SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

Agenda Item#_____

Meeting Date: September 19, 2013

Subject: Approve 2012-13 Year End Financial Report Unaudited Actuals, Transfers, Budget Revisions

- ☐ Information Item Only
- ☒ Approval on Consent Agenda
- ☐ Conference (for discussion only)
- ☐ Conference/First Reading (Action Anticipated: _____)
- ☐ Conference/Action
- ☐ Action
- ☐ Public Hearing

Division: Business Services

Recommendation: Approve the 2012-13 Year End Financial Report Unaudited Actuals, Transfers, Budget Revisions.

Background/Rationale: At the close of each fiscal year, school districts must complete a financial report. This unaudited financial report is filed with the county superintendent and subsequently filed with the state. The 2012-13 Year End Financial Report includes a summary by fund of revenues and expenditures for the period beginning July 1, 2012 and ending June 30, 2013.

Financial Considerations: District revenue and expenditures for the 2012-13 fiscal year are reported each year and are part of the responsibilities of the Business Services Division. No additional expenses will be incurred nor will any additional revenue be received.

Documents Attached:

1. The 2012-13 Year End Report

Estimated Time of Presentation: N/A	
Submitted by:	Ken A. Forrest, Chief Business Officer
	Gerardo Castillo, Director III, Fiscal Services
Approved by:	Jonathan P. Raymond, Superintendent

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 _____ Date of Meeting: Sep 19, 2013
Clerk/Secretary of the Governing Board
(Original signature required)

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 _____ Date: _____
County Superintendent/Designee
(Original signature required)

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

For County Office of Education:	For School District:
Debra J. Wilkins	Geardo Castillo, CPA
Name	Name
Coordinator	Director of Fiscal Services
Title	Title
(916) 228-2294	(916) 643-9405
Telephone	Telephone
dwilkins@scoe.net	gerardo-castillo@scusd.edu
E-mail Address	E-mail Address

SELECTION OF BUDGET ADOPTION CYCLE:

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

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

Description	2012-13 Unaudited Actuals			2013-14 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
ELEMENTARY						
1. General Education			28,692.85	28,612.24	28,590.24	28,423.41
a. Kindergarten	3,225.16	3,214.96				
b. Grades One through Three	9,908.89	9,876.50				
c. Grades Four through Six	9,194.03	9,158.49				
d. Grades Seven and Eight	6,060.27	6,042.10				
e. Opportunity Schools and Full-Day Opportunity Classes	0.00	0.00				
f. Home and Hospital	21.39	21.72				
g. Community Day School	13.67	21.94				
2. Special Education						
a. Special Day Class	1,089.99	1,106.97	1,106.97	1,089.99	1,079.90	1,089.99
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	163.60	154.30	154.30	163.60	160.60	163.60
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions	6.03	6.25	6.25	6.03	6.03	6.03
3. TOTAL, ELEMENTARY	29,683.03	29,603.23	29,960.37	29,871.86	29,836.77	29,683.03
HIGH SCHOOL						
4. General Education			10,676.63	8,949.00	8,929.00	10,077.46
a. Grades Nine through Twelve	9,775.48	9,613.89				
b. Continuation Education	286.92	266.79				
c. Opportunity Schools and Full-Day Opportunity Classes	0.00	0.00				
d. Home and Hospital	15.06	17.04				
e. Community Day School	0.00	0.00				
5. Special Education						
a. Special Day Class	551.68	547.60	547.60	551.68	545.68	551.68
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	119.51	122.63	122.63	119.51	114.51	119.51
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions	17.68	16.47	16.47	17.68	15.68	17.68
6. TOTAL, HIGH SCHOOL	10,766.33	10,584.42	11,363.33	9,637.87	9,604.87	10,766.33
COUNTY SUPPLEMENT						
7. County Community Schools (EC 1982[a])						
a. Elementary						
b. High School						
8. Special Education						
a. Special Day Class - Elementary	15.73	15.73	15.73	15.73	14.75	15.73
b. Special Day Class - High School	15.11	15.53	15.11	14.00	15.00	15.11
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	30.84	31.26	30.84	29.73	29.75	30.84
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	40,480.20	40,218.91	41,354.54	39,539.46	39,471.39	40,480.20
11. ADA for Necessary Small Schools also included in lines 3 and 6.						
12. REGIONAL OCCUPATIONAL CENTERS & PROGRAMS*						

Description	2012-13 Unaudited Actuals			2013-14 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
CLASSES FOR ADULTS						
13. Concurrently Enrolled Secondary Students*						
14. Adults Enrolled, State Apportioned*						
15. Students 21 Years or Older and Students 19 or Older Not Continuously Enrolled Since Their 18th Birthday, Participating in Full-Time Independent Study*						
16. TOTAL, CLASSES FOR ADULTS (sum lines 13 through 15)						
17. Adults in Correctional Facilities						
18. TOTAL, ADA (sum lines 10, 12, 16, and 17)	40,480.20	40,218.91	41,354.54	39,539.46	39,471.39	40,480.20
SUPPLEMENTAL INSTRUCTIONAL HOURS						
19. ELEMENTARY*						
20. HIGH SCHOOL*						
21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS (sum lines 19 and 20)						
COMMUNITY DAY SCHOOLS - Additional Funds						
22. ELEMENTARY						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only						
b. 7th & 8th Hour Pupil Hours (Hours)*						
23. HIGH SCHOOL						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only						
b. 7th & 8th Hour Pupil Hours (Hours)*						
CHARTER SCHOOLS						
24. Charter ADA Funded Through the Block Grant						
a. Charters Sponsored by Unified Districts - Resident (EC 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RL)						
b. All Other Block Grant Funded Charters						
25. Charter ADA Funded Through the Revenue Limit						
26. TOTAL, CHARTER SCHOOLS ADA (sum lines 24a, 24b, and 25)	0.00	0.00	0.00	0.00	0.00	0.00
27. SUPPLEMENTAL INSTRUCTIONAL HOURS*						
BASIC AID "CHOICE"/COURT ORDERED VOLUNTARY PUPIL TRANSFER						
28. Regular Elementary and High School ADA (SB 937)						
BASIC AID OPEN ENROLLMENT						
29. Regular Elementary and High School ADA						

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

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	160,051,515.67	301	101,979.33	303	159,949,536.34	305	6,117,194.21		307	153,832,342.13	309
2000 - Classified Salaries	48,975,962.25	311	223,131.26	313	48,752,830.99	315	6,888,607.02		317	41,864,223.97	319
3000 - Employee Benefits (Excluding 3800)	100,804,963.48	321	17,166,824.54	323	83,638,138.94	325	6,097,075.09		327	77,541,063.85	329
4000 - Books, Supplies Equip Replace. (6500)	10,722,655.27	331	163.33	333	10,722,491.94	335	3,298,408.18		337	7,424,083.76	339
5000 - Services. . . & 7300 - Indirect Costs	58,656,942.85	341	169,352.99	343	58,487,589.86	345	26,727,305.42		347	31,760,284.44	349
				TOTAL	361,550,588.07	365			TOTAL	312,421,998.15	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	129,262,935.56	375
2. Salaries of Instructional Aides Per EC 41011	2100	7,868,023.55	380
3. STRS	3101 & 3102	10,517,529.97	382
4. PERS	3201 & 3202	924,419.97	383
5. OASDI - Regular, Medicare and Alternative	3301 & 3302	2,470,039.50	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)	3401 & 3402	37,396,141.18	385
7. Unemployment Insurance	3501 & 3502	2,041,548.51	390
8. Workers' Compensation Insurance	3601 & 3602	2,589,979.25	392
9. OPEB, Active Employees (EC 41372)	3751 & 3752	0.00	
10. Other Benefits (EC 22310)	3901 & 3902	55,591.42	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)		193,126,208.91	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2		0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)		962,468.49	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14. TOTAL SALARIES AND BENEFITS		192,163,740.42	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		61.51%	
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)	61.51%
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)	312,421,998.15
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

Sacramento City Unified School District • 2012-2013
Unaudited Actuals Summary All Funds

