

INTEROFFICE CORRESPONDENCE  
Los Angeles Unified School District  
Office of the Chief Financial Officer

**INFORMATIVE**

**DATE:** September 6, 2013

**TO:** Members, Board of Education  
Dr. John E. Deasy, Superintendent

**FROM:** Megan K. Reilly  
Chief Financial Officer

**SUBJECT: 2012-13 CLOSING OF THE BOOKS (UNAUDITED ACTUALS REPORT) and GANN LIMIT**

At the end of each fiscal year, the District closes its books, reviews its actual revenues and expenditures, and calculates ending balances. This work results in the Unaudited Actuals Report, which the Board of Education will be asked to approve by September 15th, as required under Education Code Section 42100. The results from this Report will subsequently be reviewed by the District's auditor, per Education Code Section 41020.

**I. MAJOR HIGHLIGHTS**

- The District was able to meet its financial commitments in 2012-13 and meet the 5% ending balance requirement set forth in the District's Budget and Finance Policy. The total ending balance in 2012-13 is \$686.8 million. This amount includes General Fund-Unrestricted of \$547.4 million and General Fund-Restricted of \$139.4 million. The rest of this informative discusses General Fund-Unrestricted funds. The 2012-13 ending balances (as reported in "Third Interim") have already been reflected in the 2013-14 Final Budget adopted in June.
- The unassigned/unappropriated ending balance is \$38.8 million, which is a decrease of \$7.0 million from \$45.8 million at Third Interim. See Chart I below.

<b>CHART I</b>			
<b>Components of Ending Balance (in millions)</b>			
<b>General Fund - Unrestricted</b>			
<b>Fiscal Year 2012-13</b>			
	<b>Year-End</b>	<b>Third</b>	
	<b>Actuals</b>	<b>Interim</b>	<b>Variance</b>
Nonspendable	\$17.5	\$10.2	\$7.3
Assigned	\$425.7	\$379.0	\$46.7
Unassigned-Reserve for Economic Uncertainties	\$65.4	\$65.4	\$0.0
Unassigned - Unappropriated	\$38.8	\$45.8	(\$7.0)
2012-13 Ending Balance	<u>\$547.4</u>	<u>\$500.4</u>	<u>\$47.0</u>

## II. CHANGES IN REVENUES, EXPENDITURES, AND ENDING BALANCE

- **Increase in 2012-13 Revenues** – Since Third Interim, actual revenue decreased by \$2.1 million in the General Fund – Unrestricted. This decrease was caused by applying the annual versus interim Average Daily Attendance (ADA) for nonpublic schools and community day schools, a \$3.7 million decrease. In addition, the California Department of Education lowered the lottery rate from \$154.25 to \$145.50 per ADA, which resulted in a decrease in state lottery revenue of \$2.5 million. These decreases are offset by higher miscellaneous income and donations of \$3.9 million, primarily due to year end closing adjustments and actual donations received which were higher than projected.
- **Increase in 2012-13 Expenditures** - The District's year-end actual expenditures for General Fund- Unrestricted increased by \$53.7 million.
  - This is mainly due to an increase in legal settlement costs of \$44.7 million coupled with an accounting adjustment in Special Education of \$89.5 million. This Special Education technical change is cost neutral to the General Fund and is an accounting entry to distribute direct costs for reporting purposes.
  - These increases are offset by a decrease in textbook expenditures of \$21.0 million. This is due to the timing of textbook expenditures which is expected to occur in the 2013-14 fiscal based on actual delivery schedules and invoicing patterns.
  - In addition, actual salaries decreased by \$22.6 million. The primary areas of decline were in salaries for teachers, teacher substitutes, school clerks, custodians and campus aides, which is attributed to the decentralization of resources to schools under the Per Pupil funding model and accountability.
  - In addition, audit costs decreased by \$4.4 million as a result of District's continued reduction in audit findings resulting from improved internal controls. The efficiencies in payroll recovery helped with the reduction of bad debts that resulted in a decrease of expenditures of \$6.1 million.
  - Moreover, expenditures were lower than previously anticipated in the following programs: E-rate match/rebate expenditures \$4.6 million; rubbish disposal \$1.5 million; legal fees to outside counsel \$2.9 million; ITD software license and maintenance \$2.3 million; election expense \$1.1 million; fire damage repair \$1.8 million; and other accounts.
- **Decrease in Net Contributions/Transfers** – Contributions represent transfers of funds between programs within a fund (e.g. General Fund support for Special Education Program). On the other hand, transfers are movements of resources between funds (e.g. General Fund subsidy to the Child Development Fund).

The General Fund Net Contributions/Transfers decreased by \$102.8 million. Of this change, \$89.5 million is the Special Education accounting adjustment mentioned above. In addition, contributions to Home-to-School and Mental Health Services Programs decreased by \$20.1 million. These decreases are offset by an increase in contribution to Maintenance Operation Program of \$1.6 million and increases in transfers to the Child Development Fund of \$1.0 million and the Adult Education Fund of \$3.6 million.

- **Increase in Total Ending Balance** – The changes in revenues, expenditures and net contributions/transfers (as discussed above) resulted in an increase in total ending balance by \$47.0 million (see Chart I). The total ending balances are non-spendable, assigned, or used as beginning balances in the 2013-14 fiscal year.
  - Assigned Ending Balance: Certain account balances remain available to schools and offices for future use. Carryover accounts include school donation accounts, per pupil school discretionary accounts, opening funds for new schools, funds reserved for fire damage, and the reserve for funding the District's Other Post-Employment Benefits (OPEB) liability. The Assigned Fund Balance increased by \$46.7 million (see Chart I), mainly due to school set-aside for textbooks.
  - Unassigned (Undesignated) Ending Balance: The year-end actual unassigned ending balance is \$7.0 million (see Chart I) lower than Third Interim.

### III. GANN LIMIT

In 1979, Proposition 4 established constitutional limits on the allowable growth in state and local government spending, including school districts. This is commonly known as the Gann Limit. Based on Education Code Section 42132, the governing board of each school district is required to adopt a resolution identifying the estimated appropriations limit for the current year and their actual appropriations limit for the preceding year. For fiscal years 2012-13 and 2013-14, the District's appropriations limits are \$4.1 billion and \$4.3 billion, respectively. Currently, the Gann limit has become more of a pro forma calculation brought about by the limit's faster growth than the appropriations received by the District that is subject to the limit. However, the District is still constitutionally mandated to report the calculations and adopt a resolution.

If you have any questions, please contact me at (213) 241-7888 or Luis Buendia at (213) 241-2737.

c: Michelle King  
David Holmquist  
Enrique Boull't  
Jaime Aquino  
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Tony Atienza  
Luis Buendia



# LOS ANGELES UNIFIED SCHOOL DISTRICT

## Board of Education Report

<b>Report Number:</b>	026-13/14
<b>Date:</b>	September 10, 2013
<b>Subject:</b>	Unaudited Actuals Report for Fiscal Year 2012-13 and Gann Limit Resolution
<b>Responsible Staff:</b>	
Name	Luis Buendia
Office/Division	Accounting and Disbursements Division
Telephone No.	213-241-2150

### BOARD REPORT

**Action Proposed:** In accordance with Education Code section 42100, the Board is requested to approve the Unaudited Actuals Report for Fiscal Year 2012-13 (Attachment A) and direct staff to submit the report to the County Superintendent of Schools. In addition, pursuant to Education Code 42132, the Board is also requested to adopt the Gann Limit Resolution (Attachment B).

**Background:** Education Code Section 42100 requires the governing board of each school district to approve, in a format prescribed by the Superintendent of Public Instruction, an annual statement of all receipts and expenditures of the district for the preceding fiscal year and to file the statement with the County Superintendent of Schools on or before September 15th.

Education Code Section 42132 requires the governing board of each school district to adopt a resolution identifying their estimated appropriations limit for the current year and their actual appropriations limit for the preceding year. The so-called "Gann" Initiative placed limits on the growth of expenditures for publicly funded programs. Although the Gann Limit Calculations are provided as part of the Unaudited Actuals Report, a specific resolution is required by statute.

**Expected Outcomes:** The District's statement of revenues and expenditures (Unaudited Actuals) for Fiscal Year 2012-13 will be filed with the County Superintendent of Schools, in compliance with Education Code 42100. The budget for the current fiscal year (2013-14) will be updated based on the Unaudited Actuals report.  
The adopted Gann Limit Resolution will be made available to the public.



## LOS ANGELES UNIFIED SCHOOL DISTRICT

### Board of Education Report

**Board Options and Consequences:** Board approval and filing of the Unaudited Actuals Report and adoption of the Gann Limit Resolution is statutorily mandated.

**Policy Implications:** None.

**Budget Impact:** Budget adjustments for the current fiscal year may be required based on updated ending balances from the prior fiscal year. In addition, budget projections for the current fiscal year and two out-years may be revised based on a review of expenditures and updated balances from the Unaudited Actuals. The informative on the Unaudited Actuals provides a summary of 2012-2013 ending balances.

**Issues and Analysis:** None.

**Attachments:**


**x Informative**

☐ **Desegregation  
Impact Statement**




LOS ANGELES UNIFIED SCHOOL DISTRICT  
Board of Education Report

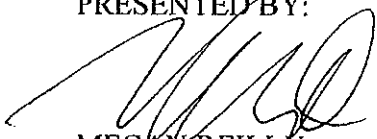
Respectfully submitted,

  
Dr. JOHN E. DEASY  
Superintendent


APPROVED BY:

  
MICHELLE KING  
Senior Deputy Superintendent  
School Operations


APPROVED &  
PRESENTED BY:

  
MEGAN REILLY  
Chief Financial Officer  
Office of the Chief Financial Officer

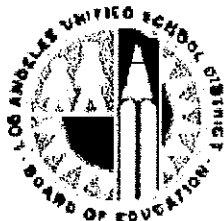
REVIEWED BY:

  
DAVID HOLMQUIST  
General Counsel

☒ Approved as to form.

  
TONY ATIENZA  
Director of Budget Services and  
Financial Planning

☒ Approved as to budget impact statement.



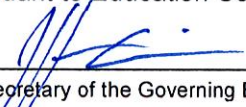
**LOS ANGELES UNIFIED SCHOOL DISTRICT**

**UNAUDITED ACTUALS**  
**FINANCIAL REPORT**  
**Fiscal Year 2012-13**

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: September 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:

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Name

Business Services Consultant

Title

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For School District:

V. Luis Buendia

Name

Controller

Title

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E-mail Address

SELECTION OF BUDGET ADOPTION CYCLE:

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

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



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

19 64733 0000000  
Form CA

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)	60.44%
	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	\$4,140,880,147.65
	Appropriations Subject to Limit	\$3,718,246,977.69
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2014-15, subject to CDE approval.	5.19%
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	\$42,113,255.16
	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)).	\$51,020,229.36

G = General Ledger Data; S = Supplemental Data

Pg #	Form	Description	Data Supplied For:	
			2012-13 Unaudited Actuals	2013-14 Budget
1	01	General Fund/County School Service Fund	GS	GS
13	09	Charter Schools Special Revenue Fund	G	
**	10	Special Education Pass-Through Fund		
27	11	Adult Education Fund	G	G
39	12	Child Development Fund	G	G
49	13	Cafeteria Special Revenue Fund	G	G
**	14	Deferred Maintenance Fund		
**	15	Pupil Transportation Equipment Fund		
**	17	Special Reserve Fund for Other Than Capital Outlay Projects		
**	18	School Bus Emissions Reduction Fund		
**	19	Foundation Special Revenue Fund		
**	20	Special Reserve Fund for Postemployment Benefits		
59	21	Building Fund	G	G
70	25	Capital Facilities Fund	G	G
80	30	State School Building Lease-Purchase Fund	G	G
91	35	County School Facilities Fund	G	G
103	40	Special Reserve Fund for Capital Outlay Projects	G	G
**	49	Capital Project Fund for Blended Component Units		
113	51	Bond Interest and Redemption Fund	G	G
**	52	Debt Service Fund for Blended Component Units		
122	53	Tax Override Fund	G	G
131	56	Debt Service Fund	G	G
**	57	Foundation Permanent Fund		
**	61	Cafeteria Enterprise Fund		
139	62	Charter Schools Enterprise Fund	G	G
**	63	Other Enterprise Fund		
**	66	Warehouse Revolving Fund		
153	67	Self-Insurance Fund	G	G
**	71	Retiree Benefit Fund		
**	73	Foundation Private-Purpose Trust Fund		
**	76	Warrant/Pass-Through Fund		
**	95	Student Body Fund		
**	76A	Changes in Assets and Liabilities (Warrant/Pass-Through)		
**	95A	Changes in Assets and Liabilities (Student Body)		
164	A	Average Daily Attendance	S	S
**	ASSET	Schedule of Capital Assets	S	
**	CA	Unaudited Actuals Certification	S	
**	CAT	Schedule for Categoricals		
166	CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	GS	
**	CHG	Change Order Form		
**	CORR	Adults in Correctional Facilities		
167	DEBT	Schedule of Long-Term Liabilities	GS	
168	GANN	Appropriations Limit Calculations	GS	GS
171	ICR	Indirect Cost Rate Worksheet	GS	
176	L	Lottery Report	GS	

G = General Ledger Data; S = Supplemental Data

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

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) Revenue Limit Sources		8010-8099	2,752,843,185.91	160,900,842.58	2,913,743,828.49	2,885,544,835.00	170,315,482.00	3,055,860,317.00	4.9%
2) Federal Revenue		8100-8299	22,566,694.01	607,286,447.11	629,853,141.12	20,936,548.00	705,215,074.00	726,151,622.00	15.3%
3) Other State Revenue		8300-8599	1,220,737,155.19	781,780,291.37	2,002,517,446.56	1,242,410,037.00	877,058,839.00	2,119,468,876.00	5.8%
4) Other Local Revenue		8600-8799	103,830,283.43	20,805,735.10	124,635,998.53	101,412,861.00	39,926,133.00	141,338,994.00	13.4%
5) TOTAL, REVENUES			4,099,977,298.54	1,570,773,116.16	5,670,750,414.70	4,250,304,281.00	1,792,515,528.00	6,042,819,809.00	6.6%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	1,749,928,443.68	841,799,527.07	2,591,727,970.75	1,794,043,129.00	788,128,075.00	2,582,171,204.00	-0.4%
2) Classified Salaries		2000-2999	400,393,782.35	381,046,152.17	781,439,934.52	421,065,302.00	383,292,629.00	804,357,931.00	2.9%
3) Employee Benefits		3000-3999	846,757,581.37	502,830,182.86	1,349,587,774.23	861,260,110.00	512,897,029.00	1,374,157,139.00	1.8%
4) Books and Supplies		4000-4999	66,620,320.73	98,830,456.80	165,450,777.53	91,435,340.12	413,265,489.67	504,700,829.79	205.0%
5) Services and Other Operating Expenditures		5000-5999	349,352,816.03	426,077,846.78	775,430,662.81	215,793,717.00	513,763,739.45	729,557,456.45	-5.9%
6) Capital Outlay		6000-6999	19,846,117.01	3,414,708.96	23,260,825.97	26,487,196.00	4,091,989.24	30,579,185.24	31.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,188,143.67	0.00	2,188,143.67	2,336,474.00	0.00	2,336,474.00	6.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(66,436,895.29)	53,809,859.45	(12,627,036.84)	(83,438,506.00)	68,335,488.00	(15,103,018.00)	19.6%
9) TOTAL, EXPENDITURES			3,368,650,308.55	2,307,808,744.09	5,676,459,052.64	3,328,982,762.12	2,683,774,439.36	6,012,757,201.48	5.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			731,326,989.99	(737,035,627.93)	(5,708,637.94)	921,321,518.88	(891,258,911.36)	30,062,607.52	-626.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	13,956,594.76	9,620,076.07	23,576,670.83	21,378,228.00	0.00	21,378,228.00	-9.3%
b) Transfers Out		7600-7629	170,973,454.04	55,759.51	171,029,213.55	208,914,046.00	0.00	208,914,046.00	22.2%
2) Other Sources/Uses									
a) Sources		8930-8979	15,158,165.93	0.00	15,158,165.93	800,000.00	0.00	800,000.00	-94.7%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(679,343,427.02)	679,343,427.02	0.00	(832,767,557.00)	832,767,557.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(821,202,120.37)	688,907,743.58	(132,294,376.79)	(1,019,503,375.00)	832,767,557.00	(186,735,818.00)	41.2%

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)			(89,875,130.38)	(48,127,884.35)	(138,003,014.73)	(98,181,856.12)	(58,491,354.36)	(156,673,210.48)	-13.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	637,027,386.58	187,565,693.95	824,593,080.53	547,368,968.02	139,437,809.60	686,806,777.62	-16.7%
b) Audit Adjustments		9793	216,711.82	0.00	216,711.82	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			637,244,098.40	187,565,693.95	824,809,792.35	547,368,968.02	139,437,809.60	686,806,777.62	-16.7%
d) Other Restatements		9795	0.00	0.00	0.00	(46,942,745.90)	(1,173,389.24)	(48,116,135.14)	New
e) Adjusted Beginning Balance (F1c + F1d)			637,244,098.40	187,565,693.95	824,809,792.35	500,426,222.12	138,264,420.36	638,690,642.48	-22.6%
2) Ending Balance, June 30 (E + F1e)			547,368,968.02	139,437,809.60	686,806,777.62	402,244,366.00	79,773,066.00	482,017,432.00	-29.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	2,672,966.75	0.00	2,672,966.75	2,705,043.00	0.00	2,705,043.00	1.2%
Stores		9712	14,848,663.46	968,980.50	15,817,643.96	7,522,913.00	1,002,971.00	8,525,884.00	-46.1%
Prepaid Expenditures		9713	22,463.00	0.00	22,463.00	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	138,468,829.10	138,468,829.10	0.00	78,770,095.00	78,770,095.00	-43.1%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	425,658,824.61	0.00	425,658,824.61	279,947,900.00	0.00	279,947,900.00	-34.2%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	65,375,780.00	0.00	65,375,780.00	65,375,780.00	0.00	65,375,780.00	0.0%
Unassigned/Unappropriated Amount		9790	38,790,050.20	0.00	38,790,050.20	46,692,730.00	0.00	46,692,730.00	20.4%

			2012-13 Unaudited Actuals			2013-14 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
G. ASSETS									
1) Cash									
a) in County Treasury		9110	511,386,315.86	(119,576,611.74)	391,809,704.12				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	1,620,396.51	0.00	1,620,396.51				
c) in Revolving Fund		9130	2,672,986.75	0.00	2,672,986.75				
d) with Fiscal Agent		9135	0.00	30,007,271.03	30,007,271.03				
e) collections awaiting deposit		9140	0.00	0.00	0.00				
2) Investments		9150	659,445,398.00	0.00	659,445,398.00				
3) Accounts Receivable		9200	31,949,321.74	312,887.49	32,262,209.23				
4) Due from Grantor Government		9290	500,388,182.09	311,556,200.14	811,944,382.23				
5) Due from Other Funds		9310	8,400,000.00	0.00	8,400,000.00				
6) Stores		9320	14,848,863.46	968,980.50	15,817,843.96				
7) Prepaid Expenditures		9330	22,463.00	0.00	22,463.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			1,730,733,927.41	223,268,727.42	1,954,002,654.83				
H. LIABILITIES									
1) Accounts Payable		9500	382,902,881.62	71,550,991.24	454,453,872.86				
2) Due to Grantor Governments		9590	6,159,689.00	1,993,851.75	8,153,540.75				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	793,693,997.45	0.00	793,693,997.45				
5) Deferred Revenue		9650	608,391.32	10,286,074.83	10,894,466.15				
6) TOTAL, LIABILITIES			1,183,364,959.39	83,830,917.82	1,267,195,877.21				
I. FUND EQUITY									
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			547,368,968.02	139,437,809.60	686,806,777.62				

