

**Central Union High  
School District**

**2012-2013**

**Unaudited Actuals**

**2013-2014**

**Revised Budget**

# MEMO

To: C. Thomas Budde, Superintendent

From: Merritt Merten, Accountant

CC: Central Union High School District Board of Trustees

Date: September 10, 2013

RE: 2012-2013 Unaudited Actuals

Enclosed you will find the 2012-2013 Unaudited Actuals for the Central Union High School District. The following summary highlights the significant changes from Estimated Actuals to Unaudited Actuals.

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## *Unrestricted Revenues:*

- **Revenue Limit Sources** increased \$122,788. There are several contributing factors that make up this net increase; they are increases of \$23,990 in Revenue Limit, \$129,692 in Prior Year Adjustments, \$9,052 in Other In-Lieu Taxes, \$12,823 in Supplemental Taxes and decreases of \$33,414 in PERS Reduction Transfer, \$19,302 in Unsecured Roll Taxes and \$53 in Special Education RL Transfer.
- **Federal Revenue** decreased \$40,733. This is due to MAA.
- **Other State Revenues** increased \$115,843. This increase is due to an increase of \$71,862 in State Lottery Revenue and of \$43,981 in Other State Revenues.
- **Local Revenue** increased \$80,103. This net increase is due to increases of \$62,846 in Other Local Revenue, \$12,537 in Non-Revenue Adjustment (50%) and \$19,688 in Leases and Rentals and decreases of \$9,568 in Interest and \$5,400 in IVROP.

## Unrestricted Expenditures:

<b>UNRESTRICTED</b>			
<b>Category</b>	<b>2012-2013 Estimated Actuals</b>	<b>2012-2013 Unaudited Actuals</b>	<b>Difference</b>
Certificated Salaries	14,363,841	14,175,995	(187,846)
Classified Salaries	3,251,517	3,193,669	(57,848)
Employee Benefits	4,470,074	4,340,657	(129,417)
Books & Supplies	1,014,764	703,781	(310,984)
Services & Operating Expenses	2,357,530	2,020,427	(337,103)
Capital Outlay	115,510	213,175	97,664
Other Outgo (excluding Transfers of Indirect Cost)	199,000	199,000	0
Other Outgo Transfers of Indirect Costs	(249,636)	(203,875)	45,761
Interfund Transfers In	(6,071)	(6,682)	(611)
Interfund Transfers Out	34,399	187,892	153,493
Contributions	2,691,496	2,212,150	(479,346)
<b>Total</b>	<b>28,242,425</b>	<b>27,036,189</b>	<b>(1,206,236)</b>

- **Certificated Salaries** decreased \$187,846.
  - **Decreases**
    - \$61,651-Certificated Salaries
    - \$38,281-Part Time Certificated Adult Ed
    - \$25,012-Certificated Pupil Support
    - \$23,690-Certificated Overloads
    - \$22,656-Hourly
    - \$12,500-Other Certificated Salaries Stipends
    - \$5,471-Extra Period Assignments
    - \$1,454-Substitutes
    - \$570-Other Certificated
    - \$108-Extra Duty Stipends
  - **Increases**
    - \$1,500-Special Stipends
    - \$1,300-Certificated OT Hourly
    - \$299-Coaching Stipends
    - \$297-Department Chair Stipends

- \$151-Certificated Supervisor Salaries
- **Classified Salaries** decreased \$57,848.
  - **Decreases**
    - \$35,715-Classified Support Salaries
    - \$21,912-Classified OT
    - \$10,000-Instructional Aide OT
    - \$8,377-Clerical, Technical & Office Staff
    - \$7,500-Clerical Extra Duty Stipends
    - \$4,313-Other Classified OT
    - \$3,445-Clerical OT
    - \$2,050-Substitute Clerical
  - **Increases**
    - \$19,151-Classified Substitutes
    - \$8,299-Work Study
    - \$5,416-Other Classified Salaries
    - \$2,039-Other Classified OT/Hourly
    - \$309-Classified Supervisor
    - \$200-Clerical/Technical Educational Stipends
    - \$50-Classified Coaching Stipends
- **Employee Benefits** decreased \$129,417. This decrease reflects the above changes in Certificated and Classified Salaries.
- **Books and Supplies** decreased \$310,984.
  - **Decreases**
    - \$256,181-Approved Textbooks
    - \$54,185-Materials & Supplies
    - \$5,445-Warehouse Supplies
    - \$4,578-Other Supplies
    - \$3,132-Non-Capitalized Equipment
    - \$2,090 Maintenance Supplies
    - \$1,500-Books & Other Reference Materials
    - \$572-Fuel
    - \$523-Graduation Supplies
  - **Increases**
    - \$14,643-Operations
    - \$2,117-Transportation
    - \$363-Office Supplies
    - \$103-Tires

- **Services and Other Operating Expenditures** decreased \$337,103.
  - **Decreases**
    - \$162,130-Electricity
    - \$84,332-Legal
    - \$46,620-Indirect/Direct Costs Transfer
    - \$19,098-Insurance
    - \$11,730-Communications
    - \$11,622-Travel and Conferences
    - \$9,661-Gas
    - \$7,060-Postage
    - \$5,502-Professional/Consulting Services
    - \$5,551-Dues & Memberships
    - \$1,600-Operation & Housekeeping
  - **Increases**
    - \$10,211-Rentals, Leases & Repairs
    - \$6,122-Other Services
    - \$4,078-Laundry/Dry Cleaning
    - \$3,851-Advertising
    - \$1,854-Water/Sewer
    - \$993-Cell Phones
    - \$674-Employee Screening
    - \$20-Garbage
  
- **Capital Outlay** increased \$97,664. This is mainly due to movement of one-time equipment expenses from restricted to unrestricted.
  
- **Other Outgo (excluding Transfers of Indirect Costs)** had no change.
  
- **Other Outgo-Transfers of Indirect Costs** decreased \$45,761. Transfers of Indirect Costs are based on actual expenditures and awards and vary accordingly when changes in these amounts occur.
  
- **Interfund Transfers In** increased \$611. This increase is due to unanticipated Developer Administration fees allowed to charge to Fund 250 Developer Fees.
  
- **Interfund Transfers Out** increased \$153,493. This decrease is due to increased contribution to Fund 130 Cafeteria.

- **Contributions** from Unrestricted to Restricted decreased \$479,346.
    - **Decreases**
      - \$279,331-Routine Restricted Maintenance
      - \$193,998-Transportation
      - \$16,552-Special Education
    - **Increases**
      - \$10,535-reverse contributions to clear up the prior year accounts receivable schedule for Categoricals
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### *Restricted Revenues:*

- **Revenue Limit Sources** increased \$51. This decrease is due to a slight increase in ADA with regards to the Special Education Revenue Limit Transfer.
- **Federal Revenue** decreased \$602,284. This is due to several grant programs that have carryover, which is accounted for by budgeting revenue received in previous years for tracking purposes. This is actually an accounting practice not an actual decrease in revenue.
- **Other State Revenue** increased \$46,907. This increase is also due to a few grant programs that have carryover, which is accounted for by budgeting revenue received in previous years for tracking purposes.
- **Other Local Revenue** decreased \$2,082. This net increase is due to unexpected RDA revenue of \$54,480, a decrease in Other Local Revenue of \$36,834 and a decrease in Special Education Transfer of \$19,728.

## Restricted Expenditures:

<b>RESTRICTED</b>			
<b>Category</b>	<b>2012-2013 Estimated Actuals</b>	<b>2012-2013 Unaudited Actuals</b>	<b>Difference</b>
Certificated Salaries	2,427,925	2,312,908	(115,016)
Classified Salaries	1,724,082	1,714,648	(9,435)
Employee Benefits	1,111,077	1,078,653	(32,424)
Books & Supplies	1,179,176	683,238	(495,938)
Services & Operating Expenses	935,829	757,870	(177,960)
Capital Outlay	957,153	460,165	(496,988)
Other Outgo (excluding Transfers of Indirect Cost)	0	0	0
Other Outgo Transfers of Indirect Costs	164,093	122,178	(41,915)
Interfund Transfers In	0	0	0
Interfund Transfers Out	0	0	0
Contributions	(2,691,496)	(2,212,150)	479,346
<b>Total</b>	<b>5,807,840</b>	<b>4,917,510</b>	<b>(890,330)</b>

It is important to remember when reading the significant changes in Restricted Expenditures listed below, that some of these programs have Restricted Ending Balances and Carryover (revenue from previous years). Often there is strategic planning not to spend in areas to save for specific purposes, like a possible text book adoption or site based planning to address a certain need.

- **Certificated Salaries** decreased \$115,016.
  - **Decreases**
    - \$116,458-Hourly
    - \$33,565-Substitutes
    - \$1,500-Extra Duty Stipends
    - \$964-Other Certificated Salaries
  - **Increases**
    - \$36,457-Certificated Pupil Support Salaries
    - \$532-Certificated Teachers' Salaries
    - \$482-Extra Period Assignment

- **Classified Salaries** decreased \$9,435.
  - **Decreases**
    - \$10,994-Classified Support OT
    - \$5,000-Extra Duty
    - \$5,427-Instructional Aide
    - \$4,463-Instructional Salaries
    - \$1,984-Substitute Instructional Aide
    - \$1,000-Other Classified Hourly
    - \$160-Support Educational Stipends
    - \$68-Educational Stipends
    - \$30-Clerical, Technical and Office Staff
  - **Increases**
    - \$17,206-Classified Support Salaries
    - \$1,780-Substitute Classified Pupil Support
    - \$240-Instructional Aide Educational Stipends
    - \$201-Clerical OT
    - \$164-Classified Supervisor
    - \$100-Other Classified Salaries
  
- **Employee Benefits** decreased \$32,424. This decrease reflects the above changes in Certificated and Classified Salaries.
  
