



CULVER CITY UNIFIED SCHOOL DISTRICT
4034 Irving Place
Culver City, CA 90232

2012 - 2013
UNAUDITED ACTUALS

Prepared
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September 10, 2013

CULVER CITY UNIFIED SCHOOL DISTRICT

**2012 - 2013
Unaudited Actuals**

SEPTEMBER 10, 2013

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Culver City Unified School District

**2012 - 2013
UNAUDITED ACTUALS**

I. SUMMARY OF GENERAL FUND

SEPTEMBER 10, 2013

**CULVER CITY UNIFIED SCHOOL DISTRICT
2012-2013 UNAUDITED ACTUALS**

INTRODUCTION

The 2012-13 Unaudited Actuals are submitted to the Board of Education as required by the State of California. This report shows all revenues, expenditures, other financing/uses and ending fund balances of all funds of Culver City Unified School District for the fiscal year ending June 30, 2013. The District's 2012-13 financial statements, which include the Unaudited Actuals, are ultimately reviewed by an independent audit firm that will provide an Independent Audit by December 15, 2013.

The financial information presented in the Unaudited Actuals is derived from a comprehensive analysis of all revenues and expenditures during the year-end closing process. Key aspects of this process include:

- a review of all outstanding obligations, revenues and accounts receivable;
- determination of whether or not all goods and services are received by June 30th;
- proper recognition of expenditures incurred in the fiscal year;
- making corrections, if necessary, to the Revenue Limit revenue by updating Average Daily Attendance figures and/or other factors of the Revenue Limit calculation;
- determining which restricted revenues, carryovers and expenses must be deferred into the next fiscal year.

Certification Status

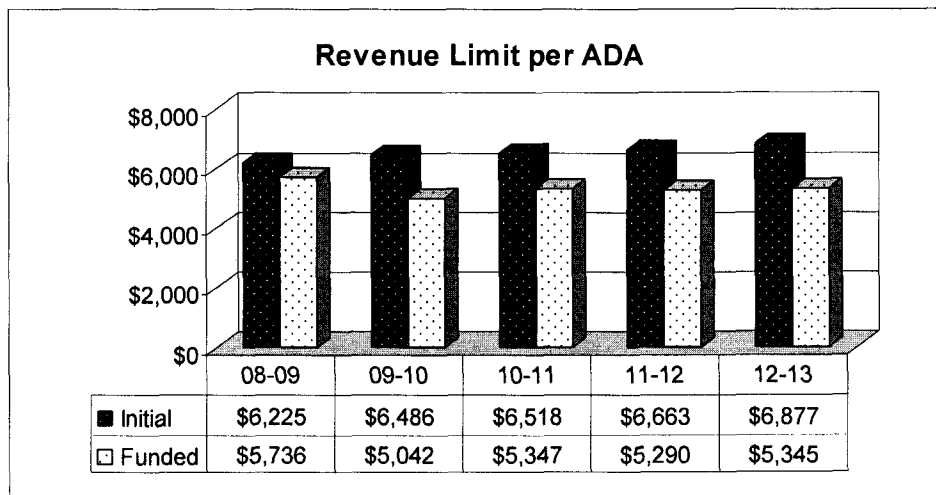
The 2012-13 Unaudited Actuals specify that Culver City Unified School District meets the State required Reserve for Economic Uncertainty of 3%.

**CULVER CITY UNIFIED SCHOOL DISTRICT
2012-2013 UNAUDITED ACTUALS**

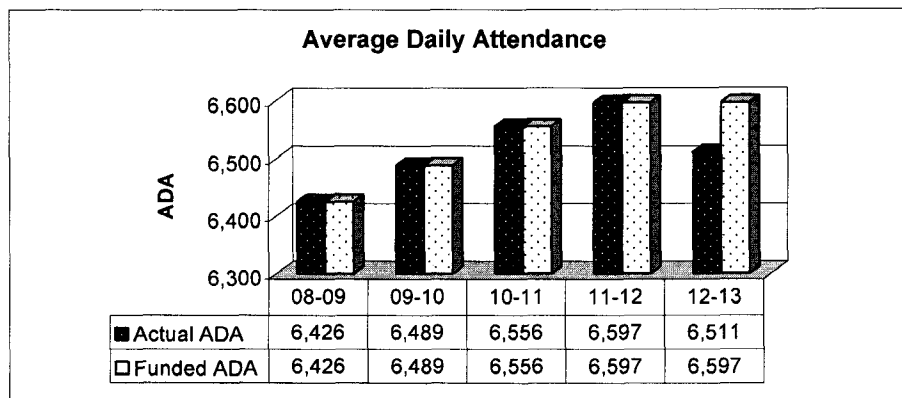
REVENUES

Average Daily Attendance (ADA) and Revenue Limit per ADA

The major source of revenue to the school district is the Revenue Limit apportionment calculated on a base revenue formula per unit of Average Daily Attendance (ADA). These revenues are based upon the District's ADA multiplied by the District's Revenue Limit per ADA. The calculation of these two factors provides the majority of unrestricted revenues to the District. The chart below illustrates the initial revenue limit provided by the State compared to the final funded revenue limit. In years that the funded revenue limit is less than the initial revenue limit, the State has applied a deficit factor that reduced funding to all school districts.



The following table shows the year-over-year trend of average daily attendance. The actual 2012-13 ADA of 6,511 was a decrease of 86 from the previous year.



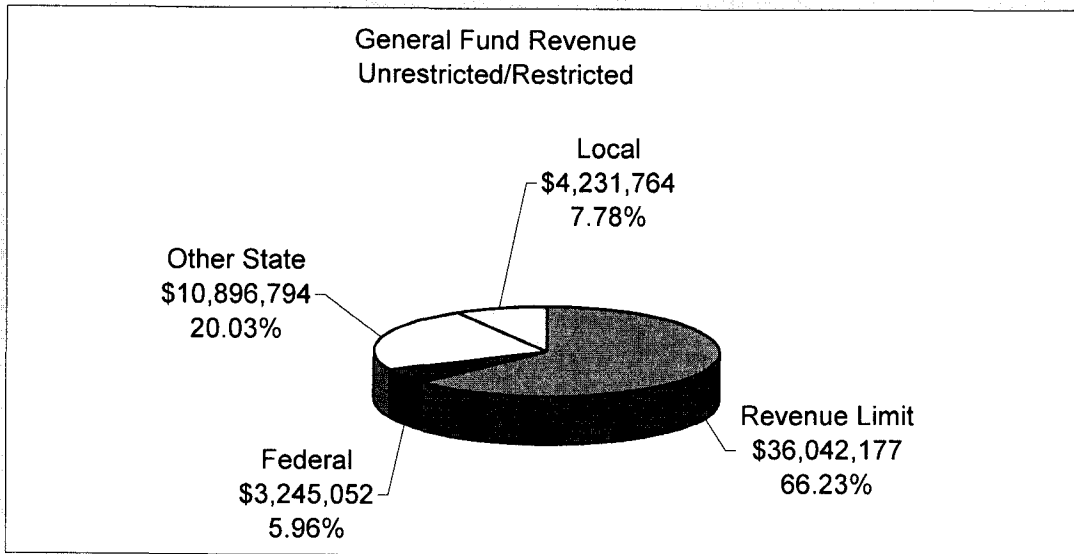
**CULVER CITY UNIFIED SCHOOL DISTRICT
2012-2013 UNAUDITED ACTUALS**

REVENUES

Summary of Revenues

The following charts depict the overall revenues received by the District. The 2012-13 total revenues of \$54,415,787 were down by \$2,161,539 to the previous year. This decrease in revenue is represented in part due to the following: 1) decrease in State funding related to carryover amounts of SELPA pass-through payments made in fiscal year 2011-12; and 2) decrease in local revenue is a result of decreased spending in the ROP program and no Community Redevelopment Funds recognized in the General Fund.

Revenues	2011-12 Unaudited	2012-13 Unaudited	Change
Revenue Limit	\$ 35,575,333	\$ 36,042,177	\$ 466,844
Federal	2,917,827	3,245,052	\$ 327,225
State	13,229,893	10,896,794	\$ (2,333,099)
Local	4,854,273	4,231,764	\$ (622,509)
Total Revenues	\$ 56,577,326	\$ 54,415,787	\$ (2,161,539)



**CULVER CITY UNIFIED SCHOOL DISTRICT
2012-2013 UNAUDITED ACTUALS**

EXPENDITURES

Contributions

The Maintenance of Effort (MOE) sets a minimum on the amount of State and Local dollars the District is required to spend on Special Education programs based upon prior year expenditures. The District met its MOE in Fiscal Year 2012-13. The District's contribution to ongoing maintenance is equal to 2.4% of total outgo. The required contribution is 1% of total outgo.

Contributions	2010-11 Unaudited	2011-12 Unaudited	2012-2013 Unaudited	Change
Special Education	\$ 5,410,601	\$ 4,860,515	\$ 6,200,140	\$ 1,339,625
Special Education Transportation	\$ 454,487	\$ 447,988	\$ 348,514	\$ (99,474)
Transport Home-to-School	\$ 54,303	\$ 34,259	\$ 34,540	\$ 281
Total Contributions	\$ 5,919,391	\$ 5,342,762	\$ 6,583,194	\$ 1,240,432
Ongoing Maintenance Transfer	\$ 1,226,790	\$ 1,268,813	\$ 1,349,959	\$ 81,146
Total Transfer To Restricted	\$ 7,146,181	\$ 6,611,575	\$ 7,933,153	\$ 1,321,578

**CULVER CITY UNIFIED SCHOOL DISTRICT
2012-2013 UNAUDITED ACTUALS**

IMPACT OF SELPA ON SACS REPORTS

As the lead agency of the Tri-City SELPA, the District's Fund 01 SACS reports include SELPA revenues of \$1,346,251 and expenses of \$395,263. The following chart identifies the amount of money allocated to both the District's and the SELPA's operating funds.

		CCUSD	SELPA	SACS
Revenues				
Revenue Limit Sources	8010-8099	\$ 36,042,177	\$ -	\$ 36,042,177
Federal Revenue	8100-8299	\$ 2,470,629	\$ 774,423	\$ 3,245,052
Other State Revenue	8300-8599	\$ 10,326,547	\$ 570,247	\$ 10,896,794
Other Local Revenue	8600-8799	\$ 4,230,183	\$ 1,581	\$ 4,231,764
Total Revenues		\$ 53,069,536	\$ 1,346,251	\$ 54,415,787

Expenses				
Certificated Salaries	1000-1999	\$ 25,748,269	\$ 328,499	\$ 26,076,768
Classified Salaries	2000-2999	\$ 8,846,783	\$ 80,809	\$ 8,927,592
Employee Benefits	3000-3999	\$ 9,204,466	\$ 97,235	\$ 9,301,701
Books and Supplies	4000-4999	\$ 2,134,103	\$ 54,247	\$ 2,188,350
Services and Operating Expenses	5000-5999	\$ 8,392,532	\$ 423,683	\$ 8,816,215
Capital Outlay	6000-6999	\$ 8,203	\$ -	\$ 8,203
Other Outgo	7100-7299 7400-7499	\$ 3,934	\$ 2,997	\$ 6,931
Transfers Indirect/Direct Costs	7300-7399	\$ 249,808	\$ (592,207)	\$ (342,399)
Total Expenses		\$ 54,588,098	\$ 395,263	\$ 54,983,361

Excess (Deficiency) over Revenue	\$ (1,518,562)	\$ 950,988	\$ (567,574)
Interfund Transfers In	\$ 1,400,000	\$ -	\$ 1,400,000
Interfund Transfers Out	\$ (1,155,480)	\$ -	\$ (1,155,480)
SACS Increase/Decrease in Fund Balance	\$ (1,274,042)	\$ 950,988	\$ (323,054)

Culver City Unified School District

**2012 - 2013
UNAUDITED ACTUALS**

II. SUMMARY OF ACTIVE FUNDS

SEPTEMBER 10, 2013

**CULVER CITY UNIFIED SCHOOL DISTRICT
2012-2013 UNAUDITED ACTUALS**

SUMMARY OF ACTIVE FUNDS

State Report (SACS)	Form 11	Form 12	Form 13	Form 14
Description (SACS)	Adult (11)	Child (12)	Cafeteria (13)	Deferred (14)
Beginning Balance	900,172	1,031,498	464,881	108,645
Revenue/Transfers In	1,512,061	3,908,891	2,110,128	256,029
Expenditures/Transfers Out	1,500,285	3,980,818	2,059,367	19,993
ENDING BALANCE	\$911,948	\$959,571	\$515,642	\$344,681
	Special Purpose	Special Purpose	Special Purpose	Restricted
Revenue Source	State/Fees	State/Fees	State/Fees	State/GF

State Report (SACS)	Form 21	Form 25	Form 40	Form 51
Description (SACS)	Building (21)	Cap. Fac. (25)	Redevelop (40)	Bond Int. Redemption
Beginning Balance	3,333,792	1,920,393	4,019,591	1,794,059
Revenue/Transfers In	18,983	114,870	3,448,369	2,938,740
Expenditures/Transfers Out	1,113,195	389,907	2,314,629	2,699,403
ENDING BALANCE	\$2,239,580	\$1,645,356	\$5,153,331	\$2,033,396
	Restricted (Measure T)	Restricted (Developers)	Restricted	Restricted
Revenue Source	State/GF	Fees	Agreement	Local