			2012-13 Unaudited Actuals			2013-14 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
REVENUE LIMIT SOURCES									
Principal Apportionment State Aid - Current Year		8011	1,189,843,850.00	0.00	1,189,843,850.00	1,562,528,328.00	0.00	1,562,528,328.00	31.3%
Education Protection Account State Aid - Current Year		8012	659,445,398.00	0.00	659,445,398.00	518,223,719.00	0.00	518,223,719.00	-21.4%
Charter Schools General Purpose Entitlement - State Aid		8015	70,111,356.00	0.00	70,111,356.00	163,474,539.00	0.00	163,474,539.00	133.2%
State Aid - Prior Years		8019	(473,658.00)	0.00	(473,658.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	7,173,822.40	0.00	7,173,822.40	7,168,867.00	0.00	7,168,867.00	-0.1%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	5,996,525.72	0.00	5,996,525.72	5,996,526.00	0.00	5,996,526.00	0.0%
County & District Taxes Secured Roll Taxes		8041	821,205,585.70	0.00	821,205,585.70	780,586,826.00	0.00	780,586,826.00	-4.9%
Unsecured Roll Taxes		8042	32,808,909.10	0.00	32,808,909.10	32,808,909.00	0.00	32,808,909.00	0.0%
Prior Years' Taxes		8043	68,295,039.74	0.00	68,295,039.74	52,580,202.00	0.00	52,580,202.00	-23.0%
Supplemental Taxes		8044	10,920,689.96	0.00	10,920,689.96	13,687,314.00	0.00	13,687,314.00	25.3%
Education Revenue Augmentation Fund (ERAF)		8045	114,465,331.05	0.00	114,465,331.05	(3,827,346.00)	0.00	(3,827,346.00)	-103.3%
Community Redevelopment Funds (SB 617/699/1992)		8047	76,626,066.07	0.00	76,626,066.07	56,108,425.00	0.00	56,106,425.00	-26.8%
Penalties and Interest from Delinquent Taxes		8048	1,821,046.47	0.00	1,821,046.47	0.00	0.00	0.00	-100.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	6.56	0.00	6.56	34.00	0.00	34.00	418.3%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	(3.28)	0.00	(3.28)	(17.00)	0.00	(17.00)	418.3%
Subtotal, Revenue Limit Sources			3,058,239,965.49	0.00	3,058,239,965.49	3,189,334,326.00	0.00	3,189,334,326.00	4.3%
Revenue Limit Transfers									
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(160,900,642.58)		(160,900,642.58)	(170,315,482.00)		(170,315,482.00)	5.9%
Continuation Education ADA Transfer	2200	8091		18,918,162.76	18,918,162.76		20,540,232.00	20,540,232.00	8.6%
Community Day Schools Transfer	2430	8091		0.00	0.00		0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091		141,982,479.82	141,982,479.82		149,775,250.00	149,775,250.00	5.5%
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	2,370,261.00	0.00	2,370,261.00	2,661,305.00	0.00	2,661,305.00	12.3%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(146,866,398.00)	0.00	(146,866,398.00)	(136,135,314.00)	0.00	(136,135,314.00)	-7.3%
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			2,752,843,185.91	160,900,642.58	2,913,743,828.49	2,885,544,835.00	170,315,482.00	3,055,860,317.00	4.9%
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	106,081,409.02	106,081,409.02	0.00	132,842,930.00	132,842,930.00	25.2%
Special Education Discretionary Grants		8182	0.00	20,724,123.66	20,724,123.66	0.00	27,069,727.00	27,069,727.00	30.6%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	50,588.13	0.00	50,588.13	0.00	0.00	0.00	-100.0%
Flood Control Funds		8270	909.19	0.00	909.19	0.00	0.00	0.00	-100.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	57,058.00	57,058.00	0.00	16,310.00	16,310.00	-71.4%
Interagency Contracts Between LEAs		8285	0.00	1,146,519.84	1,146,519.84	0.00	646,605.00	646,605.00	-43.6%
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		301,026,259.51	301,026,259.51		306,510,684.00	306,510,684.00	1.8%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290		904,984.74	904,984.74		998,414.00	998,414.00	10.3%
NCLB: Title II, Part A, Teacher Quality	4035	8290		51,744,752.14	51,744,752.14		47,762,020.00	47,762,020.00	-7.7%
NCLB: Title III, Immigrant Education Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals			2013-14 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		19,544,015.47	19,544,015.47		22,726,845.00	22,726,845.00	16.3%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4810 3205, 4035-4126, 5510	8290		0.00	0.00		0.00	0.00	0.0%
Other No Child Left Behind		8290		51,493,906.19	51,493,906.19		33,517,427.00	33,517,427.00	-34.9%
Vocational and Applied Technology Education	3500-3599	8290		6,099,407.42	6,099,407.42		5,704,097.00	5,704,097.00	-6.5%
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	22,515,196.69	48,464,011.12	70,979,207.81	20,936,548.00	127,420,015.00	148,356,563.00	109.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>22,565,694.01</b>	<b>607,286,447.11</b>	<b>629,853,141.12</b>	<b>20,936,548.00</b>	<b>705,215,074.00</b>	<b>726,151,622.00</b>	<b>15.3%</b>
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
Community Day School Additional Funding Current Year	2430	8311		304,802.00	304,802.00		0.00	0.00	-100.0%
Prior Years	2430	8319		(2,043.00)	(2,043.00)		0.00	0.00	-100.0%
ROC/P Entitlement Current Year	6355-6360	8311		746,102.00	746,102.00		2,350,000.00	2,350,000.00	215.0%
Prior Years	6355-6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		358,469,319.00	358,469,319.00		360,754,176.00	360,754,176.00	0.6%
Prior Years	6500	8319		(8,191.08)	(8,191.08)		0.00	0.00	-100.0%
Home-to-School Transportation	7230	8311		36,399,049.00	36,399,049.00		36,921,358.00	36,921,358.00	1.4%
Economic Impact Aid	7090-7091	8311		125,108,095.00	125,108,095.00		115,098,694.00	115,098,694.00	-8.0%
Spec. Ed. Transportation	7240	8311		41,188,780.00	41,188,780.00		41,839,604.00	41,839,604.00	1.6%
All Other State Apportionments - Current Year	All Other	8311	2,608,291.00	2,988,562.00	5,596,853.00	61,297,195.00	2,988,562.00	64,285,757.00	1048.6%
All Other State Apportionments - Prior Years	All Other	8319	59,670.84	1.00	59,671.84	11,380.00	0.00	11,380.00	-80.9%
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	147,567,735.00	0.00	147,567,735.00	151,231,852.00	0.00	151,231,852.00	2.5%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	15,232,908.00	0.00	15,232,908.00	24,549,843.00	0.00	24,549,843.00	61.2%
Lottery - Unrestricted and Instructional Materials		8560	83,311,654.91	20,615,283.25	103,926,938.16	79,132,336.00	19,144,920.00	98,277,256.00	-5.4%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	8010	8590		72,611,892.49	72,611,892.49		75,358,261.00	75,358,261.00	3.8%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590		594,664.49	594,664.49		1,298,277.00	1,298,277.00	118.3%
Healthy Start	6240	8590		190,700.00	190,700.00		233,425.00	233,425.00	22.4%
Class Size Reduction Facilities	6200	8590		0.00	0.00		0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590		50,950.00	50,950.00		0.00	0.00	-100.0%
Quality Education Investment Act	7400	8590		81,029,893.80	81,029,893.80		71,247,600.00	71,247,600.00	-12.1%
All Other State Revenue	All Other	8590	971,956,895.44	41,492,431.42	1,013,449,326.86	926,187,431.00	149,823,962.00	1,076,011,393.00	6.2%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>1,220,737,155.19</b>	<b>781,780,291.37</b>	<b>2,002,517,446.56</b>	<b>1,242,410,037.00</b>	<b>877,058,839.00</b>	<b>2,119,468,876.00</b>	<b>5.8%</b>



Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-Revenue									
Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	322,503.83	0.00	322,503.83	300,000.00	0.00	300,000.00	-7.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	75,000.00	0.00	75,000.00	New
Leases and Rentals		8650	14,586,949.33	0.00	14,586,949.33	11,202,000.00	0.00	11,202,000.00	-23.2%
Interest		8660	18,350,818.49	2,585.44	18,353,403.93	17,520,000.00	1,000.00	17,521,000.00	-4.5%
Net Increase (Decrease) in the Fair Value									
of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	245,494.30	0.00	245,494.30	148,752.00	0.00	148,752.00	-39.4%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677		0.00	0.00		0.00	0.00	0.0%
Interagency Services	All Other	8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	26,033,847.07	0.00	26,033,847.07	25,772,841.00	0.00	25,772,841.00	-1.0%
Other Local Revenue									
Plus: Misc Funds Non-Revenue									
Limit (50%) Adjustment		8691	3.28	0.00	3.28	17.00	0.00	17.00	418.3%
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	44,290,647.13	20,593,946.66	64,884,593.79	46,394,251.00	39,717,672.00	86,111,923.00	32.7%
Tuition		8710	0.00	209,201.00	209,201.00	0.00	207,461.00	207,461.00	-0.8%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			103,830,263.43	20,805,735.10	124,635,998.53	101,412,861.00	39,926,133.00	141,338,994.00	13.4%
TOTAL, REVENUES			4,099,977,298.54	1,570,773,116.16	5,670,750,414.70	4,250,304,281.00	1,792,515,528.00	6,042,819,809.00	6.6%

			2012-13 Unaudited Actuals			2013-14 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	1,473,757,120.63	551,690,127.00	2,025,447,247.63	1,490,284,180.00	526,496,930.00	2,016,781,110.00	-0.4%
Certificated Pupil Support Salaries		1200	82,693,861.99	121,824,531.80	204,518,393.79	103,437,686.00	112,887,703.00	216,325,389.00	5.8%
Certificated Supervisors' and Administrators' Salaries		1300	175,002,367.08	80,537,497.55	255,539,864.63	180,369,574.00	71,557,234.00	251,926,808.00	-1.4%
Other Certificated Salaries		1900	18,475,093.98	87,747,370.72	106,222,464.70	19,951,689.00	77,186,208.00	97,137,897.00	-8.6%
TOTAL, CERTIFICATED SALARIES			1,749,928,443.68	841,799,527.07	2,591,727,970.75	1,794,043,129.00	788,128,075.00	2,582,171,204.00	-0.4%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	3,963,801.50	199,883,281.46	203,847,082.96	3,879,999.00	204,161,941.00	208,041,940.00	2.1%
Classified Support Salaries		2200	189,721,166.86	77,301,571.88	267,022,738.74	192,451,193.00	85,637,291.00	278,088,484.00	4.1%
Classified Supervisors' and Administrators' Salaries		2300	15,263,853.25	5,256,491.05	20,520,344.30	15,467,038.00	4,342,165.00	19,809,203.00	-3.5%
Clerical, Technical and Office Salaries		2400	158,572,946.69	49,371,840.53	205,944,787.22	165,321,814.00	42,584,000.00	207,905,814.00	1.0%
Other Classified Salaries		2900	34,872,014.05	49,232,967.25	84,104,981.30	43,945,258.00	46,567,232.00	90,512,490.00	7.6%
TOTAL, CLASSIFIED SALARIES			400,393,782.35	381,046,162.17	781,439,934.52	421,065,302.00	383,292,629.00	804,357,931.00	2.9%
EMPLOYEE BENEFITS									
STRS		3101-3102	142,156,065.40	65,545,862.35	207,701,927.75	139,494,639.00	65,803,684.00	205,298,323.00	-1.2%
PERS		3201-3202	56,069,402.69	42,189,694.41	98,259,097.10	57,275,836.00	42,851,642.00	100,127,478.00	1.9%
OASDI/Medicare/Alternative		3301-3302	52,166,866.28	42,055,117.50	94,221,983.78	53,822,464.00	44,997,654.00	98,820,118.00	4.9%
Health and Welfare Benefits		3401-3402	339,217,315.26	206,652,014.58	545,869,329.84	332,749,612.00	206,041,813.00	538,791,425.00	-1.3%
Unemployment Insurance		3501-3502	27,076,931.90	14,274,750.65	41,351,682.55	28,132,111.00	14,651,331.00	42,783,442.00	3.5%
Workers' Compensation		3601-3602	61,709,587.80	33,871,710.87	95,581,298.67	57,785,676.00	31,805,587.00	89,591,263.00	-6.3%
OPEB, Allocated		3701-3702	157,341,826.87	95,777,163.97	253,118,990.84	140,099,047.00	90,658,533.00	230,757,580.00	-8.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	37,245,119.00	15,896,677.00	53,141,796.00	New
PERS Reduction		3801-3802	(1,793,602.53)	2,463,876.53	670,276.00	1,840,422.00	190,128.00	2,030,550.00	202.9%
Other Employee Benefits		3901-3902	12,813,185.70	0.00	12,813,185.70	12,815,184.00	0.00	12,815,184.00	0.0%
TOTAL, EMPLOYEE BENEFITS			846,757,581.37	502,830,192.86	1,349,587,774.23	861,260,110.00	512,897,029.00	1,374,157,139.00	1.8%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	1,585,014.63	21,301,920.10	22,886,934.73	7,164,180.00	19,144,920.00	26,309,100.00	15.0%
Books and Other Reference Materials		4200	173,343.34	218,101.65	391,444.99	135,537.00	102,000.00	237,537.00	-39.3%
Materials and Supplies		4300	59,878,081.39	63,785,420.45	123,663,501.84	77,046,333.12	389,012,815.67	466,059,148.79	276.9%
Noncapitalized Equipment		4400	4,917,942.83	13,027,663.40	17,945,606.33	7,058,564.00	4,317,613.00	11,376,177.00	-36.6%
Food		4700	65,938.44	497,351.20	563,289.64	30,726.00	688,141.00	718,867.00	27.6%
TOTAL, BOOKS AND SUPPLIES			66,620,320.73	98,830,456.80	165,450,777.53	91,435,340.12	413,265,489.67	504,700,829.79	205.0%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	7,140,595.46	280,144,796.39	287,285,391.85	0.00	90,451,389.00	90,451,389.00	-68.5%
Travel and Conferences		5200	2,822,351.55	5,520,456.13	8,342,807.68	2,505,739.00	4,326,104.00	6,831,843.00	-18.1%
Dues and Memberships		5300	617,129.69	62,983.01	680,112.70	607,127.00	10,000.00	617,127.00	-9.3%
Insurance		5400 - 5450	87,282,351.68	663.00	87,283,014.68	28,566,410.00	0.00	28,566,410.00	-67.3%
Operations and Housekeeping Services		5500	113,452,730.88	192,674.51	113,645,405.39	121,368,685.00	339,860.00	121,708,545.00	7.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	13,281,908.24	5,285,871.06	18,567,779.30	16,112,014.00	6,076,475.00	22,188,489.00	19.5%
Transfers of Direct Costs		5710	0.00	0.00	0.00	(89,490,064.00)	89,490,064.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	100,745,271.05	134,428,534.20	235,173,805.25	111,949,194.00	322,075,537.45	434,024,731.45	84.6%
Communications		5900	24,010,477.48	441,688.48	24,452,165.96	24,174,612.00	994,310.00	25,168,922.00	2.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			349,352,816.03	426,077,846.78	775,430,662.81	215,793,717.00	513,763,739.45	729,557,456.45	-5.9%

			2012-13 Unaudited Actuals			2013-14 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	29,000.00	25,000.00	54,000.00	New
Land Improvements		6170	447,488.38	(92,485.67)	355,002.71	381,685.00	1,000.00	382,685.00	7.8%
Buildings and Improvements of Buildings		6200	11,577,837.57	402,127.25	11,979,964.82	23,737,702.00	795,465.00	24,533,167.00	104.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	5,687,178.38	0.00	5,687,178.38	0.00	0.00	0.00	-100.0%
Equipment		6400	1,896,253.29	1,028,365.83	2,924,619.12	2,044,266.00	1,539,368.24	3,583,634.24	22.5%
Equipment Replacement		6500	237,359.39	2,076,701.55	2,314,060.94	294,543.00	1,731,156.00	2,025,699.00	-12.5%
TOTAL, CAPITAL OUTLAY			19,846,117.01	3,414,708.96	23,260,825.97	26,487,196.00	4,091,989.24	30,579,185.24	31.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	218,988.38	0.00	218,988.38	220,466.00	0.00	220,466.00	0.7%
Tuition, Excess Costs, and/or Deficit Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues to Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments to Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments to Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	1,020,860.29	0.00	1,020,860.29	1,003,008.00	0.00	1,003,008.00	-1.7%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	65,942.43	0.00	65,942.43	0.00	0.00	0.00	-100.0%
Other Debt Service - Principal		7439	882,352.57	0.00	882,352.57	1,113,000.00	0.00	1,113,000.00	26.1%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,188,143.67	0.00	2,188,143.67	2,336,474.00	0.00	2,336,474.00	6.8%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(53,809,859.45)	53,809,859.45	0.00	(68,335,488.00)	68,335,488.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(12,627,036.84)	0.00	(12,627,036.84)	(15,103,018.00)	0.00	(15,103,018.00)	19.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(66,436,896.29)	53,809,859.45	(12,627,036.84)	(83,438,506.00)	68,335,488.00	(15,103,018.00)	19.6%
TOTAL, EXPENDITURES			3,368,650,308.55	2,307,808,744.09	5,676,459,052.64	3,328,982,762.12	2,683,774,439.36	6,012,757,201.48	5.9%

			2012-13 Unaudited Actuals			2013-14 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	99,421.62	139,350.83	238,772.45	15,200,000.00	0.00	15,200,000.00	6265.9%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	13,857,173.14	9,480,725.24	23,337,898.38	6,178,228.00	0.00	6,178,228.00	-73.5%
(a) TOTAL, INTERFUND TRANSFERS IN			13,956,594.76	9,620,076.07	23,576,670.83	21,378,228.00	0.00	21,378,228.00	-9.3%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	15,321,998.42	0.00	15,321,998.42	34,441,799.00	0.00	34,441,799.00	124.8%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	53,583,602.00	0.00	53,583,602.00	62,914,255.00	0.00	62,914,255.00	17.4%
Other Authorized Interfund Transfers Out		7619	102,087,853.62	55,759.51	102,123,613.13	111,557,992.00	0.00	111,557,992.00	9.2%
(b) TOTAL, INTERFUND TRANSFERS OUT			170,973,454.04	55,759.51	171,029,213.55	208,914,046.00	0.00	208,914,046.00	22.2%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	4,336.91	0.00	4,336.91	0.00	0.00	0.00	-100.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	15,153,829.02	0.00	15,153,829.02	800,000.00	0.00	800,000.00	-94.7%
(c) TOTAL, SOURCES			15,158,165.93	0.00	15,158,165.93	800,000.00	0.00	800,000.00	-94.7%
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	(684,205,647.55)	684,205,647.55	0.00	(832,767,557.00)	832,767,557.00	0.00	0.0%
Contributions from Restricted Revenues		8990	4,862,220.53	(4,862,220.53)	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			(679,343,427.02)	679,343,427.02	0.00	(832,767,557.00)	832,767,557.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(821,202,120.37)	688,907,743.58	(132,294,376.79)	(1,019,503,375.00)	832,767,557.00	(186,735,818.00)	41.2%

			2012-13 Unaudited Actuals			2013-14 Budget			
Description	Function Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) Revenue Limit Sources		8010-8099	2,752,843,185.91	160,900,642.58	2,913,743,828.49	2,885,544,835.00	170,315,482.00	3,055,860,317.00	11.4%
2) Federal Revenue		8100-8299	22,566,694.01	607,286,447.11	629,853,141.12	20,936,548.00	705,215,074.00	726,151,622.00	15.3%
3) Other State Revenue		8300-8599	1,220,737,155.19	781,780,291.37	2,002,517,446.56	1,242,410,037.00	877,058,839.00	2,119,468,876.00	5.8%
4) Other Local Revenue		8600-8799	103,830,263.43	20,805,735.10	124,635,998.53	101,412,861.00	39,926,133.00	141,338,994.00	13.4%
5) TOTAL, REVENUES			4,099,977,298.54	1,570,773,116.16	5,670,750,414.70	4,250,304,281.00	1,792,515,528.00	6,042,819,809.00	9.7%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		2,064,802,787.89	1,441,520,732.67	3,506,323,520.56	2,051,034,470.12	1,692,815,772.75	3,743,850,242.87	6.8%
2) Instruction - Related Services	2000-2999		401,080,254.14	310,017,827.09	711,098,081.23	332,101,429.00	361,933,774.12	694,035,203.12	-2.4%
3) Pupil Services	3000-3999		172,609,164.54	279,639,439.33	452,248,603.87	199,170,777.00	278,186,738.50	477,357,515.50	5.6%
4) Ancillary Services	4000-4999		14,263,774.21	91,673,299.09	105,937,073.30	11,720,334.00	90,684,274.00	102,404,608.00	-3.3%
5) Community Services	5000-5999		11,249,056.88	3,064,514.38	14,313,571.04	10,655,696.00	1,272,434.00	11,928,130.00	-16.7%
6) Enterprise	6000-6999		77,718.10	0.00	77,718.10	425,472.00	0.00	425,472.00	447.5%
7) General Administration	7000-7999		254,164,979.07	85,648,068.10	339,813,047.17	238,283,944.00	93,213,981.95	331,497,925.95	-2.4%
8) Plant Services	8000-8999		432,360,380.22	96,123,193.95	528,483,574.17	468,954,166.00	165,625,984.04	634,580,150.04	20.1%
9) Other Outgo	9000-9999	Except 7600-7699	18,042,193.72	121,689.48	18,163,883.20	16,636,474.00	41,480.00	16,677,954.00	-8.2%
10) TOTAL, EXPENDITURES			3,368,650,308.55	2,307,808,744.09	5,676,459,052.64	3,328,982,762.12	2,683,774,439.36	6,012,757,201.48	5.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			731,326,989.99	(737,035,627.93)	(5,708,637.94)	921,321,518.88	(891,258,911.36)	30,062,607.52	-626.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		13,956,594.76	9,620,076.07	23,576,670.83	21,376,228.00	0.00	21,376,228.00	-9.3%
b) Transfers Out	7600-7629		170,973,454.04	55,759.51	171,029,213.55	208,914,046.00	0.00	208,914,046.00	22.2%
2) Other Sources/Uses									
a) Sources	8930-8979		15,158,165.93	0.00	15,158,165.93	800,000.00	0.00	800,000.00	-94.7%
b) Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999		(679,343,427.02)	679,343,427.02	0.00	(832,767,557.00)	832,767,557.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(821,202,120.37)	688,907,743.58	(132,294,376.79)	(1,019,503,375.00)	832,767,557.00	(186,735,818.00)	41.2%