	GENERAL FUND				Charter	Adult		Child	Deferred	General		County School	Capital	Dental	Retiree	Self	Grand
	UNRESTRICTED	RESTRICTED Partially Funded	RESTRICTED Fully Funded	TOTAL	School Fund	Education Fund	Cafeteria Fund	Development Fund	Maintenance Fund	Obligation Bonds Fund	Building Fund	Facilities Fund	Facilities Funds Funds 25, 49, 52	Vision Fund	Benefit Fund	Insurance Fund	Total All Funds
REVENUES																	
REVENUE LIMIT SOURCES	$210,256,604	$10,119,436	$0	$220,376,040	$8,938,673												$229,314,713
FEDERAL REVENUE	$0	$8,879,260	$38,934,709	$47,813,969	$252,582	$3,217,891	$19,862,068	$10,850,434									$81,996,944
OTHER STATE REVENUES	$48,034,768	$26,427,540	$28,774,005	$103,236,313	$1,975,591	$279,950	$1,420,364	$4,817,471				$4,152,198					$115,881,887
OTHER LOCAL REVENUES	$5,081,296	$189,764	$3,199,249	$8,470,309	$519,497	$4,533,852	$1,236,036	$2,434,632	$561		$120,417		$4,167,807	$8,209,773	$20,406,180	$4,477,957	$54,577,021
TOTAL REVENUES	$263,372,668	$45,616,000	$70,907,963	$379,896,631	$11,686,343	$8,031,693	$22,518,468	$18,102,537	$561	$0	$120,417	$4,152,198	$4,167,807	$8,209,773	$20,406,180	$4,477,957	$481,770,565
EXPENDITURES																	
CERTIFICATED SALARIES	$112,646,477	$22,913,109	$24,491,930	$160,051,516	$5,258,522	$2,477,265		$6,128,812									$173,916,115
CLASSIFIED SALARIES	$23,037,167	$18,235,129	$7,703,666	$48,975,962	$680,391	$1,308,565	$6,152,606	$4,839,207	$3,422		$289,362		$12,724	$98,835		$198,050	$62,559,124
EMPLOYEE BENEFITS	$62,694,302	$25,659,055	$13,081,185	$101,434,552	$2,770,840	$1,986,882	$3,429,783	$6,628,148	$2,432		$73,854		$3,043	$58,983		$92,529	$116,481,046
BOOKS AND SUPPLIES	$1,739,938	$1,326,649	$7,645,344	$10,711,931	$169,700	$337,312	$9,362,195	$477,460	$4,260		$364,322		$106,682			$3,155	$21,537,017
SERVICES/OTHER OP. EXP.	$22,296,779	$19,122,717	$18,566,582	$59,986,078	$1,209,708	$2,274,902	$164,250	$410,209	$6,410	$0	$261,245		$32,535	$8,532,147	$18,321,674	$4,346,045	$95,545,203
CAPITAL OUTLAY	$325,409	$83,356	$160,376	$569,141	$78,857		$410,472	$8,577			$6,271,714		$495,260				$7,834,021
OTHER OUTGO	$2,178,811	$0	$32,433	$2,211,244							$27,270		$3,089,870				$5,328,384
INDIRECT/DIRECT SUPPORT	-$3,011,582	$242,270	$1,440,177	-$1,329,135		$20,168	$835,927	$473,040									$0
TOTAL EXPENDITURES	$221,907,301	$87,582,295	$73,121,693	$382,611,289	$10,168,018	$8,405,094	$20,355,233	$18,965,453	$16,524	$0	$7,287,767	$0	$3,740,114	$8,689,965	$18,321,674	$4,639,779	$483,200,910
OTHER FINANCING SOURCES/USES																	
INTERFUND TRANSFERS IN	$945,853	$0	$0	$945,853	$0						$4,152,198						$5,098,051
INTERFUND TRANSFERS OUT	$0	$0	$0	$0	-$945,853	$0						-$4,152,198					-$5,098,051
OTHER SOURCES	$64,655	$0	$0	$64,655													$64,655
OTHER USES	-$42,291,085	$41,966,780	$324,305	$0													$0
TOTAL OTHER SOURCES/USES	-$41,280,577	$41,966,780	$324,305	$1,010,508	-$945,853	$0	$0	$0	$0	$0	$4,152,198	-$4,152,198	$0	$0	$0	$0	$64,655
NET CHANGE IN FUND BALANCE	$184,790	$485	-$1,889,425	-$1,704,150	$572,472	-$373,401	$2,163,235	-$862,916	-$15,963	$0	-$3,015,152	$0	$427,693	-$480,192	$2,084,506	-$161,822	-$1,365,690
BEGINNING BALANCE, JULY 1	$12,577,660	$0	$8,535,835	$21,113,495	$881,772	$1,905,516	$5,692,782	$1,888,897	$91,587	$0	$23,545,030	$0	$20,122,708	$220,146	$15,891,203	$3,620,206	$94,973,342
Audit Adjustments/Other Restatements																	$0
ENDING BALANCE	$12,762,450	$485	$6,646,410	$19,409,345	$1,454,244	$1,532,115	$7,856,017	$1,025,981	$75,624	$0	$20,529,878	$0	$20,550,401	-$260,046	$17,975,709	$3,458,384	$93,607,652
Reserved Fund Balance	$405,581	$485	$3,800	$409,866	$369,790	$11,937	$7,631,540				$4,172,796			-$260,046	$17,975,709	$3,458,384	$33,769,976
Designated Fund Balance:			$6,642,610	$6,642,610													$6,642,610
Economic Uncertainties	$8,007,454		$0	$8,007,454													$8,007,454
Other	$4,349,415			$4,349,415	$1,084,454	$1,520,178	$224,477	$1,025,981	$75,624		$16,357,082		$20,550,401				$45,187,612
Unappropriated Fund Balance	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals Unrestricted (A)	2012-13 Unaudited Actuals Restricted (B)	2012-13 Unaudited Actuals Total Fund col. A + B (C)	2013-14 Budget Unrestricted (D)	2013-14 Budget Restricted (E)	2013-14 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) Revenue Limit Sources		8010-8099	210,256,603.81	10,119,435.91	220,376,039.72	212,680,015.30	10,677,725.20	223,357,740.50	1.4%
2) Federal Revenue		8100-8299	0.00	47,813,969.50	47,813,969.50	0.00	43,413,835.93	43,413,835.93	-9.2%
3) Other State Revenue		8300-8599	48,034,767.70	55,201,544.96	103,236,312.66	51,662,932.00	61,210,045.96	112,872,977.96	9.3%
4) Other Local Revenue		8600-8799	5,081,296.11	3,389,012.98	8,470,309.09	1,359,613.00	117,047.00	1,476,660.00	-82.6%
5) TOTAL, REVENUES			263,372,667.62	116,523,963.35	379,896,630.97	265,702,560.30	115,418,654.09	381,121,214.39	0.3%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	112,646,476.51	47,405,039.16	160,051,515.67	115,313,151.72	49,431,104.83	164,744,256.55	2.9%
2) Classified Salaries		2000-2999	23,037,167.40	25,938,794.85	48,975,962.25	23,120,670.76	25,377,561.22	48,498,231.98	-1.0%
3) Employee Benefits		3000-3999	62,694,301.78	38,740,249.75	101,434,551.53	66,970,770.58	40,877,285.88	107,848,056.46	6.3%
4) Books and Supplies		4000-4999	1,739,937.60	8,971,993.50	10,711,931.30	3,925,450.33	10,571,337.91	14,496,788.24	35.3%
5) Services and Other Operating Expenditures		5000-5999	22,296,779.04	37,689,298.93	59,986,077.97	19,994,292.00	28,707,440.58	48,701,732.58	-18.8%
6) Capital Outlay		6000-6999	325,408.81	243,732.27	569,141.08	112,619.00	137,258.22	249,877.22	-56.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,178,810.54	32,433.59	2,211,244.13	2,125,000.00	0.00	2,125,000.00	-3.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(3,011,581.51)	1,682,446.39	(1,329,135.12)	(3,738,624.00)	2,095,860.00	(1,642,764.00)	23.6%
9) TOTAL, EXPENDITURES			221,907,300.37	160,703,988.44	382,611,288.81	227,823,330.39	157,197,848.64	385,021,179.03	0.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			41,465,367.25	(44,180,025.09)	(2,714,657.84)	37,879,229.91	(41,779,194.55)	(3,899,964.64)	43.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers a) Transfers In		8900-8929	945,853.00	0.00	945,853.00	1,617,168.00	0.00	1,617,168.00	71.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources		8930-8979	64,654.50	0.00	64,654.50	0.00	0.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(42,291,084.99)	42,291,084.99	0.00	(41,379,189.40)	41,379,189.40	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(41,280,577.49)	42,291,084.99	1,010,507.50	(39,762,021.40)	41,379,189.40	1,617,168.00	60.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2013-14 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			184,789.76	(1,888,940.10)	(1,704,150.34)	(1,882,791.49)	(400,005.15)	(2,282,796.64)	34.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance a) As of July 1 - Unaudited		9791	12,577,660.30	6,535,834.84	21,113,495.14	12,762,450.06	6,646,894.74	19,409,344.80	-8.1%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,577,660.30	6,535,834.84	21,113,495.14	12,762,450.06	6,646,894.74	19,409,344.80	-8.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,577,660.30	6,535,834.84	21,113,495.14	12,762,450.06	6,646,894.74	19,409,344.80	-8.1%
2) Ending Balance, June 30 (E + F1e)			12,762,450.06	6,646,894.74	19,409,344.80	10,879,658.57	6,246,889.59	17,126,548.16	-11.8%
Components of Ending Fund Balance a) Nonspendable Revolving Cash		9711	225,000.00	0.00	225,000.00	225,000.00	0.00	225,000.00	0.0%
Stores		9712	129,179.95	0.00	129,179.95	320,000.00	0.00	320,000.00	147.7%
Prepaid Expenditures		9713	51,400.64	4,285.00	55,685.64	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	6,642,609.74	6,642,609.74	0.00	6,246,889.59	6,246,889.59	-6.0%
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned Other Assignments		9780	4,349,415.47	0.00	4,349,415.47	2,327,204.57	0.00	2,327,204.57	-46.5%
Donations - School Sites	0000	9780	*789,004.06*		*789,004.06*				
Regional Occupational Prog	0000	9780	*138,109.59*		*138,109.59*				
Pos Brought Forward/Carryover	0000	9780	*1,246,692.08*		*1,246,692.08*				
Carryover to Balance FY 2013-14	0000	9780	*1,882,791.00*		*1,882,791.00*				
Lottery - Career and Tech	1100	9780	*292,818.74*		*292,818.74*				
Donations - School Sites	0000	9780				*789,004.06*		*789,004.06*	
Pos Brought Forward/Carryover	0000	9780				*1,245,381.77*		*1,245,381.77*	
Lottery - Career and Tech	1100	9780				*292,818.74*		*292,818.74*	
e) Unassigned/unappropriated Reserve for Economic Uncertainties		9789	8,007,454.00	0.00	8,007,454.00	8,007,454.00	0.00	8,007,454.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2013-14 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
G. ASSETS									
1) Cash									
a) in County Treasury		9110	24,151,944.84	(14,822,469.65)	9,329,475.19				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Fund		9130	225,000.00	0.00	225,000.00				
d) with Fiscal Agent		9135	0.00	0.00	0.00				
e) collections awaiting deposit		9140	259,689.53	251,001.75	510,691.28				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	52,099,052.83	188,357.83	52,287,410.66				
4) Due from Grantor Government		9290	5,729,012.59	29,142,386.15	34,871,398.74				
5) Due from Other Funds		9310	1,772,428.88	54,668.46	1,827,097.34				
6) Stores		9320	129,179.95	0.00	129,179.95				
7) Prepaid Expenditures		9330	51,400.64	4,285.00	55,685.64				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			84,417,709.26	14,818,229.54	99,235,938.80				
H. LIABILITIES									
1) Accounts Payable		9500	6,481,521.48	6,448,044.83	12,929,566.31				
2) Due to Grantor Governments		9590	0.00	9,450.00	9,450.00				
3) Due to Other Funds		9610	5,167,079.67	11,021.49	5,178,101.16				
4) Current Loans		9640	60,000,000.00	0.00	60,000,000.00				
5) Deferred Revenue		9650	6,658.05	1,702,818.48	1,709,476.53				
6) TOTAL, LIABILITIES			71,655,259.20	8,171,334.80	79,826,594.00				
I. FUND EQUITY									
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			12,762,450.06	6,646,894.74	19,409,344.80				