Culver City Unified School District

**2012 - 2013
UNAUDITED ACTUALS**

III. SACs REPORTS

SEPTEMBER 10, 2013

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) Revenue Limit Sources		8010-8099	35,127,721.57	914,456.00	36,042,177.57	34,440,022.00	914,456.00	35,354,478.00	-1.9%
2) Federal Revenue		8100-8299	59,672.67	3,185,379.09	3,245,051.76	51,800.00	3,111,510.00	3,163,310.00	-2.5%
3) Other State Revenue		8300-8599	6,567,893.58	4,328,900.67	10,896,794.25	6,512,454.00	5,200,275.00	11,712,729.00	7.5%
4) Other Local Revenue		8600-8799	2,786,528.15	1,445,235.52	4,231,763.67	3,198,409.00	954,419.00	4,152,828.00	-1.9%
5) TOTAL, REVENUES			44,541,815.97	9,873,971.28	54,415,787.25	44,202,685.00	10,180,660.00	54,383,345.00	-0.1%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	21,114,473.22	4,962,294.88	26,076,768.10	21,617,760.00	5,012,349.00	26,630,109.00	2.1%
2) Classified Salaries		2000-2999	5,650,684.55	3,276,907.37	8,927,591.92	5,670,008.00	3,345,243.00	9,015,251.00	1.0%
3) Employee Benefits		3000-3999	7,295,286.29	2,006,414.65	9,301,700.94	7,154,061.00	2,125,140.00	9,279,201.00	-0.2%
4) Books and Supplies		4000-4999	1,130,641.65	1,057,708.11	2,188,349.76	1,018,955.00	1,270,364.00	2,289,319.00	4.6%
5) Services and Other Operating Expenditures		5000-5999	2,845,429.43	6,170,785.48	8,816,214.91	2,655,806.00	5,989,955.00	8,644,761.00	-1.9%
6) Capital Outlay		6000-6999	3,246.63	4,956.88	8,203.51	8,000.00	7,000.00	15,000.00	82.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	6,931.00	0.00	6,931.00	124,000.00	0.00	124,000.00	1689.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,185,405.06)	843,005.86	(342,399.20)	(1,059,445.00)	702,306.00	(357,139.00)	4.3%
9) TOTAL, EXPENDITURES			36,661,287.71	18,322,073.23	54,983,360.94	37,189,145.00	18,451,357.00	55,640,502.00	1.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			7,880,528.26	(8,448,101.95)	(567,573.69)	7,013,540.00	(8,270,697.00)	(1,257,157.00)	121.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers		8900-8929	1,400,000.00	0.00	1,400,000.00	1,400,000.00	0.00	1,400,000.00	0.0%
a) Transfers In									
b) Transfers Out		7600-7629	1,155,480.00	0.00	1,155,480.00	600,000.00	0.00	600,000.00	-48.1%
2) Other Sources/Uses		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
a) Sources									
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(7,933,153.44)	7,933,153.44	0.00	(8,487,694.00)	8,487,694.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(7,688,633.44)	7,933,153.44	244,520.00	(7,687,694.00)	8,487,694.00	800,000.00	227.2%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			191,894.82	(514,948.51)	(323,053.69)	(674,154.00)	216,997.00	(457,157.00)	41.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance		9791	16,410,161.40	3,304,645.24	19,714,806.64	16,432,574.79	2,959,177.29	19,391,752.08	-1.6%
a) As of July 1 - Unaudited		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Audit Adjustments			16,410,161.40	3,304,645.24	19,714,806.64	16,432,574.79	2,959,177.29	19,391,752.08	-1.6%
c) As of July 1 - Audited (F1a + F1b)		9795	(169,481.43)	169,480.56	(0.87)	0.00	0.00	0.00	-100.0%
d) Other Restatements			16,240,679.97	3,474,125.80	19,714,805.77	16,432,574.79	2,959,177.29	19,391,752.08	-1.6%
e) Adjusted Beginning Balance (F1c + F1d)			16,432,574.79	2,959,177.29	19,391,752.08	15,758,420.79	3,176,174.29	18,934,595.08	-2.4%
2) Ending Balance, June 30 (E + F1e)									
Components of Ending Fund Balance									
a) Nonspendable		9711	14,000.00	0.00	14,000.00	0.00	0.00	0.00	-100.0%
Revolving Cash		9712	62,182.36	0.00	62,182.36	0.00	0.00	0.00	-100.0%
Stores		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9740	0.00	2,959,177.91	2,959,177.91	0.00	3,176,174.91	3,176,174.91	7.3%
b) Restricted									
c) Committed		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stabilization Arrangements		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments									
d) Assigned		9780	1,955,872.00	0.00	1,955,872.00	1,629,810.00	0.00	1,629,810.00	-16.7%
Other Assignments		9780	75,000.00		75,000.00				
Restricted Reserve for School Site Alloc	0000	9780	758,095.00		758,095.00				
Restricted Reserve for IMFRP	0000	9780	1,122,777.00		1,122,777.00				
Additional Board Reserve of 2%	0000	9780				75,000.00		75,000.00	
Restricted Reserve for School Site Alloc	0000	9780				430,000.00		430,000.00	
Restricted Reserve for IMFRP	0000	9780				1,124,810.00		1,124,810.00	
Additional Board Reserve of 2%	0000	9780							
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	1,684,165.00	0.00	1,684,165.00	1,687,215.00	0.00	1,687,215.00	0.2%
Unassigned/Unappropriated Amount		9790	12,716,355.43	(0.62)	12,716,354.81	12,441,395.79	(0.62)	12,441,395.17	-2.2%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	19,652,173.27	2,016,801.86	21,668,975.13				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Fund		9130	14,000.00	0.00	14,000.00				
d) with Fiscal Agent		9135	21,216.82	0.00	21,216.82				
e) collections awaiting deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	802,381.37	750,979.19	1,553,360.56				
4) Due from Grantor Government		9290	4,018,464.38	2,772,398.78	6,790,863.16				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	62,182.36	0.00	62,182.36				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	298,901.38	0.00	298,901.38				
9) TOTAL, ASSETS			24,869,319.58	5,540,179.83	30,409,499.41				
H. LIABILITIES									
1) Accounts Payable		9500	5,406,220.99	2,362,467.24	7,768,688.23				
2) Due to Grantor Governments		9590	3,030,523.80	0.00	3,030,523.80				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Deferred Revenue		9650	0.00	218,535.30	218,535.30				
6) TOTAL, LIABILITIES			8,436,744.79	2,581,002.54	11,017,747.33				
I. FUND EQUITY									
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			16,432,574.79	2,959,177.29	19,391,752.08				

Description	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)	
REVENUE LIMIT SOURCES							
Principal Apportionment							
State Aid - Current Year	14,234,021.01	0.00	14,234,021.01	18,709,771.00	0.00	18,709,771.00	31.4%
Education Protection Account State Aid - Current Year	7,633,162.00	0.00	7,633,162.00	5,644,951.00	0.00	5,644,951.00	-26.0%
Charter Schools General Purpose Entitlement - State Aid	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years	221,841.00	0.00	221,841.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions	66,897.54	0.00	66,897.54	66,915.00	0.00	66,915.00	0.0%
Homeowners' Exemptions	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Timber Yield Tax	13.33	0.00	13.33	13.00	0.00	13.00	-2.5%
Other Subventions/In-Lieu Taxes							
County & District Taxes	7,537,354.37	0.00	7,537,354.37	7,291,000.00	0.00	7,291,000.00	-3.3%
Secured Roll Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll Taxes	460,238.61	0.00	460,238.61	371,129.00	0.00	371,129.00	-19.4%
Prior Years' Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes							
Education Revenue Augmentation Fund (ERAF)	1,198,522.46	0.00	1,198,522.46	(41,119.00)	0.00	(41,119.00)	-103.4%
Community Redevelopment Funds (SB 617/699/1992)	4,561,998.64	0.00	4,561,998.64	3,210,860.00	0.00	3,210,860.00	-29.6%
Penalties and Interest from Delinquent Taxes	45,633.55	0.00	45,633.55	0.00	0.00	0.00	-100.0%
Miscellaneous Funds (EC 41604)							
Royalties and Bonuses	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, Revenue Limit Sources	35,959,682.51	0.00	35,959,682.51	35,253,520.00	0.00	35,253,520.00	-2.0%
Revenue Limit Transfers							
Unrestricted Revenue Limit Transfers - Current Year	(914,456.00)		(914,456.00)	(914,456.00)		(914,456.00)	0.0%
Continuation Education ADA Transfer		0.00	0.00		0.00	0.00	0.0%
Community Day Schools Transfer		0.00	0.00		0.00	0.00	0.0%
Special Education ADA Transfer		914,456.00	914,456.00		914,456.00	914,456.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other 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	82,495.06	0.00	82,495.06	100,958.00	0.00	100,958.00	22.4%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL REVENUE LIMIT SOURCES			35,127,721.57	914,456.00	36,042,177.57	34,440,022.00	914,456.00	35,354,478.00	-1.9%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	1,019,711.87	1,019,711.87	0.00	1,164,812.00	1,164,812.00	14.2%
Special Education Discretionary Grants		8182	0.00	1,219,911.45	1,219,911.45	0.00	945,931.00	945,931.00	-22.5%
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%
FEEMA		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		429,103.29	429,103.29		472,000.00	472,000.00	10.0%
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		209,106.41	209,106.41		183,750.00	183,750.00	-12.1%
NCLB: Title III, Immigrant Education Program	4201	8290		12,832.75	12,832.75		23,273.00	23,273.00	81.4%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		102,364.42	102,364.42		98,813.00	98,813.00	-3.5%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290		2,111.38	2,111.38		0.00	0.00	-100.0%
Vocational and Applied Technology Education	3500-3699	8290		29,637.33	29,637.33		22,931.00	22,931.00	-22.6%
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	59,672.67	160,600.19	220,272.86	51,800.00	200,000.00	251,800.00	14.3%
TOTAL, FEDERAL REVENUE			59,672.67	3,185,379.09	3,245,051.76	51,800.00	3,111,510.00	3,163,310.00	-2.5%
OTHER STATE REVENUE									
Other State Apportionments									
Community Day School Additional Funding Current Year	2430	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	2430	8319		0.00	0.00		0.00	0.00	0.0%
ROC/IP 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		3,108,546.24	3,108,546.24		3,177,391.00	3,177,391.00	2.2%
Prior Years	6500	8319		(83,144.00)	(83,144.00)		314.00	314.00	-100.4%
Home-to-School Transportation	7230	8311		0.00	0.00		0.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311		431,514.00	431,514.00		516,049.00	516,049.00	19.6%
Spec. Ed. Transportation	7240	8311		126,531.00	126,531.00		123,356.00	123,356.00	-2.5%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	42,719.00	0.00	42,719.00	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	1,549,135.00	0.00	1,549,135.00	1,551,639.00	0.00	1,551,639.00	0.2%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	9,946.00	0.00	9,946.00	300,000.00	0.00	300,000.00	2916.3%
Lottery - Unrestricted and Instructional Materials		8560	808,349.38	195,174.90	1,003,524.28	808,000.00	197,000.00	1,005,000.00	0.1%
Tax Relief Subventions									

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Restricted Levies - Other			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	124,000.00	0.00	124,000.00	New
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		154,627.00	154,627.00		154,677.00	154,677.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590		0.00	0.00		0.00	0.00	0.0%
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590		0.00	0.00		0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	4,200,463.20	395,651.53	4,596,114.73	3,686,096.00	1,031,486.00	4,717,582.00	2.6%
TOTAL OTHER STATE REVENUE			6,567,893.58	4,328,900.67	10,896,794.25	6,512,454.00	5,200,275.00	11,712,729.00	7.5%

Description	Resource Codes	2012-13 Unaudited Actuals			2013-14 Budget			% Diff Column C & F
		Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		1,223,413.13	0.00	1,223,413.13	1,200,000.00	0.00	1,200,000.00	-1.9%
Other		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to RL Deduction		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from								
Delinquent Non-Revenue								
Limit Taxes		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		1,064,109.34	0.00	1,064,109.34	1,150,000.00	0.00	1,150,000.00	8.1%
Interest		106,543.12	0.00	106,543.12	145,000.00	0.00	145,000.00	36.1%
Net Increase (Decrease) in the Fair Value								
of Investments		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240							
Interagency Services	All Other	0.00	881,149.76	881,149.76	0.00	521,527.00	521,527.00	-40.8%
Mitigation/Developer Fees		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		0.00	0.00	0.00	1,200.00	0.00	1,200.00	New