- **Books and Supplies** decreased \$495,938.
  - **Decreases**
    - \$522,870-Materials and Supplies
    - \$24,668-Non-Capitalized Equipment
    - \$1,209-Fuel
    - \$384-Office Supplies
  - **Increases**
    - \$43,284-Maintenance Supplies
    - \$5,610-Transportation
    - \$4,186-Approved Textbooks
    - \$113-Tires
  
- **Services and Other Operating Expenditures** decreased \$177,960.
  - **Decreases**
    - \$122,518- Professional/Consulting Services
    - \$88,575-Travel and Conferences
    - \$7,261-Electricity
    - \$5,052-Postage



- \$2,481-Communications
  - \$1,667-Water/Sewer
  - \$1,650-Cell Phones
  - \$1,000-Advertising
  - \$17-Employee Screening
- **Increases**
  - \$47,558-Indirect/Directs Costs
  - \$1,962-Rentals, Leases & Repairs
  - \$1,368-Other Services
  - \$1,176-Laundry/Dry Cleaning
  - \$197-Garbage
- **Capital Outlay** decreased \$496,988. This is because of the movement of budget in Routine Restricted Maintenance from 2012-13 to 2013-2014 due to the majority of the pavement work done district wide that wasn't completed in 2012-13.
- **Other Outgo (excluding Transfers of Indirect Costs)** had no change.
- **Other Outgo-Transfers of Indirect Costs** decreased \$41,915. Transfers of Indirect Costs are based on actual expenditures and awards and vary accordingly when changes in these amounts occur.
- **Interfund Transfers In** had no change.
- **Interfund Transfers Out** had no change.
- **Contributions** from Unrestricted to Restricted decreased \$479,346.
  - **Decreases**
    - \$279,331-Routine Restricted Maintenance
    - \$193,998-Transportation
    - \$16,552-Special Education
  - **Increases**
    - \$10,535-reverse contributions to clear up the prior year accounts receivable schedule for Categoricals

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## Reserves & Ending Balance

### Unrestricted

The District has projected an Unrestricted Ending Fund balance of \$10,917,562 of which \$5,957,432 is listed as Reserve for Economic Uncertainties, \$4,924,617 is for the State Deferrals (dollars not projected to be received until 2013-2014), \$6,000 for Revolving Cash and \$29,513 for Stores.

### Restricted

The Restricted Ending Balance totals \$1,463,285. It is composed of the following programs.

<b>Components of Restricted Ending Fund Balance</b>	<b>Components of Restricted Ending Fund Balance</b>
Medi-Cal	\$ 95,428
Lottery Inst Materials	\$ 627,337
Special Education	\$ 147,282
Special Ed Mental Health	\$ 45,255
EIA: State Compensatory Ed	\$ 150,132
EIA: Limited English	\$ 159,898
School Bus Emissions	\$ 23,300
Other Local	\$ 214,653
<b>Total</b>	<b>\$ 1,463,285</b>

## **Unrestricted Deficit/Surplus Spending**

The Unrestricted General Fund has ended the year with a surplus of \$588,268.

## **Restricted Deficit/Surplus Spending**

The Restricted General Fund has ended the year with a surplus of \$245,850.



# **Certification**

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

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

Date of Meeting: Sep 10, 2013

To the Superintendent of Public Instruction:

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

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

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

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

For County Office of Education:

For School District:

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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)

**ADA**

Description	2012-13 Unaudited Actuals			2013-14 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
<b>ELEMENTARY</b>						
1. General Education						
a. Kindergarten						
b. Grades One through Three						
c. Grades Four through Six						
d. Grades Seven and Eight						
e. Opportunity Schools and Full-Day Opportunity Classes						
f. Home and Hospital						
g. Community Day School						
2. Special Education						
a. Special Day Class						
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])						
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions						
3. TOTAL, ELEMENTARY	0.00	0.00	0.00	0.00	0.00	0.00
<b>HIGH SCHOOL</b>						
4. General Education			3,850.87	3,850.87	3,850.87	3,850.87
a. Grades Nine through Twelve	3,687.12	3,666.78				
b. Continuation Education	164.81	162.86				
c. Opportunity Schools and Full-Day Opportunity Classes						
d. Home and Hospital						
e. Community Day School						
5. Special Education						
a. Special Day Class	47.04	46.77	47.04	47.04	47.04	47.04
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])						
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions						
6. TOTAL, HIGH SCHOOL	3,898.97	3,876.41	3,897.91	3,897.91	3,897.91	3,897.91
<b>COUNTY SUPPLEMENT</b>						
7. County Community Schools (EC 1982[a])						
a. Elementary						
b. High School	43.27	44.50	43.27	43.27	43.27	43.27
8. Special Education						
a. Special Day Class - Elementary						
b. Special Day Class - High School	41.44	42.20	41.44	41.44	41.44	41.44
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	84.71	86.70	84.71	84.71	84.71	84.71
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	3,983.68	3,963.11	3,982.62	3,982.62	3,982.62	3,982.62
11. ADA for Necessary Small Schools also included in lines 3 and 6.						
12. REGIONAL OCCUPATIONAL CENTERS & PROGRAMS*						

Description	2012-13 Unaudited Actuals			2013-14 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
<b>CLASSES FOR ADULTS</b>						
13. Concurrently Enrolled Secondary Students*						
14. Adults Enrolled, State Apportioned*						
15. Students 21 Years or Older and Students 19 or Older Not Continuously Enrolled Since Their 18th Birthday, Participating in Full-Time Independent Study*						
16. TOTAL, CLASSES FOR ADULTS (sum lines 13 through 15)						
17. Adults in Correctional Facilities						
18. TOTAL, ADA (sum lines 10, 12, 16, and 17)	3,983.68	3,963.11	3,982.62	3,982.62	3,982.62	3,982.62
<b>SUPPLEMENTAL INSTRUCTIONAL HOURS</b>						
19. ELEMENTARY*						
20. HIGH SCHOOL*						
21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS (sum lines 19 and 20)						
<b>COMMUNITY DAY SCHOOLS - Additional Funds</b>						
22. ELEMENTARY						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only						
b. 7th & 8th Hour Pupil Hours (Hours)*						
23. HIGH SCHOOL						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only						
b. 7th & 8th Hour Pupil Hours (Hours)*						
<b>CHARTER SCHOOLS</b>						
24. Charter ADA Funded Through the Block Grant						
a. Charters Sponsored by Unified Districts - Resident (EC 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RL)						
b. All Other Block Grant Funded Charters						
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*						
<b>BASIC AID "CHOICE"/COURT ORDERED VOLUNTARY PUPIL TRANSFER</b>						
28. Regular Elementary and High School ADA (SB 937)						
<b>BASIC AID OPEN ENROLLMENT</b>						
29. Regular Elementary and High School ADA						

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



# Revenue Limit

Description	Principal Appt. Software Data ID	2012-13 Unaudited Actuals	N/A 2013-14 Budget
<b>BASE REVENUE LIMIT PER ADA</b>			
1. Base Revenue Limit per ADA (prior year)	0025	7,480.43	
2. Inflation Increase	0041	243.00	
3. All Other Adjustments	0042, 0525		
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	7,723.43	0.00
<b>REVENUE LIMIT SUBJECT TO DEFICIT</b>			
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	7,723.43	0.00
b. AB 851 Add-on (Meals, BTS, Special Adjustments)	0719		
c. Revenue Limit ADA	0033	3,982.62	
d. Total Base Revenue Limit (Lines 5a plus 5b, times 5c)	0034, 0724	30,759,486.79	0.00
6. Allowance for Necessary Small School	0489		
7. Gain or Loss from Interdistrict Attendance Agreements	0272		
8. Meals for Needy Pupils	0090		
9. Special Revenue Limit Adjustments	0274		
10. One-time Equalization Adjustments	0275		
11. Miscellaneous Revenue Limit Adjustments	0276, 0659		
12. Less: All Charter District Revenue Limit Adjustment	0217		
13. Beginning Teacher Salary Incentive Funding	0552		
14. Less: Class Size Penalties Adjustment	0173		
15. REVENUE LIMIT SUBJECT TO DEFICIT (Sum Lines 5d through 11, plus Line 13, minus Lines 12 and 14)	0082	30,759,486.79	0.00
<b>DEFICIT CALCULATION</b>			
16. Deficit Factor	0281	0.77728	0.77728
17. TOTAL DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	23,908,733.89	0.00
<b>OTHER REVENUE LIMIT ITEMS</b>			
18. Unemployment Insurance Revenue	0060	240,625.00	
19. Less: Longer Day/Year Penalty	0287		
20. Less: Excess ROC/P Reserves Adjustment	0288		
21. Less: PERS Reduction	0195	41,455.67	
22. PERS Safety Adjustment/SFUSD PERS Adjustment	0205, 0654		
23. TOTAL, OTHER REVENUE LIMIT ITEMS (Sum Lines 18 and 22, minus Lines 19 through 21)	---	199,169.33	0.00
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	24,107,903.22	0.00

Description	Principal Appt. Software Data ID	2012-13 Unaudited Actuals	N/A 2013-14 Budget
<b>REVENUE LIMIT - LOCAL SOURCES</b>			
25. Property Taxes	0587	2,641,632.80	
26. Miscellaneous Funds	0588	12,536.94	
27. Community Redevelopment Funds	0589, 0721	521,331.26	
28. Less: Charter Schools In-lieu Taxes	0595		
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	3,175,501.00	0.00
30. Charter School General Purpose Block Grant Offset (Unified Districts Only)	0293		
31. STATE AID PORTION OF REVENUE LIMIT			
a. Gross State Aid Portion of Revenue Limit (Sum Line 24 minus Lines 29 and 30; if negative, then zero)	0111	20,932,402.22	0.00
b. Less: Education Protection Account (EPA) (Obj. 8012)	---	5,156,774.00	
c. Plus: Charter School Portion of EPA included in 31b	---		
d. NET STATE AID (Line 31a minus 31b, plus 31c; if negative, then zero)	0737	15,775,628.22	0.00
<b>OTHER ITEMS</b>			
32. Less: County Office Funds Transfer	0458	496,415.68	
33. Core Academic Program	9001		
34. California High School Exit Exam	9002		
35. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017		
36. Apprenticeship Funding	0570		
37. Community Day School Additional Funding	3103, 9007		
38. Basic Aid "Choice"/Court Ordered Voluntary Pupil Transfer/Basic Aid Open Enrollment	0634, 0629, 9037		
39. Basic Aid Supplement Charter School Adjustment	9018		
40. All Other Adjustments	---		
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(496,415.68)	0.00
42. TOTAL, NET STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31d and 41) (This amount should agree with Object 8011)	---	15,279,212.54	0.00
43. Less: Revenue Limit State Apportionment Receipts	---	10,354,595.50	
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43)	---	4,924,617.04	
<b>OTHER NON-REVENUE LIMIT ITEMS</b>			
45. Core Academic Program	9001	63,994.42	
46. California High School Exit Exam	9002		
47. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017	262,077.68	
48. Apprenticeship Funding	0570		
49. Community Day School Additional Funding	3103, 9007	326,072.10	