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals Unrestricted (A)	2012-13 Unaudited Actuals Restricted (B)	2012-13 Unaudited Actuals Total Fund col. A + B (C)	2013-14 Budget Unrestricted (D)	2013-14 Budget Restricted (E)	2013-14 Budget Total Fund col. D + E (F)	% Diff Column C & F
REVENUE LIMIT SOURCES									
Principal Apportionment State Aid - Current Year		8011	119,446,024.78	0.00	119,446,024.78	138,432,556.26	0.00	138,432,556.26	15.9%
Education Protection Account State Aid - Current Year		8012	46,912,316.00	0.00	46,912,316.00	33,890,808.00	0.00	33,890,808.00	-27.8%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	242,605.00	0.00	242,605.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	779,129.34	0.00	779,129.34	774,974.00	0.00	774,974.00	-0.5%
Timber Yield Tax		8022	48.93	0.00	48.93	0.00	0.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	50,996,635.41	0.00	50,996,635.41	49,553,103.00	0.00	49,553,103.00	-2.8%
Unsecured Roll Taxes		8042	2,373,201.06	0.00	2,373,201.06	1,800,152.00	0.00	1,800,152.00	-24.1%
Prior Years' Taxes		8043	146,659.64	0.00	146,659.64	622,486.00	0.00	622,486.00	324.4%
Supplemental Taxes		8044	111,116.70	0.00	111,116.70	148,629.00	0.00	148,629.00	33.8%
Education Revenue Augmentation Fund (ERAF)		8045	3,677,811.63	0.00	3,677,811.63	2,880,807.00	0.00	2,880,807.00	-21.7%
Community Redevelopment Funds (SB 617/699/1992)		8047	355,559.54	0.00	355,559.54	132,386.00	0.00	132,386.00	-62.8%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	13,990.80	0.00	13,990.80	0.00	0.00	0.00	-100.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	(6,984.50)	0.00	(6,984.50)	4,648.00	0.00	4,648.00	-166.5%
Subtotal, Revenue Limit Sources			225,048,114.33	0.00	225,048,114.33	228,240,549.26	0.00	228,240,549.26	1.4%
Revenue Limit Transfers									
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(10,119,435.91)		(10,119,435.91)	(10,677,725.20)		(10,677,725.20)	5.5%
Continuation Education ADA Transfer	2200	8091		0.00	0.00		0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091		0.00	0.00		0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091		10,119,435.91	10,119,435.91		10,677,725.20	10,677,725.20	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	684,326.80	0.00	684,326.80	870,922.00	0.00	870,922.00	27.3%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(5,356,448.41)	0.00	(5,356,448.41)	(5,753,730.76)	0.00	(5,753,730.76)	7.4%
Property Taxes Transfers		8097	47.00	0.00	47.00	0.00	0.00	0.00	-100.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			210,256,603.81	10,119,435.91	220,376,039.72	212,680,015.30	10,677,725.20	223,357,740.50	1.4%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	8,879,260.00	8,879,260.00	0.00	8,092,235.00	8,092,235.00	-8.9%
Special Education Discretionary Grants		8182	0.00	1,256,286.51	1,256,286.51	0.00	1,855,314.69	1,855,314.69	47.7%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290		20,485,435.73	20,485,435.73		20,969,679.00	20,969,679.00	2.4%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290		56,642.08	56,642.08		59,280.00	59,280.00	4.7%
NCLB: Title II, Part A, Teacher Quality	4035	8290		3,822,580.57	3,822,580.57		3,607,192.00	3,607,192.00	-5.6%
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 Unrestricted (A)	2012-13 Unaudited Actuals Restricted (B)	2012-13 Unaudited Actuals Total Fund col. A + B (C)	2013-14 Budget Unrestricted (D)	2013-14 Budget Restricted (E)	2013-14 Budget Total Fund col. D + E (F)	% Diff Column C & F
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		1,904,445.06	1,904,445.06		962,876.00	962,876.00	-49.4%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other No Child Left Behind	3205, 4036-4126, 5510	8290		5,550,003.75	5,550,003.75		5,143,291.00	5,143,291.00	-7.3%
Vocational and Applied Technology Education	3500-3699	8290		466,955.79	466,955.79		440,249.00	440,249.00	-5.7%
Safe and Drug Free Schools	3700-3799	8290		534,683.72	534,683.72		337,142.00	337,142.00	-36.9%
All Other Federal Revenue	All Other	8290	0.00	4,857,676.29	4,857,676.29	0.00	1,946,577.24	1,946,577.24	-59.9%
TOTAL, FEDERAL REVENUE			0.00	47,813,969.50	47,813,969.50	0.00	43,413,835.93	43,413,835.93	-9.2%
OTHER STATE REVENUE									
Other State Apportionments									
Community Day School Additional Funding Current Year	2430	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	2430	8319		0.00	0.00		0.00	0.00	0.0%
ROC/P Entitlement Current Year	6355-6360	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6355-6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		22,306,578.00	22,306,578.00		22,686,394.80	22,686,394.80	1.7%
Prior Years	6500	8319		5,505.00	5,505.00		0.00	0.00	-100.0%
Home-to-School Transportation	7230	8311		850,000.00	850,000.00		850,000.00	850,000.00	0.0%
Economic Impact Aid	7090-7091	8311		9,992,037.00	9,992,037.00		10,726,616.00	10,726,616.00	7.4%
Spec. Ed. Transportation	7240	8311		3,265,457.00	3,265,457.00		3,217,699.00	3,217,699.00	-1.5%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	7,047,300.00	0.00	7,047,300.00	7,047,300.00	0.00	7,047,300.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	927,336.00	0.00	927,336.00	1,929,747.00	0.00	1,929,747.00	108.1%
Lottery - Unrestricted and Instructional Materials		8560	6,364,822.14	1,727,812.20	8,092,634.34	5,658,242.00	1,119,240.00	6,777,482.00	-16.3%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		6,957,743.08	6,957,743.08		7,065,511.00	7,065,511.00	1.5%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590		322,485.03	322,485.03		387,573.00	387,573.00	20.2%
Healthy Start	6240	8590		100,000.00	100,000.00		0.00	0.00	-100.0%
Class Size Reduction Facilities	6200	8590		0.00	0.00		0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		4,923,700.00	4,923,700.00		3,838,100.00	3,838,100.00	-22.0%
All Other State Revenue	All Other	8590	33,695,309.56	4,750,227.65	38,445,537.21	37,027,643.00	11,318,912.16	48,346,555.16	25.8%
TOTAL, OTHER STATE REVENUE			48,034,767.70	55,201,544.96	103,236,312.66	51,662,932.00	61,210,045.96	112,872,977.96	9.3%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals Unrestricted (A)	2012-13 Unaudited Actuals Restricted (B)	2012-13 Unaudited Actuals Total Fund col. A + B (C)	2013-14 Budget Unrestricted (D)	2013-14 Budget Restricted (E)	2013-14 Budget Total Fund col. D + E (F)	% Diff Column C & 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	16,692.32	0.00	16,692.32	0.00	0.00	0.00	-100.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	1,083,492.55	10,000.00	1,093,492.55	984,000.00	0.00	984,000.00	-10.0%
Interest		8660	77,146.30	0.00	77,146.30	175,613.00	0.00	175,613.00	127.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	6,984.50	0.00	6,984.50	0.00	0.00	0.00	-100.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,733,627.44	3,379,012.98	5,112,640.42	200,000.00	117,047.00	317,047.00	-93.8%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	2,163,353.00	0.00	2,163,353.00	0.00	0.00	0.00	-100.0%
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		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,081,296.11	3,389,012.98	8,470,309.09	1,359,613.00	117,047.00	1,476,660.00	-82.6%
TOTAL, REVENUES			263,372,667.62	116,523,963.35	379,896,630.97	265,702,560.30	115,418,654.09	381,121,214.39	0.3%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2013-14 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	100,059,353.31	30,096,610.13	130,155,963.44	102,196,639.00	31,687,645.33	133,884,284.33	2.9%
Certificated Pupil Support Salaries		1200	251,748.20	6,576,173.14	6,827,921.34	886,854.72	7,525,378.00	8,412,232.72	23.2%
Certificated Supervisors' and Administrators' Salaries		1300	11,567,673.20	3,651,288.10	15,218,961.30	11,080,232.00	3,362,819.00	14,443,051.00	-5.1%
Other Certificated Salaries		1900	767,701.80	7,080,967.79	7,848,669.59	1,149,426.00	6,855,262.50	8,004,688.50	2.0%
TOTAL, CERTIFICATED SALARIES			112,646,476.51	47,405,039.16	160,051,515.67	115,313,151.72	49,431,104.83	164,744,256.55	2.9%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	354,557.44	7,749,107.43	8,103,664.87	34,669.00	8,437,017.25	8,471,686.25	4.5%
Classified Support Salaries		2200	7,329,733.97	11,549,524.48	18,879,258.45	6,636,931.00	11,414,920.97	18,051,851.97	-4.4%
Classified Supervisors' and Administrators' Salaries		2300	2,869,865.97	2,786,919.41	5,656,785.38	2,994,035.00	2,135,332.00	5,129,367.00	-9.3%
Clerical, Technical and Office Salaries		2400	11,751,610.54	2,022,705.31	13,774,315.85	12,702,729.20	2,138,268.00	14,840,997.20	7.7%