Description	Function 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)			(89,875,130.38)	(48,127,884.35)	(138,003,014.73)	(98,181,856.12)	(58,491,354.36)	(156,673,210.48)	13.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	637,027,366.58	187,565,693.95	824,593,060.53	547,368,968.02	139,437,809.60	686,806,777.62	-16.7%
b) Audit Adjustments		9793	216,711.82	0.00	216,711.82	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			637,244,098.40	187,565,693.95	824,809,792.35	547,368,968.02	139,437,809.60	686,806,777.62	-16.7%
d) Other Restatements		9795	0.00	0.00	0.00	(46,942,745.90)	(1,173,389.24)	(48,116,135.14)	New
e) Adjusted Beginning Balance (F1c + F1d)			637,244,098.40	187,565,693.95	824,809,792.35	500,426,222.12	138,264,420.36	638,690,642.48	-22.6%
2) Ending Balance, June 30 (E + F1e)			547,368,968.02	139,437,809.60	686,806,777.62	402,244,366.00	79,773,066.00	482,017,432.00	-29.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	2,672,986.75	0.00	2,672,986.75	2,705,043.00	0.00	2,705,043.00	1.2%
Stores		9712	14,848,863.46	968,980.50	15,817,843.96	7,522,913.00	1,002,971.00	8,525,884.00	-46.1%
Prepaid Expenditures		9713	22,463.00	0.00	22,463.00	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	138,468,829.10	138,468,829.10	0.00	78,770,095.00	78,770,095.00	-43.1%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	425,658,824.61	0.00	425,658,824.61	279,947,900.00	0.00	279,947,900.00	-34.2%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	65,375,780.00	0.00	65,375,780.00	65,375,780.00	0.00	65,375,780.00	0.0%
Unassigned/Unappropriated Amount		9790	38,790,050.20	0.00	38,790,050.20	46,692,730.00	0.00	46,692,730.00	20.4%

Resource	Description	2012-13 Unaudited Actuals	2013-14 Budget
2200	Continuation Education (Education Code sections 42244 and 48438)	0.00	3,483,000.00
5640	Medi-Cal Billing Option	1,848,578.54	0.00
5650	FEMA Public Assistance Funds	82,381.24	0.00
5810	Other Restricted Federal	6,077,965.67	6,662,000.00
6286	English Language Acquisition Program, Teacher Training & Student	3,763,633.93	0.00
6500	Special Education	3,467,352.88	2,263,100.00
6510	Special Ed: Early Ed Individuals with Exceptional Needs (Infant Progi	139,046.64	0.00
7090	Economic Impact Aid (EIA): State Compensatory Education (SCE)	1,350,732.08	0.00
7091	Economic Impact Aid (EIA): Limited English Proficiency (LEP)	60,045,933.42	46,382,996.00
7230	Transportation: Home to School	0.00	1,552,999.00
7400	Quality Education Investment Act	32,017,791.51	371,000.00
7810	Other Restricted State	457,241.09	0.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	0.00	847,000.00
9010	Other Restricted Local	29,218,172.10	17,208,000.00
Total, Restricted Balance		138,468,829.10	78,770,095.00

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



Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	88,480,600.16	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			88,480,600.16	0.00	-100.0%
d) Other Restatements		9795	(88,480,600.16)	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	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	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	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			0.00		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			0.00		

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

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

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

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

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.0%

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



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

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

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	88,480,600.16	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			88,480,600.16	0.00	-100.0%
d) Other Restatements		9795	(88,480,600.16)	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	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 (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	20,405,651.58	23,340,252.00	14.4%
3) Other State Revenue		8300-8599	7,983,752.93	11,197,464.00	40.3%
4) Other Local Revenue		8600-8799	1,734,563.01	1,847,667.00	6.5%
5) TOTAL, REVENUES			30,123,967.52	36,385,383.00	20.8%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	36,736,104.93	38,901,915.00	5.9%
2) Classified Salaries		2000-2999	10,119,356.43	10,383,818.00	2.6%
3) Employee Benefits		3000-3999	21,334,339.71	22,571,602.00	5.8%
4) Books and Supplies		4000-4999	7,693,604.56	20,827,463.00	170.7%
5) Services and Other Operating Expenditures		5000-5999	3,498,395.88	4,234,258.00	21.0%
6) Capital Outlay		6000-6999	988,547.27	4,208,721.00	325.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	81,051.95	0.00	-100.0%
9) TOTAL, EXPENDITURES			80,451,400.73	101,127,777.00	25.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(50,327,433.21)	(64,742,394.00)	28.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	60,552,210.41	66,090,689.00	9.1%
b) Transfers Out		7600-7629	11,402,149.85	6,178,228.00	-45.8%
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			49,150,060.56	59,912,461.00	21.9%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,177,372.65)	(4,829,933.00)	310.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,028,178.94	8,850,806.29	-11.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,028,178.94	8,850,806.29	-11.7%
d) Other Restatements		9795	0.00	(3,964,863.29)	New
e) Adjusted Beginning Balance (F1c + F1d)			10,028,178.94	4,885,943.00	-51.3%
2) Ending Balance, June 30 (E + F1e)			8,850,806.29	56,010.00	-99.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	62,000.00	56,010.00	-9.7%
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	8,753,432.56	0.00	-100.0%
d) Assigned					
Other Assignments		9780	35,373.73	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	20,177.92		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	62,000.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	22,153.75		
4) Due from Grantor Government		9290	9,594,625.63		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL ASSETS			9,698,957.30		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	737,768.27		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	110,382.74		
6) TOTAL LIABILITIES			848,151.01		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			8,850,806.29		

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
No Child Left Behind	3105, 3200, 4045	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	2,749,772.53	0.00	-100.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	17,655,879.05	23,340,252.00	32.2%
<b>TOTAL, FEDERAL REVENUE</b>			<b>20,405,651.58</b>	<b>23,340,252.00</b>	<b>14.4%</b>
<b>OTHER STATE REVENUE</b>					
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	0.00	0.0%
All Other State Revenue		8590	7,983,752.93	11,197,464.00	40.3%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>7,983,752.93</b>	<b>11,197,464.00</b>	<b>40.3%</b>



Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	3,615.00	7,000.00	93.6%
Interest		8660	68,539.69	20,000.00	-70.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	672,704.85	500,000.00	-25.7%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	989,703.47	1,320,667.00	33.4%
Tuition		8710	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>1,734,563.01</b>	<b>1,847,667.00</b>	<b>6.5%</b>
<b>TOTAL, REVENUES</b>			<b>30,123,967.52</b>	<b>36,385,383.00</b>	<b>20.8%</b>

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	27,869,962.10	30,366,943.00	9.0%
Certificated Pupil Support Salaries		1200	2,577,696.13	2,414,697.00	-6.3%
Certificated Supervisors' and Administrators' Salaries		1300	6,084,971.23	5,993,796.00	-1.5%
Other Certificated Salaries		1900	203,475.47	126,479.00	-37.8%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>36,736,104.93</b>	<b>38,901,915.00</b>	<b>5.9%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	45,717.76	47,682.00	4.3%
Classified Support Salaries		2200	4,448,362.07	4,240,578.00	-4.7%
Classified Supervisors' and Administrators' Salaries		2300	88,970.04	88,971.00	0.0%
Clerical, Technical and Office Salaries		2400	5,497,093.80	5,948,129.00	8.2%
Other Classified Salaries		2900	39,212.76	58,458.00	49.1%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>10,119,356.43</b>	<b>10,383,818.00</b>	<b>2.6%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	2,929,300.62	3,164,227.00	8.0%
PERS		3201-3202	1,602,363.41	1,552,851.00	-3.1%
OASDI/Medicare/Alternative		3301-3302	1,293,959.48	1,343,051.00	3.8%
Health and Welfare Benefits		3401-3402	9,271,982.03	9,028,033.00	-2.6%
Unemployment Insurance		3501-3502	557,084.21	626,545.00	12.5%
Workers' Compensation		3601-3602	1,298,549.49	1,454,602.00	12.0%
OPEB, Allocated		3701-3702	4,301,259.47	4,638,487.00	7.8%
OPEB, Active Employees		3751-3752	0.00	736,462.00	New
PERS Reduction		3801-3802	79,841.00	27,344.00	-65.8%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>21,334,339.71</b>	<b>22,571,602.00</b>	<b>5.8%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	11,758.91	0.00	-100.0%
Books and Other Reference Materials		4200	95,995.70	0.00	-100.0%
Materials and Supplies		4300	4,716,329.84	20,811,463.00	341.3%
Noncapitalized Equipment		4400	2,869,520.11	16,000.00	-99.4%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>7,693,604.56</b>	<b>20,827,463.00</b>	<b>170.7%</b>

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	131,462.76	22,087.00	-83.2%
Dues and Memberships		5300	14,637.64	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,170,043.33	2,290,039.00	5.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	570,788.72	1,479,657.00	159.2%
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	139,451.15	67,475.00	-51.6%
Communications		5900	472,012.28	375,000.00	-20.6%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>3,498,395.88</b>	<b>4,234,258.00</b>	<b>21.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	41,277.32	0.00	-100.0%
Buildings and Improvements of Buildings		6200	785,061.32	4,208,721.00	436.1%
Equipment		6400	162,208.63	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>988,547.27</b>	<b>4,208,721.00</b>	<b>325.7%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	81,051.95	0.00	-100.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			81,051.95	0.00	-100.0%
<b>TOTAL, EXPENDITURES</b>			80,451,400.73	101,127,777.00	25.7%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	60,552,210.41	66,090,689.00	9.1%
(a) TOTAL, INTERFUND TRANSFERS IN			60,552,210.41	66,090,689.00	9.1%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	11,402,149.85	6,178,228.00	-45.8%
(b) TOTAL, INTERFUND TRANSFERS OUT			11,402,149.85	6,178,228.00	-45.8%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>					
			49,150,060.56	59,912,461.00	21.9%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	20,405,651.58	23,340,252.00	14.4%
3) Other State Revenue		8300-8599	7,983,752.93	11,197,464.00	40.3%
4) Other Local Revenue		8600-8799	1,734,563.01	1,847,667.00	6.5%
5) TOTAL REVENUES			30,123,967.52	36,385,383.00	20.8%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		44,067,390.21	57,486,006.00	30.5%
2) Instruction - Related Services	2000-2999		21,472,629.86	24,813,974.00	15.6%
3) Pupil Services	3000-3999		3,672,838.27	3,157,023.00	-14.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		81,051.95	0.00	-100.0%
8) Plant Services	8000-8999		11,157,490.44	15,670,774.00	40.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			80,451,400.73	101,127,777.00	25.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(50,327,433.21)	(64,742,394.00)	28.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	60,552,210.41	66,090,689.00	9.1%
b) Transfers Out		7600-7629	11,402,149.85	6,178,228.00	-45.8%
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			49,150,060.56	59,912,461.00	21.9%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,177,372.65)	(4,829,933.00)	310.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,028,178.94	8,850,806.29	-11.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,028,178.94	8,850,806.29	-11.7%
d) Other Restatements		9795	0.00	(3,964,863.29)	New
e) Adjusted Beginning Balance (F1c + F1d)			10,028,178.94	4,885,943.00	-51.3%
2) Ending Balance, June 30 (E + F1e)			8,850,806.29	56,010.00	-99.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	62,000.00	56,010.00	-9.7%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	8,753,432.56	0.00	-100.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	35,373.73	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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



Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	24,559,623.33	52,807,607.00	115.0%
3) Other State Revenue		8300-8599	68,354,822.09	71,883,399.00	5.2%
4) Other Local Revenue		8600-8799	5,126,723.13	6,412,253.00	25.1%
5) TOTAL, REVENUES			98,041,168.55	131,103,259.00	33.7%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	35,378,021.33	38,902,681.00	10.0%
2) Classified Salaries		2000-2999	35,229,838.11	41,633,349.00	18.2%
3) Employee Benefits		3000-3999	34,904,763.75	41,956,139.00	20.2%
4) Books and Supplies		4000-4999	2,133,659.34	36,096,177.00	1591.7%
5) Services and Other Operating Expenditures		5000-5999	2,465,401.98	2,851,705.00	15.7%
6) Capital Outlay		6000-6999	5,061.74	35,646.00	604.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	3,246,474.89	4,457,587.00	37.3%
9) TOTAL, EXPENDITURES			113,363,221.14	165,933,284.00	46.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(15,322,052.59)	(34,830,025.00)	127.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	15,321,998.42	34,441,799.00	124.8%
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			15,321,998.42	34,441,799.00	124.8%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(54.17)	(388,226.00)	716580.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	70,030.02	69,975.85	-0.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			70,030.02	69,975.85	-0.1%
d) Other Restatements		9795	0.00	319,350.15	New
e) Adjusted Beginning Balance (F1c + F1d)			70,030.02	389,326.00	455.9%
2) Ending Balance, June 30 (E + F1e)			69,975.85	1,100.00	-98.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	1,100.00	1,100.00	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	68,875.85	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	2,338,394.25		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	1,100.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,329.67		
4) Due from Grantor Government		9290	1,203,791.33		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			3,544,615.25		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	1,092,692.97		
2) Due to Grantor Governments		9590	47,513.00		
3) Due to Other Funds		9610	2,000,000.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	334,433.43		
6) TOTAL, LIABILITIES			3,474,639.40		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			69,975.85		

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	24,559,623.33	52,807,607.00	115.0%
<b>TOTAL, FEDERAL REVENUE</b>			24,559,623.33	52,807,607.00	115.0%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6055, 6056, 6105	8590	67,629,212.09	0.00	-100.0%
All Other State Revenue	All Other	8590	725,610.00	71,883,399.00	9806.6%
<b>TOTAL, OTHER STATE REVENUE</b>			68,354,822.09	71,883,399.00	5.2%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	44,016.41	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	2,574,414.71	2,651,453.00	3.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	2,508,292.01	3,760,800.00	49.9%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			5,126,723.13	6,412,253.00	25.1%
<b>TOTAL, REVENUES</b>			98,041,168.55	131,103,259.00	33.7%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	30,456,553.04	33,803,468.00	11.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	4,921,468.29	5,099,213.00	3.6%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>35,378,021.33</b>	<b>38,902,681.00</b>	<b>10.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	28,598,849.84	34,055,095.00	19.1%
Classified Support Salaries		2200	2,881,637.63	3,456,152.00	19.9%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	3,748,263.30	4,122,102.00	10.0%
Other Classified Salaries		2900	1,087.34	0.00	-100.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>35,229,838.11</b>	<b>41,633,349.00</b>	<b>18.2%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	2,758,433.67	2,953,848.00	7.1%
PERS		3201-3202	3,440,426.15	2,423,321.00	-29.6%
OASDI/Medicare/Alternative		3301-3302	3,090,061.11	4,178,352.00	35.2%
Health and Welfare Benefits		3401-3402	15,368,904.30	18,100,877.00	17.8%
Unemployment Insurance		3501-3502	879,420.17	1,024,738.00	16.5%
Workers' Compensation		3601-3602	1,996,457.57	2,377,201.00	19.1%
OPEB, Allocated		3701-3702	7,129,346.78	9,309,431.00	30.6%
OPEB, Active Employees		3751-3752	0.00	1,478,737.00	New
PERS Reduction		3801-3802	241,714.00	109,634.00	-54.6%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>34,904,763.75</b>	<b>41,956,139.00</b>	<b>20.2%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,868,908.66	36,035,983.00	1828.2%
Noncapitalized Equipment		4400	264,750.68	60,194.00	-77.3%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>2,133,659.34</b>	<b>36,096,177.00</b>	<b>1591.7%</b>

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	42,404.54	5,600.00	-86.8%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,636,237.76	1,674,770.00	2.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	113,869.98	425,458.00	273.6%
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	221,451.80	355,034.00	60.3%
Communications		5900	451,437.90	390,843.00	-13.4%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>2,465,401.98</b>	<b>2,851,705.00</b>	<b>15.7%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	5,061.74	35,646.00	604.2%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>5,061.74</b>	<b>35,646.00</b>	<b>604.2%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	3,246,474.89	4,457,587.00	37.3%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>3,246,474.89</b>	<b>4,457,587.00</b>	<b>37.3%</b>
<b>TOTAL, EXPENDITURES</b>			<b>113,363,221.14</b>	<b>165,933,284.00</b>	<b>46.4%</b>

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8911	15,321,998.42	34,441,799.00	124.8%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			15,321,998.42	34,441,799.00	124.8%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)					
			15,321,998.42	34,441,799.00	124.8%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	24,559,623.33	52,807,607.00	115.0%
3) Other State Revenue		8300-8599	68,354,822.09	71,883,399.00	5.2%
4) Other Local Revenue		8600-8799	5,126,723.13	6,412,253.00	25.1%
5) TOTAL REVENUES			98,041,168.55	131,103,259.00	33.7%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		89,401,995.54	139,000,622.00	55.5%
2) Instruction - Related Services	2000-2999		14,067,307.96	14,561,458.00	3.5%
3) Pupil Services	3000-3999		343.96	0.00	-100.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		3,246,474.89	4,457,587.00	37.3%
8) Plant Services	8000-8999		6,647,098.79	7,913,617.00	19.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			113,363,221.14	165,933,284.00	46.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(15,322,052.59)	(34,830,025.00)	127.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	15,321,998.42	34,441,799.00	124.8%
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			15,321,998.42	34,441,799.00	124.8%



Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(54.17)	(388,226.00)	716580.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	70,030.02	69,975.85	-0.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			70,030.02	69,975.85	-0.1%
d) Other Restatements		9795	0.00	319,350.15	New
e) Adjusted Beginning Balance (F1c + F1d)			70,030.02	389,326.00	455.9%
2) Ending Balance, June 30 (E + F1e)			69,975.85	1,100.00	-98.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	1,100.00	1,100.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	68,875.85	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	268,067,758.30	259,179,038.00	-3.3%
3) Other State Revenue		8300-8599	18,555,799.39	17,675,406.00	-4.7%
4) Other Local Revenue		8600-8799	6,609,241.50	7,067,989.00	6.9%
5) TOTAL REVENUES			293,232,799.19	283,922,433.00	-3.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	86,047,767.59	85,733,978.00	-0.4%
3) Employee Benefits		3000-3999	78,764,371.18	83,021,882.00	5.4%
4) Books and Supplies		4000-4999	163,344,814.05	159,187,874.00	-2.5%
5) Services and Other Operating Expenditures		5000-5999	1,924,068.76	8,247,863.00	328.7%
6) Capital Outlay		6000-6999	1,739,581.47	2,798,487.00	60.9%
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	9,299,510.00	10,645,431.00	14.5%
9) TOTAL EXPENDITURES			341,120,113.05	349,635,515.00	2.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(47,887,313.86)	(65,713,082.00)	37.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	54,665,351.32	65,222,016.00	19.3%
b) Transfers Out		7600-7629	786,790.24	786,791.00	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			53,878,561.08	64,435,225.00	19.6%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			5,991,247.22	(1,277,857.00)	-121.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	18,859,430.02	24,850,677.24	31.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,859,430.02	24,850,677.24	31.8%
d) Other Restatements		9795	0.00	(11,139,168.23)	New
e) Adjusted Beginning Balance (F1c + F1d)			18,859,430.02	13,711,509.01	-27.3%
2) Ending Balance, June 30 (E + F1e)			24,850,677.24	12,433,652.01	-50.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	10,139,448.90	12,433,652.01	22.6%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	14,711,228.34	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	319,377.45		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	332.05		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	3,030.60		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	987,354.41		
4) Due from Grantor Government		9290	22,315,707.79		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	10,139,448.90		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			33,765,251.20		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	2,219,794.63		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	6,400,000.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	294,779.33		
6) TOTAL, LIABILITIES			8,914,573.96		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			24,850,677.24		

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>REVENUE LIMIT SOURCES</b>					
Revenue Limit Transfers					
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
<b>TOTAL, REVENUE LIMIT SOURCES</b>			0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	267,903,409.67	242,990,784.00	-9.3%
All Other Federal Revenue		8290	164,348.63	16,188,254.00	9749.9%
<b>TOTAL, FEDERAL REVENUE</b>			268,067,758.30	259,179,038.00	-3.3%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	18,555,799.39	17,675,406.00	-4.7%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			18,555,799.39	17,675,406.00	-4.7%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	6,389,545.31	7,067,989.00	10.6%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	51,954.23	0.00	-100.0%
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	167,741.96	0.00	-100.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			6,609,241.50	7,067,989.00	6.9%
<b>TOTAL, REVENUES</b>			293,232,799.19	283,922,433.00	-3.2%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	81,779,670.57	80,043,735.00	-2.1%
Classified Supervisors' and Administrators' Salaries		2300	370,765.25	404,439.00	9.1%
Clerical, Technical and Office Salaries		2400	3,891,822.62	5,280,614.00	35.7%
Other Classified Salaries		2900	5,509.15	5,190.00	-5.8%
<b>TOTAL, CLASSIFIED SALARIES</b>			86,047,767.59	85,733,978.00	-0.4%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	10,039,698.27	10,707,126.00	6.6%
OASDI/Medicare/Alternative		3301-3302	6,633,381.60	6,740,292.00	1.6%
Health and Welfare Benefits		3401-3402	39,438,742.78	39,198,839.00	-0.6%
Unemployment Insurance		3501-3502	1,132,438.32	1,113,547.00	-1.7%
Workers' Compensation		3601-3602	2,457,599.46	2,515,125.00	2.3%
OPEB, Allocated		3701-3702	18,292,867.75	19,139,741.00	4.6%
OPEB, Active Employees		3751-3752	0.00	3,381,447.00	New
PERS Reduction		3801-3802	769,643.00	225,765.00	-70.7%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			78,764,371.18	83,021,882.00	5.4%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	2,456,862.76	9,309,910.00	278.9%
Noncapitalized Equipment		4400	88,697.68	637,146.00	618.3%
Food		4700	160,799,253.61	149,240,818.00	-7.2%
<b>TOTAL, BOOKS AND SUPPLIES</b>			163,344,814.05	159,187,874.00	-2.5%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	276,633.87	629,374.00	127.5%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	235,305.51	4,623,176.00	1864.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	139,504.28	173,933.00	24.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	773,045.85	2,278,234.00	194.7%
Communications		5900	499,579.25	543,146.00	8.7%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,924,068.76</b>	<b>8,247,863.00</b>	<b>328.7%</b>
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	11,300.00	New
Equipment		6400	484,023.29	2,335,761.00	382.6%
Equipment Replacement		6500	1,255,558.18	451,426.00	-64.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>1,739,581.47</b>	<b>2,798,487.00</b>	<b>60.9%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	9,299,510.00	10,645,431.00	14.5%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>9,299,510.00</b>	<b>10,645,431.00</b>	<b>14.5%</b>
<b>TOTAL, EXPENDITURES</b>			<b>341,120,113.05</b>	<b>349,635,515.00</b>	<b>2.5%</b>



Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	53,583,602.00	62,914,255.00	17.4%
Other Authorized Interfund Transfers In		8919	1,081,749.32	2,307,761.00	113.3%
(a) TOTAL, INTERFUND TRANSFERS IN			54,665,351.32	65,222,016.00	19.3%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	786,790.24	786,791.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			786,790.24	786,791.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>					
			53,878,561.08	64,435,225.00	19.6%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	268,067,758.30	259,179,038.00	-3.3%
3) Other State Revenue		8300-8599	18,555,799.39	17,675,406.00	-4.7%
4) Other Local Revenue		8600-8799	6,609,241.50	7,067,989.00	6.9%
5) TOTAL, REVENUES			293,232,799.19	283,922,433.00	-3.2%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		331,585,297.54	334,352,958.00	0.8%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		9,299,510.00	10,645,431.00	14.5%
8) Plant Services	8000-8999		235,305.51	4,637,126.00	1870.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			341,120,113.05	349,635,515.00	2.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(47,887,313.86)	(65,713,082.00)	37.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	54,665,351.32	65,222,016.00	19.3%
b) Transfers Out		7600-7629	786,790.24	786,791.00	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			53,878,561.08	64,435,225.00	19.6%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			5,991,247.22	(1,277,857.00)	-121.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	18,859,430.02	24,850,677.24	31.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,859,430.02	24,850,677.24	31.8%
d) Other Restatements		9795	0.00	(11,139,168.23)	New
e) Adjusted Beginning Balance (F1c + F1d)			18,859,430.02	13,711,509.01	-27.3%
2) Ending Balance, June 30 (E + F1e)			24,850,677.24	12,433,652.01	-50.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	10,139,448.90	12,433,652.01	22.6%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	14,711,228.34	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2012-13	2013-14
		Unaudited Actuals	Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	14,711,228.34	0.00
Total, Restricted Balance		14,711,228.34	0.00

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	29,542,610.52	20,105,000.00	-31.9%
5) TOTAL, REVENUES			29,542,610.52	20,105,000.00	-31.9%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	60,970,045.30	91,825,365.00	50.6%
3) Employee Benefits		3000-3999	28,115,749.82	41,584,284.00	47.9%
4) Books and Supplies		4000-4999	7,157,105.89	5,388,889.00	-24.7%
5) Services and Other Operating Expenditures		5000-5999	41,331,898.72	55,043,519.00	33.2%
6) Capital Outlay		6000-6999	401,066,573.21	1,275,964,445.00	218.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	2,400,517.00	New
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			538,641,372.94	1,472,207,019.00	173.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(509,098,762.42)	(1,452,102,019.00)	185.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	263,111,963.23	0.00	-100.0%
b) Transfers Out		7600-7629	118,514,280.51	2,307,761.00	-98.1%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	677,970,000.00	New
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			144,597,682.72	675,662,239.00	367.3%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(364,501,079.70)	(776,439,780.00)	113.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,108,066,874.51	1,743,565,794.81	-17.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,108,066,874.51	1,743,565,794.81	-17.3%
d) Other Restatements		9795	0.00	(3,826,015.05)	New
e) Adjusted Beginning Balance (F1c + F1d)			2,108,066,874.51	1,739,739,779.76	-17.5%
2) Ending Balance, June 30 (E + F1e)			1,743,565,794.81	963,299,999.76	-44.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	3,800,000.00	3,800,000.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,736,300,889.96	959,499,999.78	-44.7%
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	3,464,904.85	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(0.02)	New

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,762,192,513.99		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	3,800,000.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	7,292,952.32		
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			1,773,285,466.31		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	29,719,671.50		
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			29,719,671.50		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			1,743,565,794.81		

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	2,055,067.95	675,000.00	-67.2%
Interest		8660	11,408,706.57	12,430,000.00	9.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	16,078,836.00	7,000,000.00	-56.5%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			29,542,610.52	20,105,000.00	-31.9%
<b>TOTAL, REVENUES</b>			29,542,610.52	20,105,000.00	-31.9%



Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	21,919,931.63	40,005,678.00	82.5%
Classified Supervisors' and Administrators' Salaries		2300	8,355,037.19	10,370,755.00	24.1%
Clerical, Technical and Office Salaries		2400	30,673,594.91	41,448,932.00	35.1%
Other Classified Salaries		2900	21,481.57	0.00	-100.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>60,970,045.30</b>	<b>91,825,365.00</b>	<b>50.6%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	20,627.23	0.00	-100.0%
PERS		3201-3202	7,928,279.66	10,056,508.00	26.8%
OASDI/Medicare/Alternative		3301-3302	4,459,948.43	7,038,473.00	57.8%
Health and Welfare Benefits		3401-3402	8,680,377.77	14,567,209.00	67.8%
Unemployment Insurance		3501-3502	760,647.23	1,166,568.00	53.4%
Workers' Compensation		3601-3602	1,680,691.77	2,709,145.00	61.2%
OPEB, Allocated		3701-3702	4,026,665.73	5,009,140.00	24.4%
OPEB, Active Employees		3751-3752	0.00	795,436.00	New
PERS Reduction		3801-3802	558,512.00	241,805.00	-56.7%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>28,115,749.82</b>	<b>41,584,284.00</b>	<b>47.9%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	6,829,994.40	5,388,889.00	-21.1%
Noncapitalized Equipment		4400	327,111.49	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>7,157,105.89</b>	<b>5,388,889.00</b>	<b>-24.7%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	46.92	0.00	-100.0%
Travel and Conferences		5200	676,788.69	441,767.00	-34.7%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	7,057.98	36.00	-99.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,433,533.70	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	38,138,267.76	54,601,716.00	43.2%
Communications		5900	76,203.67	0.00	-100.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>41,331,898.72</b>	<b>55,043,519.00</b>	<b>33.2%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	4,477,461.11	0.00	-100.0%
Land Improvements		6170	5,086,908.47	0.00	-100.0%
Buildings and Improvements of Buildings		6200	349,962,796.58	1,272,148,055.00	263.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	7,276,370.87	0.00	-100.0%
Equipment		6400	34,229,864.96	3,816,390.00	-88.9%
Equipment Replacement		6500	33,171.22	0.00	-100.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>401,066,573.21</b>	<b>1,275,964,445.00</b>	<b>218.1%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	2,400,517.00	New
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>2,400,517.00</b>	<b>New</b>
<b>TOTAL, EXPENDITURES</b>			<b>538,641,372.94</b>	<b>1,472,207,019.00</b>	<b>173.3%</b>

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	263,111,963.23	0.00	-100.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			263,111,963.23	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	35,208,197.40	0.00	-100.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	83,306,083.11	2,307,761.00	-97.2%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			118,514,280.51	2,307,761.00	-98.1%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	677,970,000.00	New
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	677,970,000.00	New
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>					
(a - b + c - d + e)			144,597,682.72	675,662,239.00	367.3%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	29,542,610.52	20,105,000.00	-31.9%
5) TOTAL REVENUES			29,542,610.52	20,105,000.00	-31.9%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		536,240,855.94	1,469,806,502.00	174.1%
9) Other Outgo	9000-9999	Except 7600-7699	2,400,517.00	2,400,517.00	0.0%
10) TOTAL EXPENDITURES			538,641,372.94	1,472,207,019.00	173.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(509,098,762.42)	(1,452,102,019.00)	185.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	263,111,963.23	0.00	-100.0%
b) Transfers Out		7600-7629	118,514,280.51	2,307,761.00	-98.1%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	677,970,000.00	New
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			144,597,682.72	675,662,239.00	367.3%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(364,501,079.70)	(776,439,780.00)	113.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,108,066,874.51	1,743,565,794.81	-17.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,108,066,874.51	1,743,565,794.81	-17.3%
d) Other Restatements		9795	0.00	(3,826,015.05)	New
e) Adjusted Beginning Balance (F1c + F1d)			2,108,066,874.51	1,739,739,779.76	-17.5%
2) Ending Balance, June 30 (E + F1e)			1,743,565,794.81	963,299,999.76	-44.8%
Components of Ending Fund Balance)					
a) Nonspendable					
Revolving Cash		9711	3,800,000.00	3,800,000.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,736,300,889.96	959,499,999.78	-44.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	3,464,904.85	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(0.02)	New

Resource	Description	2012-13 Unaudited Actuals	2013-14 Budget
9010	Other Restricted Local	1,736,300,889.96	959,499,999.78
Total, Restricted Balance		1,736,300,889.96	959,499,999.78

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	47,774,060.22	33,207,900.00	-30.5%
5) TOTAL REVENUES			47,774,060.22	33,207,900.00	-30.5%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	344,715.79	429,940.00	24.7%
3) Employee Benefits		3000-3999	160,348.89	199,638.00	24.5%
4) Books and Supplies		4000-4999	4,546.28	34,126.00	650.6%
5) Services and Other Operating Expenditures		5000-5999	668,048.40	40,564,275.00	5972.1%
6) Capital Outlay		6000-6999	1,928,398.52	21,518,092.00	1015.9%
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			3,106,057.88	62,746,071.00	1920.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			44,668,002.34	(29,538,171.00)	-166.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	9,547,425.81	0.00	-100.0%
b) Transfers Out		7600-7629	10,354,854.73	9,577,900.00	-7.5%
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			(807,428.92)	(9,577,900.00)	1086.2%



Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			43,860,573.42	(39,116,071.00)	-189.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	52,033,830.98	95,894,404.40	84.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			52,033,830.98	95,894,404.40	84.3%
d) Other Restatements		9795	0.00	(25,778,333.14)	New
e) Adjusted Beginning Balance (F1c + F1d)			52,033,830.98	70,116,071.26	34.8%
2) Ending Balance, June 30 (E + F1e)			95,894,404.40	31,000,000.26	-67.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	95,894,404.40	31,000,000.26	-67.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	87,018,789.65		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	10,000.00		
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	9,373,497.52		
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			96,402,287.17		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	507,882.77		
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			507,882.77		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			95,894,404.40		

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	540,785.44	207,900.00	-61.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	47,233,274.78	33,000,000.00	-30.1%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			47,774,060.22	33,207,900.00	-30.5%
<b>TOTAL, REVENUES</b>			47,774,060.22	33,207,900.00	-30.5%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	14,644.12	28,665.00	95.7%
Classified Supervisors' and Administrators' Salaries		2300	110,902.36	103,574.00	-6.6%
Clerical, Technical and Office Salaries		2400	219,169.31	276,382.00	26.1%
Other Classified Salaries		2900	0.00	21,319.00	New
<b>TOTAL, CLASSIFIED SALARIES</b>			344,715.79	429,940.00	24.7%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	48,747.76	61,515.00	26.2%
OASDI/Medicare/Alternative		3301-3302	24,986.17	35,676.00	42.8%
Health and Welfare Benefits		3401-3402	48,308.33	54,112.00	12.0%
Unemployment Insurance		3501-3502	3,791.42	5,465.00	44.1%
Workers' Compensation		3601-3602	8,940.50	12,587.00	40.8%
OPEB, Allocated		3701-3702	22,398.71	25,157.00	12.3%
OPEB, Active Employees		3751-3752	0.00	3,994.00	New
PERS Reduction		3801-3802	3,176.00	1,132.00	-64.4%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			160,348.89	199,638.00	24.5%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,151.54	34,126.00	2863.5%
Noncapitalized Equipment		4400	3,394.74	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			4,546.28	34,126.00	650.6%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	99.30	1,300.00	1209.2%
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	252,690.00	New
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	667,949.10	40,309,885.00	5934.9%
Communications		5900	0.00	400.00	New
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>668,048.40</b>	<b>40,564,275.00</b>	<b>5972.1%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	1,838.88	0.00	-100.0%
Land Improvements		6170	575.38	0.00	-100.0%
Buildings and Improvements of Buildings		6200	1,925,984.26	21,506,448.00	1016.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	11,644.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>1,928,398.52</b>	<b>21,518,092.00</b>	<b>1015.9%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL EXPENDITURES</b>			<b>3,106,057.88</b>	<b>62,746,071.00</b>	<b>1920.1%</b>

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	9,547,425.81	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			9,547,425.81	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	1,032.23	0.00	-100.0%
Other Authorized Interfund Transfers Out		7619	10,353,822.50	9,577,900.00	-7.5%
(b) TOTAL, INTERFUND TRANSFERS OUT			10,354,854.73	9,577,900.00	-7.5%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(807,428.92)	(9,577,900.00)	1086.2%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	47,774,060.22	33,207,900.00	-30.5%
5) TOTAL REVENUES			47,774,060.22	33,207,900.00	-30.5%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		1,163,987.75	1,332,912.00	14.5%
8) Plant Services	8000-8999		1,942,070.13	61,413,159.00	3062.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			3,106,057.88	62,746,071.00	1920.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			44,668,002.34	(29,538,171.00)	-166.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	9,547,425.81	0.00	-100.0%
b) Transfers Out		7600-7629	10,354,854.73	9,577,900.00	-7.5%
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			(807,428.92)	(9,577,900.00)	1086.2%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			43,860,573.42	(39,116,071.00)	-189.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	52,033,830.98	95,894,404.40	84.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			52,033,830.98	95,894,404.40	84.3%
d) Other Restatements		9795	0.00	(25,778,333.14)	New
e) Adjusted Beginning Balance (F1c + F1d)			52,033,830.98	70,116,071.26	34.8%
2) Ending Balance, June 30 (E + F1e)			95,894,404.40	31,000,000.26	-67.7%
Components of Ending Fund Balance)					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	95,894,404.40	31,000,000.26	-67.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



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

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	91,250.48	0.00	-100.0%
5) TOTAL REVENUES			91,250.48	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	156,053.57	5,103,273.22	3170.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			156,053.57	5,103,273.22	3170.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(64,803.09)	(5,103,273.22)	7775.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	149,491.80	0.00	-100.0%
b) Transfers Out		7600-7629	114.89	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			149,376.91	0.00	-100.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			84,573.82	(5,103,273.22)	-6134.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,318,773.07	4,403,346.89	2.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,318,773.07	4,403,346.89	2.0%
d) Other Restatements		9795	0.00	699,926.06	New
e) Adjusted Beginning Balance (F1c + F1d)			4,318,773.07	5,103,272.95	18.2%
2) Ending Balance, June 30 (E + F1e)			4,403,346.89	(0.27)	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	4,255,670.29	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	147,676.60	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(0.27)	New

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	14,684,766.17		
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	22,606.17		
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			14,707,372.34		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	10,304,025.45		
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			10,304,025.45		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			4,403,346.89		

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	2,800.20	0.00	-100.0%
Interest		8660	88,450.28	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			91,250.48	0.00	-100.0%
<b>TOTAL, REVENUES</b>			91,250.48	0.00	-100.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	(0.42)	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	(0.04)	0.00	-100.0%
Health and Welfare Benefits		3401-3402	0.41	0.00	-100.0%
Unemployment Insurance		3501-3502	0.01	0.00	-100.0%
Workers' Compensation		3601-3602	(0.02)	0.00	-100.0%
OPEB, Allocated		3701-3702	0.06	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	156,053.57	5,103,273.22	3170.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>156,053.57</b>	<b>5,103,273.22</b>	<b>3170.2%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>156,053.57</b>	<b>5,103,273.22</b>	<b>3170.2%</b>

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	149,491.80	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			149,491.80	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	89.44	0.00	-100.0%
Other Authorized Interfund Transfers Out		7619	25.45	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			114.89	0.00	-100.0%



Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)					
			149,376.91	0.00	-100.0%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	91,250.48	0.00	-100.0%
5) TOTAL REVENUES			91,250.48	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		156,053.57	5,103,273.22	3170.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			156,053.57	5,103,273.22	3170.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(64,803.09)	(5,103,273.22)	7775.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	149,491.80	0.00	-100.0%
b) Transfers Out		7600-7629	114.89	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			149,376.91	0.00	-100.0%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			84,573.82	(5,103,273.22)	-6134.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,318,773.07	4,403,346.89	2.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,318,773.07	4,403,346.89	2.0%
d) Other Restatements		9795	0.00	699,926.06	New
e) Adjusted Beginning Balance (F1c + F1d)			4,318,773.07	5,103,272.95	18.2%
2) Ending Balance, June 30 (E + F1e)			4,403,346.89	(0.27)	-100.0%
Components of Ending Fund Balance)					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	4,255,670.29	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	147,676.60	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(0.27)	New

Resource	Description	2012-13 Unaudited Actuals	2013-14 Budget
7710	State School Facilities Projects	4,255,670.29	0.00
Total, Restricted Balance		4,255,670.29	0.00

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	162,617,460.49	35,622,626.00	-78.1%
4) Other Local Revenue		8600-8799	2,856,196.75	3,680,000.00	28.8%
5) TOTAL, REVENUES			165,473,657.24	39,302,626.00	-76.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	280,319.76	0.00	-100.0%
3) Employee Benefits		3000-3999	111,289.02	0.00	-100.0%
4) Books and Supplies		4000-4999	88,618.78	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	399,020.37	0.00	-100.0%
6) Capital Outlay		6000-6999	70,591,562.02	456,065,211.00	546.1%
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			71,470,809.95	456,065,211.00	538.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			94,002,847.29	(416,762,585.00)	-543.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	110,152,219.64	0.00	-100.0%
b) Transfers Out		7600-7629	254,815,444.83	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(144,663,225.19)	0.00	-100.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(50,660,377.90)	(416,762,585.00)	722.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	504,994,335.22	454,333,957.32	-10.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			504,994,335.22	454,333,957.32	-10.0%
d) Other Restatements		9795	0.00	39,928,628.57	New
e) Adjusted Beginning Balance (F1c + F1d)			504,994,335.22	494,262,585.89	-2.1%
2) Ending Balance, June 30 (E + F1e)			454,333,957.32	77,500,000.89	-82.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	454,333,957.32	77,500,000.89	-82.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	457,085,142.69		
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	661,107.83		
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			457,746,250.52		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	3,412,293.20		
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			3,412,293.20		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			454,333,957.32		

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
School Facilities Apportionments		8545	162,617,460.49	35,622,626.00	-78.1%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			162,617,460.49	35,622,626.00	-78.1%
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,856,196.75	3,680,000.00	28.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			2,856,196.75	3,680,000.00	28.8%
<b>TOTAL, REVENUES</b>			165,473,657.24	39,302,626.00	-76.2%



Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	266,192.43	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	14,127.33	0.00	-100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			280,319.76	0.00	-100.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	26,566.68	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	18,465.58	0.00	-100.0%
Health and Welfare Benefits		3401-3402	37,455.81	0.00	-100.0%
Unemployment Insurance		3501-3502	2,637.52	0.00	-100.0%
Workers' Compensation		3601-3602	6,346.43	0.00	-100.0%
OPEB, Allocated		3701-3702	17,381.00	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	2,436.00	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			111,289.02	0.00	-100.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	83,868.37	0.00	-100.0%
Noncapitalized Equipment		4400	4,750.41	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			88,618.78	0.00	-100.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	9,283.84	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	115,487.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	273,904.09	0.00	-100.0%
Communications		5900	345.44	0.00	-100.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>399,020.37</b>	<b>0.00</b>	<b>-100.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	7,475,283.79	0.00	-100.0%
Land Improvements		6170	590,951.76	0.00	-100.0%
Buildings and Improvements of Buildings		6200	56,278,851.42	456,065,211.00	710.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	6,246,475.05	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>70,591,562.02</b>	<b>456,065,211.00</b>	<b>546.1%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL EXPENDITURES</b>			<b>71,470,809.95</b>	<b>456,065,211.00</b>	<b>538.1%</b>

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	110,151,187.41	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	1,032.23	0.00	-100.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			110,152,219.64	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	72,514,870.61	0.00	-100.0%
Other Authorized Interfund Transfers Out		7619	182,300,574.22	0.00	-100.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			254,815,444.83	0.00	-100.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)					
			(144,663,225.19)	0.00	-100.0%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	162,617,460.49	35,622,626.00	-78.1%
4) Other Local Revenue		8600-8799	2,856,196.75	3,680,000.00	28.8%
5) TOTAL REVENUES			165,473,657.24	39,302,626.00	-76.2%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		71,470,809.95	456,065,211.00	538.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			71,470,809.95	456,065,211.00	538.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			94,002,847.29	(416,762,585.00)	-543.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	110,152,219.64	0.00	-100.0%
b) Transfers Out		7600-7629	254,815,444.83	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(144,663,225.19)	0.00	-100.0%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(50,660,377.90)	(416,762,585.00)	722.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	504,994,335.22	454,333,957.32	-10.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			504,994,335.22	454,333,957.32	-10.0%
d) Other Restatements		9795	0.00	39,928,628.57	New
e) Adjusted Beginning Balance (F1c + F1d)			504,994,335.22	494,262,585.89	-2.1%
2) Ending Balance, June 30 (E + F1e)			454,333,957.32	77,500,000.89	-82.9%
Components of Ending Fund Balance)					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	454,333,957.32	77,500,000.89	-82.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2012-13	2013-14
		Unaudited Actuals	Budget
7710	State School Facilities Projects	454,333,957.32	77,500,000.89
Total, Restricted Balance		454,333,957.32	77,500,000.89