**General Fund  
(010)**

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) Revenue Limit Sources		8010-8099	23,521,066.39	282,393.82	23,803,460.21	27,601,271.20	0.00	27,601,271.20	16.0%
2) Federal Revenue		8100-8299	3,086.98	2,547,532.63	2,550,619.61	0.00	2,949,277.10	2,949,277.10	15.6%
3) Other State Revenue		8300-8599	3,345,448.68	1,412,390.10	4,757,838.78	915,986.00	1,469,424.00	2,385,410.00	-49.9%
4) Other Local Revenue		8600-8799	754,855.62	921,043.61	1,675,899.23	195,000.00	835,905.81	1,030,905.81	-38.5%
5) TOTAL REVENUES			27,624,457.67	5,163,360.16	32,787,817.83	28,712,257.20	5,254,606.91	33,966,864.11	3.6%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	14,175,995.37	2,312,908.45	16,488,903.82	15,324,961.29	2,221,725.89	17,546,687.18	6.4%
2) Classified Salaries		2000-2999	3,193,668.55	1,714,647.82	4,908,316.37	4,027,576.56	1,092,143.98	5,119,720.54	4.3%
3) Employee Benefits		3000-3999	4,340,657.27	1,078,652.75	5,419,310.02	4,861,143.29	785,397.85	5,646,541.14	4.2%
4) Books and Supplies		4000-4999	703,780.73	683,238.33	1,387,019.06	1,343,424.97	2,232,476.97	3,575,901.94	157.8%
5) Services and Other Operating Expenditures		5000-5999	2,020,426.66	757,869.60	2,778,296.26	2,395,619.97	879,322.85	3,274,942.82	17.9%
6) Capital Outlay		6000-6999	213,174.65	460,165.26	673,339.91	579,155.82	825,961.13	1,405,116.95	108.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	199,000.00	0.00	199,000.00	213,407.00	0.00	213,407.00	7.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(203,874.89)	122,178.13	(81,696.76)	(216,232.06)	119,050.85	(97,181.21)	19.0%
9) TOTAL EXPENDITURES			24,642,828.34	7,129,660.34	31,772,488.68	28,529,056.84	8,156,079.52	36,685,136.36	15.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>									
			2,981,629.33	(1,966,300.18)	1,015,329.15	183,200.36	(2,901,472.61)	(2,718,272.25)	-367.7%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers		8900-8929	6,681.55	0.00	6,681.55	0.00	0.00	0.00	-100.0%
a) Transfers In									
b) Transfers Out		7600-7629	187,892.39	0.00	187,892.39	87,397.31	0.00	87,397.31	-53.5%
2) Other Sources/Uses		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
a) Sources									
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(2,212,150.31)	2,212,150.31	0.00	(2,232,693.96)	2,232,693.96	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(2,393,361.15)	2,212,150.31	(181,210.84)	(2,320,091.27)	2,232,693.96	(87,397.31)	-51.8%

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>									
1) Beginning Fund Balance			588,268.18	245,850.13	834,118.31	(2,136,890.91)	(668,778.65)	(2,805,669.56)	-436.4%
a) As of July 1 - Unaudited		9791	10,364,807.34	1,217,435.13	11,582,242.47	10,953,075.52	1,463,285.26	12,416,360.78	7.2%
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)			10,364,807.34	1,217,435.13	11,582,242.47	10,953,075.52	1,463,285.26	12,416,360.78	7.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,364,807.34	1,217,435.13	11,582,242.47	10,953,075.52	1,463,285.26	12,416,360.78	7.2%
2) Ending Balance, June 30 (E + F1e)			10,953,075.52	1,463,285.26	12,416,360.78	8,816,184.61	794,506.61	9,610,691.22	-22.6%
<b>F. FUND BALANCE, RESERVES</b>									
Components of Ending Fund Balance									
a) Nonspendable		9711	6,000.00	0.00	6,000.00	6,000.00	0.00	6,000.00	0.0%
Revolving Cash		9712	29,513.45	0.00	29,513.45	29,513.45	0.00	29,513.45	0.0%
Stores		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9740	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted			1,463,285.26	1,463,285.26	1,463,285.26	0.00	794,506.68	794,506.68	-45.7%
c) Committed		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stabilization Arrangements		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments									
d) Assigned		9780	0.00	0.00	0.00	1,009,959.88	0.00	1,009,959.88	New
Other Assignments									
e) Unassigned/unappropriated		9789	10,917,562.07	0.00	10,917,562.07	7,770,711.28	0.00	7,770,711.28	-28.8%
Reserve for Economic Uncertainties									
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	(0.07)	(0.07)	New

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	5,456,637.30	989,971.27	6,446,608.57				
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	6,000.00	0.00	6,000.00				
d) with Fiscal Agent		9135	0.00	0.00	0.00				
e) collections awaiting deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	5,459,856.72	1,014,767.23	6,474,623.95				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	247,658.07	0.00	247,658.07				
6) Stores		9320	29,513.45	0.00	29,513.45				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL ASSETS			11,199,665.54	2,004,738.50	13,204,404.04				
<b>H. LIABILITIES</b>									
1) Accounts Payable		9500	246,590.15	346,529.59	593,119.74				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Deferred Revenue		9650	0.00	194,923.66	194,923.66				
6) TOTAL LIABILITIES			246,590.15	541,453.25	788,043.40				
<b>I. FUND EQUITY</b>									
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			10,953,075.39	1,463,285.25	12,416,360.64				

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Description	2012-13 Unaudited Actuals			2013-14 Budget			% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>REVENUE LIMIT SOURCES</b>							
Principal Apportionment State Aid - Current Year	15,279,212.54	0.00	15,279,212.54	19,818,419.00	0.00	19,818,419.00	29.7%
Education Protection Account State Aid - Current Year	5,156,774.00	0.00	5,156,774.00	5,048,045.00	0.00	5,048,045.00	-2.1%
Charter Schools General Purpose Entitlement - State Aid	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years	150,517.00	0.00	150,517.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions	49,635.14	0.00	49,635.14	49,635.00	0.00	49,635.00	0.0%
Timber Yield Tax	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes	3,843,470.35	0.00	3,843,470.35	3,843,471.00	0.00	3,843,471.00	0.0%
Unsecured Roll Taxes	296,840.61	0.00	296,840.61	316,143.00	0.00	316,143.00	6.5%
Prior Years' Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes	12,822.70	0.00	12,822.70	0.00	0.00	0.00	-100.0%
Education Revenue Augmentation Fund (ERAF)	(1,561,136.00)	0.00	(1,561,136.00)	(1,561,136.00)	0.00	(1,561,136.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)	521,331.26	0.00	521,331.26	83,208.88	0.00	83,208.88	-84.0%
Penalties and Interest from Delinquent Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes	25,073.88	0.00	25,073.88	3,485.32	0.00	3,485.32	-86.1%
Less: Non-Revenue Limit (50%) Adjustment	(12,536.94)	0.00	(12,536.94)	0.00	0.00	0.00	-100.0%
<b>Subtotal, Revenue Limit Sources</b>	<b>23,762,004.54</b>	<b>0.00</b>	<b>23,762,004.54</b>	<b>27,601,271.20</b>	<b>0.00</b>	<b>27,601,271.20</b>	<b>16.2%</b>
Revenue Limit Transfers							
Unrestricted Revenue Limit Transfers - Current Year	(282,393.82)	0.00	(282,393.82)	0.00	0.00	0.00	-100.0%
Continuation Education ADA Transfer		0.00	0.00		0.00	0.00	0.0%
Community Day Schools Transfer		0.00	0.00		0.00	0.00	0.0%
Special Education ADA Transfer		282,393.82	282,393.82		0.00	0.00	-100.0%
California Dept of Education SACS Financial Reporting Software - 2013.2.0 File: fund-a (Rev 03/13/2013)							



Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	41,455.67	0.00	41,455.67	0.00	0.00	0.00	-100.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, REVENUE LIMIT SOURCES</b>			23,521,066.39	282,393.82	23,803,460.21	27,601,271.20	0.00	27,601,271.20	16.0%
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	712,836.85	712,836.85	0.00	601,320.19	601,320.19	-15.6%
Special Education Discretionary Grants		8182	0.00	195,224.00	195,224.00	0.00	98,129.00	98,129.00	-49.7%
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	324,685.30	324,685.30	0.00	395,749.44	395,749.44	21.9%
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		799,067.47	799,067.47		947,803.81	947,803.81	18.6%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290		137,802.17	137,802.17		202,251.09	202,251.09	46.8%
NCLB: Title III, Immigrant Education Program	4201	8290		13,305.37	13,305.37		25,900.43	25,900.43	94.7%