Other Classified Salaries		2900	731,399.48	1,830,538.22	2,561,937.70	752,306.56	1,252,023.00	2,004,329.56	-21.8%
TOTAL, CLASSIFIED SALARIES			23,037,167.40	25,938,794.85	48,975,962.25	23,120,670.76	25,377,561.22	48,498,231.98	-1.0%
EMPLOYEE BENEFITS									
STRS		3101-3102	9,212,413.67	3,723,009.52	12,935,423.19	9,291,798.00	3,536,208.41	12,828,006.41	-0.8%
PERS		3201-3202	2,433,924.17	2,794,102.33	5,228,026.50	2,303,225.83	2,634,108.58	4,937,334.41	-5.6%
OASDI/Medicare/Alternative		3301-3302	3,263,436.69	2,686,208.80	5,949,645.49	3,176,529.09	2,496,515.05	5,673,044.14	-4.6%
Health and Welfare Benefits		3401-3402	32,590,645.41	19,877,535.81	52,468,181.22	35,760,345.40	22,199,661.18	57,960,006.58	10.5%
Unemployment Insurance		3501-3502	1,993,945.59	1,075,804.50	3,069,750.09	164,159.20	78,573.91	242,733.11	-92.1%
Workers' Compensation		3601-3602	2,551,913.99	1,377,774.89	3,929,688.88	2,967,102.75	1,467,979.30	4,435,082.05	12.9%
OPEB, Allocated		3701-3702	10,224,196.27	6,862,164.22	17,086,360.49	12,756,447.60	8,072,525.49	20,828,973.09	21.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	335,221.36	294,366.69	629,588.05	462,791.91	346,267.77	809,059.68	28.5%
Other Employee Benefits		3901-3902	88,604.63	49,282.99	137,887.62	88,370.80	45,446.19	133,816.99	-3.0%
TOTAL, EMPLOYEE BENEFITS			62,694,301.78	38,740,249.75	101,434,551.53	66,970,770.58	40,877,285.88	107,848,056.46	6.3%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	1,189,643.21	1,189,643.21	1,085,969.00	1,314,462.00	2,400,431.00	101.8%
Books and Other Reference Materials		4200	17,415.26	93,160.48	110,575.74	25,400.00	163,517.00	188,917.00	70.8%
Materials and Supplies		4300	1,297,847.89	5,841,677.73	7,139,525.62	2,673,636.86	8,531,749.93	11,205,386.79	56.9%
Noncapitalized Equipment		4400	424,674.65	1,847,512.08	2,272,186.73	140,444.47	561,608.98	702,053.45	-69.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,739,937.80	8,971,993.50	10,711,931.30	3,925,450.33	10,571,337.91	14,496,788.24	35.3%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	66,652.01	30,195,608.01	30,262,260.02	541,000.00	20,999,667.00	21,540,667.00	-28.8%
Travel and Conferences		5200	135,159.26	484,849.15	620,008.41	127,814.00	211,817.65	339,631.65	-45.2%
Dues and Memberships		5300	105,354.85	4,993.00	110,347.85	34,390.00	2,100.00	36,490.00	-66.9%
Insurance		5400 - 5450	1,816,914.51	500.00	1,817,414.51	1,887,460.00	0.00	1,887,460.00	3.9%
Operations and Housekeeping Services		5500	8,427,754.84	40,699.35	8,468,454.19	8,752,477.00	29,000.00	8,781,477.00	3.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,202,257.11	876,179.94	2,078,437.05	1,293,243.00	698,389.10	1,991,632.10	-4.2%
Transfers of Direct Costs		5710	108,989.88	(108,989.88)	0.00	2,921.00	(2,921.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(864,836.59)	27,360.20	(837,476.39)	(808,293.00)	(32,700.00)	(840,993.00)	0.4%
Professional/Consulting Services and Operating Expenditures		5800	10,678,960.40	6,127,421.71	16,806,382.11	7,597,442.00	6,764,993.83	14,362,435.83	-14.5%
Communications		5900	619,572.77	40,677.45	660,250.22	565,838.00	37,094.00	602,932.00	-8.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			22,296,779.04	37,689,298.93	59,986,077.97	19,994,292.00	28,707,440.58	48,701,732.58	-18.8%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2013-14 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CAPITAL OUTLAY									
Land		6100	5,811.51	0.00	5,811.51	0.00	0.00	0.00	-100.0%
Land Improvements		6170	8,512.03	0.00	8,512.03	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	64,034.11	101,563.85	165,597.96	3,105.00	35,000.00	38,105.00	-77.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	241,555.91	136,939.70	378,495.61	78,474.00	85,709.00	164,183.00	-56.6%
Equipment Replacement		6500	5,495.25	5,228.72	10,723.97	31,040.00	16,549.22	47,589.22	343.8%
TOTAL, CAPITAL OUTLAY			325,408.81	243,732.27	569,141.08	112,619.00	137,258.22	249,877.22	-56.1%
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	34,041.00	0.00	34,041.00	0.00	0.00	0.00	-100.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	722,118.41	3,857.87	725,976.28	730,000.00	0.00	730,000.00	0.6%
Other Debt Service - Principal		7439	1,422,651.13	28,575.72	1,451,226.85	1,395,000.00	0.00	1,395,000.00	-3.9%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,178,810.54	32,433.59	2,211,244.13	2,125,000.00	0.00	2,125,000.00	-3.9%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(1,682,446.39)	1,682,446.39	0.00	(2,095,860.00)	2,095,860.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(1,329,135.12)	0.00	(1,329,135.12)	(1,642,764.00)	0.00	(1,642,764.00)	23.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(3,011,581.51)	1,682,446.39	(1,329,135.12)	(3,738,624.00)	2,095,860.00	(1,642,764.00)	23.6%
TOTAL, EXPENDITURES			221,907,300.37	160,703,988.44	382,611,288.81	227,823,330.39	157,197,848.64	385,021,179.03	0.6%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals Unrestricted (A)	2012-13 Unaudited Actuals Restricted (B)	2012-13 Unaudited Actuals Total Fund col. A + B (C)	2013-14 Budget Unrestricted (D)	2013-14 Budget Restricted (E)	2013-14 Budget Total Fund col. D + E (F)	% Diff Column C & F
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	945,853.00	0.00	945,853.00	1,617,168.00	0.00	1,617,168.00	71.0%
(a) TOTAL, INTERFUND TRANSFERS IN			945,853.00	0.00	945,853.00	1,617,168.00	0.00	1,617,168.00	71.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	64,654.50	0.00	64,654.50	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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			64,654.50	0.00	64,654.50	0.00	0.00	0.00	-100.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(42,291,084.99)	42,291,084.99	0.00	(41,379,189.40)	41,379,189.40	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(42,291,084.99)	42,291,084.99	0.00	(41,379,189.40)	41,379,189.40	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(41,280,577.49)	42,291,084.99	1,010,507.50	(39,762,021.40)	41,379,189.40	1,617,168.00	60.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	8,938,673.00	9,349,591.00	4.6%
2) Federal Revenue		8100-8299	252,582.16	165,262.00	-34.6%
3) Other State Revenue		8300-8599	1,975,591.00	1,554,212.00	-21.3%
4) Other Local Revenue		8600-8799	519,496.62	0.00	-100.0%
5) TOTAL, REVENUES			11,686,342.78	11,069,065.00	-5.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	5,258,522.30	5,191,939.00	-1.3%
2) Classified Salaries		2000-2999	680,390.78	634,485.00	-6.7%
3) Employee Benefits		3000-3999	2,770,840.44	3,073,113.00	10.9%
4) Books and Supplies		4000-4999	169,699.69	136,604.00	-19.5%
5) Services and Other Operating Expenditures		5000-5999	1,209,707.57	1,032,295.00	-14.7%
6) Capital Outlay		6000-6999	78,857.51	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			10,168,018.29	10,068,436.00	-1.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,518,324.49	1,000,629.00	-34.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	945,853.00	776,168.00	-17.9%
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			(945,853.00)	(776,168.00)	-17.9%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			572,471.49	224,461.00	-60.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance a) As of July 1 - Unaudited		9791	881,772.69	1,454,244.18	64.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			881,772.69	1,454,244.18	64.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			881,772.69	1,454,244.18	64.9%
2) Ending Balance, June 30 (E + F1e)			1,454,244.18	1,678,705.18	15.4%
Components of Ending Fund Balance a) Nonspendable Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	2,032.22	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	367,758.34	367,758.34	0.0%
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned Other Assignments		9780	1,084,453.62	1,310,946.84	20.9%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(1,312,826.01)		
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	910.87		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	2,305,638.48		
4) Due from Grantor Government		9290	207,654.65		
5) Due from Other Funds		9310	1,261,612.10		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	2,032.22		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,465,022.31		
H. LIABILITIES					
1) Accounts Payable		9500	104,109.13		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	882,261.20		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	24,407.80		
6) TOTAL, LIABILITIES			1,010,778.13		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			1,454,244.18		

