at that time was in compliance with the earlier Court Order. The case was subsequently appealed to the Appellate Court which upheld the Superior Court ruling. In March 1989, all of the plaintiffs in the case agreed to dismiss their appeals, thereby settling Serrano as a legal issue.

**Slippage** - Savings in State school fund appropriations that are the result of property tax revenues growing faster than a district's cost-of-living and enrollment growth. Slippage occurs when property tax growth is greater than the growth in a district's total revenue limit, State aid to the district declines, creating a "slippage" in State expense.

**Squeeze Formula** - The formula used from 1973-74 through 1981-82 for the calculation of the annual inflation increase in the base revenue limit that provided smaller-than-average increases to high-revenue districts. This formula thus "squeezed" the revenues of high-revenue districts as a means of promoting revenue equalization. Effective 1983-84, the squeeze formula was eliminated and all districts of the same type now receive the same dollar inflation increase.

**State Allocation Board (SAB)** - The regulatory agency that controls most State-aided capital outlay and deferred maintenance projects and distributes funds for them.

**State School Fund** - Each year the State appropriates money to this fund, which is then used to make State aid payments to school districts. Section A of the State School Fund is for K-12 education and Section B is for community college education.

**STRS** - The State Teachers' Retirement System, which is funded by contributions from both certificated employees and their employing school agencies, as well as by direct payments by the State.

**Subventions** - The term used to describe assistance or financial support, usually from higher governmental units to local governments or school agencies. State aid to school agencies is a State subvention.



## GLOSSARY OF COMMON SCHOOL FINANCE TERMS

**Sunset** - The termination of a categorical program. A schedule is in current law for the Legislature to consider the "sunset" of most State categorical programs. If a program sunsets under this schedule, the funding for the program shall continue but the specific laws and regulations shall no longer apply.

**Supplemental Roll** - An additional property tax assessment for properties that are sold or newly constructed that reflect a higher market value than on their prior lien date. By taxing this increase in assessed value immediately – rather than waiting until the next lien date – additional property taxes are generated.

**Test 1/Test 2/Test 3** - See Proposition 98.

**Unduplicated Count (Special Education)** – Unduplicated Count refers to the number of pupils receiving special education or special services under the Master Plan for Special Education on the census dates of December 1 and April 1. Even though a pupil may receive multiple services, each pupil is counted only once in the unduplicated count.

**Title I** - Federal financial assistance to districts to meet the special needs of educationally deprived children (i.e. children whose educational attainment is below the level appropriate for children of their age). Funding is to supplement services in reading, language arts, and mathematics to identified students.

**Title II** - Federal financial assistance for schools under the Education Consolidation and Improvement Act, 20 U.S.C. Sec. 3811 et seq., which consolidated the provisions of Titles II, III, IV, VI, VII, and part IX of the Elementary and Secondary Education Act of 1965. The law provides Federal grants to develop and implement a comprehensive and coordinated program to improve elementary and secondary instruction in basic skills of reading, math and language arts, as formerly authorized in Title II.

**Unencumbered Balance** - That portion of an appropriation or allotment not yet expended or obligated.

**Unsecured Roll** - That portion of assessed property that is movable (such as boats, planes, etc.).

**Waivers** - Permission from the State Board of Education or, in some cases, from the Superintendent of Public Instruction, to set aside the requirements of an Education Code provision upon the request of a school agency. Certain Education Code sections cannot be waived (see Education Code Section 33050).

## **VII. Notes**