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		153,166.99	153,166.99		174,897.00	174,897.00	14.2%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290		44,838.68	44,838.68		256,245.64	256,245.64	471.5%
Vocational and Applied Technology Education	3500-3699	8290		105,534.00	105,534.00		94,980.00	94,980.00	-10.0%
Safe and Drug Free Schools	3700-3799	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	3,086.98	61,071.80	64,158.78	0.00	152,000.50	152,000.50	136.9%
TOTAL, FEDERAL REVENUE			3,086.98	2,547,532.63	2,550,619.61	0.00	2,949,277.10	2,949,277.10	15.6%
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
Community Day School Additional Funding Current Year	2430	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	2430	8319		0.00	0.00		0.00	0.00	0.0%
ROC/P Entitlement Current Year	6355-6360	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6355-6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
Home-to-School Transportation	7230	8311		149,368.00	149,368.00		0.00	0.00	-100.0%
Economic Impact Aid	7090-7091	8311		680,946.00	680,946.00		0.00	0.00	-100.0%
Spec. Ed. Transportation	7240	8311		61,578.00	61,578.00		0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	8,912.00	0.00	8,912.00	0.00	0.00	0.00	-100.0%
Lottery - Unrestricted and Instructional Materials Tax Relief Subventions		8560	573,989.44	141,274.18	715,263.62	504,461.00	121,482.00	625,943.00	-12.5%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Restricted Levies - Other			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	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		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590		0.00	0.00		0.00	0.00	0.0%
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590		0.00	0.00		0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	2,762,547.24	379,223.92	3,141,771.16	411,525.00	1,347,942.00	1,759,467.00	-44.0%
<b>TOTAL, OTHER STATE REVENUE</b>			3,345,448.68	1,412,390.10	4,757,838.78	915,986.00	1,469,424.00	2,385,410.00	-49.9%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>OTHER LOCAL REVENUE</b>									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Non-Ad Valorem Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Parcel Taxes		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other		8625	0.00	108,959.44	108,959.44	0.00	0.00	0.00	-100.0%
Community Redevelopment Funds Not Subject to RL Deduction		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Sales		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Sale of Equipment/Supplies		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Sale of Publications		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Food Service Sales		8650	78,688.15	0.00	78,688.15	55,000.00	0.00	55,000.00	-30.1%
All Other Sales		8660	40,432.45	0.00	40,432.45	50,000.00	0.00	50,000.00	23.7%
Leases and Rentals		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Interest		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Net Increase (Decrease) in the Fair Value of Investments		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Fees and Contracts		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Adult Education Fees		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Non-Resident Students		8677	427,816.00	80.00	427,896.00	0.00	0.00	0.00	-100.0%
Transportation Fees From Individuals	7230, 7240	8681	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transportation Services		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Interagency Services	All Other								
Mitigation/Developer Fees									
All Other Fees and Contracts									

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Local Revenue		8691	12,536.94	0.00	12,536.94	0.00	0.00	0.00	-100.0%
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment									
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	195,382.08	25,240.17	220,622.25	90,000.00	10,000.00	100,000.00	-54.7%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		786,764.00	786,764.00		825,905.81	825,905.81	5.0%
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			754,855.62	921,043.61	1,675,899.23	195,000.00	835,905.81	1,030,905.81	-38.5%
TOTAL, REVENUES			27,624,457.67	5,163,360.16	32,787,817.83	28,712,257.20	5,254,606.91	33,966,864.11	3.6%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	11,696,330.84	1,477,383.21	13,173,714.05	12,587,777.29	1,594,380.40	14,182,157.69	7.7%
Certificated Pupil Support Salaries		1200	1,012,092.89	266,826.43	1,278,919.32	1,027,641.00	228,709.00	1,256,350.00	-1.8%
Certificated Supervisors' and Administrators' Salaries		1300	1,306,671.82	128,963.00	1,435,634.82	1,407,249.00	128,963.00	1,536,212.00	7.0%
Other Certificated Salaries		1900	160,899.82	439,735.81	600,635.63	302,294.00	269,673.49	571,967.49	-4.8%
<b>TOTAL, CERTIFICATED SALARIES</b>			14,175,995.37	2,312,908.45	16,488,903.82	15,324,961.29	2,221,725.89	17,546,687.18	6.4%
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	272,876.50	378,331.22	651,207.72	366,437.56	408,406.18	774,843.74	19.0%
Classified Support Salaries		2200	1,190,810.38	1,050,671.18	2,241,481.56	1,792,189.00	515,646.00	2,307,835.00	3.0%
Classified Supervisors' and Administrators' Salaries		2300	184,629.26	140,818.00	325,447.26	249,792.00	72,420.00	322,212.00	-1.0%
Clerical, Technical and Office Salaries		2400	1,481,226.68	113,381.51	1,594,608.19	1,541,653.00	77,948.80	1,619,601.80	1.6%
Other Classified Salaries		2900	64,125.73	31,445.91	95,571.64	77,505.00	17,723.00	95,228.00	-0.4%
<b>TOTAL, CLASSIFIED SALARIES</b>			3,193,668.55	1,714,647.82	4,908,316.37	4,027,576.56	1,092,143.98	5,119,720.54	4.3%
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	1,145,114.32	189,094.58	1,334,208.90	1,276,838.14	183,316.90	1,460,155.04	9.4%
PERS		3201-3202	342,886.83	184,855.02	527,741.85	442,036.52	121,242.46	563,278.98	6.7%
OASDI/Medicare/Alternative		3301-3302	433,405.79	157,335.39	590,741.18	532,612.59	111,775.89	644,388.48	9.1%
Health and Welfare Benefits		3401-3402	1,793,297.39	454,315.72	2,247,613.11	2,142,910.74	329,669.93	2,472,580.67	10.0%
Unemployment Insurance		3501-3502	214,251.42	42,451.41	256,702.83	44,798.09	2,373.70	47,171.79	-81.6%
Workers' Compensation		3601-3602	165,866.86	38,860.76	204,727.62	204,321.31	37,018.97	241,340.28	17.9%
OPEB, Allocated		3701-3702	216,119.31	0.00	216,119.31	208,310.90	0.00	208,310.90	-3.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	29,715.35	11,739.87	41,455.22	0.00	0.00	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	9,315.00	0.00	9,315.00	New
<b>TOTAL, EMPLOYEE BENEFITS</b>			4,340,657.27	1,078,652.75	5,419,310.02	4,861,143.29	785,397.85	5,646,541.14	4.2%
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	456.96	13,829.73	14,286.69	263,658.34	591,731.37	855,389.71	5887.3%
Books and Other Reference Materials		4200	0.00	0.00	0.00	500.00	0.00	500.00	New

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Materials and Supplies		4300	540,868.78	586,787.06	1,127,655.84	978,863.33	1,600,543.17	2,579,406.50	128.7%
Noncapitalized Equipment		4400	162,454.99	82,621.54	245,076.53	100,403.30	40,202.43	140,605.73	-42.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL_BOOKS AND SUPPLIES			703,780.73	683,238.33	1,387,019.06	1,343,424.97	2,232,476.97	3,575,901.94	157.8%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	67,108.06	86,977.06	154,085.12	101,823.67	205,741.64	307,565.31	99.6%
Dues and Memberships		5300	29,609.04	390.00	29,999.04	33,870.00	390.00	34,260.00	14.2%
Insurance		5400 - 5450	140,902.40	0.00	140,902.40	160,000.00	0.00	160,000.00	13.6%
Operations and Housekeeping Services		5500	1,024,670.86	16,974.66	1,041,645.52	1,195,940.00	10,200.00	1,206,140.00	15.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	209,752.64	52,023.76	261,776.40	211,145.99	28,424.00	239,569.99	-8.5%
Transfers of Direct Costs		5710	(114,848.37)	114,848.37	0.00	(75,931.41)	75,931.41	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(8,965.19)	0.00	(8,965.19)	(5,120.00)	0.00	(5,120.00)	-42.9%
Professional/Consulting Services and Operating Expenditures		5800	607,238.47	477,472.97	1,084,711.44	680,151.72	548,349.34	1,228,501.06	13.3%
Communications		5900	64,958.75	9,182.78	74,141.53	93,740.00	10,286.46	104,026.46	40.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,020,426.66	757,869.60	2,778,296.26	2,395,619.97	879,322.85	3,274,942.82	17.9%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CAPITAL OUTLAY</b>									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	435,987.26	435,987.26	0.00	261,761.13	261,761.13	-40.0%
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	213,174.65	24,178.00	237,352.65	579,155.82	564,200.00	1,143,355.82	381.7%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			213,174.65	460,165.26	673,339.91	579,155.82	825,961.13	1,405,116.95	108.7%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
Tuition		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition for Instruction Under Interdistrict Attendance Agreements		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7221							
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To Districts or Charter Schools	6500	7222		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7223		0.00	0.00		0.00	0.00	0.0%
To JPAs		7221		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7222		0.00	0.00		0.00	0.00	0.0%
To Districts or Charter Schools	6360	7223		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7221-7223	0.00	0.00	0.00	213,407.00	0.00	213,407.00	New
To JPAs		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other								
All Other Transfers									



Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	7,038.59	0.00	7,038.59	0.00	0.00	0.00	-100.0%
Other Debt Service - Principal		7439	191,961.41	0.00	191,961.41	0.00	0.00	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			199,000.00	0.00	199,000.00	213,407.00	0.00	213,407.00	7.2%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(122,178.13)	122,178.13	0.00	(119,050.85)	119,050.85	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(81,696.76)	0.00	(81,696.76)	(97,181.21)	0.00	(97,181.21)	19.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(203,874.89)	122,178.13	(81,696.76)	(216,232.06)	119,050.85	(97,181.21)	19.0%
TOTAL, EXPENDITURES			24,642,828.34	7,129,660.34	31,772,488.68	28,529,056.84	8,156,079.52	36,685,136.36	15.5%

Description	2012-13 Unaudited Actuals			2013-14 Budget			% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>INTERFUND TRANSFERS</b>							
<b>INTERFUND TRANSFERS IN</b>							
From: Special Reserve Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In	6,681.55	0.00	6,681.55	0.00	0.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN	6,681.55	0.00	6,681.55	0.00	0.00	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>							
To: Child Development Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund	187,892.39	0.00	187,892.39	87,397.31	0.00	87,397.31	-53.5%
Other Authorized Interfund Transfers Out	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT	187,892.39	0.00	187,892.39	87,397.31	0.00	87,397.31	-53.5%
<b>OTHER SOURCES/USES</b>							
<b>SOURCES</b>							
State Apportionments Emergency Apportionments	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds							
Proceeds from Sale/Lease- Purchase of Land/Buildings	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources							
Transfers from Funds of Lapsed/Reorganized LEAs	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(2,212,150.31)	2,212,150.31	0.00	(2,232,693.96)	2,232,693.96	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			(2,212,150.31)	2,212,150.31	0.00	(2,232,693.96)	2,232,693.96	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(2,393,361.15)	2,212,150.31	(181,210.84)	(2,320,091.27)	2,232,693.96	(87,397.31)	-51.8%