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,217,890.53	1,017,752.00	-68.4%
3) Other State Revenue		8300-8599	279,950.24	111,000.00	-60.4%
4) Other Local Revenue		8600-8799	4,533,852.36	4,405,000.00	-2.8%
5) TOTAL, REVENUES			8,031,693.13	5,533,752.00	-31.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	2,477,265.05	2,072,615.23	-16.3%
2) Classified Salaries		2000-2999	1,308,565.26	1,309,877.55	0.1%
3) Employee Benefits		3000-3999	1,986,882.24	1,939,612.22	-2.4%
4) Books and Supplies		4000-4999	337,311.90	257,776.00	-23.6%
5) Services and Other Operating Expenditures		5000-5999	2,274,901.78	431,028.00	-81.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	20,168.07	22,843.00	13.3%
9) TOTAL, EXPENDITURES			8,405,094.30	6,033,752.00	-28.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(373,401.17)	(500,000.00)	33.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	841,000.00	New
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	(841,000.00)	New

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(373,401.17)	(1,341,000.00)	259.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,905,516.58	1,532,115.41	-19.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,905,516.58	1,532,115.41	-19.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,905,516.58	1,532,115.41	-19.6%
2) Ending Balance, June 30 (E + F1e)			1,532,115.41	191,115.41	-87.5%
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	838.67	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	11,098.89	11,098.89	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,520,177.85	180,016.52	-88.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(742,215.59)		
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	1,828,525.55		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	107,113.42		
4) Due from Grantor Government		9290	773,750.62		
5) Due from Other Funds		9310	176.46		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	838.67		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,968,189.13		
H. LIABILITIES					
1) Accounts Payable		9500	392,048.94		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	41,815.08		
4) Current Loans		9640			
5) Deferred Revenue		9650	2,209.70		
6) TOTAL, LIABILITIES			436,073.72		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			1,532,115.41		

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	10,850,434.06	10,353,508.00	-4.6%
3) Other State Revenue		8300-8599	4,817,470.78	4,858,136.00	0.8%
4) Other Local Revenue		8600-8799	2,434,631.99	2,379,890.00	-2.2%
5) TOTAL, REVENUES			18,102,536.83	17,591,534.00	-2.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	6,128,811.74	5,865,036.79	-4.3%
2) Classified Salaries		2000-2999	4,839,206.84	3,976,441.98	-17.8%
3) Employee Benefits		3000-3999	6,628,147.68	6,270,579.48	-5.4%
4) Books and Supplies		4000-4999	477,460.26	495,256.75	3.7%
5) Services and Other Operating Expenditures		5000-5999	410,208.76	395,798.00	-3.5%
6) Capital Outlay		6000-6999	8,577.08	7,500.00	-12.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	473,039.97	580,921.00	22.8%
9) TOTAL, EXPENDITURES			18,965,452.33	17,591,534.00	-7.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(862,915.50)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	868,857.78	0.00	-100.0%
b) Transfers Out		7600-7629	868,857.78	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			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(862,915.50)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,888,896.66	1,025,981.16	-45.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,888,896.66	1,025,981.16	-45.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,888,896.66	1,025,981.16	-45.7%
2) Ending Balance, June 30 (E + F1e)			1,025,981.16	1,025,981.16	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,047,978.03	1,025,981.16	-2.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(21,996.87)	0.00	-100.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(1,025,742.26)		
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	432,135.65		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	15,916.75		
4) Due from Grantor Government		9290	2,804,719.69		
5) Due from Other Funds		9310	262,089.14		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,489,118.97		
H. LIABILITIES					
1) Accounts Payable		9500	181,498.54		
2) Due to Grantor Governments		9590	380,573.31		
3) Due to Other Funds		9610	863,002.55		
4) Current Loans		9640			
5) Deferred Revenue		9650	38,063.41		
6) TOTAL, LIABILITIES			1,463,137.81		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			1,025,981.16		

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	19,862,068.20	18,284,413.00	-7.9%
3) Other State Revenue		8300-8599	1,420,364.21	1,198,250.00	-15.6%
4) Other Local Revenue		8600-8799	1,236,036.03	1,253,775.00	1.4%
5) TOTAL, REVENUES			22,518,468.44	20,736,438.00	-7.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	6,152,606.34	6,016,126.76	-2.2%
3) Employee Benefits		3000-3999	3,429,782.74	3,618,484.24	5.5%
4) Books and Supplies		4000-4999	9,362,194.85	9,580,577.00	2.3%
5) Services and Other Operating Expenditures		5000-5999	164,250.17	257,250.00	56.6%
6) Capital Outlay		6000-6999	410,472.39	225,000.00	-45.2%
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	835,927.08	1,039,000.00	24.3%
9) TOTAL, EXPENDITURES			20,355,233.57	20,736,438.00	1.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,163,234.87	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,163,234.87	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,692,781.89	7,856,016.76	38.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,692,781.89	7,856,016.76	38.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,692,781.89	7,856,016.76	38.0%
2) Ending Balance, June 30 (E + F1e)			7,856,016.76	7,856,016.76	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	2,000.00	0.00	-100.0%
Stores		9712	443,937.34	0.00	-100.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	7,185,602.44	7,631,539.78	6.2%
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	224,476.98	224,476.98	0.0%
Child Nutrition	0000	9780	*224,476.98*		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,528,753.11		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	395,072.29		
c) in Revolving Fund		9130	2,000.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	150,099.99		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	3,725,678.76		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	20,061.21		
6) Stores		9320	443,937.34		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			8,265,602.70		
H. LIABILITIES					
1) Accounts Payable		9500	291,234.63		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	101,416.55		
4) Current Loans		9640			
5) Deferred Revenue		9650	16,934.76		
6) TOTAL, LIABILITIES			409,585.94		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			7,856,016.76		

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	561.00	0.00	-100.0%
5) TOTAL, REVENUES			561.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,422.20	0.00	-100.0%
3) Employee Benefits		3000-3999	2,431.61	0.00	-100.0%
4) Books and Supplies		4000-4999	4,260.22	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	6,410.00	0.00	-100.0%
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			16,524.03	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(15,963.03)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(15,963.03)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	91,586.66	75,623.63	-17.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			91,586.66	75,623.63	-17.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			91,586.66	75,623.63	-17.4%
2) Ending Balance, June 30 (E + F1e)			75,623.63	75,623.63	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	75,623.63	75,623.63	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	76,705.17		
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	184.00		
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			76,889.17		
H. LIABILITIES					
1) Accounts Payable		9500	1,265.54		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,265.54		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			75,623.63		

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	120,416.87	0.00	-100.0%
5) TOTAL, REVENUES			120,416.87	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	289,361.76	333,979.25	15.4%
3) Employee Benefits		3000-3999	73,853.94	127,768.75	73.0%
4) Books and Supplies		4000-4999	364,322.58	2,050,000.00	462.7%
5) Services and Other Operating Expenditures		5000-5999	261,244.90	3,334,000.00	1176.2%
6) Capital Outlay		6000-6999	6,271,713.88	26,272,863.00	318.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	27,269.78	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			7,287,766.84	32,118,611.00	340.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(7,167,349.97)	(32,118,611.00)	348.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	4,152,198.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	22,119,091.00	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			4,152,198.00	22,119,091.00	432.7%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,015,151.97)	(9,999,520.00)	231.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	23,545,030.11	20,529,878.14	-12.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,545,030.11	20,529,878.14	-12.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,545,030.11	20,529,878.14	-12.8%
2) Ending Balance, June 30 (E + F1e)			20,529,878.14	10,530,358.14	-48.7%
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	4,172,796.08	4,172,796.08	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	16,357,082.06	6,357,562.06	-61.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	17,819,677.07		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	904,549.03		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	2,906,109.98		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	65,034.07		
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			21,695,370.15		
H. LIABILITIES					
1) Accounts Payable		9500	1,165,468.01		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	24.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,165,492.01		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			20,529,878.14		