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Local Revenue		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment									
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	392,462.56	564,085.76	956,548.32	702,209.00	432,892.00	1,135,101.00	18.7%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers	6500	8791		0.00	0.00		0.00	0.00	0.0%
From Districts or Charter Schools	6500	8792		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8793		0.00	0.00		0.00	0.00	0.0%
From JPAs									
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,786,528.15	1,445,235.52	4,231,763.67	3,198,409.00	954,419.00	4,152,828.00	-1.9%
TOTAL, REVENUES			44,541,815.97	9,873,971.28	54,415,787.25	44,202,685.00	10,180,660.00	54,383,345.00	-0.1%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	18,087,098.99	3,388,997.49	21,476,096.48	18,400,416.00	3,431,759.00	21,832,175.00	1.7%
Certificated Pupil Support Salaries		1200	1,000,350.29	584,394.36	1,584,744.65	1,072,821.00	641,160.00	1,713,981.00	8.2%
Certificated Supervisors' and Administrators' Salaries		1300	1,760,269.51	372,952.41	2,133,221.92	1,816,023.00	354,638.00	2,170,661.00	1.8%
Other Certificated Salaries		1900	266,754.43	615,950.62	882,705.05	328,500.00	584,792.00	913,292.00	3.5%
TOTAL, CERTIFICATED SALARIES			21,114,473.22	4,962,294.88	26,076,768.10	21,617,760.00	5,012,349.00	26,630,109.00	2.1%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	519,199.89	1,937,041.15	2,456,241.04	542,856.00	1,936,163.00	2,479,019.00	0.9%
Classified Support Salaries		2200	1,925,444.49	908,962.46	2,834,406.95	1,886,200.00	906,784.00	2,792,984.00	-1.5%
Classified Supervisors' and Administrators' Salaries		2300	757,772.60	86,203.72	843,976.32	568,935.00	77,004.00	645,939.00	-23.5%
Clerical, Technical and Office Salaries		2400	2,380,892.41	233,997.82	2,614,890.23	2,608,517.00	278,673.00	2,887,190.00	10.4%
Other Classified Salaries		2900	67,375.16	110,702.22	178,077.38	63,500.00	146,619.00	210,119.00	18.0%
TOTAL, CLASSIFIED SALARIES			5,650,684.55	3,276,907.37	8,927,591.92	5,670,008.00	3,345,243.00	9,015,251.00	1.0%
EMPLOYEE BENEFITS									
STRS		3101-3102	1,699,719.42	407,163.94	2,106,883.36	1,800,357.00	389,919.00	2,190,276.00	4.0%
PERS		3201-3202	543,621.21	288,684.79	832,306.00	508,970.00	327,870.00	836,840.00	0.5%
OASDI/Medicare/Alternative		3301-3302	665,897.06	284,082.08	949,979.14	661,973.00	321,770.00	983,743.00	3.6%
Health and Welfare Benefits		3401-3402	2,504,500.79	605,540.05	3,110,040.84	2,654,305.00	633,730.00	3,288,035.00	5.7%
Unemployment Insurance		3501-3502	265,938.20	81,824.88	347,763.08	43,823.00	4,522.00	48,345.00	-86.1%
Workers' Compensation		3601-3602	716,704.30	242,144.84	958,849.14	706,729.00	242,818.00	949,547.00	-1.0%
OPEB, Allocated		3701-3702	571,313.85	6,550.55	577,864.40	458,314.00	98,344.00	556,658.00	-3.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	46,701.46	20,068.50	66,769.96	23,552.00	50,922.00	74,474.00	11.5%
Other Employee Benefits		3901-3902	280,890.00	70,355.02	351,245.02	296,038.00	55,245.00	351,283.00	0.0%
TOTAL, EMPLOYEE BENEFITS			7,295,286.29	2,006,414.65	9,301,700.94	7,154,061.00	2,125,140.00	9,279,201.00	-0.2%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	212,015.64	15,502.88	227,518.52	226,500.00	75,000.00	301,500.00	32.5%
Books and Other Reference Materials		4200	206.82	11,801.82	12,008.64	2,400.00	3,900.00	6,300.00	-47.5%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Materials and Supplies		4300	613,837.77	786,683.62	1,400,521.39	600,941.00	885,214.00	1,486,155.00	6.1%
Noncapitalized Equipment		4400	301,262.81	242,583.06	543,845.87	184,114.00	306,250.00	490,364.00	-9.8%
Food		4700	3,318.61	1,136.73	4,455.34	5,000.00	0.00	5,000.00	12.2%
TOTAL, BOOKS AND SUPPLIES			1,130,641.65	1,057,708.11	2,188,349.76	1,018,955.00	1,270,364.00	2,289,319.00	4.6%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	80,926.91	92,476.55	173,403.46	76,889.00	80,858.00	157,747.00	-9.0%
Dues and Memberships		5300	41,240.35	3,165.57	44,405.92	53,559.00	10,815.00	64,374.00	45.0%
Insurance		5400 - 5450	536,880.00	0.00	536,880.00	475,000.00	0.00	475,000.00	-11.5%
Operations and Housekeeping Services		5500	801,920.18	2,260.00	804,180.18	780,000.00	1,500.00	781,500.00	-2.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	211,497.88	193,066.78	404,564.66	227,039.00	221,451.00	448,490.00	10.9%
Transfers of Direct Costs		5710	(106,904.42)	106,904.42	0.00	(15,314.00)	15,314.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(48,881.29)	27,667.73	(21,213.56)	(260.00)	(7,840.00)	(8,100.00)	-61.8%
Professional/Consulting Services and Operating Expenditures		5800	1,008,900.81	5,744,615.21	6,753,516.02	931,993.00	5,666,207.00	6,598,200.00	-2.3%
Communications		5900	119,849.01	629.22	120,478.23	126,900.00	650.00	127,550.00	5.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,645,429.43	6,170,785.48	8,816,214.91	2,655,806.00	5,988,955.00	8,644,761.00	-1.9%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	1,960.00	1,960.00	0.00	7,000.00	7,000.00	257.1%
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	3,246.63	2,996.88	6,243.51	8,000.00	0.00	8,000.00	28.1%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL CAPITAL OUTLAY			3,246.63	4,956.88	8,203.51	8,000.00	7,000.00	15,000.00	82.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition for Instruction Under Interdistrict Attendance Agreements		7130	6,931.00	0.00	6,931.00	0.00	0.00	0.00	-100.0%
State Special Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7211	0.00	0.00	0.00	124,000.00	0.00	124,000.00	New
Transfers of Pass-Through Revenues To Districts or Charter Schools		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7221							
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To Districts or Charter Schools	6500	7222		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7223		0.00	0.00		0.00	0.00	0.0%
To JPAs									
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To Districts or Charter Schools	6360	7222		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7223		0.00	0.00		0.00	0.00	0.0%
To JPAs									
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			6,931.00	0.00	6,931.00	124,000.00	0.00	124,000.00	1689.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(843,005.86)	843,005.86	0.00	(702,306.00)	702,306.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(342,399.20)	0.00	(342,399.20)	(357,139.00)	0.00	(357,139.00)	4.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,185,405.06)	843,005.86	(342,399.20)	(1,059,445.00)	702,306.00	(357,139.00)	4.3%
TOTAL, EXPENDITURES			36,661,287.71	18,322,073.23	54,983,360.94	37,189,145.00	18,451,357.00	55,640,502.00	1.2%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	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)	
INTERFUND TRANSFERS							
INTERFUND TRANSFERS IN							
From: Special Reserve Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In	1,400,000.00	0.00	1,400,000.00	1,400,000.00	0.00	1,400,000.00	0.0%
(a) TOTAL INTERFUND TRANSFERS IN	1,400,000.00	0.00	1,400,000.00	1,400,000.00	0.00	1,400,000.00	0.0%
INTERFUND TRANSFERS OUT							
To: Child Development Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out	1,155,480.00	0.00	1,155,480.00	600,000.00	0.00	600,000.00	-48.1%
(b) TOTAL INTERFUND TRANSFERS OUT	1,155,480.00	0.00	1,155,480.00	600,000.00	0.00	600,000.00	-48.1%
OTHER SOURCES/USES							
SOURCES							
State Apportionments Emergency Apportionments	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds							
Proceeds from Sale/Lease- Purchase of Land/Buildings	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources							
Transfers from Funds of Lapsed/Reorganized LEAs	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds							
Proceeds from Certificates of Participation	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(7,933,153.44)	7,933,153.44	0.00	(8,487,694.00)	8,487,694.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(7,933,153.44)	7,933,153.44	0.00	(8,487,694.00)	8,487,694.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES			(7,688,633.44)	7,933,153.44	244,520.00	(7,687,694.00)	8,487,694.00	800,000.00	227.2%
(a - b + c - d + e)									

Unaudited Actuals
General Fund
Exhibit: Restricted Balance Detail

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Form 01

Culver City Unified
Los Angeles County

Resource	Description	2012-13		2013-14	
		Unaudited Actuals	Budget	Unaudited Actuals	Budget
3315	Special Ed: IDEA Preschool Grants, Part B, Sec 619	0.35	0.35		
4201	NCLB: Title III, Immigrant Education Program	0.02	0.02		
5640	Medi-Cal Billing Option	778,408.39	783,280.39		
5810	Other Restricted Federal	33,210.43	33,210.43		
6300	Lottery: Instructional Materials	551,988.83	451,988.83		
6500	Special Education	58,484.03	30,903.03		
6512	Special Ed: Mental Health Services	919,808.40	1,405,573.40		
7091	Economic Impact Aid (EIA): Limited English Proficiency (LEP)	56,712.27	72,843.27		
7230	Transportation: Home to School	0.00	13,619.00		
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	0.00	24,597.00		
9010	Other Restricted Local	560,565.19	360,159.19		
Total, Restricted Balance		2,959,177.91	3,176,174.91		

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	5,742,842.80	3,410,307.00	-40.6%
3) Other State Revenue		8300-8599	8,960,535.83	8,155,253.00	-9.0%
4) Other Local Revenue		8600-8799	1,155.17	0.00	-100.0%
5) TOTAL, REVENUES			14,704,533.80	11,565,560.00	-21.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	17,469,552.63	11,565,560.00	-33.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			17,469,552.63	11,565,560.00	-33.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,765,018.83)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,765,018.83)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	2,766,174.00	1,155.17	-100.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			2,766,174.00	1,155.17	-100.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			2,766,174.00	1,155.17	-100.0%
2) Ending Balance, June 30 (E + F1e)					
			1,155.17	1,155.17	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	1,155.17	1,155.17	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	360,175.54		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	712.63		
4) Due from Grantor Government		9290	4,665,049.07		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			5,025,937.24		
H. LIABILITIES					
1) Accounts Payable		9500	5,024,782.07		
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			5,024,782.07		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			1,155.17		

Unaudited Actuals
Special Education Pass-Through Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
REVENUE LIMIT SOURCES					
Revenue Limit Transfers					
Property Taxes Transfers		8097	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Pass-Through Revenues from Federal Sources		8287	5,742,842.80	3,410,307.00	-40.6%
TOTAL, FEDERAL REVENUE			5,742,842.80	3,410,307.00	-40.6%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
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%
Pass-Through Revenues from State Sources		8587	8,960,535.83	8,155,253.00	-9.0%
TOTAL, OTHER STATE REVENUE			8,960,535.83	8,155,253.00	-9.0%
OTHER LOCAL REVENUE					
Interest		8660	1,155.17	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.0%
Transfers of Apportionments					
From Districts or Charter Schools		8791	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,155.17	0.00	-100.0%
TOTAL, REVENUES			14,704,533.80	11,565,560.00	-21.3%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	17,469,552.63	11,565,560.00	-33.8%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments					
To Districts or Charter Schools	6500	7221	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			17,469,552.63	11,565,560.00	-33.8%
TOTAL, EXPENDITURES			17,469,552.63	11,565,560.00	-33.8%

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

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	169,842.44	190,159.00	12.0%
3) Other State Revenue		8300-8599	0.00	9,577.00	New
4) Other Local Revenue		8600-8799	442,218.77	387,878.00	-12.3%
5) TOTAL, REVENUES			612,061.21	587,614.00	-4.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	717,980.79	866,590.00	20.7%
2) Classified Salaries		2000-2999	330,493.83	324,346.00	-1.9%
3) Employee Benefits		3000-3999	236,493.98	279,638.00	18.2%
4) Books and Supplies		4000-4999	73,254.68	61,463.00	-16.1%
5) Services and Other Operating Expenditures		5000-5999	92,189.30	82,099.00	-10.9%
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	49,873.08	67,763.00	35.9%
9) TOTAL, EXPENDITURES			1,500,285.66	1,681,899.00	12.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(888,224.45)	(1,094,285.00)	23.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	900,000.00	600,000.00	-33.3%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			900,000.00	600,000.00	-33.3%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			11,775.55	(494,285.00)	-4297.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	900,172.34	911,947.89	1.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			900,172.34	911,947.89	1.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			900,172.34	911,947.89	1.3%
2) Ending Balance, June 30 (E + F1e)			911,947.89	417,662.89	-54.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	3,500.00	0.00	-100.0%
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			740,381.40	535,096.39	-27.7%
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	168,066.49	(117,433.50)	-169.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	880,871.65		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	3,500.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	754.01		
4) Due from Grantor Government		9290	190,159.00		
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			1,075,284.66		
H. LIABILITIES					
1) Accounts Payable		9500	161,799.78		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	1,536.99		
6) TOTAL LIABILITIES			163,336.77		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			911,947.89		

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
No Child Left Behind	3105, 3200, 4045	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	169,842.44	190,159.00	12.0%
TOTAL, FEDERAL REVENUE			169,842.44	190,159.00	12.0%
OTHER STATE REVENUE					
Other State Apportionments					
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	9,577.00	New
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	9,577.00	New

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	5,670.39	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	436,548.38	387,878.00	-11.1%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			442,218.77	387,878.00	-12.3%
TOTAL, REVENUES			612,061.21	587,614.00	-4.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	607,846.35	748,799.00	23.2%
Certificated Pupil Support Salaries		1200	1,612.00	0.00	-100.0%
Certificated Supervisors' and Administrators' Salaries		1300	69,224.52	69,000.00	-0.3%
Other Certificated Salaries		1900	39,297.92	48,791.00	24.2%
TOTAL, CERTIFICATED SALARIES			717,980.79	866,590.00	20.7%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	98,602.48	89,238.00	-9.5%
Classified Support Salaries		2200	49,086.47	68,660.00	39.9%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	182,452.49	165,948.00	-9.0%
Other Classified Salaries		2900	352.39	500.00	41.9%
TOTAL, CLASSIFIED SALARIES			330,493.83	324,346.00	-1.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	50,844.96	62,832.00	23.6%
PERS		3201-3202	26,563.13	28,206.00	6.2%
OASDI/Medicare/Alternative		3301-3302	32,865.24	35,110.00	6.8%
Health and Welfare Benefits		3401-3402	72,190.18	96,611.00	33.8%
Unemployment Insurance		3501-3502	10,487.11	1,928.00	-81.6%
Workers' Compensation		3601-3602	31,699.41	32,029.00	1.0%
OPEB, Allocated		3701-3702	7,035.35	16,058.00	128.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	2,168.60	4,884.00	125.2%
Other Employee Benefits		3901-3902	2,640.00	1,980.00	-25.0%
TOTAL, EMPLOYEE BENEFITS			236,493.98	279,638.00	18.2%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	12,473.51	18,329.00	46.9%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	48,896.85	33,134.00	-32.2%
Noncapitalized Equipment		4400	11,884.32	10,000.00	-15.9%
TOTAL, BOOKS AND SUPPLIES			73,254.68	61,463.00	-16.1%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	3,071.81	7,297.00	137.5%
Dues and Memberships		5300	1,241.00	2,500.00	101.5%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	22,440.45	5,500.00	-75.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	9,589.90	12,139.00	26.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,081.92	1,000.00	-7.6%
Professional/Consulting Services and Operating Expenditures		5800	40,433.66	38,663.00	-4.4%
Communications		5900	14,330.56	15,000.00	4.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			92,189.30	82,099.00	-10.9%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	49,873.08	67,763.00	35.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			49,873.08	67,763.00	35.9%
TOTAL EXPENDITURES			1,500,285.66	1,681,899.00	12.1%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	900,000.00	600,000.00	-33.3%
(a) TOTAL, INTERFUND TRANSFERS IN			900,000.00	600,000.00	-33.3%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			900,000.00	600,000.00	-33.3%