Unaudited Actuals  
 General Fund  
 Exhibit: Restricted Balance Detail

13 63115 0000000  
 Form 01

Central Union High  
 Imperial County

Resource	Description	2012-13	2013-14
		Unaudited Actuals	Budget
4047	NCLB: ARRA Title II, Part D, Enhancing Education Through Technol	0.01	0.01
5640	Medi-Cal Billing Option	95,428.47	95,892.37
6300	Lottery: Instructional Materials	627,337.47	137,088.10
6500	Special Education	147,281.50	0.00
6512	Special Ed: Mental Health Services	45,255.25	46,106.80
7090	Economic Impact Aid (EIA): State Compensatory Education (SCE)	150,131.84	150,131.84
7091	Economic Impact Aid (EIA): Limited English Proficiency (LEP)	159,897.77	159,897.77
7236	School Bus Emissions Reduction Funds	23,300.00	0.00
9010	Other Restricted Local	214,652.95	205,389.79
Total, Restricted Balance		1,463,285.26	794,506.68

**Adult Education  
Fund  
(110)**

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	93,663.00	0.00	-100.0%
3) Other State Revenue		8300-8599	53,381.00	116,629.15	118.5%
4) Other Local Revenue		8600-8799	200,182.31	122,824.00	-38.6%
5) TOTAL, REVENUES			347,226.31	239,453.15	-31.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	164,132.25	91,565.00	-44.2%
2) Classified Salaries		2000-2999	9,263.87	0.00	-100.0%
3) Employee Benefits		3000-3999	21,796.45	9,873.77	-54.7%
4) Books and Supplies		4000-4999	40,552.39	24,600.00	-39.3%
5) Services and Other Operating Expenditures		5000-5999	44,686.52	32,776.00	-26.7%
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			280,431.48	158,814.77	-43.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			66,794.83	80,638.38	20.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			66,794.83	80,638.38	20.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	181,014.53	247,809.36	36.9%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			181,014.53	247,809.36	36.9%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			181,014.53	247,809.36	36.9%
2) Ending Balance, June 30 (E + F1e)					
			247,809.36	328,447.74	32.5%
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	0.06	0.06	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	247,809.42	328,447.80	32.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	(0.12)	(0.12)	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	202,103.18		
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	58,351.40		
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			260,454.58		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	8,791.55		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	3,853.70		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			12,645.25		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			247,809.33		



Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
No Child Left Behind	3105, 3200, 4045	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	93,663.00	0.00	-100.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>93,663.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
All Other State Revenue		8590	53,381.00	116,629.15	118.5%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>53,381.00</b>	<b>116,629.15</b>	<b>118.5%</b>

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	908.13	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	199,274.18	122,824.00	-38.4%
Tuition		8710	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>200,182.31</b>	<b>122,824.00</b>	<b>-38.6%</b>
<b>TOTAL, REVENUES</b>			<b>347,226.31</b>	<b>239,453.15</b>	<b>-31.0%</b>

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	164,132.25	91,565.00	-44.2%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>164,132.25</b>	<b>91,565.00</b>	<b>-44.2%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	9,263.87	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>9,263.87</b>	<b>0.00</b>	<b>-100.0%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	11,796.12	7,554.00	-36.0%
PERS		3201-3202	1,062.87	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	3,341.47	1,328.00	-60.3%
Health and Welfare Benefits		3401-3402	2,021.50	0.00	-100.0%
Unemployment Insurance		3501-3502	1,822.10	45.77	-97.5%
Workers' Compensation		3601-3602	1,751.94	946.00	-46.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.45	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>21,796.45</b>	<b>9,873.77</b>	<b>-54.7%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	11,389.60	21,600.00	89.6%
Noncapitalized Equipment		4400	29,162.79	3,000.00	-89.7%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>40,552.39</b>	<b>24,600.00</b>	<b>-39.3%</b>

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	8,965.19	5,120.00	-42.9%
Professional/Consulting Services and Operating Expenditures		5800	35,721.33	27,656.00	-22.6%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>44,686.52</b>	<b>32,776.00</b>	<b>-26.7%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			280,431.48	158,814.77	-43.4%

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

**Cafeteria Fund**  
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Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,190,861.52	1,367,900.00	14.9%
3) Other State Revenue		8300-8599	96,734.54	69,602.00	-28.0%
4) Other Local Revenue		8600-8799	480,328.10	448,366.48	-6.7%
5) TOTAL, REVENUES			1,767,924.16	1,885,868.48	6.7%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	631,982.20	607,617.00	-3.9%
3) Employee Benefits		3000-3999	180,752.91	199,137.54	10.2%
4) Books and Supplies		4000-4999	731,581.18	745,500.00	1.9%
5) Services and Other Operating Expenditures		5000-5999	329,803.50	317,600.00	-3.7%
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	81,696.76	97,181.21	19.0%
9) TOTAL, EXPENDITURES			1,955,816.55	1,967,035.75	0.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(187,892.39)	(81,167.27)	-56.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	187,892.39	87,397.31	-53.5%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			187,892.39	87,397.31	-53.5%



Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	6,230.04	New
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	160,495.26	160,495.26	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			160,495.26	160,495.26	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			160,495.26	160,495.26	0.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	33,984.91	0.00	-100.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	109,044.62		
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	291,147.08		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	33,984.91		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			434,176.61		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	29,876.94		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	243,804.37		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			273,681.31		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			160,495.30		

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>REVENUE LIMIT SOURCES</b>					
Revenue Limit Transfers					
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
<b>TOTAL, REVENUE LIMIT SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	1,190,861.52	1,367,900.00	14.9%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>1,190,861.52</b>	<b>1,367,900.00</b>	<b>14.9%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	96,734.54	69,602.00	-28.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>96,734.54</b>	<b>69,602.00</b>	<b>-28.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	320,906.68	422,366.48	31.6%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,372.79	2,000.00	45.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	158,048.63	24,000.00	-84.8%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>480,328.10</b>	<b>448,366.48</b>	<b>-6.7%</b>
<b>TOTAL, REVENUES</b>			<b>1,767,924.16</b>	<b>1,885,868.48</b>	<b>6.7%</b>

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	386,825.28	394,719.00	2.0%
Classified Supervisors' and Administrators' Salaries		2300	49,279.23	42,866.00	-13.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	195,877.69	170,032.00	-13.2%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>631,982.20</b>	<b>607,617.00</b>	<b>-3.9%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	50,498.41	69,371.69	37.4%
OASDI/Medicare/Alternative		3301-3302	47,024.43	46,482.72	-1.2%
Health and Welfare Benefits		3401-3402	70,245.09	76,174.00	8.4%
Unemployment Insurance		3501-3502	6,772.99	303.81	-95.5%
Workers' Compensation		3601-3602	6,211.99	6,805.32	9.6%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>180,752.91</b>	<b>199,137.54</b>	<b>10.2%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	75,868.51	70,500.00	-7.1%
Noncapitalized Equipment		4400	23,560.43	0.00	-100.0%
Food		4700	632,152.24	675,000.00	6.8%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>731,581.18</b>	<b>745,500.00</b>	<b>1.9%</b>

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,589.20	2,000.00	25.8%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	89,155.53	89,000.00	-0.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	448.81	1,000.00	122.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	230,481.85	218,500.00	-5.2%
Communications		5900	8,128.11	7,100.00	-12.6%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>329,803.50</b>	<b>317,600.00</b>	<b>-3.7%</b>
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	81,696.76	97,181.21	19.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>81,696.76</b>	<b>97,181.21</b>	<b>19.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>1,955,816.55</b>	<b>1,967,035.75</b>	<b>0.6%</b>

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	187,892.39	87,397.31	-53.5%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>187,892.39</b>	<b>87,397.31</b>	<b>-53.5%</b>
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>187,892.39</b>	<b>87,397.31</b>	<b>-53.5%</b>

**Special Reserve Fund  
Retiree Benefits  
(200)**

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,134.47	8,000.00	30.4%
5) TOTAL, REVENUES			6,134.47	8,000.00	30.4%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			6,134.47	8,000.00	30.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%



Unaudited Actuals  
Special Reserve Fund for Postemployment Benefits  
Expenditures by Object

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			6,134.47	8,000.00	30.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,092,160.29	1,098,294.76	0.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,092,160.29	1,098,294.76	0.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,092,160.29	1,098,294.76	0.6%
2) Ending Balance, June 30 (E + F1e)			1,098,294.76	1,106,294.76	0.7%
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			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	1,098,294.76	1,106,294.76	0.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,096,954.68		
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	1,340.08		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,098,294.76		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			1,098,294.76		

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Interest		8660	6,134.47	8,000.00	30.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>6,134.47</b>	<b>8,000.00</b>	<b>30.4%</b>
<b>TOTAL, REVENUES</b>			<b>6,134.47</b>	<b>8,000.00</b>	<b>30.4%</b>

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.0%

**Capital Facilities  
Fund  
(250)**

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	95,254.17	93,000.00	-2.4%
5) TOTAL, REVENUES			95,254.17	93,000.00	-2.4%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	30,115.78	36,000.00	19.5%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			30,115.78	36,000.00	19.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			65,138.39	57,000.00	-12.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	610.92	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			(610.92)	0.00	-100.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			64,527.47	57,000.00	-11.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	437,193.87	501,721.34	14.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			437,193.87	501,721.34	14.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			437,193.87	501,721.34	14.8%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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	501,721.34	558,721.34	11.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	501,284.91		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	600.53		
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			501,885.44		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	165.57		
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			165.57		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			501,719.87		



Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other					
		8622	72,338.35	75,000.00	3.7%
Community Redevelopment Funds Not Subject to RL Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Interest					
		8660	2,551.92	3,000.00	17.6%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees					
		8681	20,363.90	15,000.00	-26.3%
Other Local Revenue All Other Local Revenue					
		8699	0.00	0.00	0.0%
All Other Transfers In from All Others					
		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>95,254.17</b>	<b>93,000.00</b>	<b>-2.4%</b>
<b>TOTAL, REVENUES</b>			<b>95,254.17</b>	<b>93,000.00</b>	<b>-2.4%</b>

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

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	18,036.00	20,000.00	10.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	12,079.78	16,000.00	32.5%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>30,115.78</b>	<b>36,000.00</b>	<b>19.5%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>30,115.78</b>	<b>36,000.00</b>	<b>19.5%</b>

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	610.92	0.00	-100.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>610.92</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>(610.92)</b>	<b>0.00</b>	<b>-100.0%</b>