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,877,645.91	2,405,000.00	28.1%
5) TOTAL, REVENUES			1,877,645.91	2,405,000.00	28.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	12,723.85	0.00	-100.0%
3) Employee Benefits		3000-3999	3,043.46	0.00	-100.0%
4) Books and Supplies		4000-4999	104,475.33	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	17,605.51	0.00	-100.0%
6) Capital Outlay		6000-6999	479,130.72	3,100,000.00	547.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	2,405,000.00	2,405,000.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,021,978.87	5,505,000.00	82.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,144,332.96)	(3,100,000.00)	170.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,144,332.96)	(3,100,000.00)	170.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance a) As of July 1 - Unaudited		9791	6,053,999.20	4,909,666.24	-18.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,053,999.20	4,909,666.24	-18.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,053,999.20	4,909,666.24	-18.9%
2) Ending Balance, June 30 (E + F1e)			4,909,666.24	1,809,666.24	-63.1%
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	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	4,909,666.24	1,809,666.24	-63.1%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	4,679,915.38		
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	322,795.08		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	153,992.65		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			5,156,703.11		
H. LIABILITIES					
1) Accounts Payable		9500	245,479.10		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,557.77		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			247,036.87		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			4,909,666.24		

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	4,152,198.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			4,152,198.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,152,198.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	4,152,198.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(4,152,198.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
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
G. ASSETS					
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		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			0.00		

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,400,601.76	0.00	-100.0%
5) TOTAL, REVENUES			1,400,601.76	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	2,206.13	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	14,929.04	0.00	-100.0%
6) Capital Outlay		6000-6999	16,129.37	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			33,264.54	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,367,337.22	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,367,337.22	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,581,396.97	11,948,734.19	12.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,581,396.97	11,948,734.19	12.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,581,396.97	11,948,734.19	12.9%
2) Ending Balance, June 30 (E + F1e)			11,948,734.19	11,948,734.19	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	11,948,734.19	11,948,734.19	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	11,913,671.16		
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	11,615.26		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	24,197.77		
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			11,949,484.19		
H. LIABILITIES					
1) Accounts Payable		9500	750.00		
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			750.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			11,948,734.19		

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	889,559.23	0.00	-100.0%
5) TOTAL, REVENUES			889,559.23	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	684,870.00	683,215.00	-0.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			684,870.00	683,215.00	-0.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			204,689.23	(683,215.00)	-433.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			204,689.23	(683,215.00)	-433.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,487,311.80	3,692,001.03	5.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,487,311.80	3,692,001.03	5.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,487,311.80	3,692,001.03	5.9%
2) Ending Balance, June 30 (E + F1e)			3,692,001.03	3,008,786.03	-18.5%
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	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	3,692,001.03	3,008,786.03	-18.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	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	3,692,001.03		
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			3,692,001.03		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			3,692,001.03		

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	12,687,729.22	12,299,996.00	-3.1%
5) TOTAL, REVENUES			12,687,729.22	12,299,996.00	-3.1%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	296,885.19	249,629.26	-15.9%
3) Employee Benefits		3000-3999	151,511.66	143,505.74	-5.3%
4) Books and Supplies		4000-4999	3,155.41	118,000.00	3639.6%
5) Services and Other Operating Expenses		5000-5999	12,878,192.12	11,788,861.00	-8.5%
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			13,329,744.38	12,299,996.00	-7.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(642,015.16)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(642,015.16)	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	3,840,353.39	3,198,338.23	-16.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,840,353.39	3,198,338.23	-16.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			3,840,353.39	3,198,338.23	-16.7%
2) Ending Net Position, June 30 (E + F1e)			3,198,338.23	3,198,338.23	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	3,198,338.23	3,198,338.23	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	4,618,684.71		
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	250,000.00		
e) collections awaiting deposit		9140	61.04		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	327,317.74		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			5,196,063.49		

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	20,406,180.17	22,001,231.00	7.8%
5) TOTAL, REVENUES			20,406,180.17	22,001,231.00	7.8%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	18,321,674.33	25,096,804.00	37.0%
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			18,321,674.33	25,096,804.00	37.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,084,505.84	(3,095,573.00)	-248.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			2,084,505.84	(3,095,573.00)	-248.5%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	15,891,203.57	17,975,709.41	13.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,891,203.57	17,975,709.41	13.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			15,891,203.57	17,975,709.41	13.1%
2) Ending Net Position, June 30 (E + F1e)			17,975,709.41	14,880,136.41	-17.2%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	17,975,709.41	14,880,136.41	-17.2%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

BUDGET REVISIONS

GENERAL FUND

Period Ending: June 30, 2013	Revised Budget 04/2013	Proposed Budget Revisions	Revised Budget 06/2013
REVENUES			
REVENUE LIMIT SOURCES	220,572,465	357,137	220,929,602
FEDERAL REVENUE	55,566,835	346,543	55,913,378
OTHER STATE REVENUES	105,023,862	1,109,098	106,132,960
OTHER LOCAL REVENUES	9,076,229	462,153	9,538,382
TOTAL REVENUES	390,239,392	2,274,930	392,514,323
EXPENDITURES			
CERTIFICATED SALARIES	165,048,528	167,546	165,216,075
CLASSIFIED SALARIES	48,817,628	786,375	49,604,003
EMPLOYEE BENEFITS	106,283,262	-284,741	105,998,521
BOOKS AND SUPPLIES	20,532,007	-819,175	19,712,833
SERVICES/OTHER OPERATING EXP	57,121,212	2,970,408	60,091,621
CAPITAL OUTLAY	424,728	193,054	617,783
INDIRECT SUPPORT	-1,375,232	0	-1,375,232
OTHER OUTGO	2,169,460	65,426	2,234,886
TOTAL EXPENDITURES	399,021,596	3,078,893	402,100,489
OTHER FINANCING SOURCES/USES			
INTERFUND TRANSFERS IN	710,568	0	710,568
INTERFUND TRANSFERS OUT	0	0	0
OTHER SOURCES	0	64,655	64,655
OTHER USES	0	0	0
TOTAL OTHER FINANCING SOURCES/USES	710,568	64,655	775,223
NET INCREASE (DECREASE) IN FUND BALANCE	-8,071,635	-739,308	-8,810,943
Beginning Fund Balance, July 1	21,113,495	0	21,113,495
Audit Adjustments	0	0	0
Ending Fund Balance, June 30	13,041,860	-739,308	12,302,552
Reserved Fund Balance	545,000	0	545,000
Designated Fund Balance	0	0	0
Economic Uncertainties	8,979,822	0	8,979,822
Reserve H&W Contribution	0	0	0
Reserves for 2013-14 Budget	1,882,792	0	1,882,792
Categorical Reserves to be Expensed	1,634,247	-739,308	894,938
Unappropriated Fund Balance	0	0	0

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

BUDGET REVISIONS

CHARTER SCHOOL FUND

Period Ending: June 30, 2013	Revised Budget 04/2013	Proposed Budget Revisions	Revised Budget 06/2013
REVENUES			
REVENUE LIMIT SOURCES	8,997,251	-96,533	8,900,718
FEDERAL REVENUE	251,917	1,020	252,937
OTHER STATE REVENUES	2,022,553	-67,969	1,954,584
OTHER LOCAL REVENUES	121,426	416,550	537,975
TOTAL REVENUES	11,393,147	253,068	11,646,214
EXPENDITURES			
CERTIFICATED SALARIES	5,112,095	1,413,851	6,525,946
CLASSIFIED SALARIES	707,522	21,229	728,751
EMPLOYEE BENEFITS	2,911,080	-65,966	2,845,114
BOOKS AND SUPPLIES	801,160	-697,816	103,344
SERVICES/OTHER OPERATING EXP	1,133,660	51,237	1,184,897
CAPITAL OUTLAY	87,800	0	87,800
OTHER OUTGOING	0	0	0
INDIRECT SUPPORT	0	0	0
TOTAL EXPENDITURES	10,753,317	722,535	11,475,852
OTHER FINANCING SOURCES/USES			
INTERFUND TRANSFERS IN	0	0	0
INTERFUND TRANSFERS OUT	-710,568	-183,511	-894,079
OTHER SOURCES	0	0	0
OTHER USES	0	0	0
TOTAL OTHER FINANCING SOURCES/USES	-710,568	-183,511	-894,079
NET INCREASE (DECREASE) IN FUND BALANCE	-70,738	-652,979	-723,716
Beginning Fund Balance, July 1	881,773	0	881,773
Audit Adjustments	0	0	0
Ending Fund Balance, June 30	811,035	-652,979	158,056
Reserved Fund Balance	0	0	0
Designated Fund Balance			
Economic Uncertainties	811,035	-652,979	158,056
Other	0	0	0
Unappropriated Fund Balance	0	0	0

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

BUDGET REVISIONS

ADULT EDUCATION FUND

Period Ending: June 30, 2013	Revised Budget 04/2013	Proposed Budget Revisions	Revised Budget 06/2013
REVENUES			
REVENUE LIMIT SOURCES	0	0	0
FEDERAL REVENUE	1,591,974	1,625,972	3,217,946
OTHER STATE REVENUES	362,384	0	362,384
OTHER LOCAL REVENUES	4,356,071	657,517	5,013,588
TOTAL REVENUES	6,310,429	2,283,489	8,593,918
EXPENDITURES			
CERTIFICATED SALARIES	2,177,205	322,923	2,500,129
CLASSIFIED SALARIES	1,345,863	-31,044	1,314,820
EMPLOYEE BENEFITS	1,999,678	27,896	2,027,574
BOOKS AND SUPPLIES	395,790	296,588	692,378
SERVICES/OTHER OPERATING EXP	685,875	1,667,071	2,352,945
CAPITAL OUTLAY	0	0	0
OTHER OUTGOING	0	0	0
INDIRECT SUPPORT	20,169	54	20,223
TOTAL EXPENDITURES	6,624,581	2,283,489	8,908,070
OTHER FINANCING SOURCES/USES			
INTERFUND TRANSFERS IN	0	0	0
INTERFUND TRANSFERS OUT	0	0	0
OTHER SOURCES	0	0	0
OTHER USES	0	0	0
TOTAL OTHER FINANCING SOURCES/USES	0	0	0
NET INCREASE (DECREASE) IN FUND BALANCE	-314,152	0	-314,152
Beginning Fund Balance, July 1	1,905,517	0	1,905,517
Audit Adjustments	0	0	0
Ending Fund Balance, June 30	1,591,365	0	1,591,365
Reserved Fund Balance	0	0	0
Designated Fund Balance	0	0	0
Economic Uncertainties	0	0	0
Other	1,591,365	0	1,591,365
Unappropriated Fund Balance	0	0	0