Resource	Description	2012-13 Unaudited Actuals	2013-14 Budget
9010	Other Restricted Local	740,381.40	535,096.39
Total, Restricted Balance		740,381.40	535,096.39

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	482,658.47	508,735.00	5.4%
3) Other State Revenue		8300-8599	875,686.77	933,000.00	6.5%
4) Other Local Revenue		8600-8799	2,550,545.75	2,571,803.00	0.8%
5) TOTAL, REVENUES			3,908,890.99	4,013,538.00	2.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,444,896.63	1,478,030.00	2.3%
2) Classified Salaries		2000-2999	1,226,554.46	1,188,248.00	-3.1%
3) Employee Benefits		3000-3999	801,127.34	853,047.50	6.5%
4) Books and Supplies		4000-4999	154,786.66	147,616.00	-4.6%
5) Services and Other Operating Expenditures		5000-5999	148,827.44	149,792.00	0.6%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	204,625.08	206,376.00	0.9%
9) TOTAL, EXPENDITURES			3,980,817.61	4,023,109.50	1.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(71,926.62)	(9,571.50)	-86.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(71,926.62)	(9,571.50)	-86.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,031,497.50	959,570.88	-7.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,031,497.50	959,570.88	-7.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,031,497.50	959,570.88	-7.0%
2) Ending Balance, June 30 (E + F1e)			959,570.88	949,999.38	-1.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	5,000.00	0.00	-100.0%
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			954,570.88	949,999.38	-0.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,203,047.12		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	5,000.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments					
3) Accounts Receivable					
4) Due from Grantor Government					
5) Due from Other Funds					
6) Stores					
7) Prepaid Expenditures					
8) Other Current Assets					
9) TOTAL, ASSETS			1,269,227.55		
H. LIABILITIES					
1) Accounts Payable					
2) Due to Grantor Governments					
3) Due to Other Funds					
4) Current Loans					
5) Deferred Revenue					
6) TOTAL, LIABILITIES			309,656.67		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)					
			959,570.88		

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	100,142.47	100,000.00	-0.1%
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	382,516.00	408,735.00	6.9%
TOTAL, FEDERAL REVENUE			482,658.47	508,735.00	5.4%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	4,821.77	5,000.00	3.7%
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	870,865.00	928,000.00	6.6%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			875,686.77	933,000.00	6.5%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	6,751.84	5,000.00	-25.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	120,633.51	121,000.00	0.3%
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	2,423,160.40	2,445,803.00	0.9%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,550,545.75	2,571,803.00	0.8%
TOTAL, REVENUES			3,908,890.99	4,013,538.00	2.7%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,330,932.02	1,364,516.00	2.5%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	113,964.61	113,514.00	-0.4%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,444,896.63	1,478,030.00	2.3%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	888,955.09	847,459.00	-4.7%
Classified Support Salaries		2200	103,001.36	101,617.00	-1.3%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	234,598.01	239,172.00	1.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,226,554.46	1,188,248.00	-3.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	84,924.51	103,982.02	22.4%
PERS		3201-3202	143,395.91	137,800.00	-3.9%
OASDI/Medicare/Alternative		3301-3302	122,065.52	121,643.52	-0.3%
Health and Welfare Benefits		3401-3402	302,427.36	286,016.00	-5.4%
Unemployment Insurance		3501-3502	25,394.97	29,244.45	15.2%
Workers' Compensation		3601-3602	77,507.07	77,104.19	-0.5%
OPEB, Allocated		3701-3702	0.00	39,883.32	New
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	7,132.00	21,600.00	202.9%
Other Employee Benefits		3901-3902	38,280.00	35,774.00	-6.5%
TOTAL, EMPLOYEE BENEFITS			801,127.34	853,047.50	6.5%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	39,654.12	43,606.00	10.0%
Noncapitalized Equipment		4400	211.19	0.00	-100.0%
Food		4700	114,921.35	104,010.00	-9.5%
TOTAL, BOOKS AND SUPPLIES			154,786.66	147,616.00	-4.6%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,701.27	2,520.00	-6.7%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	19,666.42	20,000.00	1.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	18,801.38	18,300.00	-2.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	34,379.11	40,100.00	16.6%
Professional/Consulting Services and Operating Expenditures		5800	69,773.77	65,872.00	-5.6%
Communications		5900	3,505.49	3,000.00	-14.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			148,827.44	149,792.00	0.6%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	204,625.08	206,376.00	0.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			204,625.08	206,376.00	0.9%
TOTAL, EXPENDITURES			3,980,817.61	4,023,109.50	1.1%

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

Resource	Description	2012-13 Unaudited Actuals	2013-14 Budget
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	54,005.22	42,815.22
6130	Child Development: Center-Based Reserve Account	16,559.00	10,256.00
9010	Other Restricted Local	884,006.66	896,928.16
Total, Restricted Balance		<u>954,570.88</u>	<u>949,999.38</u>

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,013,505.15	950,000.00	-6.3%
3) Other State Revenue		8300-8599	333,416.92	90,000.00	-73.0%
4) Other Local Revenue		8600-8799	763,205.45	953,500.00	24.9%
5) TOTAL, REVENUES			2,110,127.52	1,993,500.00	-5.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	914,472.60	868,854.00	-5.0%
3) Employee Benefits		3000-3999	267,261.35	264,996.00	-0.8%
4) Books and Supplies		4000-4999	752,337.49	1,030,500.00	37.0%
5) Services and Other Operating Expenditures		5000-5999	37,394.36	33,940.00	-9.2%
6) Capital Outlay		6000-6999	0.00	15,000.00	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	87,901.04	83,000.00	-5.6%
9) TOTAL, EXPENDITURES			2,059,366.84	2,296,290.00	11.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			50,760.68	(302,790.00)	-696.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			50,760.68	(302,790.00)	-696.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	464,881.26	515,641.94	10.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			464,881.26	515,641.94	10.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			464,881.26	515,641.94	10.9%
2) Ending Balance, June 30 (E + F1e)			515,641.94	212,851.94	-58.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	2,000.00	0.00	-100.0%
Stores		9712	59,342.83	0.00	-100.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			441,299.05	198,351.88	-55.1%
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	13,000.06	14,500.06	11.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	323,850.86		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	2,000.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	1,000.00		
3) Accounts Receivable		9200	271,333.03		
4) Due from Grantor Government		9290	1,603.14		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	59,342.83		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL ASSETS			659,129.86		
H. LIABILITIES					
1) Accounts Payable		9500	142,475.27		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	1,012.65		
6) TOTAL LIABILITIES			143,487.92		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			515,641.94		

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
REVENUE LIMIT SOURCES					
Revenue Limit Transfers					
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Child Nutrition Programs		8220	1,013,505.15	950,000.00	-6.3%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,013,505.15	950,000.00	-6.3%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	333,416.92	90,000.00	-73.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			333,416.92	90,000.00	-73.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	761,471.00	950,000.00	24.8%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,734.45	1,500.00	-13.5%
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	0.00	2,000.00	New
TOTAL, OTHER LOCAL REVENUE			763,205.45	953,500.00	24.9%
TOTAL, REVENUES			2,110,127.52	1,993,500.00	-5.5%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	728,014.41	701,301.00	-3.7%
Classified Supervisors' and Administrators' Salaries		2300	158,443.43	154,753.00	-2.3%
Clerical, Technical and Office Salaries		2400	28,014.76	12,800.00	-54.3%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			914,472.60	868,854.00	-5.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	70,405.21	66,746.00	-5.2%
OASDI/Medicare/Alternative		3301-3302	58,397.72	59,490.00	1.9%
Health and Welfare Benefits		3401-3402	95,161.93	96,754.00	1.7%
Unemployment Insurance		3501-3502	8,707.23	1,398.00	-83.9%
Workers' Compensation		3601-3602	26,059.24	25,197.00	-3.3%
OPEB, Allocated		3701-3702	5.52	12,411.00	224737.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	6,424.50	0.00	-100.0%
Other Employee Benefits		3901-3902	2,100.00	3,000.00	42.9%
TOTAL, EMPLOYEE BENEFITS			267,261.35	264,996.00	-0.8%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	12,218.40	24,500.00	100.5%
Noncapitalized Equipment		4400	4,559.18	25,000.00	448.3%
Food		4700	735,559.91	981,000.00	33.4%
TOTAL, BOOKS AND SUPPLIES			752,337.49	1,030,500.00	37.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,335.00	3,440.00	157.7%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	6,312.00	6,500.00	3.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	10,003.62	15,000.00	49.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(14,247.47)	(33,000.00)	131.6%
Professional/Consulting Services and Operating Expenditures		5800	33,991.21	42,000.00	23.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			37,394.36	33,940.00	-9.2%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	15,000.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	15,000.00	New
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	87,901.04	83,000.00	-5.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			87,901.04	83,000.00	-5.6%
TOTAL, EXPENDITURES			2,059,366.84	2,296,290.00	11.5%

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

Resource	Description	2012-13 Unaudited Actuals	2013-14 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	441,299.05	198,351.88
Total, Restricted Balance		441,299.05	198,351.88

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	549.64	0.00	-100.0%
5) TOTAL, REVENUES			549.64	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	4,661.07	150,000.00	3118.1%
6) Capital Outlay		6000-6999	15,332.30	50,484.00	229.3%
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			19,993.37	200,484.00	902.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(19,443.73)	(200,484.00)	931.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	255,480.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			255,480.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			236,036.27	(200,484.00)	-184.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	108,645.20	344,681.47	217.3%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			108,645.20	344,681.47	217.3%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			108,645.20	344,681.47	217.3%
2) Ending Balance, June 30 (E + F1e)					
			344,681.47	144,197.47	-58.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	344,681.47	144,197.47	-58.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	344,816.39		
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					
3) Accounts Receivable					
4) Due from Grantor Government					
5) Due from Other Funds					
6) Stores					
7) Prepaid Expenditures					
8) Other Current Assets					
9) TOTAL, ASSETS			344,967.60		
H. LIABILITIES					
1) Accounts Payable					
2) Due to Grantor Governments					
3) Due to Other Funds					
4) Current Loans					
5) Deferred Revenue					
6) TOTAL, LIABILITIES			286.13		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)					
			344,681.47		

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
<i>Other Local Revenue</i>					
<i>Sales</i>					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	549.64	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
<i>Other Local Revenue</i>					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			549.64	0.00	-100.0%
TOTAL REVENUES			549.64	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	4,661.07	150,000.00	3118.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,661.07	150,000.00	3118.1%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	15,332.30	50,484.00	229.3%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			15,332.30	50,484.00	229.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			19,993.37	200,484.00	902.8%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General, Special Reserve, & Building Funds		8915	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	255,480.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			255,480.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)					
			255,480.00	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	18,982.59	30,000.00	58.0%
5) TOTAL, REVENUES			18,982.59	30,000.00	58.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	63,786.57	100,000.00	56.8%
6) Capital Outlay		6000-6999	1,049,408.78	2,630,000.00	150.6%
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			1,113,195.35	2,730,000.00	145.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,094,212.76)	(2,700,000.00)	146.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,094,212.76)	(2,700,000.00)	146.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	3,333,792.28	2,239,579.52	-32.8%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			3,333,792.28	2,239,579.52	-32.8%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			3,333,792.28	2,239,579.52	-32.8%
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	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	2,239,579.52	(460,420.48)	-120.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,971,898.35		
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	5,167.67		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,977,066.02		
H. LIABILITIES					
1) Accounts Payable		9500	737,486.50		
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			737,486.50		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			2,239,579.52		

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	18,982.59	30,000.00	58.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			18,982.59	30,000.00	58.0%
TOTAL, REVENUES			18,982.59	30,000.00	58.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	63,786.57	100,000.00	56.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			63,786.57	100,000.00	56.8%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,049,408.78	2,630,000.00	150.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,049,408.78	2,630,000.00	150.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,113,195.35	2,730,000.00	145.2%

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

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

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

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	114,869.68	162,000.00	41.0%
5) TOTAL, REVENUES			114,869.68	162,000.00	41.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	49,162.18	15,000.00	-69.5%
5) Services and Other Operating Expenditures		5000-5999	17,577.04	44,500.00	153.2%
6) Capital Outlay		6000-6999	323,167.92	1,470,000.00	354.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			389,907.14	1,529,500.00	292.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(275,037.46)	(1,367,500.00)	397.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(275,037.46)	(1,367,500.00)	397.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,920,393.56	1,645,356.10	-14.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,920,393.56	1,645,356.10	-14.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,920,393.56	1,645,356.10	-14.3%
2) Ending Balance, June 30 (E + F1e)			1,645,356.10	277,856.10	-83.1%
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			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,645,356.10	277,856.10	-83.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,876,500.49		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	3,141.89		
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			1,879,642.38		
H. LIABILITIES					
1) Accounts Payable		9500	234,286.28		
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			234,286.28		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			1,645,356.10		

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Interest					
		8660	11,128.75	12,000.00	7.8%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees					
		8681	103,740.93	150,000.00	44.6%
Other Local Revenue All Other Local Revenue					
		8699	0.00	0.00	0.0%
All Other Transfers In from All Others					
		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			114,869.68	162,000.00	41.0%
TOTAL, REVENUES			114,869.68	162,000.00	41.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	2,294.58	0.00	-100.0%
Noncapitalized Equipment		4400	46,867.60	15,000.00	-68.0%
TOTAL, BOOKS AND SUPPLIES			49,162.18	15,000.00	-69.5%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	17,577.04	26,000.00	47.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	18,500.00	New
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			17,577.04	44,500.00	153.2%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	323,167.92	1,470,000.00	354.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			323,167.92	1,470,000.00	354.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			389,907.14	1,529,500.00	292.3%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,448,368.70	1,555,000.00	-54.9%
5) TOTAL, REVENUES			3,448,368.70	1,555,000.00	-54.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,796.82	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	125,061.10	0.00	-100.0%
6) Capital Outlay		6000-6999	787,771.27	1,247,900.00	58.4%
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			914,629.19	1,247,900.00	36.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,533,739.51	307,100.00	-87.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,400,000.00	1,400,000.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,400,000.00)	(1,400,000.00)	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,133,739.51	(1,092,900.00)	-196.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,019,591.50	5,153,331.01	28.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,019,591.50	5,153,331.01	28.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,019,591.50	5,153,331.01	28.2%
2) Ending Balance, June 30 (E + F1e)			5,153,331.01	4,060,431.01	-21.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			5,047,328.96	3,899,428.96	-22.7%
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	106,002.05	161,002.05	51.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	5,525,664.42		
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	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	12,277.97		
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			5,537,942.39		
H. LIABILITIES					
1) Accounts Payable		9500	384,611.38		
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			384,611.38		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			5,153,331.01		