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	6,871,452.00	New
3) Other State Revenue		8300-8599	0.00	567,801.00	New
4) Other Local Revenue		8600-8799	28,177,975.63	52,353,647.00	85.8%
5) TOTAL, REVENUES			28,177,975.63	59,792,900.00	112.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,098,376.82	3,445,251.00	11.2%
3) Employee Benefits		3000-3999	1,216,275.56	1,727,882.00	42.1%
4) Books and Supplies		4000-4999	8,012,496.49	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	5,949,028.63	104,325.00	-98.2%
6) Capital Outlay		6000-6999	36,550,750.35	80,965,406.00	121.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			54,826,927.85	86,242,864.00	57.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(26,648,952.22)	(26,449,964.00)	-0.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,950,501.24	0.00	-100.0%
b) Transfers Out		7600-7629	18,844,032.05	15,200,000.00	-19.3%
2) Other Sources/Uses					
a) Sources		8930-8979	24,780,000.00	0.00	-100.0%
b) Uses		7630-7699	24,640,649.17	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(15,754,179.98)	(15,200,000.00)	-3.5%



Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(42,403,132.20)	(41,649,964.00)	-1.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	159,433,568.62	117,030,436.42	-26.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			159,433,568.62	117,030,436.42	-26.6%
d) Other Restatements		9795	0.00	(14,779,189.98)	New
e) Adjusted Beginning Balance (F1c + F1d)			159,433,568.62	102,251,246.44	-35.9%
2) Ending Balance, June 30 (E + F1e)			117,030,436.42	60,601,282.44	-48.2%
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	114,986,981.69	58,557,827.71	-49.1%
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	2,043,454.73	2,043,454.73	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	122,088,887.49		
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	4,793,913.93		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	165,527.93		
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			127,048,329.35		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	5,454,757.00		
2) Due to Grantor Governments		9590	3,399,915.93		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	1,163,220.00		
6) TOTAL, LIABILITIES			10,017,892.93		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			117,030,436.42		

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	6,871,452.00	New
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	6,871,452.00	New
<b>OTHER STATE REVENUE</b>					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	567,801.00	New
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	567,801.00	New
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to RL Deduction		8625	13,841,717.60	7,600,000.00	-45.1%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	732,852.92	167,300.00	-77.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	13,603,405.11	44,586,347.00	227.8%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			28,177,975.63	52,353,647.00	85.8%
<b>TOTAL REVENUES</b>			28,177,975.63	59,792,900.00	112.2%

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

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	2,094,124.62	2,334,306.00	11.5%
Classified Supervisors' and Administrators' Salaries		2300	162,830.73	227,871.00	39.9%
Clerical, Technical and Office Salaries		2400	840,956.07	883,074.00	5.0%
Other Classified Salaries		2900	465.40	0.00	-100.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>3,098,376.82</b>	<b>3,445,251.00</b>	<b>11.2%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	330,411.49	429,727.00	30.1%
OASDI/Medicare/Alternative		3301-3302	230,868.19	263,686.00	14.2%
Health and Welfare Benefits		3401-3402	351,658.87	551,301.00	56.8%
Unemployment Insurance		3501-3502	32,951.84	43,790.00	32.9%
Workers' Compensation		3601-3602	79,762.32	101,671.00	27.5%
OPEB, Allocated		3701-3702	163,119.85	283,604.00	73.9%
OPEB, Active Employees		3751-3752	0.00	45,031.00	New
PERS Reduction		3801-3802	27,503.00	9,072.00	-67.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>1,216,275.56</b>	<b>1,727,882.00</b>	<b>42.1%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	7,155,976.97	0.00	-100.0%
Noncapitalized Equipment		4400	856,519.52	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>8,012,496.49</b>	<b>0.00</b>	<b>-100.0%</b>

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	82,227.14	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,482.68	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	909,098.77	5,154.00	-99.4%
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	4,955,213.84	99,171.00	-98.0%
Communications		5900	6.20	0.00	-100.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>5,949,028.63</b>	<b>104,325.00</b>	<b>-98.2%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	137,481.63	0.00	-100.0%
Land Improvements		6170	539,418.95	1,188,413.00	120.3%
Buildings and Improvements of Buildings		6200	26,844,114.69	78,116,377.00	191.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	9,029,735.08	1,660,616.00	-81.6%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>36,550,750.35</b>	<b>80,965,406.00</b>	<b>121.5%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL EXPENDITURES</b>			<b>54,826,927.85</b>	<b>86,242,864.00</b>	<b>57.3%</b>

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	2,950,501.24	0.00	-100.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			2,950,501.24	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	139,350.83	15,200,000.00	10807.7%
To: State School Building Fund/ County School Facilities Fund		7613	1,578,420.55	0.00	-100.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	17,126,260.67	0.00	-100.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			18,844,032.05	15,200,000.00	-19.3%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale/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	24,780,000.00	0.00	-100.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			24,780,000.00	0.00	-100.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	24,640,649.17	0.00	-100.0%
(d) TOTAL, USES			24,640,649.17	0.00	-100.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>					
			(15,754,179.98)	(15,200,000.00)	-3.5%

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

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	6,871,452.00	New
3) Other State Revenue		8300-8599	0.00	567,801.00	New
4) Other Local Revenue		8600-8799	28,177,975.63	52,353,647.00	85.8%
5) TOTAL REVENUES			28,177,975.63	59,792,900.00	112.2%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		54,826,927.85	86,242,864.00	57.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			54,826,927.85	86,242,864.00	57.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(26,648,952.22)	(26,449,964.00)	-0.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,950,501.24	0.00	-100.0%
b) Transfers Out		7600-7629	18,844,032.05	15,200,000.00	-19.3%
2) Other Sources/Uses					
a) Sources		8930-8979	24,780,000.00	0.00	0.0%
b) Uses		7630-7699	24,640,649.17	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(15,754,179.98)	(15,200,000.00)	-4.4%



Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(42,403,132.20)	(41,649,964.00)	-1.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	159,433,568.62	117,030,436.42	-26.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			159,433,568.62	117,030,436.42	-26.6%
d) Other Restatements		9795	0.00	(14,779,189.98)	New
e) Adjusted Beginning Balance (F1c + F1d)			159,433,568.62	102,251,246.44	-35.9%
2) Ending Balance, June 30 (E + F1e)			117,030,436.42	60,601,282.44	-48.2%
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	114,986,981.69	58,557,827.71	-49.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	2,043,454.73	2,043,454.73	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2012-13	2013-14
		Unaudited Actuals	Budget
5650	FEMA Public Assistance Funds	240,421.46	5,948,653.46
7810	Other Restricted State	44,402.01	567,801.01
9010	Other Restricted Local	114,702,158.22	52,041,373.24
Total, Restricted Balance		114,986,981.69	58,557,827.71

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	73,752,417.00	73,752,416.00	0.0%
3) Other State Revenue		8300-8599	5,400,528.00	5,422,004.00	0.4%
4) Other Local Revenue		8600-8799	891,813,678.00	796,505,504.00	-10.7%
5) TOTAL REVENUES			970,966,623.00	875,679,924.00	-9.8%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	901,988,843.00	979,269,502.00	8.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			901,988,843.00	979,269,502.00	8.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			68,977,780.00	(103,589,578.00)	-250.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			68,977,780.00	(103,589,578.00)	-250.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	689,861,617.60	750,539,820.60	8.8%
b) Audit Adjustments		9793	(8,299,577.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			681,562,040.60	750,539,820.60	10.1%
d) Other Restatements		9795	0.00	(42,950,243.00)	New
e) Adjusted Beginning Balance (F1c + F1d)			681,562,040.60	707,589,577.60	3.8%
2) Ending Balance, June 30 (E + F1e)			750,539,820.60	603,999,999.60	-19.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	750,539,820.60	603,999,999.60	-19.5%
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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	776,630,283.60		
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	60,051,478.12		
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			836,681,761.72		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	86,141,941.12		
6) TOTAL, LIABILITIES			86,141,941.12		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			750,539,820.60		

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	73,752,417.00	73,752,416.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			73,752,417.00	73,752,416.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	5,400,528.00	5,422,004.00	0.4%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			5,400,528.00	5,422,004.00	0.4%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	773,640,672.00	688,940,327.00	-10.9%
Unsecured Roll		8612	33,387,617.00	33,073,610.00	-0.9%
Prior Years' Taxes		8613	64,552,378.00	47,933,738.00	-25.7%
Supplemental Taxes		8614	11,603,406.00	10,240,223.00	-11.7%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	6,800,614.00	7,551,715.00	11.0%
Interest		8660	1,776,348.00	4,878,605.00	174.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	52,643.00	3,887,286.00	7284.2%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			891,813,678.00	796,505,504.00	-10.7%
<b>TOTAL, REVENUES</b>			970,966,623.00	875,679,924.00	-9.8%

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	333,930,000.00	598,949,924.00	79.4%
Bond Interest and Other Service Charges		7434	568,058,843.00	380,319,578.00	-33.0%
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)			901,988,843.00	979,269,502.00	8.6%
TOTAL, EXPENDITURES			901,988,843.00	979,269,502.00	8.6%

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



Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	73,752,417.00	73,752,416.00	0.0%
3) Other State Revenue		8300-8599	5,400,528.00	5,422,004.00	0.4%
4) Other Local Revenue		8600-8799	891,813,678.00	796,505,504.00	-10.7%
5) TOTAL, REVENUES			970,966,623.00	875,679,924.00	-9.8%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	901,988,843.00	979,269,502.00	8.6%
10) TOTAL, EXPENDITURES			901,988,843.00	979,269,502.00	8.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			68,977,780.00	(103,589,578.00)	-250.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			68,977,780.00	(103,589,578.00)	-250.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	689,861,617.60	750,539,820.60	8.8%
b) Audit Adjustments		9793	(8,299,577.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			681,562,040.60	750,539,820.60	10.1%
d) Other Restatements		9795	0.00	(42,950,243.00)	New
e) Adjusted Beginning Balance (F1c + F1d)			681,562,040.60	707,589,577.60	3.8%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance)			750,539,820.60	603,999,999.60	-19.5%
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	750,539,820.60	603,999,999.60	-19.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2012-13	2013-14
		Unaudited Actuals	Budget
9010	Other Restricted Local	750,539,820.60	603,999,999.60
Total, Restricted Balance		750,539,820.60	603,999,999.60

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	25,404.53	0.00	-100.0%
4) Other Local Revenue		8600-8799	1,732.21	0.00	-100.0%
5) TOTAL, REVENUES			27,136.74	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	305,982.00	New
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	305,982.00	New
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			27,136.74	(305,982.00)	-1227.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			27,136.74	(305,982.00)	-1227.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	304,953.53	332,090.27	8.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			304,953.53	332,090.27	8.9%
d) Other Restatements		9795	0.00	(26,108.28)	New
e) Adjusted Beginning Balance (F1c + F1d)			304,953.53	305,981.99	0.3%
2) Ending Balance, June 30 (E + F1e)			332,090.27	(0.01)	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	332,090.27	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(0.01)	New

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	331,625.54		
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	464.73		
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			332,090.27		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			332,090.27		

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	25,404.53	0.00	-100.0%
<b>TOTAL, OTHER STATE REVENUE</b>			25,404.53	0.00	-100.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.01	0.00	-100.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Interest		8660	1,732.20	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			1,732.21	0.00	-100.0%
<b>TOTAL, REVENUES</b>			27,136.74	0.00	-100.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
State School Building Repayment		7432	0.00	0.00	0.0%
Payments to Original District for Acquisition of Property		7436	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	305,982.00	New
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	305,982.00	New
TOTAL EXPENDITURES			0.00	305,982.00	New



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

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	25,404.53	0.00	-100.0%
4) Other Local Revenue		8600-8799	1,732.21	0.00	-100.0%
5) TOTAL, REVENUES			27,136.74	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	305,982.00	New
10) TOTAL, EXPENDITURES			0.00	305,982.00	New
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			27,136.74	(305,982.00)	-1227.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			27,136.74	(305,982.00)	-1227.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	304,953.53	332,090.27	8.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			304,953.53	332,090.27	8.9%
d) Other Restatements		9795	0.00	(26,108.28)	New
e) Adjusted Beginning Balance (F1c + F1d)			304,953.53	305,981.99	0.3%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance)			332,090.27	(0.01)	-100.0%
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	332,090.27	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(0.01)	New

Resource	Description	2012-13 Unaudited Actuals	2013-14 Budget
9010	Other Restricted Local	332,090.27	0.00
Total, Restricted Balance		332,090.27	0.00

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	587,589.20	522,165.00	-11.1%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	211,966.12	239,600.00	13.0%
5) TOTAL, REVENUES			799,555.32	761,765.00	-4.7%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	41,160,393.55	46,329,187.00	12.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			41,160,393.55	46,329,187.00	12.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(40,360,838.23)	(45,567,422.00)	12.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	41,166,452.30	46,631,994.00	13.3%
b) Transfers Out		7600-7629	5,843,250.31	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			35,323,201.99	46,631,994.00	32.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(5,037,636.24)	1,064,572.00	-121.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	59,403,337.54	54,365,701.30	-8.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			59,403,337.54	54,365,701.30	-8.5%
d) Other Restatements		9795	0.00	55,126.70	New
e) Adjusted Beginning Balance (F1c + F1d)			59,403,337.54	54,420,828.00	-8.4%
2) Ending Balance, June 30 (E + F1e)			54,365,701.30	55,485,400.00	2.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	54,365,701.30	55,485,400.00	2.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	10,327,764.98		
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	44,014,301.61		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	23,634.71		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			54,365,701.30		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			54,365,701.30		

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	587,589.20	522,165.00	-11.1%
<b>TOTAL, FEDERAL REVENUE</b>			587,589.20	522,165.00	-11.1%
<b>OTHER STATE REVENUE</b>					
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Interest		8660	211,966.12	239,600.00	13.0%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			211,966.12	239,600.00	13.0%
<b>TOTAL, REVENUES</b>			799,555.32	761,765.00	-4.7%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	16,470,790.86	15,826,409.00	-3.9%
Other Debt Service - Principal		7439	24,689,602.69	30,502,778.00	23.5%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			41,160,393.55	46,329,187.00	12.6%
<b>TOTAL, EXPENDITURES</b>			41,160,393.55	46,329,187.00	12.6%



Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	41,166,452.30	46,631,994.00	13.3%
(a) TOTAL, INTERFUND TRANSFERS IN			41,166,452.30	46,631,994.00	13.3%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	5,843,250.31	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			5,843,250.31	0.00	-100.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)					
			35,323,201.99	46,631,994.00	32.0%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	587,589.20	522,165.00	-11.1%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	211,966.12	239,600.00	13.0%
5) TOTAL, REVENUES			799,555.32	761,765.00	-4.7%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	41,160,393.55	46,329,187.00	12.6%
10) TOTAL, EXPENDITURES			41,160,393.55	46,329,187.00	12.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(40,360,838.23)	(45,567,422.00)	12.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	41,166,452.30	46,631,994.00	13.3%
b) Transfers Out		7600-7629	5,843,250.31	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			35,323,201.99	46,631,994.00	32.0%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(5,037,636.24)	1,064,572.00	-121.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	59,403,337.54	54,365,701.30	-8.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			59,403,337.54	54,365,701.30	-8.5%
d) Other Restatements		9795	0.00	55,126.70	New
e) Adjusted Beginning Balance (F1c + F1d)			59,403,337.54	54,420,828.00	-8.4%
2) Ending Balance, June 30 (E + F1e)			54,365,701.30	55,485,400.00	2.1%
Components of Ending Fund Balance)					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	54,365,701.30	55,485,400.00	2.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2012-13 Unaudited Actuals	2013-14 Budget
5810	Other Restricted Federal	0.00	522,165.00
9010	Other Restricted Local	54,365,701.30	54,963,235.00
Total, Restricted Balance		54,365,701.30	55,485,400.00

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	477,481,842.00	539,124,022.00	12.9%
2) Federal Revenue		8100-8299	140,062,059.01	145,664,140.00	4.0%
3) Other State Revenue		8300-8599	149,164,914.99	143,818,372.00	-3.6%
4) Other Local Revenue		8600-8799	39,473,345.01	38,247,857.00	-3.1%
5) TOTAL, REVENUES			806,182,161.01	866,854,391.00	7.5%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	297,251,843.00	333,696,279.98	12.3%
2) Classified Salaries		2000-2999	73,320,346.00	77,497,603.00	5.7%
3) Employee Benefits		3000-3999	92,878,627.56	107,061,470.00	15.3%
4) Books and Supplies		4000-4999	66,872,393.00	77,158,583.93	15.4%
5) Services and Other Operating Expenses		5000-5999	197,731,154.00	206,080,945.00	4.2%
6) Depreciation		6000-6999	10,659,983.00	10,200,485.00	-4.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	12,182,864.00	18,090,526.00	48.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			750,897,210.56	829,785,892.89	10.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			55,284,950.45	37,068,498.11	-33.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	200,000.00	New
b) Uses		7630-7699	0.00	3,037,281.00	New
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	(2,837,281.00)	New

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			55,284,950.45	34,231,217.11	-38.1%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	221,592,480.32	441,620,439.00	99.3%
b) Audit Adjustments		9793	(8,846,182.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			212,746,298.32	441,620,439.00	107.6%
d) Other Restatements		9795	173,589,190.23	(24,505,977.11)	-114.1%
e) Adjusted Beginning Net Position (F1c + F1d)			386,335,488.55	417,114,461.89	8.0%
2) Ending Net Position, June 30 (E + F1e)			441,620,439.00	451,345,679.00	2.2%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	62,008,906.00	65,224,730.00	5.2%
b) Restricted Net Position		9797	10,422,900.00	5,224,830.00	-49.9%
c) Unrestricted Net Position		9790	369,188,633.00	380,896,119.00	3.2%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	31,108,564.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	3,704,607.00		
b) in Banks		9120	82,681,247.00		
c) in Revolving Fund		9130	1,993,780.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	92,344.00		
2) Investments		9150	48,749,643.99		
3) Accounts Receivable		9200	216,759,710.01		
4) Due from Grantor Government		9290	36,154,663.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	135,503.00		
7) Prepaid Expenditures		9330	5,132,464.00		
8) Other Current Assets		9340	16,409,585.00		
9) Fixed Assets					
a) Land		9410	44,019,880.00		
b) Land Improvements		9420	17,908,570.00		
c) Accumulated Depreciation - Land Improvements		9425	(5,472,667.00)		
d) Buildings		9430	187,134,626.00		
e) Accumulated Depreciation - Buildings		9435	(37,557,119.00)		
f) Equipment		9440	26,192,988.00		
g) Accumulated Depreciation - Equipment		9445	(17,349,464.00)		
h) Work in Progress		9450	17,677,423.00		
10) TOTAL, ASSETS			675,476,348.00		

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	77,192,103.00		
2) Due to Grantor Governments		9590	4,432,964.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	59,245,548.00		
5) Deferred Revenue		9650	28,393,837.00		
6) Long-Term Liabilities					
a) Net OPEB Obligation		9664	7,964,251.00		
b) Compensated Absences		9665	1,586,870.00		
c) COPs Payable		9666	0.00		
d) Capital Leases Payable		9667	21,638,002.00		
e) Lease Revenue Bonds Payable		9668	0.00		
f) Other General Long-Term Liabilities		9669	33,402,334.00		
7) TOTAL, LIABILITIES			233,855,909.00		
<b>I. NET POSITION</b>					
Net Position, June 30 (must agree with line F2) (G10 - H7)			441,620,439.00		



Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>REVENUE LIMIT SOURCES</b>					
Principal Apportionment					
Education Protection Account State Aid - Current Year		8012	102,035,526.00	54,857,975.00	-46.2%
Charter Schools General Purpose Entitlement - State Aid		8015	255,897,624.00	358,139,338.00	40.0%
State Aid - Prior Years		8019	233,898.00	0.00	-100.0%
Revenue Limit Transfers					
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	119,314,794.00	126,126,709.00	5.7%
Property Taxes Transfers		8097	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
<b>TOTAL, REVENUE LIMIT SOURCES</b>			<b>477,481,842.00</b>	<b>539,124,022.00</b>	<b>12.9%</b>
<b>FEDERAL REVENUE</b>					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	31,376,397.00	36,501,986.00	16.3%
Interagency Contracts Between LEAs		8285	64,401,691.01	67,948,775.00	5.5%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	25,691,634.00	27,771,445.00	8.1%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	815,158.00	933,428.00	14.5%
NCLB: Title III, Immigrant Education Program	4201	8290	44,000.00	164,927.00	274.8%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	1,615,662.00	1,287,527.00	-20.3%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	4,578,982.00	4,204,202.00	-8.2%
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290	614,761.00	258,960.00	-57.9%
Vocational and Applied Technology Education	3500-3699	8290	43,839.00	41,717.00	-4.8%
Safe and Drug Free Schools	3700-3799	8290	616,550.00	0.00	-100.0%
All Other Federal Revenue	All Other	8290	10,263,385.00	6,551,173.00	-36.2%
<b>TOTAL, FEDERAL REVENUE</b>			<b>140,062,059.01</b>	<b>145,664,140.00</b>	<b>4.0%</b>