**County School  
Facility Fund  
(353)**

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,397.62	0.00	-100.0%
5) TOTAL, REVENUES			7,397.62	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	2,021.16	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	638,215.92	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			640,237.08	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(632,839.46)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	6,070.63	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			(6,070.63)	0.00	-100.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(638,910.09)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	649,277.47	10,367.38	-98.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			649,277.47	10,367.38	-98.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			649,277.47	10,367.38	-98.4%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	57.19	57.19	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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	11,417.38		
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	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			11,417.38		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	1,050.00		
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			1,050.00		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			10,367.38		



Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,326.99	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	6,070.63	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			7,397.62	0.00	-100.0%
<b>TOTAL, REVENUES</b>			7,397.62	0.00	-100.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	649.72	0.00	-100.0%
Noncapitalized Equipment		4400	1,371.44	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>2,021.16</b>	<b>0.00</b>	<b>-100.0%</b>

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	5,800.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	626,112.54	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	6,303.38	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>638,215.92</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>640,237.08</b>	<b>0.00</b>	<b>-100.0%</b>

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	6,070.63	0.00	-100.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			6,070.63	0.00	-100.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>(6,070.63)</b>	<b>0.00</b>	<b>-100.0%</b>

**Special Reserve Fund  
for Capital Outlay  
Projects-Land  
(400)**

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	21,583.09	28,227.00	30.8%
5) TOTAL, REVENUES			21,583.09	28,227.00	30.8%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,292.46	1,293.00	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	201,446.26	196,446.26	-2.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			202,738.72	197,739.26	-2.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(181,155.63)	(169,512.26)	-6.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(181,155.63)	(169,512.26)	-6.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,279,123.38	2,097,967.75	-7.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,279,123.38	2,097,967.75	-7.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,279,123.38	2,097,967.75	-7.9%
2) Ending Balance, June 30 (E + F1e)			2,097,967.75	1,928,455.49	-8.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	2,097,967.75	1,928,455.49	-8.1%
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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	2,095,392.50		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	2,575.25		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,097,967.75		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			2,097,967.75		

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	9,297.76	13,227.00	42.3%
Interest		8660	12,285.33	15,000.00	22.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>21,583.09</b>	<b>28,227.00</b>	<b>30.8%</b>
<b>TOTAL, REVENUES</b>			<b>21,583.09</b>	<b>28,227.00</b>	<b>30.8%</b>

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

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,292.46	1,293.00	0.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,292.46</b>	<b>1,293.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	101,446.26	96,446.26	-4.9%
Other Debt Service - Principal		7439	100,000.00	100,000.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>201,446.26</b>	<b>196,446.26</b>	<b>-2.5%</b>
<b>TOTAL, EXPENDITURES</b>			<b>202,738.72</b>	<b>197,739.26</b>	<b>-2.5%</b>

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

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

**Bond Interest and  
Redemption Fund  
(510)**

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	21,188.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	1,864,225.00	0.00	-100.0%
5) TOTAL, REVENUES			1,885,413.00	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,926,580.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,926,580.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(41,167.00)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(41,167.00)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	2,001,624.00	1,960,457.00	-2.1%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			2,001,624.00	1,960,457.00	-2.1%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			2,001,624.00	1,960,457.00	-2.1%
2) Ending Balance, June 30 (E + F1e)					
			1,960,457.00	1,960,457.00	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	1,960,457.00	1,960,457.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,958,168.00		
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	2,289.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,960,457.00		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			1,960,457.00		

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	21,188.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			21,188.00	0.00	-100.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	1,634,711.00	0.00	-100.0%
Unsecured Roll		8612	226,486.00	0.00	-100.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	(3,661.00)	0.00	-100.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes					
		8629	0.00	0.00	0.0%
Interest		8660	5,546.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,143.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			1,864,225.00	0.00	-100.0%
<b>TOTAL, REVENUES</b>			1,885,413.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	1,455,000.00	0.00	-100.0%
Bond Interest and Other Service Charges		7434	471,580.00	0.00	-100.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>1,926,580.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>1,926,580.00</b>	<b>0.00</b>	<b>-100.0%</b>

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

# Supplemental Reports

1. CEA
2. GANN
3. LOTTERY
4. NCMOE
5. SEMA
6. SEMB

Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	16,488,903.82	301	187,860.91	303	16,301,042.91	305	539,883.04		307	15,761,159.87	309
2000 - Classified Salaries	4,908,316.37	311	94,701.76	313	4,813,614.61	315	538,751.30		317	4,274,863.31	319
3000 - Employee Benefits (Excluding 3800)	5,377,854.80	321	274,629.35	323	5,103,225.45	325	307,901.47		327	4,795,323.98	329
4000 - Books, Supplies Equip Replace. (6500)	1,387,019.06	331	42,809.00	333	1,344,210.06	335	178,575.47		337	1,165,634.59	339
5000 - Services... & 7300 - Indirect Costs	2,696,599.50	341	35,298.62	343	2,661,300.88	345	64,234.72		347	2,597,066.16	349
TOTAL					30,223,393.91	365			TOTAL	28,594,047.91	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	12,908,539.08
2. Salaries of Instructional Aides Per EC 41011.		2100	508,271.06
3. STRS.		3101 & 3102	1,040,820.80
4. PERS.		3201 & 3202	67,355.24
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	223,977.52
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	1,259,635.33
7. Unemployment Insurance.		3501 & 3502	140,274.18
8. Workers' Compensation Insurance.		3601 & 3602	128,413.88
9. OPEB, Active Employees (EC 41372).		3751 & 3752	0.00
10. Other Benefits (EC 22310).		3901 & 3902	0.00
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			16,277,287.09
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			121,687.34
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			100,420.36
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			
14. TOTAL SALARIES AND BENEFITS.			16,055,179.39
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.			56.15%
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)	50.00%
2. Percentage spent by this district (Part II, Line 15)	56.15%
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).	28,594,047.91
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

	2012-13 Calculations			2013-14 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
<b>A. PRIOR YEAR DATA</b> (2011-12 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2011-12 Actual			2012-13 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	27,348,366.71		27,348,366.71			28,924,284.62
2. PRIOR YEAR GANN ADA (Preload/Line B9, PY column)	3,908.65		3,908.65			3,983.68
<b>ADJUSTMENTS TO PRIOR YEAR LIMIT</b>	<b>Adjustments to 2011-12</b>			<b>Adjustments to 2012-13</b>		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
<b>B. CURRENT YEAR GANN ADA</b> (2012-13 data should tie to Principal Apportionment Attendance Software reports)	2012-13 P2 Report			2013-14 P2 Estimate		
1. Total K-12 ADA (Form A, Lines 10, 28, & 29)	3,983.68		3,983.68	3,982.62		3,982.62
2. ROC/P ADA**						
3. Total Charter Schools ADA (Form A, Line 26)	0.00		0.00	0.00		0.00
4. Total Supplemental Instructional Hours**						
5. Divide Line B4 by 700 (Round to 2 decimal places)						
6. TOTAL P2 ADA (Lines B1 through B3 plus B5)			3,983.68			3,982.62
<b>OTHER ADA</b> (From Principal Apportionment Attendance Software)						
7. Apprentice Hours - High School						
8. Divide Line B7 by 525 (Round to 2 decimal places)			0.00			0.00
9. TOTAL CURRENT YEAR GANN ADA (Sum Lines B6 plus B8)			3,983.68			3,982.62
<b>C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED TAXES AND SUBVENTIONS (Funds 01, 09, and 62)</b>	2012-13 Actual			2013-14 Budget		
1. Homeowners' Exemption (Object 8021)	49,635.14		49,635.14	49,635.00		49,635.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	3,843,470.35		3,843,470.35	3,843,471.00		3,843,471.00
5. Unsecured Roll Taxes (Object 8042)	296,840.61		296,840.61	316,143.00		316,143.00
6. Prior Years' Taxes (Object 8043)	0.00		0.00	0.00		0.00
7. Supplemental Taxes (Object 8044)	12,822.70		12,822.70	0.00		0.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(1,561,136.00)		(1,561,136.00)	(1,561,136.00)		(1,561,136.00)
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	25,073.88		25,073.88	3,485.32		3,485.32
11. Comm. Redevelopment Funds (Obj. 8047 & 8625)	630,290.70		630,290.70	83,208.88		83,208.88
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-Revenue Limit Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)	0.00		0.00	0.00		0.00
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	3,296,997.38	0.00	3,296,997.38	2,734,807.20	0.00	2,734,807.20
<b>OTHER LOCAL REVENUES (Funds 01, 09, and 62)</b>						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	3,296,997.38	0.00	3,296,997.38	2,734,807.20	0.00	2,734,807.20