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to RL Deduction		8625	3,418,736.16	1,500,000.00	-56.1%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	29,632.54	55,000.00	85.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,448,368.70	1,555,000.00	-54.9%
TOTAL, REVENUES			3,448,368.70	1,555,000.00	-54.9%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	1,796.82	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			1,796.82	0.00	-100.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	4,764.40	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	120,296.70	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			125,061.10	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	12,600.00	297,900.00	2264.3%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	775,171.27	950,000.00	22.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			787,771.27	1,247,900.00	58.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			914,629.19	1,247,900.00	36.4%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,400,000.00	1,400,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,400,000.00	1,400,000.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,400,000.00)	(1,400,000.00)	0.0%

Resource	Description	2012-13 Unaudited Actuals	2013-14 Budget
9010	Other Restricted Local	5,047,328.96	3,899,428.96
Total, Restricted Balance		<u>5,047,328.96</u>	<u>3,899,428.96</u>

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	15,498.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	2,923,242.00	0.00	-100.0%
5) TOTAL, REVENUES			2,938,740.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	2,699,403.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,699,403.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			239,337.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			239,337.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,794,059.00	2,033,396.00	13.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,794,059.00	2,033,396.00	13.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,794,059.00	2,033,396.00	13.3%
2) Ending Balance, June 30 (E + F1e)			2,033,396.00	2,033,396.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	2,033,396.00	2,033,396.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,033,396.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL ASSETS			2,033,396.00		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) TOTAL LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			2,033,396.00		

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	15,498.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			15,498.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	2,526,905.00	0.00	-100.0%
Unsecured Roll		8612	162,488.00	0.00	-100.0%
Prior Years' Taxes		8613	159,903.00	0.00	-100.0%
Supplemental Taxes		8614	58,850.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	9,876.00	0.00	-100.0%
Interest		8660	5,220.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,923,242.00	0.00	-100.0%
TOTAL, REVENUES			2,938,740.00	0.00	-100.0%

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	820,000.00	0.00	-100.0%
Bond Interest and Other Service Charges		7434	1,879,403.00	0.00	-100.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,699,403.00	0.00	-100.0%
TOTAL, EXPENDITURES			2,699,403.00	0.00	-100.0%

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

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

Description	2012-13 Unaudited Actuals			2013-14 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
ELEMENTARY						
1. General Education			4,219.13	4,212.90	4,212.90	4,212.90
a. Kindergarten	489.95	488.91				
b. Grades One through Three	1,438.59	1,438.11				
c. Grades Four through Six	1,348.88	1,350.03				
d. Grades Seven and Eight	934.77	935.67				
e. Opportunity Schools and Full-Day Opportunity Classes	0.00	0.00				
f. Home and Hospital	0.76	0.94				
g. Community Day School	0.00	0.00				
2. Special Education						
a. Special Day Class	98.90	99.69	96.00	98.90	98.90	98.90
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	12.49	17.04	13.11	12.49	12.49	12.49
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions	0.00	0.00	0.00	0.00	0.00	0.00
3. TOTAL, ELEMENTARY	4,324.34	4,330.39	4,328.24	4,324.29	4,324.29	4,324.29
HIGH SCHOOL						
4. General Education			2,192.50	2,096.03	2,096.03	2,096.03
a. Grades Nine through Twelve	2,030.55	2,022.57				
b. Continuation Education	65.05	51.31				
c. Opportunity Schools and Full-Day Opportunity Classes	0.00	0.00				
d. Home and Hospital	1.07	1.55				
e. Community Day School	0.00	0.00				
5. Special Education						
a. Special Day Class	68.53	68.31	50.91	68.53	68.53	68.53
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	16.29	20.23	20.79	16.29	16.29	16.29
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL, HIGH SCHOOL	2,181.49	2,163.97	2,264.20	2,180.85	2,180.85	2,180.85
COUNTY SUPPLEMENT						
7. County Community Schools (EC 1982[a])						
a. Elementary	0.00	0.00	0.00	0.00	0.00	0.00
b. High School	0.82	0.81	0.16	0.82	0.82	0.82
8. Special Education						
a. Special Day Class - Elementary	0.00	0.00	1.01	0.00	0.00	0.00
b. Special Day Class - High School	4.50	4.81	3.85	4.50	4.50	4.50
c. Nonpublic, Nonsectarian Schools - Elementary	0.00	0.00	0.00	0.00	0.00	0.00
d. Nonpublic, Nonsectarian Schools - High School	0.00	0.00	0.00	0.00	0.00	0.00
e. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - Elementary	0.00	0.00	0.00	0.00	0.00	0.00
f. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - High School	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL, ADA REPORTED BY COUNTY OFFICES	5.32	5.62	5.02	5.32	5.32	5.32
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	6,511.15	6,499.98	6,597.46	6,510.46	6,510.46	6,510.46
11. ADA for Necessary Small Schools also included in lines 3 and 6.						
12. REGIONAL OCCUPATIONAL CENTERS & PROGRAMS*						

Description	2012-13 Unaudited Actuals			2013-14 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
CLASSES FOR ADULTS						
13. Concurrently Enrolled Secondary Students*						
14. Adults Enrolled, State Apportioned*						
15. Students 21 Years or Older and Students 19 or Older Not Continuously Enrolled Since Their 18th Birthday, Participating in Full-Time Independent Study*						
16. TOTAL, CLASSES FOR ADULTS (sum lines 13 through 15)						
17. Adults in Correctional Facilities						
18. TOTAL, ADA (sum lines 10, 12, 16, and 17)	6,511.15	6,499.98	6,597.46	6,510.46	6,510.46	6,510.46
SUPPLEMENTAL INSTRUCTIONAL HOURS						
19. ELEMENTARY*						
20. HIGH SCHOOL*						
21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS (sum lines 19 and 20)						
COMMUNITY DAY SCHOOLS - Additional Funds						
22. ELEMENTARY						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only						
b. 7th & 8th Hour Pupil Hours (Hours)*						
23. HIGH SCHOOL						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only						
b. 7th & 8th Hour Pupil Hours (Hours)*						
CHARTER SCHOOLS						
24. Charter ADA Funded Through the Block Grant						
a. Charters Sponsored by Unified Districts - Resident (EC 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RL)						
b. All Other Block Grant Funded Charters						
25. Charter ADA Funded Through the Revenue Limit						
26. TOTAL, CHARTER SCHOOLS ADA (sum lines 24a, 24b, and 25)	0.00	0.00	0.00	0.00	0.00	0.00
27. SUPPLEMENTAL INSTRUCTIONAL HOURS*						
BASIC AID "CHOICE"/COURT ORDERED VOLUNTARY PUPIL TRANSFER						
28. Regular Elementary and High School ADA (SB 937)						
BASIC AID OPEN ENROLLMENT						
29. Regular Elementary and High School ADA						

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

Unaudited Actuals
2012-13 Unaudited Actuals
Schedule of Capital Assets

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Form ASSET

Culver City Unified
Los Angeles County

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	1,517,971.58		1,517,971.58			1,517,971.58
Work in Progress	427,444.44		427,444.44	2,144,530.24		2,571,974.68
Total capital assets not being depreciated	1,945,416.02	0.00	1,945,416.02	2,144,530.24	0.00	4,089,946.26
Capital assets being depreciated:						
Land Improvements	4,377,672.77	(0.77)	4,377,672.00			4,377,672.00
Buildings	67,583,685.70	194,341.30	67,778,027.00	117,139.90		67,895,166.90
Equipment	4,807,503.00	91,468.00	4,898,971.00	81,805.12		4,980,776.12
Total capital assets being depreciated	76,768,861.47	285,808.53	77,054,670.00	198,945.02	0.00	77,253,615.02
Accumulated Depreciation for:						
Land Improvements	(3,307,608.88)	9,806.88	(3,297,802.00)			(3,297,802.00)
Buildings	(27,500,433.63)	(8,801.37)	(27,509,235.00)			(27,509,235.00)
Equipment	(4,137,814.22)	62,088.22	(4,075,726.00)			(4,075,726.00)
Total accumulated depreciation	(34,945,856.73)	63,093.73	(34,882,763.00)	0.00	0.00	(34,882,763.00)
Total capital assets being depreciated, net	41,823,004.74	348,902.26	42,171,907.00	198,945.02	0.00	42,370,852.02
Governmental activity capital assets, net	43,768,420.76	348,902.26	44,117,323.02	2,343,475.26	0.00	46,460,798.28
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated			0.00			0.00
Capital assets being depreciated:						
Land Improvements	0.00	0.00	0.00	0.00	0.00	0.00
Buildings						
Equipment						
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

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

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	60.55%
	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	\$37,729,209.43
	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.	\$37,729,209.43
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2014-15, subject to CDE approval.	5.72%
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	\$34,540.26
	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]).	\$525,269.29

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 10, 2013

To the Superintendent of Public Instruction:

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

Signed _____
County Superintendent/Designee
(Original signature required)

Date: _____

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

For County Office of Education:

For School District:

Name

Sean Kearney

Name

Director - Fiscal Services

Title

Title

310-842-4220

Telephone

Telephone

seankearney@ccusd.org

E-mail Address

E-mail Address

SELECTION OF BUDGET ADOPTION CYCLE:

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

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

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

Culver City Unified
Los Angeles County

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	Title I	Special Education IDEA Local Asst	Special Education IDEA Preschool Grant	Special Education IDEA Preschool Local Entitlement	Special Education IDEA Mental Health	Special Education IDEA Preschool Staff Development	Special Education IDEA Early Intervention Grant
	14329	13379	13430	13682	14468/15197	13431	23761
	3010	3310	3315	3320	3327	3345	3385
	8290	8181	8182	8182	8182	8182	8182
AWARD							
1. Prior Year Carryover	108,435.10				294,111.30		
2. a. Current Year Award	444,483.00	1,169,100.64	25,821.00	46,065.00	800,647.00	1,077.00	59,099.00
b. Transferability (NCLB)							
c. Other Adjustments		6,909.75		(6,909.75)			
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	444,483.00	1,176,010.39	25,821.00	39,155.25	800,647.00	1,077.00	59,099.00
3. Required Matching Funds/Other				99,138.44			
4. Total Available Award (sum lines 1, 2d, & 3)	552,918.10	1,176,010.39	25,821.00	138,293.69	1,094,758.30	1,077.00	59,099.00
REVENUES							
5. Revenue Deferred from Prior Year					294,111.30		
6. Cash Received in Current Year	371,301.75	510,471.75	6,455.00	29,437.00	244,007.00	269.00	29,550.00
7. Contributed Matching Funds				99,138.44			
8. Total Available (sum lines 5, 6, & 7)	371,301.75	510,471.75	6,455.00	128,575.44	538,118.30	269.00	29,550.00
EXPENDITURES							
9. Donor-Authorized Expenditures	429,103.29	1,019,711.87	25,821.00	138,295.69	1,094,757.20	1,077.00	59,099.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	429,103.29	1,019,711.87	25,821.00	138,295.69	1,094,757.20	1,077.00	59,099.00
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)	(57,801.54)	(509,240.12)	(19,366.00)	(9,720.25)	(556,638.90)	(808.00)	(29,549.00)
a. Deferred Revenue		156,298.88					
b. Accounts Payable	57,801.54	665,539.00	19,366.00	16,628.00	556,640.00	808.00	29,549.00
c. Accounts Receivable							
14. Unused Grant Award Calculation (line 4 minus line 9)	123,814.81	156,298.52	0.00	(2.00)	1.10	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	123,814.81	156,298.52					
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	429,103.29	1,019,711.87	25,821.00	46,065.00	1,094,758.30	1,077.00	59,099.00

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

Culver City Unified
Los Angeles County

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	Carl D. Perkins Career and Technical Ed	Title II Part A Improving Teacher Quality	Title II Part D EETT	Title III Immigrant Education	Title III LEP	TOTAL
	14894	14341	14334	15146	14346	
	3550	4035	4045	4201	4203	
	8290	8290	8290	8290	8290	
AWARD						
1. Prior Year Carryover		55,600.60	2,111.38	10,653.58	12,781.45	483,693.41
2. a. Current Year Award	24,301.00	155,024.00		11,800.00	92,584.00	2,830,001.64
b. Transferability (NCLB)						0.00
c. Other Adjustments	5,336.33					5,336.33
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	29,637.33	155,024.00	0.00	11,800.00	92,584.00	2,835,337.97
3. Required Matching Funds/Other						99,138.44
4. Total Available Award (sum lines 1, 2d, & 3)	29,637.33	210,624.60	2,111.38	22,453.58	105,365.45	3,418,169.82
REVENUES						
5. Revenue Deferred from Prior Year						294,111.30
6. Cash Received in Current Year	400.00	218,373.47	2,111.38	7,692.70	103,211.57	1,523,280.62
7. Contributed Matching Funds						99,138.44
8. Total Available (sum lines 5, 6, & 7)	400.00	218,373.47	2,111.38	7,692.70	103,211.57	1,916,530.36
EXPENDITURES						
9. Donor-Authorized Expenditures	29,637.33	209,106.41	2,111.38	12,832.75	102,364.42	3,123,917.34
10. Non Donor-Authorized Expenditures						0.00
11. Total Expenditures (lines 9 & 10)	29,637.33	209,106.41	2,111.38	12,832.75	102,364.42	3,123,917.34
12. Amounts Included in Line 6 above for Prior Year Adjustments	5,336.33					5,336.33
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(23,901.00)	9,267.06	0.00	(5,140.05)	847.15	(1,202,050.65)
a. Deferred Revenue		9,267.06			847.15	166,413.09
b. Accounts Payable						0.00
c. Accounts Receivable	23,901.00			5,140.05		1,375,372.59
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	1,518.19	0.00	9,620.83	3,001.03	294,252.48
15. If Carryover is allowed, enter line 14 amount here		1,518.19		9,620.83	3,001.03	294,253.38
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	24,301.00	209,106.41	2,111.38	12,832.75	102,364.42	3,026,351.42