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

BUDGET REVISIONS

CAFETERIA FUND

Period Ending: June 30, 2013	Revised Budget 04/2013	Proposed Budget Revisions	Revised Budget 06/2013
REVENUES			
REVENUE LIMIT SOURCES	0	0	0
FEDERAL REVENUE	17,355,787	2,562,879	19,918,666
OTHER STATE REVENUES	1,410,000	0	1,410,000
OTHER LOCAL REVENUES	1,442,564	0	1,442,564
TOTAL REVENUES	20,208,351	2,562,879	22,771,230
EXPENDITURES			
CERTIFICATED SALARIES	0	0	0
CLASSIFIED SALARIES	6,700,017	1,062,879	7,762,895
EMPLOYEE BENEFITS	3,699,571	492,900	4,192,471
BOOKS AND SUPPLIES	8,841,790	1,504,421	10,346,210
SERVICES/OTHER OPERATING EXP	346,077	18,110	364,187
CAPITAL OUTLAY	472,644	0	472,644
OTHER OUTGOING	0	0	0
INDIRECT SUPPORT	877,686	0	877,686
TOTAL EXPENDITURES	20,937,785	3,078,309	24,016,094
OTHER FINANCING SOURCES/USES			
INTERFUND TRANSFERS IN	0	0	0
INTERFUND TRANSFERS OUT	0	0	0
OTHER SOURCES	0	0	0
OTHER USES	0	0	0
TOTAL OTHER FINANCING SOURCES/USES	0	0	0
NET INCREASE (DECREASE) IN FUND BALANCE	-729,434	-515,431	-1,244,865
Beginning Fund Balance, July 1	5,692,782	0	5,692,782
Audit Adjustments	0	0	0
Ending Fund Balance, June 30	4,963,348	-515,431	4,447,917
Reserved Fund Balance	0	0	0
Designated Fund Balance		0	
Economic Uncertainties	0	0	0
Other	4,963,348	-515,431	4,447,917
Unappropriated Fund Balance	0	0	0

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

BUDGET REVISIONS

CHILD DEVELOPMENT FUND

Period Ending: June 30, 2013	Revised Budget 04/2013	Proposed Budget Revisions	Revised Budget 06/2013
REVENUES			
REVENUE LIMIT SOURCES	0	0	0
FEDERAL REVENUE	11,189,298	0	11,189,298
OTHER STATE REVENUES	5,027,843	421,732	5,449,575
OTHER LOCAL REVENUES	2,389,260	5,259	2,394,519
TOTAL REVENUES	18,606,401	426,991	19,033,392
EXPENDITURES			
CERTIFICATED SALARIES	5,896,957	193,399	6,090,357
CLASSIFIED SALARIES	4,707,665	16,154	4,723,819
EMPLOYEE BENEFITS	6,809,266	54,749	6,864,015
BOOKS AND SUPPLIES	1,004,003	265,150	1,269,152
SERVICES/OTHER OPERATING EXP	463,843	152,951	616,794
CAPITAL OUTLAY	9,911	0	9,911
OTHER OUTGOING	0	0	0
INDIRECT SUPPORT	477,376	1,557	478,933
TOTAL EXPENDITURES	19,369,021	683,960	20,052,981
OTHER FINANCING SOURCES/USES			
INTERFUND TRANSFERS IN	0	0	0
INTERFUND TRANSFERS OUT	0	0	0
OTHER SOURCES	0	0	0
OTHER USES	0	0	0
TOTAL OTHER FINANCING SOURCES/USES	0	0	0
NET INCREASE (DECREASE) IN FUND BALANCE	-762,620	-256,969	-1,019,589
Beginning Fund Balance, July 1	1,888,897	0	1,888,897
Audit Adjustments	0	0	0
Ending Fund Balance, June 30	1,126,277	-256,969	869,308
Reserved Fund Balance	0	0	0
Designated Fund Balance	0	0	0
Economic Uncertainties	0	0	0
Other	1,126,277	-256,969	869,308
Unappropriated Fund Balance	0	0	0

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

BUDGET REVISIONS

DEFERRED MAINTENANCE FUND

Period Ending: June 30, 2013	Revised Budget 04/2013	Proposed Budget Revisions	Revised Budget 06/2013
REVENUES			
REVENUE LIMIT SOURCES	0	0	0
FEDERAL REVENUE	0	0	0
OTHER STATE REVENUES	0	0	0
OTHER LOCAL REVENUES	377	0	377
TOTAL REVENUES	377	0	377
EXPENDITURES			
CERTIFICATED SALARIES	0	0	0
CLASSIFIED SALARIES	3,422	0	3,422
EMPLOYEE BENEFITS	2,704	0	2,704
BOOKS AND SUPPLIES	8,402	0	8,402
SERVICES/OTHER OPERATING EXP	46,435	0	46,435
CAPITAL OUTLAY	0	0	0
OTHER OUTGOING	0	0	0
INDIRECT SUPPORT	0	0	0
TOTAL EXPENDITURES	60,964	0	60,964
OTHER FINANCING SOURCES/USES			
INTERFUND TRANSFERS IN	0	0	0
INTERFUND TRANSFERS OUT	0	0	0
OTHER SOURCES	0	0	0
OTHER USES	0	0	0
TOTAL OTHER FINANCING SOURCES/USES	0	0	0
NET INCREASE (DECREASE) IN FUND BALANCE	-60,587	0	-60,587
Beginning Fund Balance, July 1	91,587	0	91,587
Audit Adjustments	0	0	0
Restatements	0	0	0
Ending Fund Balance, June 30	31,000	0	31,000
Reserved Fund Balance	0	0	0
Designated Fund Balance	0	0	0
Economic Uncertainties	0	0	0
Other	31,000	0	31,000
Unappropriated Fund Balance	0	0	0

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

BUDGET REVISIONS

BUILDING FUND

Period Ending: June 30, 2013	Revised Budget 04/2013	Proposed Budget Revisions	Revised Budget 06/2013
REVENUES			
REVENUE LIMIT SOURCES	0	0	0
FEDERAL REVENUE	0	0	0
OTHER STATE REVENUES	0	0	0
OTHER LOCAL REVENUES	80,487	0	80,487
TOTAL REVENUES	80,487	0	80,487
EXPENDITURES			
CERTIFICATED SALARIES	0	0	0
CLASSIFIED SALARIES	361,451	0	361,451
EMPLOYEE BENEFITS	77,861	0	77,861
BOOKS AND SUPPLIES	478,075	0	478,075
SERVICES/OTHER OPERATING EXP	862,542	0	862,542
CAPITAL OUTLAY	16,770,121	0	16,770,121
OTHER OUTGOING	26,804	0	26,804
INDIRECT SUPPORT	0		0
TOTAL EXPENDITURES	18,576,854	0	18,576,854
OTHER FINANCING SOURCES/USES			
INTERFUND TRANSFERS IN	4,152,198	0	4,152,198
INTERFUND TRANSFERS OUT	0	0	0
OTHER SOURCES	0	0	0
OTHER USES	0	0	0
TOTAL OTHER FINANCING SOURCES/USES	4,152,198	0	4,152,198
NET INCREASE (DECREASE) IN FUND BALANCE	-14,344,169	0	-14,344,169
Beginning Fund Balance, July 1	23,545,029	0	23,545,029
Audit Adjustments	0	0	0
Restatements	0	0	0
Ending Fund Balance, June 30	9,200,860	0	9,200,860
Reserved Fund Balance	0	0	0
Designated Fund Balance	0	0	0
Economic Uncertainties	0	0	0
Other	9,200,860	0	9,200,860
Unappropriated Fund Balance	0	0	0

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

BUDGET REVISIONS

GENERAL OBLIGATION BONDS FUND

Period Ending: June 30, 2013	Revised Budget 04/2013	Proposed Budget Revisions	Revised Budget 06/2013
REVENUES			
REVENUE LIMIT SOURCES	0	0	0
FEDERAL REVENUE	0	0	0
OTHER STATE REVENUES	0	0	0
OTHER LOCAL REVENUES	0	0	0
TOTAL REVENUES	0	0	0
EXPENDITURES			
CERTIFICATED SALARIES	0	0	0
CLASSIFIED SALARIES	0	0	0
EMPLOYEE BENEFITS	0	0	0
BOOKS AND SUPPLIES	0	0	0
SERVICES/OTHER OPERATING EXP	0	0	0
CAPITAL OUTLAY	0	0	0
OTHER OUTGOING	0	0	0
INDIRECT SUPPORT	0	0	0
TOTAL EXPENDITURES	0	0	0
OTHER FINANCING SOURCES/USES			
INTERFUND TRANSFERS IN	0	0	0
INTERFUND TRANSFERS OUT	0	0	0
OTHER SOURCES	0	0	0
OTHER USES	0	0	0
TOTAL OTHER FINANCING SOURCES/USES	0	0	0
NET INCREASE (DECREASE) IN FUND BALANCE	0	0	0
Beginning Fund Balance, July 1	0	0	0
Audit Adjustments	0	0	0
Ending Fund Balance, June 30	0	0	0
Reserved Fund Balance	0	0	0
Designated Fund Balance	0	0	0
Economic Uncertainties	0	0	0
Other	0	0	0
Unappropriated Fund Balance	0	0	0