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	0.00	0.00	0.0%
Special Education Transportation	7240	8311	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	9,203,505.01	8,986,007.00	-2.4%
Child Nutrition Programs		8520	3,409,406.00	3,998,870.00	17.3%
Mandated Costs Reimbursements		8550	785,814.00	832,036.00	5.9%
Lottery - Unrestricted and Instructional Materials		8560	12,921,179.00	13,378,618.00	3.5%
School Based Coordination Program	7250	8590	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	10,191,623.00	10,838,699.00	6.3%
Charter School Facility Grant	6030	8590	22,500,405.00	24,342,789.00	8.2%
Drug/Alcohol/Tobacco Funds	6650-6690	8590	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	2,156,000.00	1,096,656.00	-49.1%
All Other State Revenue	All Other	8590	87,996,982.98	80,344,697.00	-8.7%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>149,164,914.99</b>	<b>143,818,372.00</b>	<b>-3.6%</b>

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	592,470.00	299,672.00	-49.4%
Sale of Publications		8632	217,597.00	8,000.00	-96.3%
Food Service Sales		8634	2,159,797.00	2,866,375.00	32.7%
All Other Sales		8639	1,591,087.00	193,597.00	-87.8%
Leases and Rentals		8650	1,034,361.00	1,734,708.00	67.7%
Interest		8660	1,456,495.01	3,049,526.00	109.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	2,003,021.00	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	30,418,517.00	30,095,979.00	-1.1%
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>39,473,345.01</b>	<b>38,247,857.00</b>	<b>-3.1%</b>
<b>TOTAL, REVENUES</b>			<b>806,182,161.01</b>	<b>866,854,391.00</b>	<b>7.5%</b>

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	240,604,437.00	271,313,853.96	12.8%
Certificated Pupil Support Salaries		1200	10,857,827.00	11,909,439.00	9.7%
Certificated Supervisors' and Administrators' Salaries		1300	36,998,357.00	41,941,045.00	13.4%
Other Certificated Salaries		1900	8,791,222.00	8,531,942.00	-2.9%
<b>TOTAL, CERTIFICATED SALARIES</b>			297,251,843.00	333,696,279.96	12.3%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	17,632,700.00	19,925,774.00	13.0%
Classified Support Salaries		2200	13,980,355.00	13,564,808.00	-3.0%
Classified Supervisors' and Administrators' Salaries		2300	7,661,645.00	7,901,081.00	3.1%
Clerical, Technical and Office Salaries		2400	20,781,178.00	22,263,039.00	7.1%
Other Classified Salaries		2900	13,264,468.00	13,842,901.00	4.4%
<b>TOTAL, CLASSIFIED SALARIES</b>			73,320,346.00	77,497,603.00	5.7%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	22,697,461.99	25,840,949.00	13.8%
PERS		3201-3202	4,181,142.00	4,887,553.00	16.9%
OASDI/Medicare/Alternative		3301-3302	10,928,834.43	11,957,083.00	9.4%
Health and Welfare Benefits		3401-3402	43,610,607.81	51,809,923.00	18.8%
Unemployment Insurance		3501-3502	3,959,817.00	3,728,508.00	-5.8%
Workers' Compensation		3601-3602	5,103,710.33	6,576,162.00	28.9%
OPEB, Allocated		3701-3702	558,953.00	0.00	-100.0%
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	1,838,101.00	2,261,292.00	23.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			92,878,627.56	107,061,470.00	15.3%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	4,704,784.00	5,799,770.00	23.3%
Books and Other Reference Materials		4200	2,072,081.00	2,589,776.00	25.0%
Materials and Supplies		4300	22,681,027.00	22,673,660.93	0.0%
Noncapitalized Equipment		4400	9,102,227.00	8,316,599.00	-8.6%
Food		4700	28,312,274.00	37,778,778.00	33.4%
<b>TOTAL, BOOKS AND SUPPLIES</b>			66,872,393.00	77,158,583.93	15.4%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,658,461.00	2,872,340.00	8.0%
Dues and Memberships		5300	1,589,173.00	1,640,864.00	3.3%
Insurance		5400-5450	5,399,444.00	6,702,593.00	24.1%
Operations and Housekeeping Services		5500	18,675,191.00	16,570,718.00	-11.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	61,198,383.00	68,833,823.00	12.5%
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	104,816,453.00	104,321,215.00	-0.5%
Communications		5900	3,394,049.00	5,139,392.00	51.4%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>197,731,154.00</b>	<b>206,080,945.00</b>	<b>4.2%</b>
<b>DEPRECIATION</b>					
Depreciation Expense		6900	10,659,983.00	10,200,485.00	-4.3%
<b>TOTAL, DEPRECIATION</b>			<b>10,659,983.00</b>	<b>10,200,485.00</b>	<b>-4.3%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	548,692.00	0.00	-100.0%
Payments to County Offices		7142	405,158.00	330,386.00	-18.5%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	6,647,651.00	15,025,604.00	126.0%
All Other Transfers Out to All Others		7299	1,701,924.00	0.00	-100.0%
Debt Service					
Debt Service - Interest		7438	2,879,439.00	2,734,536.00	-5.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>12,182,864.00</b>	<b>18,090,526.00</b>	<b>48.5%</b>

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENSES</b>			750,897,210.56	829,785,892.89	10.5%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	200,000.00	New
(c) TOTAL, SOURCES			0.00	200,000.00	New
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	3,037,281.00	New
(d) TOTAL, USES			0.00	3,037,281.00	New
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>					
			0.00	(2,837,281.00)	New

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	477,481,842.00	539,124,022.00	12.9%
2) Federal Revenue		8100-8299	140,062,059.01	145,664,140.00	4.0%
3) Other State Revenue		8300-8599	149,164,914.99	143,818,372.00	-3.6%
4) Other Local Revenue		8600-8799	39,473,345.01	38,247,857.00	-3.1%
5) TOTAL REVENUES			806,182,161.01	866,854,391.00	7.5%
<b>B. EXPENSES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		360,305,116.56	404,602,341.89	12.3%
2) Instruction - Related Services	2000-2999		122,904,789.00	132,698,365.00	8.0%
3) Pupil Services	3000-3999		44,718,257.00	57,383,286.00	28.3%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		6,988,617.00	8,343,457.00	19.4%
8) Plant Services	8000-8999		203,797,567.00	208,667,917.00	2.4%
9) Other Outgo	9000-9999	Except 7600-7699	12,182,864.00	18,090,526.00	48.5%
10) TOTAL EXPENSES			750,897,210.56	829,785,892.89	10.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			55,284,950.45	37,068,498.11	-33.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	200,000.00	New
b) Uses		7630-7699	0.00	3,037,281.00	New
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	(2,837,281.00)	New



Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			55,284,950.45	34,231,217.11	-38.1%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	221,592,480.32	441,620,439.00	99.3%
b) Audit Adjustments		9793	(8,846,182.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			212,746,298.32	441,620,439.00	107.6%
d) Other Restatements		9795	173,589,190.23	(24,505,977.11)	-114.1%
e) Adjusted Beginning Net Position (F1c + F1d)			386,335,488.55	417,114,461.89	8.0%
2) Ending Net Position, June 30 (E + F1e)			441,620,439.00	451,345,679.00	2.2%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	62,008,906.00	65,224,730.00	5.2%
b) Restricted Net Position		9797	10,422,900.00	5,224,830.00	-49.9%
c) Unrestricted Net Position		9790	369,188,633.00	380,896,119.00	3.2%

Resource	Description	2012-13	2013-14
		Unaudited Actuals	Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	334,190.00	244,120.00
7400	Quality Education Investment Act	2,156,000.00	0.00
7810	Other Restricted State	7,932,710.00	4,843,622.00
9010	Other Restricted Local	0.00	137,088.00
Total, Restricted Net Position		10,422,900.00	5,224,830.00

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,104,542,004.48	1,066,823,864.00	-3.4%
5) TOTAL REVENUES			1,104,542,004.48	1,066,823,864.00	-3.4%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	165,050.73	163,280.00	-1.1%
2) Classified Salaries		2000-2999	5,353,523.93	6,077,013.00	13.5%
3) Employee Benefits		3000-3999	2,871,442.54	3,192,342.00	11.2%
4) Books and Supplies		4000-4999	213,934.97	158,746.00	-25.8%
5) Services and Other Operating Expenses		5000-5999	1,076,712,472.66	1,066,035,719.00	-1.0%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENSES			1,085,316,424.83	1,075,627,100.00	-0.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			19,225,579.65	(8,803,236.00)	-145.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	10,395,845.96	9,200,000.00	-11.5%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			10,395,845.96	9,200,000.00	-11.5%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			29,621,425.61	396,764.00	-98.7%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	303,754,163.43	333,375,589.04	9.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			303,754,163.43	333,375,589.04	9.8%
d) Other Restatements		9795	0.00	(10,891,469.03)	New
e) Adjusted Beginning Net Position (F1c + F1d)			303,754,163.43	322,484,120.01	6.2%
2) Ending Net Position, June 30 (E + F1e)			333,375,589.04	322,880,884.01	-3.1%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	333,375,589.04	322,880,884.01	-3.1%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	850,894,075.06		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	2,500,000.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	12,204,387.12		
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	38,102,593.62		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			903,701,055.80		

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	570,325,466.76		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net OPEB Obligation		9664	0.00		
b) Compensated Absences		9665	0.00		
c) COPs Payable		9666	0.00		
d) Capital Leases Payable		9667	0.00		
e) Lease Revenue Bonds Payable		9668	0.00		
f) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL LIABILITIES			570,325,466.76		
<b>I. NET POSITION</b>					
Net Position, June 30 (must agree with line F2) (G10 - H7)			333,375,589.04		

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	4,283,881.09	5,270,565.00	23.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	1,099,179,481.26	1,061,553,299.00	-3.4%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,078,642.13	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>1,104,542,004.48</b>	<b>1,066,823,864.00</b>	<b>-3.4%</b>
<b>TOTAL REVENUES</b>			<b>1,104,542,004.48</b>	<b>1,066,823,864.00</b>	<b>-3.4%</b>

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	165,050.73	163,280.00	-1.1%
<b>TOTAL, CERTIFICATED SALARIES</b>			165,050.73	163,280.00	-1.1%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	266,448.07	200,253.00	-24.8%
Classified Supervisors' and Administrators' Salaries		2300	1,262,487.06	1,222,181.00	-3.2%
Clerical, Technical and Office Salaries		2400	3,824,588.80	4,494,634.00	17.5%
Other Classified Salaries		2900	0.00	159,945.00	New
<b>TOTAL, CLASSIFIED SALARIES</b>			5,353,523.93	6,077,013.00	13.5%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	12,903.94	13,472.00	4.4%
PERS		3201-3202	872,005.92	927,213.00	6.3%
OASDI/Medicare/Alternative		3301-3302	397,947.24	489,393.00	23.0%
Health and Welfare Benefits		3401-3402	907,381.47	929,002.00	2.4%
Unemployment Insurance		3501-3502	64,178.12	79,308.00	23.6%
Workers' Compensation		3601-3602	179,233.83	184,156.00	2.7%
OPEB, Allocated		3701-3702	420,632.02	477,908.00	13.6%
OPEB, Active Employees		3751-3752	0.00	75,887.00	New
PERS Reduction		3801-3802	17,160.00	16,003.00	-6.7%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			2,871,442.54	3,192,342.00	11.2%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	189,945.41	157,746.00	-17.0%
Noncapitalized Equipment		4400	23,989.56	1,000.00	-95.8%
<b>TOTAL, BOOKS AND SUPPLIES</b>			213,934.97	158,746.00	-25.8%



Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	8,458.14	87,192.00	930.9%
Dues and Memberships		5300	100.00	1,750.00	1650.0%
Insurance		5400-5450	3,036,694.00	5,640,727.00	85.8%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	3,200.00	New
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,073,655,786.01	1,060,261,860.00	-1.2%
Communications		5900	11,434.51	40,990.00	258.5%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>1,076,712,472.66</b>	<b>1,066,035,719.00</b>	<b>-1.0%</b>
<b>DEPRECIATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENSES</b>			<b>1,085,316,424.83</b>	<b>1,075,627,100.00</b>	<b>-0.9%</b>

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	10,395,845.96	9,200,000.00	-11.5%
(a) TOTAL, INTERFUND TRANSFERS IN			10,395,845.96	9,200,000.00	-11.5%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>					
			10,395,845.96	9,200,000.00	-11.5%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,104,542,004.48	1,066,823,864.00	-3.4%
5) TOTAL REVENUES			1,104,542,004.48	1,066,823,864.00	-3.4%
<b>B. EXPENSES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		1,085,316,424.83	1,075,627,100.00	-0.9%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENSES			1,085,316,424.83	1,075,627,100.00	-0.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			19,225,579.65	(8,803,236.00)	-145.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	10,395,845.96	9,200,000.00	-11.5%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			10,395,845.96	9,200,000.00	-11.5%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			29,621,425.61	396,764.00	-98.7%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	303,754,163.43	333,375,589.04	9.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			303,754,163.43	333,375,589.04	9.8%
d) Other Restatements		9795	0.00	(10,891,469.03)	New
e) Adjusted Beginning Net Position (F1c + F1d)			303,754,163.43	322,484,120.01	6.2%
2) Ending Net Position, June 30 (E + F1e)			333,375,589.04	322,880,884.01	-3.1%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	333,375,589.04	322,880,884.01	-3.1%

Resource	Description	2012-13 Unaudited Actuals	2013-14 Budget
Total, Restricted Net Position		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
<b>ELEMENTARY</b>						
1. General Education			358,598.05	320,282.73	319,463.05	334,168.73
a. Kindergarten	41,976.61	42,093.34				
b. Grades One through Three	120,978.77	120,880.13				
c. Grades Four through Six	111,191.58	111,081.88				
d. Grades Seven and Eight	68,671.45	68,461.52				
e. Opportunity Schools and Full-Day Opportunity Classes	5.70	8.08				
f. Home and Hospital	103.56	117.75				
g. Community Day School	96.65	102.53				
2. Special Education						
a. Special Day Class	16,691.12	16,831.02	16,737.77	16,175.14	16,400.64	16,211.61
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	1,051.88	1,079.92	1,079.92	976.13	1,163.13	1,163.13
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions	50.93	54.87	54.87	56.35	65.33	65.33
3. TOTAL, ELEMENTARY	360,818.25	360,711.04	376,470.61	337,490.35	337,092.15	351,608.80
<b>HIGH SCHOOL</b>						
4. General Education			131,471.87	121,135.58	118,778.35	119,569.69
a. Grades Nine through Twelve	130,971.40	129,036.54				
b. Continuation Education	3,716.15	3,623.18				
c. Opportunity Schools and Full-Day Opportunity Classes	486.05	491.85				
d. Home and Hospital	92.23	100.91				
e. Community Day School	880.98	851.57				
5. Special Education						
a. Special Day Class	9,214.24	9,074.83	8,209.89	8,929.39	8,666.99	7,750.70
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	1,240.97	1,260.75	1,260.75	1,151.61	1,429.97	1,429.97
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions	175.99	177.10	177.10	194.72	247.33	247.33
6. TOTAL, HIGH SCHOOL	146,778.01	144,616.73	141,119.61	131,411.30	129,122.64	128,997.69
<b>COUNTY SUPPLEMENT</b>						
7. County Community Schools (EC 1982[a])						
a. Elementary	8.71	7.55	8.71	8.71	7.94	8.71
b. High School	169.12	175.37	169.12	164.58	156.59	164.58
8. Special Education						
a. Special Day Class - Elementary	0.98	0.95	0.98	0.98	1.05	0.98
b. Special Day Class - High School	0.00	0.00	0.00			
c. Nonpublic, Nonsectarian Schools - Elementary						
d. Nonpublic, Nonsectarian Schools - High School						
e. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - Elementary						
f. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - High School						
9. TOTAL, ADA REPORTED BY COUNTY OFFICES	178.81	183.87	178.81	174.27	165.58	174.27
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	507,775.07	505,511.64	517,769.03	469,075.92	466,380.37	480,780.76
11. ADA for Necessary Small Schools also included in lines 3 and 6.						
12. REGIONAL OCCUPATIONAL CENTERS & PROGRAMS*						

Description	2012-13 Unaudited Actuals			2013-14 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
<b>CLASSES FOR ADULTS</b>						
13. Concurrently Enrolled Secondary Students*						
14. Adults Enrolled, State Apportioned*						
15. Students 21 Years or Older and Students 19 or Older Not Continuously Enrolled Since Their 18th Birthday, Participating in Full-Time Independent Study*						
16. TOTAL, CLASSES FOR ADULTS (sum lines 13 through 15)						
17. Adults in Correctional Facilities						
18. TOTAL, ADA (sum lines 10, 12, 16, and 17)	507,775.07	505,511.64	517,769.03	469,075.92	466,380.37	480,780.76
<b>SUPPLEMENTAL INSTRUCTIONAL HOURS</b>						
19. ELEMENTARY*						
20. HIGH SCHOOL*						
21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS (sum lines 19 and 20)						
<b>COMMUNITY DAY SCHOOLS - Additional Funds</b>						
22. ELEMENTARY						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only	0.00	70.21	70.21	5.53	24.54	24.54
b. 7th & 8th Hour Pupil Hours (Hours)*						
23. HIGH SCHOOL						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only	0.00	40.92	40.92	16.34	46.02	46.02
b. 7th & 8th Hour Pupil Hours (Hours)*						
<b>CHARTER SCHOOLS</b>						
24. Charter ADA Funded Through the Block Grant						
a. Charters Sponsored by Unified Districts - Resident (EC 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RL)	31,026.75	30,933.73	31,026.75	41,866.76	41,668.92	41,866.76
b. All Other Block Grant Funded Charters	82,646.56	82,419.59	82,644.77	105,994.29	104,643.01	105,994.29
25. Charter ADA Funded Through the Revenue Limit						
26. TOTAL, CHARTER SCHOOLS ADA (sum lines 24a, 24b, and 25)	113,673.31	113,353.32	113,671.52	147,861.05	146,311.93	147,861.05
27. SUPPLEMENTAL INSTRUCTIONAL HOURS*						
<b>BASIC AID "CHOICE"/COURT ORDERED VOLUNTARY PUPIL TRANSFER</b>						
28. Regular Elementary and High School ADA (SB 937)						
<b>BASIC AID OPEN ENROLLMENT</b>						
29. Regular Elementary and High School ADA						

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

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	2,591,727,970.75	301	3,960,750.40	303	2,587,767,220.35	305	78,942,087.23		307	2,508,825,133.12	309
2000 - Classified Salaries	781,439,934.52	311	17,129,820.47	313	764,310,114.05	315	99,620,806.95		317	664,689,507.10	319
3000 - Employee Benefits (Excluding 3800)	1,348,917,498.23	321	258,198,410.34	323	1,090,719,087.89	325	55,124,924.67		327	1,035,594,163.22	329
4000 - Books, Supplies Equip Replace. (6500)	167,764,838.47	331	3,072,793.67	333	164,692,044.80	335	35,944,238.18		337	128,747,806.62	339
5000 - Services. . . & 7300 - Indirect Costs	762,803,625.97	341	4,819,894.45	343	757,983,731.52	345	255,215,223.34		347	502,768,508.18	349
TOTAL					5,365,472,198.61	365	TOTAL			4,840,625,118.24	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	2,019,738,499.99	375
2. Salaries of Instructional Aides Per EC 41011. . . . .		2100	203,847,082.96	380
3. STRS. . . . .		3101 & 3102	166,290,096.91	382
4. PERS. . . . .		3201 & 3202	25,054,156.10	383
5. OASDI - Regular, Medicare and Alternative. . . . .		3301 & 3302	46,172,750.59	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .		3401 & 3402	375,548,811.49	385
7. Unemployment Insurance. . . . .		3501 & 3502	27,666,568.63	390
8. Workers' Compensation Insurance. . . . .		3601 & 3602	63,928,253.63	392
9. OPEB, Active Employees (EC 41372). . . . .		3751 & 3752	0.00	
10. Other Benefits (EC 22310). . . . .		3901 & 3902	0.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .			2,928,246,220.30	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .			1,335,600.81	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .			1,355,604.63	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .				396
14. TOTAL SALARIES AND BENEFITS. . . . .			2,925,555,014.86	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. . . . .			60.44%	
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) . . . . .		60.44%
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). . . . .		4,840,625,118.24
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .		0.00



	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
<b>Governmental Activities:</b>							
General Obligation Bonds Payable	11,290,485,000.00		11,290,485,000.00		333,930,000.00	10,956,555,000.00	327,270,000.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	419,851,036.59		419,851,036.59	24,780,000.00	48,264,602.69	396,366,433.90	30,502,778.00
Capital Leases Payable	2,289,572.09	(104,673.11)	2,184,898.98	4,336.91	881,272.92	1,307,962.97	649,609.39
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	109,564,847.10		109,564,847.10	0.00	25,254,608.64	84,310,238.46	17,712,602.02
Net OPEB Obligation	63,945,932.82		63,945,932.82	59,253,075.18	63,435,549.00	59,763,459.00	59,763,459.00
Compensated Absences Payable							
Governmental activities long-term liabilities	11,886,136,388.60	(104,673.11)	11,886,031,715.49	84,037,412.09	471,766,033.25	11,498,303,094.33	435,898,448.41
<b>Business-Type Activities:</b>							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