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

Culver City Unified
Los Angeles County

STATE PROGRAM NAME	After School Education and Safety	Special Education Workability	Special Education Personnel Staff Development	TOTAL
RESOURCE CODE	6010	6520	6535	
REVENUE OBJECT	8590	8590		
LOCAL DESCRIPTION (if any)				
AWARD				
1. a. Prior Year Carryover	0.00		12,244.00	12,244.00
b. Restr Bal Transfers (Obj 8997)				0.00
c. Adjusted Prior Year Carryover (sum lines 1a & 1b)	0.00	0.00	12,244.00	12,244.00
2. a. Current Year Award	154,677.00	66,072.00	12,155.00	232,904.00
b. Other Adjustments	(50.00)			(50.00)
c. Adj Curr Yr Award (sum lines 2a & 2b)	154,627.00	66,072.00	12,155.00	232,854.00
3. Required Matching Funds/Other				0.00
4. Total Available Award (sum lines 1c, 2c, & 3)	154,627.00	66,072.00	24,399.00	245,098.00
REVENUES				
5. Revenue Deferred from Prior Year				0.00
6. Cash Received in Current Year	139,159.30	33,036.00	24,399.00	196,594.30
7. Contributed Matching Funds				0.00
8. Total Available (sum lines 5, 6, & 7)	139,159.30	33,036.00	24,399.00	196,594.30
EXPENDITURES				
9. Donor-Authorized Expenditures	154,627.00	66,072.00	24,399.00	245,098.00
10. Non Donor-Authorized Expenditures				0.00
11. Total Expenditures (lines 9 & 10)	154,627.00	66,072.00	24,399.00	245,098.00
12. Amounts Included in Line 6 above for Prior Year Adjustments				0.00
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(15,467.70)	(33,036.00)	0.00	(48,503.70)
a. Deferred Revenue				0.00
b. Accounts Payable				0.00
c. Accounts Receivable	15,467.70	33,036.00		48,503.70
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here				0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	154,627.00	66,072.00	24,399.00	245,098.00

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

Culver City Unified
 Los Angeles County

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

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

Culver City Unified
Los Angeles County

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	Medi-Cal Billing Option	FLAP Grant	FLAP Grant Spanish Immersion	TOTAL
	10013			
	5640	5810	5820	
	8290	8290		
AWARD				
1. Prior Year Restricted Ending Balance	767,546.06	50,281.70	135,931.79	953,759.55
2. a. Current Year Award	160,600.19	0.00	0.00	160,600.19
b. Other Adjustments				0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	160,600.19	0.00	0.00	160,600.19
3. Required Matching Funds/Other				0.00
4. Total Available Award (sum lines 1, 2c, & 3)	928,146.25	50,281.70	135,931.79	1,114,359.74
REVENUES				
5. Cash Received in Current Year	160,600.19	0.00	0.00	160,600.19
6. Amounts Included in Line 5 for Prior Year Adjustments				0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable				0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00
8. Contributed Matching Funds				0.00
9. Total Available (sum lines 5, 7c, & 8)	160,600.19	0.00	0.00	160,600.19
EXPENDITURES				
10. Donor-Authorized Expenditures	149,737.86	50,281.70	102,721.36	302,740.92
11. Non Donor-Authorized Expenditures				0.00
12. Total Expenditures (line 10 plus line 11)	149,737.86	50,281.70	102,721.36	302,740.92
RESTRICTED ENDING BALANCE				
13. Current Year (line 4 minus line 10)	778,408.39	0.00	33,210.43	811,618.82

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

Culver City Unified
Los Angeles County

STATE PROGRAM NAME	Lottery: Instructional Materials	Special Education Apportionment	Special Education State Mental Health	Economic Impact Aid	Transportation - Special Education	TOTAL
RESOURCE CODE	6300	6500	6512	7091	7240	
REVENUE OBJECT	8560	8091/8311/8319/8677	8590	8311	8311	
LOCAL DESCRIPTION (if any)						
AWARD						
1. a. Prior Year Restricted Ending Balance	511,653.33	495,907.63	922,942.00	160,469.05	50,224.06	2,141,196.07
b. Restr Bal Transfers (Obj 8997)						0.00
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	511,653.33	495,907.63	922,942.00	160,469.05	50,224.06	2,141,196.07
2. a. Current Year Award	195,174.90	3,996,195.73	304,672.53	431,514.00	126,531.00	5,054,088.16
b. Other Adjustments						0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	195,174.90	3,996,195.73	304,672.53	431,514.00	126,531.00	5,054,088.16
3. Required Matching Funds/Other		6,101,001.18			348,514.23	6,449,515.41
4. Total Available Award (sum lines 1c, 2c, & 3)	706,828.23	10,593,104.54	1,227,614.53	591,983.05	525,269.29	13,644,799.64
REVENUES						
5. Cash Received in Current Year	45,373.64	2,882,478.25	182,713.60	410,954.00	126,531.00	3,648,050.49
6. Amounts Included in Line 5 for Prior Year Adjustments						0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	149,801.26	1,113,717.48	121,958.93	20,560.00	0.00	1,406,037.67
b. Noncurrent Accounts Receivable						0.00
c. Current Accounts Receivable (line 7a minus line 7b)	149,801.26	1,113,717.48	121,958.93	20,560.00	0.00	1,406,037.67
8. Contributed Matching Funds						0.00
9. Total Available (sum lines 5, 7c, & 8)	195,174.90	3,996,195.73	304,672.53	431,514.00	126,531.00	5,054,088.16
EXPENDITURES						
10. Donor-Authorized Expenditures	154,839.40	10,534,620.50	307,806.13	535,270.78	525,269.29	12,057,806.10
11. Non Donor-Authorized Expenditures						0.00
12. Total Expenditures (line 10 plus line 11)	154,839.40	10,534,620.50	307,806.13	535,270.78	525,269.29	12,057,806.10
RESTRICTED ENDING BALANCE						
13. Current Year (line 4 minus line 10)	551,988.83	58,484.04	919,808.40	56,712.27	0.00	1,586,993.54

LOCAL AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORIES SUBJECT TO RESTRICTED ENDING BALANCES

LOCAL PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) AWARD	Sony Visual Arts	Culver Education Foundation	Microsoft K-12 Voucher	Local Donations	ROP Program	ROP Support	ROP Lottery
1. a. Prior Year Restricted Ending Balance	90126 8699	90127 8699	90141 8699	91400 8699	96351 8677	96352 8677	96353 8677
b. Restr Bal Transfers (Obj 8997)							
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	12,577.81	0.44	42,857.70	71,941.09	197,399.04	20,254.43	(20,148.32)
2. a. Current Year Award b. Other Adjustments c. Adj Curr Yr Award (sum lines 2a & 2b)	12,577.81 25,000.00	0.44 313,580.13	42,857.70 1,919.23	71,941.09 47,754.57	197,399.04 263,044.28	20,254.43 456,872.00	(20,148.32) 104,896.00
3. Required Matching Funds/Other	25,000.00	313,580.13	1,919.23	47,754.57	263,044.28	456,872.00	104,896.00
4. Total Available Award (sum lines 1c, 2c, & 3) REVENUES	37,577.81	313,580.57	44,776.93	119,695.66	460,443.32	477,126.43	84,747.68
5. Cash Received in Current Year	25,000.00	218,790.25	1,919.23	47,754.57	158,904.67	124,598.00	0.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6) b. Noncurrent Accounts Receivable	0.00	94,789.88	0.00	0.00	104,139.61	332,274.00	104,896.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	94,789.88	0.00	0.00	104,139.61	332,274.00	104,896.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8) EXPENDITURES	25,000.00	313,580.13	1,919.23	47,754.57	263,044.28	456,872.00	104,896.00
10. Donor-Authorized Expenditures	16,184.65	317,447.09	29,495.22	68,094.34	366,892.14	146,114.06	84,747.68
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11) RESTRICTED ENDING BALANCE	16,184.65	317,447.09	29,495.22	68,094.34	366,892.14	146,114.06	84,747.68
13. Current Year (line 4 minus line 10)	21,393.16	(3,866.52)	15,281.71	51,601.32	93,551.18	331,012.37	0.00

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

LOCAL PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) AWARD	TOTAL
1. a. Prior Year Restricted Ending Balance	324,882.19
b. Restr Bal Transfers (Obj 8997)	0.00
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	324,882.19
2. a. Current Year Award	1,213,066.21
b. Other Adjustments	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	1,213,066.21
3. Required Matching Funds/Other	0.00
4. Total Available Award (sum lines 1c, 2c, & 3)	1,537,948.40
REVENUES	
5. Cash Received in Current Year	576,966.72
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	636,099.49
b. Noncurrent Accounts Receivable	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	636,099.49
8. Contributed Matching Funds	0.00
9. Total Available (sum lines 5, 7c, & 8)	1,213,066.21
EXPENDITURES	
10. Donor-Authorized Expenditures	1,028,975.18
11. Non Donor-Authorized Expenditures	0.00
12. Total Expenditures (line 10 plus line 11)	1,028,975.18
RESTRICTED ENDING BALANCE	
13. Current Year (line 4 minus line 10)	508,973.22

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	26,076,768.10	301	309,906.98	303	25,766,861.12	305	960,241.98		307	24,806,619.14	309
2000 - Classified Salaries	8,927,591.92	311	54,845.21	313	8,872,746.71	315	428,119.31		317	8,444,627.40	319
3000 - Employee Benefits (Excluding 3800)	9,234,930.98	321	661,679.36	323	8,573,251.62	325	365,983.23		327	8,207,268.39	329
4000 - Books, Supplies Equip Replace. (6500)	2,188,349.76	331	125,233.61	333	2,063,116.15	335	231,411.99		337	1,831,704.16	339
5000 - Services. . . & 7300 - Indirect Costs	8,473,815.71	341	130,268.34	343	8,343,547.37	345	3,907,716.99		347	4,435,830.38	349
TOTAL					53,619,522.97	365			TOTAL	47,726,049.47	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	393
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.			396
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.			60.55%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	60.55%
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).	47,726,049.47
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

19 64444 0000000
Form DEBT

Culver City Unified
Los Angeles County

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	34,700,000.00		34,700,000.00		820,000.00	33,880,000.00	875,000.00
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	2,194,144.00	907,624.00	3,101,768.00			3,101,768.00	
Compensated Absences Payable			0.00			0.00	
Governmental activities long-term liabilities	36,894,144.00	907,624.00	37,801,768.00	0.00	820,000.00	36,981,768.00	875,000.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

	2012-13 Calculations			2013-14 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
A. PRIOR YEAR DATA (2011-12 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2011-12 Actual			2012-13 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	36,841,062.78	50.00	36,841,112.78			37,729,209.43
2. PRIOR YEAR GANN ADA (Preload/Line B9, PY column)	6,597.46		6,597.46			6,511.15
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2011-12			Adjustments to 2012-13		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA (2012-13 data should tie to Principal Apportionment Attendance Software reports)	2012-13 P2 Report			2013-14 P2 Estimate		
1. Total K-12 ADA (Form A, Lines 10, 28, & 29)	6,511.15		6,511.15	6,510.46		6,510.46
2. ROC/P ADA**						
3. Total Charter Schools ADA (Form A, Line 26)	0.00		0.00	0.00		0.00
4. Total Supplemental Instructional Hours**						
5. Divide Line B4 by 700 (Round to 2 decimal places)						
6. TOTAL P2 ADA (Lines B1 through B3 plus B5)			6,511.15			6,510.46
OTHER ADA (From Principal Apportionment Attendance Software)						
7. Apprentice Hours - High School						
8. Divide Line B7 by 525 (Round to 2 decimal places)			0.00			0.00
9. TOTAL CURRENT YEAR GANN ADA (Sum Lines B6 plus B8)			6,511.15			6,510.46
C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED TAXES AND SUBVENTIONS (Funds 01, 09, and 62)	2012-13 Actual			2013-14 Budget		
1. Homeowners' Exemption (Object 8021)	66,897.54		66,897.54	66,915.00		66,915.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	13.33		13.33	13.00		13.00
4. Secured Roll Taxes (Object 8041)	7,537,354.37		7,537,354.37	7,291,000.00		7,291,000.00
5. Unsecured Roll Taxes (Object 8042)	0.00		0.00	0.00		0.00
6. Prior Years' Taxes (Object 8043)	460,238.61		460,238.61	371,129.00		371,129.00
7. Supplemental Taxes (Object 8044)	0.00		0.00	0.00		0.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	1,198,522.46		1,198,522.46	(41,119.00)		(41,119.00)
9. Penalties and Int. from Delinquent Taxes (Object 8048)	45,633.55		45,633.55	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)	4,561,998.64		4,561,998.64	3,210,860.00		3,210,860.00
12. Parcel Taxes (Object 8621)	1,223,413.13		1,223,413.13	1,200,000.00		1,200,000.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-Revenue Limit Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)	0.00		0.00	0.00		0.00
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	15,094,071.63	0.00	15,094,071.63	12,098,798.00	0.00	12,098,798.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	15,094,071.63	0.00	15,094,071.63	12,098,798.00	0.00	12,098,798.00