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

BUDGET REVISIONS

CAPITAL FACILITIES FUND

Period Ending: June 30, 2013	Revised Budget 04/2013	Proposed Budget Revisions	Revised Budget 06/2013
REVENUES			
REVENUE LIMIT SOURCES	0	0	0
FEDERAL REVENUE	0	0	0
OTHER STATE REVENUES	0	0	0
OTHER LOCAL REVENUES	4,787,701	-912,395	3,875,306
TOTAL REVENUES	4,787,701	-912,395	3,875,306
EXPENDITURES			
CERTIFICATED SALARIES	0	0	0
CLASSIFIED SALARIES	12,000	0	12,000
EMPLOYEE BENEFITS	3,000	0	3,000
BOOKS AND SUPPLIES	58,847	29,542	88,389
SERVICES/OTHER OPERATING EXP	1,851,977	-1,757,268	94,709
CAPITAL OUTLAY	7,245,209	-3,582,082	3,663,127
OTHER OUTGOING	3,123,215	0	3,123,215
INDIRECT SUPPORT	0	0	0
TOTAL EXPENDITURES	12,294,247	-5,309,808	6,984,439
OTHER FINANCING SOURCES/USES			
INTERFUND TRANSFERS IN	0	0	0
INTERFUND TRANSFERS OUT	0	0	0
OTHER SOURCES	0	0	0
OTHER USES	0	0	0
TOTAL OTHER FINANCING SOURCES/USES	0	0	0
NET INCREASE (DECREASE) IN FUND BALANCE	-7,506,546	4,397,413	-3,109,133
Beginning Fund Balance, July 1	20,122,708	0	20,122,708
Audit Adjustments	0	0	0
Ending Fund Balance, June 30	12,616,162	4,397,413	17,013,575
Reserved Fund Balance	0	0	0
Designated Fund Balance	0	0	0
Economic Uncertainties	0	0	0
Other	12,616,162	4,397,413	17,013,575
Unappropriated Fund Balance	0	0	0

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

BUDGET REVISIONS

COUNTY SCHOOL FACILITIES FUND

Period Ending: June 30, 2013	Revised Budget 04/2013	Proposed Budget Revisions	Revised Budget 06/2013
REVENUES			
REVENUE LIMIT SOURCES	0	0	0
FEDERAL REVENUE	0	0	0
OTHER STATE REVENUES	4,152,198	0	4,152,198
OTHER LOCAL REVENUES	0	0	0
TOTAL REVENUES	4,152,198	0	4,152,198
EXPENDITURES			
CERTIFICATED SALARIES	0	0	0
CLASSIFIED SALARIES	0	0	0
EMPLOYEE BENEFITS	0	0	0
BOOKS AND SUPPLIES	0	0	0
SERVICES/OTHER OPERATING EXP	0	0	0
CAPITAL OUTLAY	0	0	0
OTHER OUTGOING	0	0	0
INDIRECT SUPPORT	0	0	0
TOTAL EXPENDITURES	0	0	0
OTHER FINANCING SOURCES/USES			
INTERFUND TRANSFERS IN	0	0	0
INTERFUND TRANSFERS OUT	-4,152,198	0	-4,152,198
OTHER SOURCES	0	0	0
OTHER USES	0	0	0
TOTAL OTHER FINANCING SOURCES/USES	-4,152,198	0	-4,152,198
NET INCREASE (DECREASE) IN FUND BALANCE	0	0	0
Beginning Fund Balance, July 1	0	0	0
Audit Adjustments		0	
Ending Fund Balance, June 30	0	0	0
Reserved Fund Balance	0	0	0
Designated Fund Balance			
Economic Uncertainties	0	0	0
Other	0	0	0
Unappropriated Fund Balance	0	0	0

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

BUDGET REVISIONS

SELF INSURANCE FUND

Period Ending: June 30, 2013	Revised Budget 04/2013	Proposed Budget Revisions	Revised Budget 06/2013
REVENUES			
REVENUE LIMIT SOURCES	0	0	0
FEDERAL REVENUE	0	0	0
OTHER STATE REVENUES	0	0	0
OTHER LOCAL REVENUES	4,213,121	0	4,213,121
TOTAL REVENUES	4,213,121	0	4,213,121
EXPENDITURES			
CERTIFICATED SALARIES	0	0	0
CLASSIFIED SALARIES	199,200	0	199,200
EMPLOYEE BENEFITS	93,473	0	93,473
BOOKS AND SUPPLIES	58,000	0	58,000
SERVICES/OTHER OPERATING EXP	4,521,448	0	4,521,448
CAPITAL OUTLAY	0	0	0
OTHER OUTGOING	0	0	0
INDIRECT SUPPORT	0	0	0
TOTAL EXPENDITURES	4,872,121	0	4,872,121
OTHER FINANCING SOURCES/USES			
INTERFUND TRANSFERS IN	0	0	0
INTERFUND TRANSFERS OUT	0	0	0
OTHER SOURCES	0	0	0
OTHER USES	0	0	0
TOTAL OTHER FINANCING SOURCES/USES	0	0	0
NET INCREASE (DECREASE) IN FUND BALANCE	-659,000	0	-659,000
Beginning Fund Balance, July 1	3,620,207	0	3,620,207
Audit Adjustments	0	0	0
Ending Fund Balance, June 30	2,961,207	0	2,961,207
Reserved Fund Balance	0	0	0
Designated Fund Balance	0	0	0
Economic Uncertainties	0	0	0
Other	2,961,207	0	2,961,207
Unappropriated Fund Balance	0	0	0

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

BUDGET REVISIONS

DENTAL/VISION FUND

Period Ending: June 30, 2013	Revised Budget 04/2013	Proposed Budget Revisions	Revised Budget 06/2013
REVENUES			
REVENUE LIMIT SOURCES	0	0	0
FEDERAL REVENUE	0	0	0
OTHER STATE REVENUES	0	0	0
OTHER LOCAL REVENUES	7,450,000	0	7,450,000
TOTAL REVENUES	7,450,000	0	7,450,000
EXPENDITURES			
CERTIFICATED SALARIES	0	0	0
CLASSIFIED SALARIES	89,231	0	89,231
EMPLOYEE BENEFITS	67,086	0	67,086
BOOKS AND SUPPLIES	0	0	0
SERVICES/OTHER OPERATING EXP	7,293,683	0	7,293,683
CAPITAL OUTLAY	0	0	0
OTHER OUTGOING	0	0	0
INDIRECT SUPPORT	0	0	0
TOTAL EXPENDITURES	7,450,000	0	7,450,000
OTHER FINANCING SOURCES/USES			
INTERFUND TRANSFERS IN	0	0	0
INTERFUND TRANSFERS OUT	0	0	0
OTHER SOURCES	0	0	0
OTHER USES	0	0	0
TOTAL OTHER FINANCING SOURCES/USES	0	0	0
NET INCREASE (DECREASE) IN FUND BALANCE	0	0	0
Beginning Fund Balance, July 1	220,147	0	220,147
Audit Adjustments	0	0	0
Ending Fund Balance, June 30	220,147	0	220,147
Reserved Fund Balance	0	0	0
Designated Fund Balance			
Economic Uncertainties	0	0	0
Other	220,147	0	220,147
Unappropriated Fund Balance	0	0	0

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

BUDGET REVISIONS

RETIREE BENEFITS FUND

Period Ending: June 30, 2013	Revised Budget 04/2013	Proposed Budget Revisions	Revised Budget 06/2013
REVENUES			
REVENUE LIMIT SOURCES	0	0	0
FEDERAL REVENUE	0	0	0
OTHER STATE REVENUES	0	0	0
OTHER LOCAL REVENUES	21,022,551	0	21,022,551
TOTAL REVENUES	21,022,551	0	21,022,551
EXPENDITURES			
CERTIFICATED SALARIES	0	0	0
CLASSIFIED SALARIES	0	0	0
EMPLOYEE BENEFITS	0	0	0
BOOKS AND SUPPLIES	0	0	0
SERVICES/OTHER OPERATING EXP	24,741,763	0	24,741,763
CAPITAL OUTLAY	0	0	0
OTHER OUTGOING	0	0	0
INDIRECT SUPPORT	0	0	0
TOTAL EXPENDITURES	24,741,763	0	24,741,763
OTHER FINANCING SOURCES/USES			
INTERFUND TRANSFERS IN	0	0	0
INTERFUND TRANSFERS OUT	0	0	0
OTHER SOURCES	0	0	0
OTHER USES	0	0	0
TOTAL OTHER FINANCING SOURCES/USES	0	0	0
NET INCREASE (DECREASE) IN FUND BALANCE	-3,719,212	0	-3,719,212
Beginning Fund Balance, July 1	15,891,204	0	15,891,204
Audit Adjustments	0	0	0
Ending Fund Balance, June 30	12,171,992	0	12,171,992
Reserved Fund Balance	0	0	0
Designated Fund Balance	0	0	0
Economic Uncertainties	0	0	0
Other	12,171,992	0	12,171,992
Unappropriated Fund Balance	0	0	0