	2012-13 Calculations			2013-14 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
<b>A. PRIOR YEAR DATA</b> (2011-12 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	<b>2011-12 Actual</b>			<b>2012-13 Actual</b>		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	4,042,999,533.25		4,042,999,533.25			4,140,880,147.65
2. PRIOR YEAR GANN ADA (Preload/Line B9, PY column)	630,551.46		630,551.46			622,360.12
<b>ADJUSTMENTS TO PRIOR YEAR LIMIT</b>	<b>Adjustments to 2011-12</b>			<b>Adjustments to 2012-13</b>		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)		0.00				0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
<b>B. CURRENT YEAR GANN ADA</b> (2012-13 data should tie to Principal Apportionment Attendance Software reports)	<b>2012-13 P2 Report</b>			<b>2013-14 P2 Estimate</b>		
1. Total K-12 ADA (Form A, Lines 10, 28, & 29)	507,775.07		507,775.07	469,075.92		469,075.92
2. ROC/P ADA**						
3. Total Charter Schools ADA (Form A, Line 26)	113,673.31		113,673.31	147,861.05		147,861.05
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)		621,448.38				616,936.97
<b>OTHER ADA</b> (From Principal Apportionment Attendance Software)						
7. Apprentice Hours - High School		478,663.00				517,518.00
8. Divide Line B7 by 525 (Round to 2 decimal places)		911.74				985.75
9. TOTAL CURRENT YEAR GANN ADA (Sum Lines B6 plus B8)		622,360.12				617,922.72
<b>C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED</b> TAXES AND SUBVENTIONS (Funds 01, 09, and 62)	<b>2012-13 Actual</b>			<b>2013-14 Budget</b>		
1. Homeowners' Exemption (Object 8021)	7,173,822.40		7,173,822.40	7,168,867.00		7,168,867.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	5,996,525.72		5,996,525.72	5,996,526.00		5,996,526.00
4. Secured Roll Taxes (Object 8041)	821,205,585.70		821,205,585.70	780,586,826.00		780,586,826.00
5. Unsecured Roll Taxes (Object 8042)	32,808,909.10		32,808,909.10	32,808,909.00		32,808,909.00
6. Prior Years' Taxes (Object 8043)	68,295,039.74		68,295,039.74	52,580,202.00		52,580,202.00
7. Supplemental Taxes (Object 8044)	10,920,689.96		10,920,689.96	13,687,314.00		13,687,314.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	114,465,331.05		114,465,331.05	(3,827,346.00)		(3,827,346.00)
9. Penalties and Int. from Delinquent Taxes (Object 8048)	1,821,046.47		1,821,046.47	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)	76,626,066.07		76,626,066.07	56,106,425.00		56,106,425.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-Revenue Limit Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)	(27,551,604.00)		(27,551,604.00)	(10,008,605.00)		(10,008,605.00)
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	1,111,761,412.21	0.00	1,111,761,412.21	935,099,118.00	0.00	935,099,118.00
<b>OTHER LOCAL REVENUES (Funds 01, 09, and 62)</b>						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	1,111,761,412.21	0.00	1,111,761,412.21	935,099,118.00	0.00	935,099,118.00

	2012-13 Calculations			2013-14 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
<b>EXCLUDED APPROPRIATIONS</b>						
19. Medicare (Enter federally mandated amounts only from obj. 3301 & 3302; do not include negotiated amounts)			48,858,056.43			52,735,331.00
<b>OTHER EXCLUSIONS</b>						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			48,858,056.43			52,735,331.00
<b>STATE AID RECEIVED (Funds 01, 09, and 62)</b>						
24. Revenue Limit State Aid - CY (objects 8011 and 8012)	1,951,324,774.00		1,951,324,774.00	2,135,610,022.00		2,135,610,022.00
25. Revenue Limit State Aid - Prior Years (Object 8019)	(239,760.00)		(239,760.00)	0.00		0.00
26. Supplemental Instruction - CY (Res. 0000, Object 8590)**		61,028,589.00	61,028,589.00		58,282,266.00	58,282,266.00
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)**		3,097,111.00	3,097,111.00		3,032,566.00	3,032,566.00
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)**		54,659,438.00	54,659,438.00		53,914,116.00	53,914,116.00
31. ROC/P Apportionment - PY (Res. 0000, Object 8590)**		174,663.00	174,663.00		0.00	0.00
32. Charter Schs. Gen. Purpose Entitlement (Object 8015)	326,008,980.00		326,008,980.00	521,613,877.00		521,613,877.00
33. Charter Schs. Categorical Block Grant (Object 8590)**		76,612,048.00	76,612,048.00		84,516,635.00	84,516,635.00
34. Class Size Reduction, Grades K-3 (Object 8434)	156,771,240.01		156,771,240.01	160,217,859.00		160,217,859.00
35. Class Size Reduction, Grade 9 (Object 8590)**		12,286,325.00	12,286,325.00		12,478,606.00	12,478,606.00
36. SUBTOTAL STATE AID RECEIVED (Lines C24 through C35)	2,433,865,234.01	207,858,174.00	2,641,723,408.01	2,817,441,758.00	212,224,189.00	3,029,665,947.00
<b>ADD BACK TRANSFERS TO COUNTY</b>						
37. County Office Funds Transfer (Form RL, Line 32)	933,412.00		933,412.00	962,996.00		962,996.00
38. TOTAL STATE AID (Lines C36 plus C37)	2,434,798,646.01	207,858,174.00	2,642,656,820.01	2,818,404,754.00	212,224,189.00	3,030,628,943.00
<b>DATA FOR INTEREST CALCULATION</b>						
39. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	6,476,932,575.71		6,476,932,575.71	6,909,674,200.00		6,909,674,200.00
40. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	21,812,919.94		21,812,919.94	20,570,526.00		20,570,526.00
<b>APPROPRIATIONS LIMIT CALCULATIONS</b>	<b>2012-13 Actual</b>			<b>2013-14 Budget</b>		
<b>D. PRELIMINARY APPROPRIATIONS LIMIT</b>						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			4,042,999,533.25			4,140,880,147.65
2. Inflation Adjustment			1.0377			1.0512
3. Program Population Adjustment (Lines B9 divided by [A2 plus A7]) (Round to four decimal places)			0.9870			0.9929
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			4,140,880,147.65			4,321,987,669.41
<b>APPROPRIATIONS SUBJECT TO THE LIMIT</b>						
5. Local Revenues Excluding Interest (Line C18)			1,111,761,412.21			935,099,118.00
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)			74,683,214.40			74,150,726.40
b. Maximum State Aid in Local Limit (Lesser of Line C38 or Lines D4 minus D5 plus C23; but not less than zero)			2,642,656,820.01			3,030,628,943.00
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			2,642,656,820.01			3,030,628,943.00
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])			12,686,801.90			11,841,469.67
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			1,124,448,214.11			946,940,587.67
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)			2,642,656,820.01			3,030,628,943.00
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			1,124,448,214.11			
b. State Subventions (Line D8)			2,642,656,820.01			
c. Less: Excluded Appropriations (Line C23)			48,858,056.43			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			3,718,246,977.69			

	2012-13 Calculations			2013-14 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4; if negative, then zero)			0.00			
If not zero report amount to: Ana J. Matosantos, Director State Department of Finance Attention: School Gann Limits State Capitol, Room 1145 Sacramento, CA 95814						
Summary	2012-13 Actual			2013-14 Budget		
11. Adjusted Appropriations Limit (Lines D4 plus D10)			4,140,880,147.65			4,321,987,669.41
12. Appropriations Subject to the Limit (Line D9d)			3,718,246,977.69			

\* 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.

Adjustments are manual entries for programs impacted by the flexibility provisions of SBX3 4.

Sally Hoy  
Gann Contact Person

(213) 241-1828  
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) 129,186,408.29
2. Contracted general administrative positions not paid through payroll 5,823,395.10
  - 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.

See attached

#### 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) 4,798,902,451.50

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

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 2.81%

### 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. 1,065,323.18  
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. 2,833,806.07

2012-13 Unaudited Actuals			
Indirect Cost Rate Worksheet			
Contracted General Administrative Positions Not Paid Through Payroll			
Total	TITLE	FTE	DUTIES
54,400.00	Oracle Application Programmer Level 3	1.00	ISIS-Oracle Programmer Level 3 - Interfaces/CALPADS
0.00	Oracle Application Programmer Level III	1.00	ISIS Oracle Programmer Level 3-Interfaces/CALPADS
0.00	Oracle Application Programmer Level 3; Oracle Application Programmer Level 2	5.00	ISIS Oracle Programmer - ISIS Reports Development
6,576.00	Quality Assurance Analyst	2.00	ISIS Quality Assurance Analyst-Tester
19,440.00	Quality Assurance Analyst Level 2	1.00	ISIS Quality Assurance Analyst-Tester
193,680.00	ASAP Project Manager	1.00	ASAP Project Management
54,395.00	Sr. Security Solutions Architect	1.00	Info Security Assessment Services
446,377.60	MS Engagement Manager; MS Principle Consultant; Partner Developer	3.00	MS ELA-Enterprise Strategy Program (ATLAS & CRM)
80,000.00	Programmer	1.00	Parent Portal Sharepoint Development
207,900.00	.NET Developer	3.00	NET Development Services (Grade Book)
42,000.00	NET Developer	3.00	NET Development Services (Grade Book)
42,000.00	Project Manager	1.00	Upgrade Tivoli Workload Scheduler to current version, convert existing database items into new system, and train users on new features and functions
29,080.00	SQL Architect	2.00	Staff Augmentation - MS Resource
12,000.00	Consultant	1.00	Telecom billing process mapping
20,768.00	Consultant	1.00	ITD Communications & Strategy Development
19,250.00	SAP FI/CO Level II; SAP Procurement Level III	4.00	MSA Staff Augmentation-SAP Implementation Project for Finance & Procurement
24,000.00	Executive IT Consultant	1.00	CCTP Readiness Assessment; IT Org Alignment & Optimization; IT Strategic Partnerships & Collaborative
22,500.00	Principal Contractor	1.00	IT Leadership Team Assessment
85,617.50	SAP Solution Architect Level III	2.00	Time Enhancements
4,190.00	Project Manager III	1.00	Project Management for ISIS
461,247.00	Oracle Application Programmer Level III	3.00	ISIS Oracle Programmer Level 3-Interfaces/CALPADS
49,335.00	SAP HR/Payroll ABAP Developer	1.00	Payroll Enhancements
284,147.00	Analyst Level 3	3.00	ISIS Analyst Level 3-Reports
162,792.00	Oracle Application Programmer Level III	1.00	ISIS Oracle Programmer Level 3-Interfaces/CALPADS
206,935.00	Oracle Application Programmer Level 3; Oracle Application Programmer Level 2	5.00	ISIS Oracle Programmer - ISIS Reports Development
172,033.00	Oracle Programmer Level III	2.00	ISIS Oracle Programmer Level 3 - Reports Development
129,452.00	Quality Assurance Analyst	2.00	ISIS Quality Assurance Analyst-Tester
81,184.00	Quality Assurance Analyst	1.00	ISIS-Quality Assurance Analyst-Tester
76,544.00	SAP Systems Programmer Level III	1.00	Time Enhancement
68,000.00	Quality Assurance Analyst Level 2	1.00	ISIS Quality Assurance Analyst-Tester
77,280.00	Quality Assurance Analyst Level 2	1.00	ISIS Quality Assurance Analyst-Tester
89,680.00	Analyst	1.00	ISIS-Quality Assurance Analyst-Tester
64,641.00	Sr. Oracle Programmer Analyst	1.00	ISIS Phase 2 - Data Integration
297,018.00	Project Manager	1.00	ISIS Project Management

2012-13 Unaudited Actuals			
Indirect Cost Rate Worksheet			
Contracted General Administrative Positions Not Paid Through Payroll			
Total	TITLE	FTE	DUTIES
89,376.00	Analyst	1.00	ISIS Oracle Programmer - Level 2 Reports Development
272,480.00	Project Manager	1.00	Sp Ed - Strategy, Operations and Fiscal Process Implementation Project
49,277.50	Sr. Functional Support; Sr. Technical Programmer	3.00	IFS Legacy Data Extraction and Conversion Services
61,797.00	Analyst	4.00	ISIS Interfaces Business Analysts
94,208.00	Analyst Level 2	1.00	SQL Server Integrated Services
53,550.00	Analyst Level 1	1.00	ATLAS Technical Business Analyst
273,845.00	SAP FI/CO Functional Analyst Level I	3.00	MSA Staff Augmentation-SAP Implementation Project for Finance & Procurement
393,116.50	SAP FI/CO Level II; SAP Procurement Level III	4.00	MSA Staff Augmentation-SAP Implementation Project for Finance & Procurement
269,125.00	SAP Functional Consultant Level II	4.00	MSA Staff Augmentation-SAP Implementation Project for Finance & Procurement
67,925.00	SAP ABAP Development, Level III	1.00	Time Enhancements
80,496.00	SAP Systems & Prog. Mgr Level III	1.00	Time Enhancements
152,945.00	Functional Resource Level II; SAP Trainer Level II; SAP Trainer Level III; Functional Resource Level II	4.00	MSA Staff Augmentation-LRP Content Development
78,368.00	Consultant	1.00	Analysis and Impact Project Mgmt and Administration
20,224.00	Analyst Level II	1.00	MS SQL Server SSIS Development
24,160.00	Analyst Level II	2.00	MS SQL Server SSIS Development
17,920.00	Java Application Programmer Level III	1.00	.NET Developer
11,520.00	MS Application Programmer Level II	1.00	.NET Developer
8,960.00	MS Application Programmer Level I	2.00	SQL Server Reporting Services Developer
2,752.00	MS Application Programmer Level II	1.00	.NET Developer
2,688.00	MS Application Programmer Level II	1.00	MS SQL Server SSIS Development
214,200.00	Testing Manager; HP Mercury Consultant	3.00	COFE Related services and P-Card Solution
5,823,395.10	Total		

**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)	208,618,585.89
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	38,654,028.88
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	1,097,726.52
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)	19,192,774.95
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)	314,924.30
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	1,065,323.18
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	2,833,806.07
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	266,109,557.65
9. Carry-Forward Adjustment (Part IV, Line F)	62,693,803.87
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	328,803,361.52

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	3,657,025,466.99
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	831,580,978.41
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	453,261,219.50
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	73,529,809.76
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	14,313,571.04
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	77,718.10
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	79,871,443.82
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)	524,439.94
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)	26,553,831.27
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)	663,824,127.14
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)	11,318,922.96
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	1,065,323.18
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	2,833,806.07
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	78,865,378.03
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	109,805,627.90
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	330,081,021.58
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)	6,332,401,839.33

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

4.20%

**D. Preliminary Proposed Indirect Cost Rate**

(For final approved fixed-with-carry-forward rate for use in 2014-15 see [www.cde.ca.gov/fg/ac/ic/](http://www.cde.ca.gov/fg/ac/ic/))  
(Line A10 divided by Line B18)

5.19%



**Part IV - Carry-forward Adjustment**

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

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

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	<u>266,109,557.65</u>
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	<u>(16,609,899.52)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (2.95%) times Part III, Line B18); zero if negative	<u>62,693,803.87</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (2.95%) times Part III, Line B18) or (the highest rate used to recover costs from any program (3.06%) times Part III, Line B18); zero if positive	<u>0.00</u>
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>62,693,803.87</u>
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	<u>62,693,803.87</u>

Approved indirect cost rate: 2.95%  
Highest rate used in any program: 3.06%

Note: In one or more resources, the rate used is greater than the approved rate.

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	292,034,525.12	8,615,018.30	2.95%
01	3025	879,052.69	25,932.05	2.95%
01	3060	1,286,747.18	37,959.05	2.95%
01	3061	558,024.60	15,724.23	2.82%
01	3180	15,079,049.78	444,831.96	2.95%
01	3181	16,711,129.91	492,978.36	2.95%
01	3310	83,331,222.96	2,458,271.08	2.95%
01	3311	933,721.04	27,544.77	2.95%
01	3312	4,280,532.11	126,275.70	2.95%
01	3315	3,912,374.03	115,415.03	2.95%
01	3316	93,868.09	2,769.11	2.95%
01	3320	9,737,387.44	287,252.93	2.95%
01	3327	5,175,471.59	152,676.41	2.95%
01	3345	36,610.76	1,080.02	2.95%
01	3385	1,173,190.87	34,609.13	2.95%
01	3410	1,276,811.92	25,220.07	1.98%
01	3550	5,903,303.78	162,207.98	2.75%
01	4035	50,259,486.53	1,482,654.89	2.95%
01	4050	361,957.05	10,677.74	2.95%
01	4124	3,853,471.15	88,932.79	2.31%
01	4203	19,160,799.16	383,216.31	2.00%
01	4510	201,355.05	5,939.97	2.95%
01	4810	1,588,062.27	46,847.84	2.95%
01	5610	1,085,309.84	32,016.64	2.95%
01	5630	202,330.51	5,968.75	2.95%
01	5650	8,626.70	101.10	1.17%
01	5810	27,339,536.32	732,540.60	2.68%
01	6010	51,877,648.90	1,381,876.77	2.66%
01	6240	185,235.55	5,464.45	2.95%
01	6286	33,245.72	889.96	2.68%
01	6355	245,565.69	7,244.19	2.95%
01	6360	747,135.33	22,040.49	2.95%
01	6378	50,828.07	1,499.43	2.95%
01	6385	970,565.03	28,631.66	2.95%
01	6386	513,570.82	15,150.35	2.95%
01	6500	865,648,047.82	25,535,890.51	2.95%
01	6510	2,767,864.36	81,652.00	2.95%
01	6512	34,740,604.00	1,024,848.00	2.95%
01	6515	57,135.35	1,685.50	2.95%
01	6520	717,319.09	21,160.91	2.95%
01	6530	100,123.39	2,953.64	2.95%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	6535	227,445.14	6,709.63	2.95%
01	6690	183,259.35	5,406.14	2.95%
01	7090	6,100,105.10	179,953.12	2.95%
01	7091	103,870,748.97	3,064,186.87	2.95%
01	7220	1,831,220.43	54,020.97	2.95%
01	7230	29,669,087.42	833,486.21	2.81%
01	7240	27,003,262.47	796,596.24	2.95%
01	7391	49,490.04	1,459.96	2.95%
01	7400	89,490,200.05	2,639,960.90	2.95%
01	7810	801,468.12	20,314.34	2.53%
01	8150	83,899,429.87	2,139,435.46	2.55%
01	9010	49,565,512.75	122,678.94	0.25%
11	3555	2,510,417.22	76,798.01	3.06%
11	5610	31,218.82	920.96	2.95%
11	5810	49,773.10	1,468.22	2.95%
11	9010	63,212.19	1,864.76	2.95%
12	5025	24,034,809.57	709,027.00	2.95%
12	6052	36,425.44	1,074.56	2.95%
12	6105	82,858,310.29	2,445,348.00	2.95%
12	9010	2,417,386.65	71,307.75	2.95%
13	5310	283,174,607.18	7,920,619.00	2.80%
13	5320	41,922,957.62	1,236,727.00	2.95%
13	5330	1,556,418.34	45,914.00	2.95%
13	5335	162,807.26	4,803.00	2.95%
13	5340	3,099,882.55	91,447.00	2.95%

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

19 64733 0000000  
Form L

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	22,053.01	0.19	0.00	22,053.20
2. State Lottery Revenue	8560	94,263,448.91		22,584,668.25	116,848,117.16
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)		94,285,501.92	0.19	22,584,668.25	116,870,170.36
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	67,377,823.58			67,377,823.58
2. Classified Salaries	2000-2999	335,973.00			335,973.00
3. Employee Benefits	3000-3999	21,893,410.33			21,893,410.33
4. Books and Supplies	4000-4999	3,013,767.00		22,584,668.25	25,598,435.25
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	534,624.00			534,624.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	9,057.00			9,057.00
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 )		93,164,654.91	0.00	22,584,668.25	115,749,323.16
<b>C. ENDING BALANCE</b> (Must equal Line A6 minus Line B12)					
	979Z	1,120,847.01	0.19	0.00	1,120,847.20
<b>D. COMMENTS:</b>					

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

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

Section I - Expenditures	Funds 01, 09, and 62			2012-13 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	6,598,385,476.75
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3355 and 3385)	All	All	1000-7999	694,723,859.86
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	14,179,844.30
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	33,780,469.44
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	19,803,453.53
4. Other Transfers Out	All	9200	7200-7299	9,186,440.29
5. Interfund Transfers Out	All	9300	7600-7629	171,029,213.55
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	4,368,064.92
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	209,201.00
9. PERS Reduction	All	All	3801-3802	670,276.00
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)				253,226,963.03
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	47,887,313.86
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)				5,698,321,967.72
F. Charter school expenditure adjustments (From Section V)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				5,698,321,967.72

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)		618,681.09
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)		618,681.09
D. Charter school ADA adjustments (From Section V)		0.00
E. Adjusted total ADA (Lines C plus D)		618,681.09
F. Expenditures per ADA (Line I.G divided by Line II.E)		9,210.44

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.)	5,516,084,734.17	8,805.85
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)	5,516,084,734.17	8,805.85
B. Required effort (Line A.2 times 90%)	4,964,476,260.75	7,925.27
C. Current year expenditures (Line I.G and Line II.F)	5,698,321,967.72	9,210.44
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)**