	2012-13 Calculations			2013-14 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
EXCLUDED APPROPRIATIONS						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			508,013.28			413,853.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			508,013.28			413,853.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. Revenue Limit State Aid - CY (objects 8011 and 8012)	21,867,183.01		21,867,183.01	24,354,722.00		24,354,722.00
25. Revenue Limit State Aid - Prior Years (Object 8019)	221,841.00		221,841.00	0.00		0.00
26. Supplemental Instruction - CY (Res. 0000, Object 8590)**		0.00	0.00		0.00	0.00
27. Supplemental Instruction - PY (Res. 0000, Object 8590)**		0.00	0.00		0.00	0.00
28. Comm Day Sch Addl Funding - CY (Res. 2430, Obj. 8311 and Res. 0000, Obj. 8590)**		0.00	0.00		0.00	0.00
29. Comm Day Sch Addl Funding - PY (Res. 2430, Obj. 8319 and Res. 0000, Obj. 8590)**		0.00	0.00		0.00	0.00
30. ROC/P Apportionment - CY (Res. 0000, Object 8590)**		0.00	0.00		0.00	0.00
31. ROC/P Apportionment - PY (Res. 0000, Object 8590)**		0.00	0.00		0.00	0.00
32. Charter Schs. Gen. Purpose Entitlement (Object 8015)	0.00	0.00	0.00	0.00	0.00	0.00
33. Charter Schs. Categorical Block Grant (Object 8590)**		0.00	0.00		0.00	0.00
34. Class Size Reduction, Grades K-3 (Object 8434)	1,549,135.00	0.00	1,549,135.00	1,551,639.00	0.00	1,551,639.00
35. Class Size Reduction, Grade 9 (Object 8590)**		0.00	0.00		0.00	0.00
36. SUBTOTAL STATE AID RECEIVED (Lines C24 through C35)	23,638,159.01	0.00	23,638,159.01	25,906,361.00	0.00	25,906,361.00
ADD BACK TRANSFERS TO COUNTY						
37. County Office Funds Transfer (Form RL, Line 32)	27,005.00		27,005.00	27,425.00		27,425.00
38. TOTAL STATE AID (Lines C36 plus C37)	23,665,164.01	0.00	23,665,164.01	25,933,786.00	0.00	25,933,786.00
DATA FOR INTEREST CALCULATION						
39. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	54,415,787.25		54,415,787.25	54,383,345.00		54,383,345.00
40. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	106,543.12		106,543.12	145,000.00		145,000.00
APPROPRIATIONS LIMIT CALCULATIONS						
D. PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			36,841,112.78			37,729,209.43
2. Inflation Adjustment			1.0377			1.0512
3. Program Population Adjustment (Lines B9 divided by [A2 plus A7]) (Round to four decimal places)			0.9869			0.9999
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			37,729,209.43			39,656,978.86
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			15,094,071.63			12,098,798.00
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)			781,338.00			781,255.20
b. Maximum State Aid in Local Limit (Lesser of Line C38 or Lines D4 minus D5 plus C23; but not less than zero)			23,143,151.08			25,933,786.00
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			23,143,151.08			25,933,786.00
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])			75,013.25			101,675.76
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			15,169,084.88			12,200,473.76
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)			23,068,137.83			25,933,786.00
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			15,169,084.88			
b. State Subventions (Line D8)			23,068,137.83			
c. Less: Excluded Appropriations (Line C23)			508,013.28			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			37,729,209.43			

	2012-13 Calculations			2013-14 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4; if negative, then zero) 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			
Summary	2012-13 Actual			2013-14 Budget		
11. Adjusted Appropriations Limit (Lines D4 plus D10)			37,729,209.43			39,656,978.86
12. Appropriations Subject to the Limit (Line D9d)			37,729,209.43			

* 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.

No adjustments made.

Sean Kearney - Director of Fiscal Services
Gann Contact Person

310-842-4220
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) 1,850,580.69
- 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) 41,877,615.87

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 4.42%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	2,617,953.58
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	566,138.02
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	0.00
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)	229,129.15
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)	3,413,220.75
9. Carry-Forward Adjustment (Part IV, Line F)	(31,516.98)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	3,381,703.77

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	35,803,248.99
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	6,990,315.44
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	3,672,407.92
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	245.42
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	467,063.19
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)	4,954,788.32
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)	1,450,412.58
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	3,776,192.53
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,971,465.80
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	59,086,140.19

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

5.78%

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/icc)
(Line A10 divided by Line B18)

5.72%

Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>3,413,220.75</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(101,136.31)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>(186,440.73)</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.45%) times Part III, Line B18); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.45%) times Part III, Line B18) or (the highest rate used to recover costs from any program (5.45%) times Part III, Line B18); zero if positive	<u>(94,550.93)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(94,550.93)</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>5.62%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-47,275.47) is applied to the current year calculation and the remainder (\$-47,275.46) is deferred to one or more future years:	<u>5.70%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-31,516.98) is applied to the current year calculation and the remainder (\$-63,033.95) is deferred to one or more future years:	<u>5.72%</u>
LEA request for Option 1, Option 2, or Option 3	<u>3</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>(31,516.98)</u>

Approved indirect cost rate: 5.45%
Highest rate used in any program: 5.45%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	406,925.83	22,177.46	5.45%
01	3310	967,003.39	52,708.48	5.45%
01	3315	24,486.49	1,334.51	5.45%
01	3320	131,148.12	7,147.57	5.45%
01	3327	1,075,091.17	19,666.03	1.83%
01	3385	56,101.58	2,997.42	5.34%
01	3550	28,630.84	1,006.49	3.52%
01	4035	198,299.11	10,807.30	5.45%
01	4201	12,169.51	663.22	5.45%
01	4203	100,357.27	2,007.15	2.00%
01	5640	141,998.92	7,738.94	5.45%
01	5810	145,095.36	7,907.70	5.45%
01	6500	9,997,621.07	536,999.43	5.37%
01	6512	291,897.71	15,908.42	5.45%
01	6520	62,657.18	3,414.82	5.45%
01	7091	519,681.23	15,589.55	3.00%
01	7230	32,755.11	1,785.15	5.45%
01	7240	498,121.66	27,147.63	5.45%
01	8150	1,280,821.24	69,809.91	5.45%
01	9010	1,166,193.92	36,188.68	3.10%
11	9010	290,836.90	15,850.61	5.45%
12	5025	1,619,158.87	88,244.16	5.45%
12	5320	118,930.85	5,304.32	4.46%
12	6105	1,131,125.95	61,646.36	5.45%
12	9010	906,976.86	49,430.24	5.45%
13	5310	1,970,875.31	87,901.04	4.46%

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		511,653.33	511,653.33
2. State Lottery Revenue	8560	808,349.38		195,174.90	1,003,524.28
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)		808,349.38	0.00	706,828.23	1,515,177.61
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	631,743.07			631,743.07
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	167,931.70			167,931.70
4. Books and Supplies	4000-4999	4,075.66		154,839.40	158,915.06
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	4,598.95			4,598.95
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)		808,349.38	0.00	154,839.40	963,188.78
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	0.00	0.00	551,988.83	551,988.83
D. COMMENTS:					

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

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

Section I - Expenditures	Funds 01, 09, and 62			2012-13 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	56,138,840.94
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3355 and 3385)	All	All	1000-7999	3,367,559.24
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999 except 3801-3802	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	8,203.51
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	1,155,480.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	595,342.37
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. PERS Reduction	All	All	3801-3802	66,582.95
10. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C9, D1, or D2.			
11. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C10)				1,825,608.83
D. Plus additional MOE expenditures:			1000-7143, 7300-7439	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures before adjustments (Line A minus lines B and C11, plus lines D1 and D2)				50,945,672.87
F. Charter school expenditure adjustments (From Section V)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				50,945,672.87

Section II - Expenditures Per ADA		2012-13 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, lines 3, 6, 26, 28, and 29)		6,494.36
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)		6,494.36
D. Charter school ADA adjustments (From Section V)		0.00
E. Adjusted total ADA (Lines C plus D)		6,494.36
F. Expenditures per ADA (Line I.G divided by Line II.E)		7,844.60
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	47,633,416.45	7,246.25
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)	47,633,416.45	7,246.25
B. Required effort (Line A.2 times 90%)	42,870,074.81	6,521.63
C. Current year expenditures (Line I.G and Line II.F)	50,945,672.87	7,844.60
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2014-15 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

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

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

Aggregate Expenditures/Per ADA Expenditures	Total	Per ADA
B. MOE deficiency amount if MOE not met Col 1 (Line III.D) and Col 2 (Line III.D x Line II.E)	0.00	0.00
C. Education Jobs Fund expenditures applied (Using lowest amount needed) (Lowest amount in Line IV.B, up to amount available in Line IV.A4)	0.00	0.00
D. Total expenditures, with adjustments, Col 1 (Line I.G plus Line IV.C)	50,945,672.87	
E. Total expenditures per ADA, with adjustments, Col 2 (Col 1 Line IV.D divided by Line II.E)		7,844.60
F. Adjusted MOE expenditures deficiency amount, Col 1 (Line IV.B minus Line IV.C)	0.00	
G. Adjusted MOE per pupil expenditure deficiency amount, Col 2 (Line III.B minus IV.E) (If negative, then zero)		0.00
H. MOE determination with Education Jobs Fund expenditure adjustment. (If both amounts in lines F and G are positive, MOE not met. If either column in Line IV.F or IV.G equals zero, MOE requirement has been met)	MOE Met	
I. MOE adjusted deficiency percentage, if MOE not met; otherwise zero. Col 1 (Line IV.F divided by Line III.B) and Col 2 (Line IV.G divided by Line III.B) (Funding under NCLB covered programs in FY 2014-15 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

Instructional Goals Description	Teacher Full-Time Equivalents			Classroom Units			Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200) FTE Factor(s)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495) FTE Factor(s)	School Administration (Function 2700) FTE Factor(s)	Pupil Support Services (Functions 3100-3199 & 3900) FTE Factor(s)	Plant Maintenance and Operations (Functions 8100-8400) CU Factor(s)	Facilities Rents and Leases (Function 8700) CU Factor(s)	
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	875,422.34	619,064.81	3,569,668.68	1,953,243.18	5,181,325.31	0.00	140,559.38
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)							
Instructional Goals Description							
0001 Pre-Kindergarten							
1110 Regular Education, K-12	297.00	297.00	297.00	297.00	253.00		40.00
3100 Alternative Schools							
3200 Continuation Schools	6.50	6.50	6.50	6.50	4.00		
3300 Independent Study Centers	2.00	2.00	2.00	2.00	1.00		
3400 Opportunity Schools							
3550 Community Day Schools							
3700 Specialized Secondary Programs							
3800 Vocational Education							
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Vocational Education							
4760 Bilingual							
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)	125.00	125.00	125.00	125.00	15.00		47.00
6000 ROC/P							
Other Goals Description							
7110 Nonagency - Educational	9.50	9.50	9.50	9.50	4.00		
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
Other Funds Description							
-- Adult Education (Fund 11)					11.00		
-- Child Development (Fund 12)	60.50	60.50	60.50	60.50	1.00		
-- Cafeteria (Funds 13 & 61)					29.00		
C. Total Allocation Factors	500.50	500.50	500.50	500.50	318.00	0.00	87.00

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

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	45.33	0.00	45.33	2.81	48.14	
1110	Regular Education, K-12	24,986,989.45	8,351,045.22	33,338,034.67	2,068,372.30	35,406,406.97	
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	
3200	Continuation Schools	493,647.25	156,308.94	649,956.19	40,324.85	690,281.04	
3300	Independent Study Centers	84,644.66	44,335.04	128,979.70	8,002.21	136,981.91	
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	
3700	Specialized Secondary Programs	20,600.32	0.00	20,600.32	1,278.09	21,878.41	
3800	Vocational Education	0.00	0.00	0.00	0.00	0.00	
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	
4630	Adult Vocational Education	0.00	0.00	0.00	0.00	0.00	
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	
5000-5999	Special Education	13,065,912.60	2,072,933.67	15,138,846.27	939,250.64	16,078,096.91	
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00	0.00	
Other Goals							
7110	Nonagency - Educational	660,136.10	198,371.29	858,507.39	53,263.87	911,771.26	
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	
8100	Community Services	0.00	0.00	0.00	0.00	0.00	
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	
Other Costs							
----	Food Services				5,119.34	5,119.34	
----	Enterprise				0.00	0.00	
----	Facilities Acquisition & Construction				11,295.60	11,295.60	
----	Other Outgo				1,162,411.00	1,162,411.00	
Other Funds							
----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		1,516,289.53	1,516,289.53	540,660.00	2,056,949.53	
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(342,399.20)	(342,399.20)	
----	Total General Fund and Charter Schools Funds Expenditures	39,311,975.71	12,339,283.69	51,651,259.40	3,308,755.57	56,138,840.91	

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

Goal	Type of Program	Instruction (Functions 1000- 1999)	Instructional Supervision and Administration (Functions 2100- 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420- 2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110- 3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000- 4999)	Community Services (Functions 5000- 5999)	General Administration (Functions 7000- 7999, except 7210)*	Plant Maintenance and Operations (Functions 8100- 8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	0.00	0.00	0.00	45.33	0.00	0.00	0.00			0.00	0.00	45.33
1110	Regular Education, K-12	24,793,690.33	4,447.90	0.00	158,128.46	21,641.67	0.00	245.42			8,835.67	0.00	24,986,989.45
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	358,907.01	0.00	0.00	134,740.24	0.00	0.00	0.00			0.00	0.00	493,647.25
3300	Independent Study Centers	84,644.66	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	84,644.66
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	20,600.32	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	20,600.32
3800	Vocational Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	9,998,822.77	1,503,495.77	0.00	24,655.74	1,037,226.61	501,711.71	0.00			0.00	0.00	13,065,912.60
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	546,583.90	22,925.07	0.00	77,721.10	12,906.03	0.00	0.00	0.00	0.00	0.00	0.00	660,136.10
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	0.00	0.00	0.00	0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		35,803,248.99	1,530,868.74	0.00	395,290.87	1,071,774.31	501,711.71	245.42	0.00	0.00	8,835.67	0.00	39,311,975.71