	2012-13 Calculations			2013-14 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
<b>EXCLUDED APPROPRIATIONS</b>						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			130.13			124.00
<b>OTHER EXCLUSIONS</b>						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			130.13			124.00
<b>STATE AID RECEIVED (Funds 01, 09, and 62)</b>						
24. Revenue Limit State Aid - CY (objects 8011 and 8012)	20,435,986.54		20,435,986.54	24,866,464.00		24,866,464.00
25. Revenue Limit State Aid - Prior Years (Object 8019)	150,517.00		150,517.00	0.00		0.00
26. Supplemental Instruction - CY (Res. 0000, Object 8590)**		345,815.32	345,815.32		166,773.00	166,773.00
27. Supplemental Instruction - PY (Res. 0000, Object 8590)**		285,943.48	285,943.48		345,815.32	345,815.32
28. Comm Day Sch Addl Funding - CY (Res. 2430, Obj. 8311 and Res. 0000, Obj. 8590)**		0.00	0.00		0.00	0.00
29. Comm Day Sch Addl Funding - PY (Res. 2430, Obj. 8319 and Res. 0000, Obj. 8590)**		0.00	0.00		0.00	0.00
30. ROC/P Apportionment - CY (Res. 0000, Object 8590)**		863,596.24	863,596.24		0.00	0.00
31. ROC/P Apportionment - PY (Res. 0000, Object 8590)**		931,428.48	931,428.48		863,596.24	863,596.24
32. Charter Schs. Gen. Purpose Entitlement (Object 8015)	0.00		0.00	0.00		0.00
33. Charter Schs. Categorical Block Grant (Object 8590)**		0.00	0.00		0.00	0.00
34. Class Size Reduction, Grades K-3 (Object 8434)	0.00		0.00	0.00		0.00
35. Class Size Reduction, Grade 9 (Object 8590)**		77,061.00	77,061.00		0.00	0.00
36. SUBTOTAL STATE AID RECEIVED (Lines C24 through C35)	20,586,503.54	2,503,844.52	23,090,348.06	24,866,464.00	1,376,184.56	26,242,648.56
<b>ADD BACK TRANSFERS TO COUNTY</b>						
37. County Office Funds Transfer (Form RL, Line 32)	496,415.68		496,415.68			0.00
38. TOTAL STATE AID (Lines C36 plus C37)	21,082,919.22	2,503,844.52	23,586,763.74	24,866,464.00	1,376,184.56	26,242,648.56
<b>DATA FOR INTEREST CALCULATION</b>						
39. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	32,787,817.83		32,787,817.83	33,966,864.11		33,966,864.11
40. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	40,432.45		40,432.45	50,000.00		50,000.00
<b>APPROPRIATIONS LIMIT CALCULATIONS</b>						
<b>D. PRELIMINARY APPROPRIATIONS LIMIT</b>			<b>2012-13 Actual</b>			<b>2013-14 Budget</b>
1. Revised Prior Year Program Limit (Lines A1 plus A6)			27,348,366.71			28,924,284.62
2. Inflation Adjustment			1.0377			1.0512
3. Program Population Adjustment (Lines B9 divided by [A2 plus A7]) (Round to four decimal places)			1.0192			0.9997
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			28,924,284.62			30,396,086.43
<b>APPROPRIATIONS SUBJECT TO THE LIMIT</b>						
5. Local Revenues Excluding Interest (Line C18)			3,296,997.38			2,734,807.20
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B9 or \$2,400; but not greater than Line C38 or less than zero)			478,041.60			477,914.40
b. Maximum State Aid in Local Limit (Lesser of Line C38 or Lines D4 minus D5 plus C23; but not less than zero)			23,586,763.74			26,242,648.56
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			23,586,763.74			26,242,648.56
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C40 divided by [Lines C39 minus C40] times [Lines D5 plus D6c])			33,192.77			42,718.36
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			3,330,190.15			2,777,525.56
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C38 or less than zero)			23,586,763.74			26,242,648.56
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			3,330,190.15			
b. State Subventions (Line D8)			23,586,763.74			
c. Less: Excluded Appropriations (Line C23)			130.13			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			26,916,823.76			



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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	1,053,154.05		502,801.84	1,555,955.89
2. State Lottery Revenue	8560	573,989.44		141,274.18	715,263.62
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		1,627,143.49	0.00	644,076.02	2,271,219.51
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	369,829.06			369,829.06
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	78,612.98			78,612.98
4. Books and Supplies	4000-4999	0.00		16,738.55	16,738.55
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		448,442.04	0.00	16,738.55	465,180.59
<b>C. ENDING BALANCE</b>					
(Must equal Line A6 minus Line B12)	979Z	1,178,701.45	0.00	627,337.47	1,806,038.92
<b>D. COMMENTS:</b>					

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

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

Section I - Expenditures	Funds 01, 09, and 62			2012-13 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	31,960,381.07
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3355 and 3385)	All	All	1000-7999	2,525,950.38
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999 except 3801-3802	88,803.02
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	662,545.91
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	199,000.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	187,892.39
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. PERS Reduction	All	All	3801-3802	41,448.48
10. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C9, D1, or D2.			
11. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C10)				1,179,689.80
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	187,892.39
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures before adjustments (Line A minus lines B and C11, plus lines D1 and D2)				28,442,633.28
F. Charter school expenditure adjustments (From Section V)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				28,442,633.28

<b>Section II - Expenditures Per ADA</b>		<b>2012-13 Annual ADA/ Exps. Per ADA</b>
A. Average Daily Attendance (Form A, Annual ADA column, lines 3, 6, 26, 28, and 29)		3,876.41
B. Supplemental Instructional Hours converted to ADA (Form A, Annual ADA column, lines 21 and 27 - Currently not collected due to flexibility provisions of SBX3 4 as amended by SB 70)		
C. Total ADA before adjustments (Lines A plus B)		3,876.41
D. Charter school ADA adjustments (From Section V)		0.00
E. Adjusted total ADA (Lines C plus D)		3,876.41
F. Expenditures per ADA (Line I.G divided by Line II.E)		7,337.36
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>		
	<b>Total</b>	<b>Per ADA</b>
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	27,647,494.18	7,232.47
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section VI)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	27,647,494.18	7,232.47
B. Required effort (Line A.2 times 90%)	24,882,744.76	6,509.22
C. Current year expenditures (Line I.G and Line II.F)	28,442,633.28	7,337.36
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2014-15 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

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

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

<b>Aggregate Expenditures/Per ADA Expenditures</b>	<b>Total</b>	<b>Per ADA</b>
B. MOE deficiency amount if MOE not met Col 1 (Line III.D) and Col 2 (Line III.D x Line II.E)	0.00	0.00
C. Education Jobs Fund expenditures applied (Using lowest amount needed)  (Lowest amount in Line IV.B, up to amount available in Line IV.A4)	0.00	0.00
D. Total expenditures, with adjustments, Col 1 (Line I.G plus Line IV.C)	28,442,633.28	
E. Total expenditures per ADA, with adjustments, Col 2 (Col 1 Line IV.D divided by Line II.E)		7,337.36
F. Adjusted MOE expenditures deficiency amount, Col 1 (Line IV.B minus Line IV.C)	0.00	
G. Adjusted MOE per pupil expenditure deficiency amount, Col 2 (Line III.B minus IV.E) (If negative, then zero)		0.00
H. MOE determination with Education Jobs Fund expenditure adjustment.  (If both amounts in lines F and G are positive, MOE not met. If either column in Line IV.F or IV.G equals zero, MOE requirement has been met)	MOE Met	
I. MOE adjusted deficiency percentage, if MOE not met; otherwise zero. Col 1 (Line IV.F divided by Line III.B) and Col 2 (Line IV.G divided by Line III.B) (Funding under NCLB covered programs in FY 2014-15 may be reduced by the lower of the two percentages)	0.00%	0.00%

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



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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>UNDPLICATED PUPIL COUNT</b>										
<b>TOTAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	1,295,340.20		1,295,340.20
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	487,957.99		487,957.99
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	428,441.34		428,441.34
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	45,774.00		45,774.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	21,551.77		21,551.77
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
Total Direct Costs										
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	6,733.70		6,733.70
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
Total Indirect Costs and PCR Allocations										
<b>TOTAL COSTS</b>										
<b>FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, &amp; 3405)</b>										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	286,336.22		286,336.22
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	347,827.44		347,827.44
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	170,280.02		170,280.02
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	8,632.15		8,632.15
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	19,861.81		19,861.81
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
Total Direct Costs										
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	6,733.70		6,733.70
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
Total Indirect Costs										
<b>TOTAL BEFORE OBJECT 8980</b>										
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)	0.00	0.00	0.00	0.00	0.00	0.00	832,937.64	0.00	832,937.64
TOTAL COSTS										
Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)										
TOTAL COSTS										
										20,422.49
										819,248.85

Unaudited Actuals  
Special Education Maintenance of Effort  
2012-13 Actual vs. 2011-12 Actual Comparison  
2012-13 Expenditures by LEA (L-E-C-Y)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>STATE AND LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, &amp; 6000-9999)</b>										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	1,009,003.98		1,009,003.98
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	140,130.55		140,130.55
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	258,161.32		258,161.32
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	37,141.85		37,141.85
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	1,689.96		1,689.96
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	<b>Total Direct Costs</b>	0.00	0.00	0.00	0.00	0.00	0.00	1,446,127.66	0.00	1,446,127.66
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	<b>Total Indirect Costs and PCR Allocations</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL BEFORE OBJECT 8980</b>	0.00	0.00	0.00	0.00	0.00	0.00	1,446,127.66	0.00	1,446,127.66
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									
	<b>TOTAL COSTS</b>									20,422.49
										1,466,550.15
<b>LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	<b>Total Direct Costs</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	<b>Total Indirect Costs</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL BEFORE OBJECTS 8091, 8099, AND 8980</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									
	<b>TOTAL COSTS</b>									282,393.82
										20,422.49
										172,492.55
										475,308.86

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

<b>2011-12 Expenditures</b>	<b>A. State and Local</b>	<b>B. Local Only</b>
1. Enter Total Costs amounts from the 2011-12 Report SEMA, 2011-12 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	1,999,648.81	514,522.35
2. Enter audit adjustments of 2011-12 special education expenditures from SACS2013ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)  _____ _____ _____		
3. Enter restatements of 2012-13 special education beginning fund balances from SACS2013ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9795)  _____ _____ _____		
4. Enter any other adjustments, not included in Line 1 (explain below) These expenditures were spent out of RE 6500 (local) instead of RE 3327 (federal) in 11/12 on July 1, 2012 JE#130411 made the appropriate adjustment.  _____ _____	(88,812.00)	(88,812.00)
5. 2011-12 Expenditures, Adjusted for 2012-13 MOE Calculation (Sum lines 1 through 4)	1,910,836.81	425,710.35
<b>C. Unduplicated Pupil Count</b>		
1. Enter the unduplicated pupil count reported in 2011-12 Report SEMA, 2011-12 Expenditures by LEA (LE-CY) worksheet	310.00	
2. Enter any adjustments not included in Line C1 (explain below)  _____ _____ _____		
3. 2011-12 Unduplicated Pupil Count, Adjusted for 2012-13 MOE Calculation (Line C1 plus Line C2)	310.00	

SELPA: (??)

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

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

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

Combined state and local expenditures

Local expenditures only

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

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

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

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

SELPA: (??)

**SECTION 2**

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

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

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

	<u>State and Local</u>	<u>Local Only</u>
Current year funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)	_____	
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)	_____	
Increase in funding (if difference is positive)	<u>0.00</u>	
Maximum available for MOE reduction (50% of increase in funding)	<u>0.00 (a)</u>	
Current year funding (IDEA Section 619 - Resource 3315)	_____	
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310, 3315, and 3320)	<u>0.00 (b)</u>	

<b>If (b) is greater than (a).</b>		
Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)	_____	(c)
Available for MOE reduction. (line (a) minus line (c), zero if negative)	<u>0.00</u>	(d)
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).	_____	_____

<b>If (b) is less than (a).</b>		
Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).	_____	(e)
Available to set aside for EIS (line (b) minus line (e), zero if negative)	<u>0.00</u>	(f)

SELPA: (??)