<b>Aggregate Expenditures/Per ADA Expenditures</b>	<b>Total</b>	<b>Per ADA</b>
B. MOE deficiency amount if MOE not met Col 1 (Line III.D) and Col 2 (Line III.D x Line II.E)	0.00	0.00
C. Education Jobs Fund expenditures applied (Using lowest amount needed) (Lowest amount in Line IV.B, up to amount available in Line IV.A4)	0.00	0.00
D. Total expenditures, with adjustments, Col 1 (Line I.G plus Line IV.C)	5,698,321,967.72	
E. Total expenditures per ADA, with adjustments, Col 2 (Col 1 Line IV.D divided by Line II.E)		9,210.44
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

	Teacher Full-Time Equivalents				Classroom Units		Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	44,177,368.57 FTE Factor(s)	2,707,820.71 FTE Factor(s)	266,144,324.25 FTE Factor(s)	51,264,780.68 FTE Factor(s)	649,344,603.38 CU Factor(s)	7,913,827.54 CU Factor(s)	9,806,749.56 PT Factor(s)
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	544.48	544.48	544.48	544.48	544.48	544.48	544.48
1110 Regular Education, K-12	26,364.15	26,364.15	26,364.15	26,364.15	26,364.15	26,364.15	26,364.15
3100 Alternative Schools	71.73	71.73	71.73	71.73	71.73	71.73	71.73
3200 Continuation Schools	189.39	189.39	189.39	189.39	189.39	189.39	189.39
3300 Independent Study Centers	80.00	80.00	80.00	80.00	80.00	80.00	80.00
3400 Opportunity Schools	41.00	41.00	41.00	41.00	41.00	41.00	41.00
3550 Community Day Schools	76.00	76.00	76.00	76.00	76.00	76.00	76.00
3700 Specialized Secondary Programs							
3800 Vocational Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Vocational Education							
4760 Bilingual	118.08	118.08	118.08	118.08	118.08	118.08	118.08
4850 Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5000-5999 Special Education (allocated to 5001)	4,900.96	4,900.96	4,900.96	4,900.96	4,294.10	4,294.10	4,294.10
6000 ROC/P	322.76	322.76	322.76	322.76	322.76	322.76	322.76
Other Goals Description							
7110 Nonagency - Educational	1.00	1.00	1.00	1.00	1.00	1.00	1.00
7150 Nonagency - Other	0.89	0.89	0.89	0.89	0.89	0.89	0.89
8100 Community Services							
8500 Child Care and Development Services							
Other Funds Description							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)							
-- Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors	32,710.44	32,710.44	32,710.44	32,710.44	32,103.58	32,103.58	32,103.58

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

19 64733 0000000  
Form PCR

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	156,207.07	17,377,336.20	17,533,543.27		18,501,140.74
	1110	Regular Education, K-12	3,360,965,308.91	841,424,292.02	4,202,389,600.93	231,910,998.98	4,434,300,599.91
	3100	Alternative Schools	80,234,458.51	2,289,296.80	82,523,755.31	4,554,115.24	87,077,870.55
	3200	Continuation Schools	28,014,452.63	6,044,471.26	34,058,923.89	1,879,558.97	35,938,482.86
	3300	Independent Study Centers	8,989,003.29	2,553,237.75	11,542,241.04	636,964.42	12,179,205.46
	3400	Opportunity Schools	7,068,090.58	1,308,534.36	8,376,624.94	462,268.29	8,838,893.23
	3550	Community Day Schools	12,872,878.47	2,425,575.87	15,298,454.34	844,252.95	16,142,707.29
	3700	Specialized Secondary Programs	82,580.67	0.00	82,580.67	4,557.26	87,137.93
	3800	Vocational Education	5,957,450.75	0.00	5,957,450.75	328,764.94	6,286,215.69
	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	103,870,748.97	3,768,578.93	107,639,327.90	5,940,130.84	113,579,458.74
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	
5000-5999	Special Education	1,293,613,024.43	143,806,793.46	1,437,419,817.89	79,324,740.82	1,516,744,558.71	
6000	Regional Occupational Ctr/Prg (ROC/P)	35,255,941.25	10,301,037.76	45,556,979.01	2,514,084.96	48,071,063.97	
Other Goals							
	7110	Nonagency - Educational	2,468,665.91	31,915.47	2,500,581.38	137,995.85	2,638,577.23
	7150	Nonagency - Other	6,974,080.33	28,404.77	7,002,485.10	386,435.69	7,388,920.79
	8100	Community Services	13,664,879.35	0.00	13,664,879.35	754,103.29	14,418,982.64
	8500	Child Care and Development Services	756,469.00	0.00	756,469.00	41,746.12	798,215.12
Other Costs	----						
	----	Food Services				31,182,547.14	31,182,547.14
	----	Enterprise				77,718.10	77,718.10
	----	Facilities Acquisition & Construction				26,711,294.29	26,711,294.29
	----	Other Outgo				201,375,940.75	201,375,940.75
Other Funds							
	----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	28,672,982.41	28,672,982.41
	----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(12,627,036.84)	(12,627,036.84)
----							
----	Total General Fund and Charter Schools Funds Expenditures	4,960,944,240.12	1,031,359,474.65	5,992,303,714.77	346,734,261.66	259,347,500.28	6,598,385,476.71

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)	Auxiliary Services (Functions 4000- 4999)	Community Services (Functions 5000- 5999)	General Administration (Functions 7000- 7999, except 7210)*	Plant Maintenance and Operations (Functions 8100- 8400)	Facilities Rents and Leases (Function 8700)	Total
<b>Instructional Goals</b>													
0001	Pre-Kindergarten	0.00	156,207.07	0.00	0.00	0.00	0.00	0.00			0.00	0.00	156,207.07
1110	Regular Education, K-12	2,704,992.614.39	215,893,833.32	12,001,090.23	126,296,563.37	145,281,110.34	10,609,478.93	102,520,666.54			40,370,302.09	2,999,649.70	3,360,965,308.91
3100	Alternative Schools	7,206,377.31	12,437,862.53	0.00	659,593.13	2,138,562.85	54,002,303.70	2,071,931.40			1,592,141.92	125,685.67	80,234,458.51
3200	Continuation Schools	16,472,125.70	0.00	0.00	9,673,012.24	269,630.99	641,118.52	0.00			882,096.68	76,468.50	28,014,452.63
3300	Independent Study Centers	7,755,760.91	85,993.99	0.00	952,765.16	162,257.37	0.00	0.00			23,243.11	8,982.75	8,989,003.29
3400	Opportunity Schools	3,987,184.72	0.00	0.00	1,904,946.62	296,142.99	43,176.00	0.00			836,640.25	0.00	7,068,090.58
3550	Community Day Schools	8,314,772.01	135,590.06	0.00	2,327,983.80	1,872,120.01	213,412.00	0.00			838.66	8,161.93	12,872,878.47
3700	Specialized Secondary Programs	55,539.33	15,396.68	246.47	11,213.07	185.12	0.00	0.00			0.00	0.00	82,580.67
3800	Vocational Education	3,860,992.25	847,493.76	34,467.86	26,515.18	1,187,464.85	0.00	0.00			516.85	0.00	5,937,450.75
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	49,512,983.98	41,510,559.00	2,139.43	4,844,238.92	7,959,144.48	0.00	0.00			31,663.16	0.00	103,870,748.97
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	1,032,274,098.15	28,553,180.81	24,108,395.59	31,105,792.82	102,909,732.62	74,240,324.84	0.00			421,279.60	200.00	1,293,613,024.43
6000	ROC/P	29,844,729.61	3,360,885.11	174,146.47	884,584.21	19,386.62	98,596.79	0.00			374,159.27	499,453.17	35,255,941.25
<b>Other Goals</b>													
7110	Nonagency - Educational	1,649,597.95	507,424.64	108,307.98	58,982.89	92,934.87	0.00	0.00	0.00	0.00	51,417.58	0.00	2,468,665.91
7150	Nonagency - Other	701,860.81	2,226,082.49	275.80	15,023.69	2,610,444.60	0.00	1,344,475.36	0.00	67,402.51	7,097.07	1,418.00	6,974,080.33
8100	Community Services		1,427.76	0.00	0.00	55,235.00	0.00		13,608,216.59	0.00	0.00	0.00	13,664,879.35
8500	Child Care and Development Services	0.00	51,114.55	0.00	0.00	0.00	0.00		705,354.45	0.00	0.00	0.00	756,469.00
<b>Total Direct Charged Costs</b>		3,866,628,637.12	305,783,051.77	36,429,069.83	178,761,235.10	264,864,372.71	139,848,410.78	105,937,073.30	14,313,571.04	67,402.51	44,591,396.24	3,720,019.72	4,960,944,240.12

\* 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	6,063,842.52	11,147,170.20	166,323.48	17,377,336.20
1110	Regular Education, K-12	293,616,026.46	539,754,752.01	8,053,513.55	841,424,292.02
3100	Alternative Schools	798,852.89	1,468,532.39	21,911.52	2,289,296.80
3200	Continuation Schools	2,109,225.58	3,877,392.31	57,853.37	6,044,471.26
3300	Independent Study Centers	890,955.40	1,637,844.58	24,437.77	2,553,237.75
3400	Opportunity Schools	456,614.65	839,395.35	12,524.36	1,308,534.36
3550	Community Day Schools	846,407.64	1,555,952.35	23,215.88	2,425,575.87
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Vocational Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00
4760	Bilingual	1,315,050.18	2,417,458.60	36,070.15	3,768,578.93
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	54,581,710.42	87,913,355.09	1,311,727.95	143,806,793.46
6000	ROC/P	3,594,559.61	6,607,883.96	98,594.19	10,301,037.76
Other Goals					
7110	Nonagency - Educational	11,136.94	20,473.06	305.47	31,915.47
7150	Nonagency - Other	9,911.88	18,221.02	271.87	28,404.77
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
--	Adult Education (Fund 11)		0.00		0.00
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)		0.00		0.00
Total Allocated Support Costs		364,294,294.17	657,258,430.92	9,806,749.56	1,031,359,474.65

<b>A. Central Administration Costs in General Fund and Charter Schools Funds</b>		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	79,871,443.82
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	1,097,726.52
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	210,179,911.94
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	68,212,216.22
5	Total Central Administration Costs in General Fund and Charter Schools Funds	359,361,298.50
<b>B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds</b>		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	4,960,944,240.12
2	Total Allocated Costs (from Form PCR, Column 2, Total)	1,031,359,474.65
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	5,992,303,714.77
<b>C. Direct Charged Costs in Other Funds</b>		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	79,381,801.51
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	110,111,684.51
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	330,081,021.58
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	519,574,507.60
<b>D. Total Direct Charged and Allocated Costs (B3 + C5)</b>		6,511,878,222.37
<b>E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)</b>		5.52%

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

Los Angeles Unified  
 Los Angeles County

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 Form PCR

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)	31,182,547.14				31,182,547.14
Enterprise (Objects 1000-5999, 6400, and 6500)		77,718.10			77,718.10
Facilities Acquisition & Construction (Objects 1000-6500)			26,711,294.29		26,711,294.29
Other Outgo (Objects 1000-7999)				201,375,940.75	201,375,940.75
<b>Total Other Costs</b>	<b>31,182,547.14</b>	<b>77,718.10</b>	<b>26,711,294.29</b>	<b>201,375,940.75</b>	<b>259,347,500.28</b>

Description	Principal Appt. Software Data ID	2012-13 Unaudited Actuals	2013-14 Budget
<b>BASE REVENUE LIMIT PER ADA</b>			
1. Base Revenue Limit per ADA (prior year)	0025	6,505.56	6,717.56
2. Inflation Increase	0041	212.00	106.00
3. All Other Adjustments	0042, 0525	57.35	58.25
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,774.91	6,881.81
<b>REVENUE LIMIT SUBJECT TO DEFICIT</b>			
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	6,774.91	6,881.81
b. AB 851 Add-on (Meals, BTS, Special Adjustments)	0719	0.00	0.00
c. Revenue Limit ADA	0033	548,796.78	522,647.52
d. Total Base Revenue Limit (Lines 5a plus 5b, times 5c)	0034, 0724	3,718,048,792.79	3,596,760,929.61
6. Allowance for Necessary Small School	0489	0.00	0.00
7. Gain or Loss from Interdistrict Attendance Agreements	0272	0.00	0.00
8. Meals for Needy Pupils	0090		
9. Special Revenue Limit Adjustments	0274	0.00	0.00
10. One-time Equalization Adjustments	0275		
11. Miscellaneous Revenue Limit Adjustments	0276, 0659	0.00	0.00
12. Less: All Charter District Revenue Limit Adjustment	0217	0.00	0.00
13. Beginning Teacher Salary Incentive Funding	0552		
14. Less: Class Size Penalties Adjustment	0173	0.00	0.00
15. REVENUE LIMIT SUBJECT TO DEFICIT (Sum Lines 5d through 11, plus Line 13, minus Lines 12 and 14)	0082	3,718,048,792.79	3,596,760,929.61
<b>DEFICIT CALCULATION</b>			
16. Deficit Factor	0281	0.77728	0.81003
17. TOTAL DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	2,889,964,965.66	2,913,484,255.81
<b>OTHER REVENUE LIMIT ITEMS</b>			
18. Unemployment Insurance Revenue	0060	43,748,398.00	46,600,997.00
19. Less: Longer Day/Year Penalty	0287	0.00	0.00
20. Less: Excess ROC/P Reserves Adjustment	0288	0.00	0.00
21. Less: PERS Reduction	0195	7,502,249.00	7,817,196.00
22. PERS Safety Adjustment/SFUSD PERS Adjustment	0205, 0654	5,131,988.00	5,155,891.00
23. TOTAL, OTHER REVENUE LIMIT ITEMS (Sum Lines 18 and 22, minus Lines 19 through 21)	- - -	41,378,137.00	43,939,692.00
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	2,931,343,102.66	2,957,423,947.81



Description	Principal Appt. Software Data ID	2012-13 Unaudited Actuals	2013-14 Budget
<b>REVENUE LIMIT - LOCAL SOURCES</b>			
25. Property Taxes	0587	1,062,686,950.00	889,001,298.00
26. Miscellaneous Funds	0588	3.00	17.00
27. Community Redevelopment Funds	0589, 0721	76,626,067.00	56,106,425.00
28. Less: Charter Schools In-lieu Taxes	0595	194,844,726.00	209,099,182.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	944,468,294.00	736,008,558.00
30. Charter School General Purpose Block Grant Offset (Unified Districts Only)	0293	168,905,656.00	237,889,278.00
31. STATE AID PORTION OF REVENUE LIMIT			
a. Gross State Aid Portion of Revenue Limit (Sum Line 24 minus Lines 29 and 30; if negative, then zero)	0111	1,817,969,152.66	1,983,526,111.81
b. Less: Education Protection Account (EPA) (Obj. 8012)	---	659,445,398.00	518,223,719.00
c. Plus: Charter School Portion of EPA included in 31b	---	32,253,507.00	0.00
d. NET STATE AID (Line 31a minus 31b, plus 31c; if negative, then zero)	0737	1,190,777,261.66	1,465,302,392.81
<b>OTHER ITEMS</b>			
32. Less: County Office Funds Transfer	0458	933,412.00	962,996.00
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	---		98,188,931.00
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(933,412.00)	97,225,935.00
42. TOTAL, NET STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31d and 41) (This amount should agree with Object 8011)	---	1,189,843,849.66	1,562,528,327.81
43. Less: Revenue Limit State Apportionment Receipts	---		
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43)	---	1,189,843,849.66	

<b>OTHER NON-REVENUE LIMIT ITEMS</b>			
45. Core Academic Program	9001	3,073,934.00	3,122,041.00
46. California High School Exit Exam	9002	40,443,831.00	41,076,777.00
47. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017	13,866,438.00	14,083,448.00
48. Apprenticeship Funding	0570	2,608,291.00	2,608,291.00
49. Community Day School Additional Funding	3103, 9007	3,097,111.00	3,032,566.00

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(12,627,036.84)				
Other Sources/Uses Detail					23,576,670.83	171,029,213.55		
Fund Reconciliation							8,400,000.00	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	0.00	0.00	81,051.95	0.00				
Other Sources/Uses Detail					60,552,210.41	11,402,149.85		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	3,245,474.89	0.00				
Other Sources/Uses Detail					15,321,998.42	0.00		
Fund Reconciliation							0.00	2,000,000.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	9,299,510.00	0.00				
Other Sources/Uses Detail					54,665,351.32	786,790.24		
Fund Reconciliation							0.00	6,400,000.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					263,111,953.23	118,514,280.51		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					9,547,425.81	10,354,854.73		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					149,491.60	114.89		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					110,152,219.64	254,815,444.83		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					2,950,501.24	18,844,032.05		
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					41,166,452.30	5,843,250.31		
Fund Reconciliation							0.00	0.00
67 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

19 64733 0000000  
Form SIAA

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					10,395,845.96	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	0.00	0.00	12,627,036.84	(12,627,036.84)	591,590,130.96	591,590,130.96	8,400,000.00	8,400,000.00

Description	EDP No.	Home-to-School	SD/OI
<b>SCHEDULE I - PUPIL TRANSPORTATION DATA</b>			
A. ENTER average number of buses used to transport pupils daily to/from school	008/006	663.0	417.0
B. 1. ENTER average number of pupils transported daily one way to/from school (excluding extended year)	020/019	8,045.0	8,386.0
2. ENTER number of pupils included on Line B1 with transportation in IEP	023/024	4,912.0	8,386.0
C. ENTER total number of miles driven to/from school	021/022	9,714,458.0	6,373,553.0
D. ENTER 1 for traditional school year, 2 for year-round, or 3 for a combination of both, for days pupils transported	030/033	3	3
<b>SCHEDULE II - COST DATA</b>			
(Home-to-School: Unless otherwise specified, Fund 01, Resources 1100, 7230, and 7235, Function 3600)			
(SD/OI: Unless otherwise specified, Fund 01, Resource 7240, Function 3600)			
A. Classified Salaries & Benefits (Objects 2100-2999, 3102, 3202, 3302, 3402, 3502, 3602, 3702, 3752, 3802, and 3902)	003/004	18,818,929.46	25,317,718.39
B. Books & Supplies (Objects 4200, 4300, and 4400)		520,315.53	1,114,194.20
C. 1. Subagreements for Services (Object 5100)		13,496,114.63	23,436,488.14
a. ENTER amount included on Line C1 paid to a private contractor to transport pupils		13,496,114.63	23,436,488.14
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	0.00
5. Interprogram/Interfund Transfers (Objects 5710 and 5750)		0.00	0.00
6. Other Services and Operating Expenditures (Object 5800) (Contracts for repairs should be charged to Object 5600)		783,167.44	361,425.17
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)	096/095	0.00	0.00
1. ENTER amount of capital outlay, lease purchase & debt service included on Line D in Home-to-School that belongs in SD/OI as a decrease to Home-to-School and an increase to SD/OI. (Line D1 must net to zero)			
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)		7,674,712.90	0.00
F. Direct and Direct Support Costs (Lines A through E1 except Line C1a)		41,293,239.96	50,229,825.90
G. Reconciliation Amounts (For CDE's use; LEAs, refer to instructions)			
1. Additions			
2. Deductions			
H. Gross Transportation Expense (Line F plus Line G1 minus Line G2)		41,293,239.96	50,229,825.90
I. Reimbursement from other districts/county offices/charter or private schools/agencies for transportation expenses included in Line H (Fund 01, Resource 7230 (HtoS) or 7240 (SD/OI), Objects 8677 and 8699)		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	41,293,239.96	50,229,825.90
K. Indirect Costs (Approved indirect cost rate of 2.95% times the sum of Line H minus lines C1, D, and D1. If negative, then zero.)	100/101	820,015.20	790,403.46
L. Net Pupil Transportation Expense (Lines J and K)		42,113,255.16	51,020,229.36

Description	EDP No.	Home-to-School	SD/OI
<b>SCHEDULE III - ALLOWABLE TRANSPORTATION EXPENSE</b>			
A. Net Pupil Transportation Expense (Schedule II, Line I)		42,113,255.16	51,020,229.36
B. ENTER deduction for increased cost of court ordered transportation (Los Angeles Unified, San Bernardino Unified and San Diego Unified only)			
C. Deduction for payments to common carriers and parents in lieu of transportation provided to your pupils			
1. ENTER payments by your LEA, included in Schedule II, Line C1		0.00	0.00
2. ENTER payments by another LEA, included in Schedule II, Line C1		0.00	0.00
3. Less: ENTER payments to common carriers and parents, deducted on Line B			
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	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)			
H. 1. Cost Per Mile (Line G divided by Schedule I, Line C)	110/111	42,113,255.16	51,020,229.36
2. Cost Per Pupil (Line G divided by Schedule I, Line B1)	120/121	4.335	8.005
I. Payments to common carriers and to parents in lieu of transportation (Lines C1 and C2 minus Line C3)	122/123	5,234.712	6,083.977
J. 1. ENTER prior year unallowable costs paid to another LEA used in the current year for bus purchases	080/081	0.00	0.00
2. Bus acquisition and replacement (Lines J1, D1, and D2 minus D3)			
K. Approved Transportation Expense (Lines G, I, and J2)	085/086	0.00	0.00
L. Approved Non-SD/OI Home-to-School Transportation Expense	130/133	42,113,255.16	51,020,229.36
1. Calculated Expense (Line K divided by Schedule I, Line B1 times Schedule I, Line B2)	132c	25,712,903.59	
2. ENTER LEA's computed expense if different than amount calculated in Line L1 (maintain documentation locally)	132a		

Contact: Karen Lee

Title: Fiscal Services Manager

Agency: Los Angeles Unified School District

Phone Number/Ext: 213-580-2918

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