* 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		
Instructional Goals						
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	4,164,170.84	4,122,249.38	64,625.00	8,351,045.22	
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00
3200	Continuation Schools	91,135.04	65,173.90	0.00	156,308.94	
3300	Independent Study Centers	28,041.56	16,293.48	0.00	44,335.04	
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00
3800	Vocational Education	0.00	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00	0.00
4760	Bilingual	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 (allocated to 5001)	1,752,597.15	244,402.14	75,934.38	2,072,933.67	
6000	ROC/P	0.00	0.00	0.00	0.00	0.00
Other Goals						
7110	Nonagency - Educational	133,197.39	65,173.90	0.00	198,371.29	
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00	0.00
Other Funds						
--	Adult Education (Fund 11)		179,228.23		179,228.23	
--	Child Development (Fund 12)	848,257.02	16,293.48	0.00	864,550.50	
--	Cafeteria (Funds 13 and 61)		472,510.80		472,510.80	
Total Allocated Support Costs		7,017,399.00	5,181,325.31	140,559.38	12,339,283.69	

A. Central Administration Costs in General Fund and Charter Schools Funds	
Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	467,063.19
External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	0.00
Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	2,617,953.58
Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	566,138.02
4 Total Central Administration Costs in General Fund and Charter Schools Funds	3,651,154.79
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	
1 Total Direct Charged Costs (from Form PCR, Column 1, Total)	39,311,975.71
2 Total Allocated Costs (from Form PCR, Column 2, Total)	12,339,283.69
3 Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	51,651,259.40
C. Direct Charged Costs in Other Funds	
1 Adult Education (Fund 11, Objects 1000-5999, except 5100)	1,450,412.58
2 Child Development (Fund 12, Objects 1000-5999, except 5100)	3,776,192.53
3 Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	1,971,465.80
4 Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5 Total Direct Charged Costs in Other Funds	7,198,070.91
D. Total Direct Charged and Allocated Costs (B3 + C5)	58,849,330.31
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)	6.20%

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)	5,119.34				5,119.34
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			11,295.60		11,295.60
Other Outgo (Objects 1000-7999)				1,162,411.00	1,162,411.00
Total Other Costs	5,119.34	0.00	11,295.60	1,162,411.00	1,178,825.94

Description	Principal Appt. Software Data ID	2012-13 Unaudited Actuals	2013-14 Budget
BASE REVENUE LIMIT PER ADA			
1. Base Revenue Limit per ADA (prior year)	0025	6,816.73	6,816.73
2. Inflation Increase	0041		106.00
3. All Other Adjustments	0042, 0525		60.73
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,816.73	6,983.46
REVENUE LIMIT SUBJECT TO DEFICIT			
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	6,816.73	6,983.46
b. AB 851 Add-on (Meals, BTS, Special Adjustments)	0719	59.80	0.00
c. Revenue Limit ADA	0033	6,597.76	6,509.22
d. Total Base Revenue Limit (Lines 5a plus 5b, times 5c)	0034, 0724	45,369,694.57	45,456,877.50
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	263,221.00	
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	45,632,915.57	45,456,877.50
DEFICIT CALCULATION			
16. Deficit Factor	0281	0.77728	0.77728
17. TOTAL DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	35,469,552.61	35,332,721.74
OTHER REVENUE LIMIT ITEMS			
18. Unemployment Insurance Revenue	0060	377,789.00	30,437.00
19. Less: Longer Day/Year Penalty	0287		
20. Less: Excess ROC/P Reserves Adjustment	0288		
21. Less: PERS Reduction	0195	82,495.00	100,958.00
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)	---	295,294.00	(70,521.00)
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	35,764,846.61	35,262,200.74

Description	Principal Appt. Software Data ID	2012-13 Unaudited Actuals	2013-14 Budget
REVENUE LIMIT - LOCAL SOURCES			
25. Property Taxes	0587	9,308,659.00	7,687,938.00
26. Miscellaneous Funds	0588	1,119.50	
27. Community Redevelopment Funds	0589, 0721	4,560,880.00	3,210,860.00
28. Less: Charter Schools In-lieu Taxes	0595		
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	13,870,658.50	10,898,798.00
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	21,894,188.11	24,363,402.74
b. Less: Education Protection Account (EPA) (Obj. 8012)	---	7,633,162.00	5,644,951.00
c. Plus: Charter School Portion of EPA included in 31b	---		
d. NET STATE AID (Line 31a minus 31b, plus 31c; if negative, then zero)	0737	14,261,026.11	18,718,451.74
OTHER ITEMS			
32. Less: County Office Funds Transfer	0458	27,005.00	27,425.00
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	---		18,745.00
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(27,005.00)	(8,680.00)
42. TOTAL, NET STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31d and 41) (This amount should agree with Object 8011)	---	14,234,021.11	18,709,771.74
43. Less: Revenue Limit State Apportionment Receipts	---	17,061,068.00	
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43)	---	(2,827,046.89)	

OTHER NON-REVENUE LIMIT ITEMS			
45. Core Academic Program	9001	20,714.00	20,714.00
46. California High School Exit Exam	9002	194,085.00	194,085.00
47. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017	25,177.00	25,177.00
48. Apprenticeship Funding	0570		
49. Community Day School Additional Funding	3103, 9007		

Description	2012-13 Actual	2013-14 Budget	% Diff.
SELPA Name: Tri-City (BX)			
Date allocation plan approved by SELPA governance:			
I. TOTAL SELPA REVENUES			
A. Base Plus Taxes, IDEA, and Excess ERAF			
1. Base Apportionment	10,899,953.00	11,032,517.00	1.22%
2. Local Special Education Property Taxes			0.00%
3. Federal IDEA, Part B, Local Assistance Grants	4,312,138.00	4,312,138.00	0.00%
4. Applicable Excess ERAF			0.00%
5. Total Base Apportionment, Taxes, IDEA, and Excess ERAF	15,212,091.00	15,344,655.00	0.87%
B. COLA Apportionment			
C. Growth Apportionment or Declining ADA Adjustment	(373,335.53)	(373,335.37)	0.00%
D. Subtotal (Sum lines A.5, B, and C)	14,838,755.47	14,971,319.63	0.89%
E. Program Specialist/Regionalized Services Apportionment	324,968.26	324,968.26	0.00%
F. Low Incidence Materials and Equipment Apportionment	39,251.11	39,251.11	0.00%
G. Out of Home Care Apportionment	9,116.00	9,116.00	0.00%
H. NPS/LCI Extraordinary Cost Pool Apportionment			
I. Adjustment for NSS with Declining Enrollment			0.00%
J. Grand Total Apportionment, Taxes, IDEA, and Excess ERAF (Sum lines D through I)	15,212,090.84	15,344,655.00	0.87%
K. Mental Health Apportionment	2,067,423.00	1,540,771.00	-25.47%
L. NSS Extraordinary Cost Pool for Mental Health Services Apportionment			
M. Federal IDEA Local Assistance Grants - Preschool	217,332.00	217,332.00	0.00%
N. Federal IDEA - Section 619 Preschool	121,824.00	121,824.00	0.00%
O. Other Federal Discretionary Grants	60,176.00	60,176.00	0.00%
P. Other Adjustments	19,922.16	19,922.00	0.00%
Q. Total SELPA Revenues (Sum lines J through P)	17,698,768.00	17,304,680.00	-2.23%
II. ALLOCATION TO SELPA MEMBERS			
Culver City Unified (BX00)	5,630,746.18	5,800,829.44	3.02%
Beverly Hills Unified (BX01)	3,423,104.76	3,285,368.37	-4.02%
Santa Monica-Malibu Unified (BX03)	8,644,917.06	8,218,482.19	-4.93%
Total Allocations (Sum all lines in Section II) (Amount must equal Line I.Q)	17,698,768.00	17,304,680.00	-2.23%
Preparer Name: <u>Alva Diaz</u>			
Title: <u>Accounting Technician</u>			
Phone: <u>310-842-4220 ext 4219</u>			

Current LEA: 19-64444-0000000 Culver City Unified		
Selected SELPA: BX		(Enter a SELPA ID from the list below then save and close)
POTENTIAL SELPAS FOR THIS LEA ID	SELPA-TITLE	DATE APPROVED (from Form SEA)
BX	Tri-City	

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	(21,213.56)	0.00	(342,399.20)				
Other Sources/Uses Detail					1,400,000.00	1,155,480.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	1,081.92	0.00	49,873.08	0.00				
Other Sources/Uses Detail					900,000.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	34,379.11	0.00	204,625.08	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(14,247.47)	87,901.04	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					255,480.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	1,400,000.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	35,461.03	(35,461.03)	342,399.20	(342,399.20)	2,555,480.00	2,555,480.00	0.00	0.00

Description	EDP No.	Home-to-School	SD/OI
SCHEDULE I - PUPIL TRANSPORTATION DATA			
A. ENTER average number of buses used to transport pupils daily to/from school	008/006	1.0	10.0
B. 1. ENTER average number of pupils transported daily one way to/from school (excluding extended year)	020/019	28.8	62.6
2. ENTER number of pupils included on Line B1 with transportation in IEP	023/024	0.0	62.6
C. ENTER total number of miles driven to/from school	021/022	5,645.0	86,082.0
D. ENTER 1 for traditional school year, 2 for year-round, or 3 for a combination of both, for days pupils transported	030/033	1	1
SCHEDULE II - COST DATA			
(Home-to-School: Unless otherwise specified, Fund 01, Resources 1100, 7230, and 7235, Function 3600)			
(SD/OI: Unless otherwise specified, Fund 01, Resource 7240, Function 3600)			
A. Classified Salaries & Benefits (Objects 2100-2999, 3102, 3202, 3302, 3402, 3502, 3602, 3702, 3752, 3802, and 3902)		32,720.24	455,124.39
B. Books & Supplies (Objects 4200, 4300, and 4400)		34.87	45,582.08
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)		0.00	0.00
3. Insurance (Objects 5400 and 5450)		0.00	0.00
4. Rentals, Leases, Repairs, and Noncapitalized Improvements (Object 5600)		0.00	46,030.52
5. Interprogram/Interfund Transfers (Objects 5710 and 5750)		0.00	(71,344.38)
6. Other Services and Operating Expenditures (Object 5800) (Contracts for repairs should be charged to Object 5600)		0.00	22,729.05
7. Communications (Object 5900)		0.00	0.00
D. Capital Outlay, Lease Purchase & Debt Service (Home-to-School: Funds 01, 15, & 18, all applicable Resources except 7240, Function 3600, Objects 6400 & 6500, plus Fund 01, Resources 7230, 7235, and 7236, Function 9100, Objects 7438 and 7439, plus Funds 15 & 18, Function 9100, Objects 7438 and 7439, minus Fund 01, Resources 7230 and 7235, Object 8972, minus Funds 15 & 18, Object 8972) (SD/OI: Fund 01, Resource 7240, Function 3600, Objects 6400 & 6500, plus Fund 01, Resource 7240, Function 9100, Objects 7438 and 7439, minus Fund 01, Resource 7240, Object 8972)		0.00	0.00
1. ENTER amount of capital outlay, lease purchase & debt service included on Line D in Home-to-School that belongs in SD/OI as a decrease to Home-to-School and an increase to SD/OI. (Line D1 must net to zero)			
E. Direct Support Costs			
1. Plant Maintenance & Operations and Facilities (Fund 01, Resource 7230 (HtoS) or 7240 (SD/OI), Functions 8100-8400 and 8700, Objects 2000-5999, 6400, and 6500)		0.00	0.00
F. Direct and Direct Support Costs (Lines A through E1 except Line C1a)	096/095	32,755.11	498,121.66
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	32,755.11	498,121.66
I. Reimbursement from other districts/county offices/charter or private schools/agencies for transportation expenses included in Line H (Fund 01, Resource 7230 (HtoS) or 7240 (SD/OI), Objects 8677 and 8699)		0.00	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	32,755.11	498,121.66
K. Indirect Costs (Approved indirect cost rate of 5.45% times the sum of Line H minus lines C1, D, and D1. If negative, then zero.)		1,785.15	27,147.63
L. Net Pupil Transportation Expense (Lines J and K)	100/101	34,540.26	525,269.29

Description	EDP No.	Home-to-School	SD/OI
SCHEDULE III - ALLOWABLE TRANSPORTATION EXPENSE			
A. Net Pupil Transportation Expense (Schedule II, Line L)		34,540.26	525,269.29
B. ENTER deduction for increased cost of court ordered transportation (Los Angeles Unified, San Bernardino Unified and San Diego Unified only)			
C. Deduction for payments to common carriers and parents in lieu of transportation provided to your pupils			
1. ENTER payments by your LEA, included in Schedule II, Line C1			
2. ENTER payments by another LEA, included in Schedule II, Line C1			
3. Less: ENTER payments to common carriers and parents, deducted on Line B			
D. Deduction for bus acquisition and/or replacement			
1. ENTER portion of bus payments included in Schedule II, Line D plus Line D1 that was for your pupils (exclude portion other LEAs paid to you as part of their costs)			
2. ENTER portion of payments included in Schedule II, lines C1 and C6 paid to another LEA providing services to your LEA			0.00
3. Less: ENTER bus acquisition and/or replacement included in deduction taken on Line B			
E. Deduction for unallowable costs			
1. ENTER amount of unallowable costs included in Schedule II, lines C1 and C6 paid by you to another LEA			
2. Less: ENTER unallowable costs amount included in deduction taken on Line B			
F. Total Deductions (Lines B, C1, C2, D1, D2, and E1 minus lines C3, D3, and E2)		0.00	0.00
G. Bus Operating Expense (Line A minus Line F)	110/111	34,540.26	525,269.29
H. 1. Cost Per Mile (Line G divided by Schedule I, Line C)	120/121	6.119	6.102
2. Cost Per Pupil (Line G divided by Schedule I, Line B1)	122/123	1,199.315	8,390.883
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	34,540.26	525,269.29
L. Approved Non-SD/OI Home-to-School Transportation Expense			
1. Calculated Expense (Line K divided by Schedule I, Line B1 times Schedule I, Line B2)	132c	0.00	
2. ENTER LEA's computed expense if different than amount calculated in Line L1 (maintain documentation locally)	132a		

Contact: Sean Kearney

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Agency: Culver City Unified School District

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