**SECTION 3**

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	<b>Actual Expenditures FY 2012-13 (LE-CY Worksheet)</b>	<b>Actual Expenditures FY 2011-12 (LE-PY Worksheet)</b>	<b>Difference (A - B)</b>
<b>A. COMBINED STATE AND LOCAL EXPENDITURES METHOD</b>			
1. Total special education expenditures	2,285,799.00		
2. Less: Expenditures paid from federal sources	819,248.85		
3. Expenditures paid from state and local sources	1,466,550.15	1,910,836.81	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	1,466,550.15	1,910,836.81	(444,286.66)
4. Special education unduplicated pupil count	321	310	
5. Per capita state and local expenditures (A3/A4)	4,568.69	6,163.99	(1,595.30)

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

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

SELPA: (??)

**B. LOCAL EXPENDITURES ONLY METHOD**

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

Click on the button that applies:

X

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

	FY 2012-13	FY 2011-12	Difference
a. Expenditures paid from local sources	475,308.86	425,710.35	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>475,308.86</u>	<u>425,710.35</u>	<u>49,598.51</u>
b. Per capita local expenditures (B1a/A4)	<u>1,480.71</u>	<u>1,373.26</u>	<u>107.45</u>

**Base FY**

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

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

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

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

Merritt Merten  
Contact Name

760-336-4503  
Telephone Number

Accountant  
Title

mmerten@cuhd.net  
E-mail Address

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>UNDUPLICATED PUPIL COUNT</b>										
<b>TOTAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-9999)</b>										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	1,323,791.00		1,323,791.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	520,738.18		520,738.18
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	426,681.18		426,681.18
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	69,007.93		69,007.93
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	3,000.00		3,000.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	2,343,218.29	0.00	2,343,218.29
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	2,738.01		2,738.01
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	2,738.01	0.00	2,738.01
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	2,738.01	0.00	2,738.01
	<b>TOTAL COSTS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,345,956.30</b>	<b>0.00</b>	<b>2,345,956.30</b>
<b>STATE AND LOCAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-2999, 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, &amp; 6000-9999)</b>										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	1,005,948.00		1,005,948.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	147,692.00		147,692.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	253,972.71		253,972.71
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	62,926.30		62,926.30
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	3,000.00		3,000.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	1,473,539.01	0.00	1,473,539.01
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	2,738.01		2,738.01
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	2,738.01	0.00	2,738.01
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	2,738.01	0.00	2,738.01
	<b>TOTAL BEFORE OBJECT 8980</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,476,277.02</b>	<b>0.00</b>	<b>1,476,277.02</b>
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385; all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									
	<b>TOTAL COSTS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>170,230.02</b>	<b>0.00</b>	<b>170,230.02</b>
								<b>1,646,507.04</b>		<b>1,646,507.04</b>



Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled Ages 5-22 (Goal 5750)	Spec. Education, Nonseverely Disabled (Goal 5770)	Adjustments*	Total
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)		0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	147,192.00		147,192.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	59,375.66		59,375.66
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	33,000.00		33,000.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	3,000.00		3,000.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	242,567.66	0.00	242,567.66
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	242,567.66		242,567.66
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	0.00	0.00	0.00	0.00	0.00	0.00	242,567.66	0.00	242,567.66
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)									170,230.02
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)									164,626.60
	TOTAL COSTS									577,424.28

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>UNDUPLICATED PUPIL COUNT</b>										
<b>TOTAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	1,295,340.20		1,295,340.20
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	487,957.99		487,957.99
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	428,441.34		428,441.34
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	45,774.00		45,774.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	21,551.77		21,551.77
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	2,279,065.30	0.00	2,279,065.30
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	6,733.70		6,733.70
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	6,733.70	0.00	6,733.70
	<b>TOTAL COSTS</b>	0.00	0.00	0.00	0.00	0.00	0.00	2,285,799.00	0.00	2,285,799.00
<b>FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, &amp; 3405)</b>										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	286,336.22		286,336.22
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	347,827.44		347,827.44
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	170,280.02		170,280.02
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	8,632.15		8,632.15
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	19,861.81		19,861.81
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	832,937.64	0.00	832,937.64
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	6,733.70		6,733.70
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	6,733.70	0.00	6,733.70
	<b>TOTAL BEFORE OBJECT 8980</b>	0.00	0.00	0.00	0.00	0.00	0.00	839,671.34	0.00	839,671.34
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385, all goals; resources 3000-3178 & 3410-5810; goals 5000-5999)									
	<b>TOTAL COSTS</b>									20,422.49
										819,248.85

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, & 6000-9999)		0.00	0.00	0.00	0.00	0.00	0.00	1,009,003.98		1,009,003.98
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	140,130.55		140,130.55
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	258,161.32		258,161.32
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	37,141.85		37,141.85
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	1,689.96		1,689.96
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	1,446,127.66	0.00	1,446,127.66
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	1,446,127.66	0.00	1,446,127.66
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									20,422.49
	TOTAL COSTS									1,466,550.15
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)		0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									282,393.82
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									20,422.49
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									172,492.55
	TOTAL COSTS									475,308.86

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

SELPA:     (??)    

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

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

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

Combined state and local expenditures

Local expenditures only

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

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

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

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

**SELPA:** (??)

**SECTION 2**

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

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

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

	<u>State and Local</u>	<u>Local Only</u>
Current year funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)	_____	
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)	_____	
Increase in funding (if difference is positive)	<u>0.00</u>	
Maximum available for MOE reduction (50% of increase in funding)	<u>0.00</u> (a)	
Current year funding (IDEA Section 619 - Resource 3315)	_____	
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310, 3315, and 3320)	<u>0.00</u> (b)	

<b>If (b) is greater than (a).</b>		
Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)	_____	(c)
Available for MOE reduction. (line (a) minus line (c), zero if negative)	<u>0.00</u>	(d)
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).	_____	_____

<b>If (b) is less than (a).</b>		
Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).	_____	(e)
Available to set aside for EIS (line (b) minus line (e), zero if negative)	<u>0.00</u>	(f)

SELPA: (??)

**SECTION 3**

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	<u>Budgeted Amounts FY 2013-14 (LB-B Worksheet)</u>	<u>Actual Expenditures FY 2012-13 (LE-B Worksheet)</u>	<u>Difference (A - B)</u>
<b>A. COMBINED STATE AND LOCAL EXPENDITURES METHOD</b>			
1. Total special education expenditures	2,345,956.30		
2. Less: Expenditures paid from federal sources	699,449.26		
3. Expenditures paid from state and local sources	1,646,507.04	1,466,550.15	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	1,646,507.04	1,466,550.15	179,956.89
4. Special education unduplicated pupil count	321	321	
5. Per capita state and local expenditures (A3/A4)	5,129.31	4,568.69	560.62

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

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

SELPA:       (??)      

**B. LOCAL EXPENDITURES ONLY METHOD**

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

Click on the button that applies:

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

	Budget FY 2013-14	Actual FY 2012-13	Difference
a. Expenditures paid from local sources			
Less: Exempt reduction(s) from SECTION 1			
Less: 50% reduction from SECTION 2			
Net expenditures paid from local sources			
b. Per capita local expenditures (B1a/A4)			

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

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

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

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

Merritt Merten  
Contact Name

760-336-4503  
Telephone Number

Accountant  
Title

mmerten@cuhsd.net  
E-mail Address

**CAT**



**General Fund CAT FORM  
2012-2013 CENTRAL UNION HIGH SCHOOL DISTRICT CAT**

**GRANTS (Def Rev)**

Program Name Resource Code	3010 / 0290	3060-0-7110 / 0295	3060-1-7110/ 0295	3061-7110 / 0295	3185 / 0290	3310 / 0161	3327 / 0182	3550 / 0290	4035 / 0290	4045 / 0290	4047 / 0290	4201 / 0290	4203 / 0290	5519 / 0290	6378 / 0390	6385 / 0390
<b>AWARD</b>																
1 Prior Year Carryover	117,594.82	595.78	-	78,532.85	300,000.00	97,612.00	97,612.00	-	29,250.51	8,710.57	-	11,220.02	78,465.14	30,672.89	-	-
2a Current Year Award	890,270.00	257,360.02	7,519.92	634,304.00	300,000.00	97,612.00	97,612.00	105,534.00	159,938.00	-	-	14,100.00	115,096.00	28,500.00	57,500.00	52,200.00
2b Transferability (NCLB)																
2c Other Adjustments		(595.78)														
2d Adjust Current Year Award (sum lines 2a, 2b, 2c)	890,270.00	256,764.24	7,519.92	634,304.00	300,000.00	97,612.00	97,612.00	105,534.00	159,938.00	-	-	14,100.00	115,096.00	28,500.00	57,500.00	52,200.00
3 Required Matching																
4 Total Available Award (sum of lines 1, 2d, & 3)	1,007,864.82	257,360.02	7,519.92	712,638.85	300,000.00	106,412.00	106,412.00	105,534.00	188,188.51	8,710.57	1,447.01	25,320.02	193,595.14	59,172.89	57,500.00	52,200.00

**REVENUES**

Revenue Deferred from Prior Year				8,049.08			97,612.00			8,710.57	1,447.01	2,936.02			10,934.76	
5 Total Revenues (0000's)	713,612.97	254,940.80	7,519.92	70,212.86	105,000.00	238,108.85	106,412.00	43,146.67	116,371.30	8,710.57	1,447.01	16,071.02	149,146.14	22,411.16	49,884.76	26,100.00
6 Cash Received in Current Year	713,612.97	254,940.80	7,519.92	62,163.78	105,000.00	238,108.85	8,800.00	43,146.67	116,371.30	-	-	13,135.00	149,146.14	22,411.16	38,750.00	26,100.00
7 Contributed Matching Funds																
8 Total Available (sum lines 5, & 6, & 7)	713,612.97	254,940.80	7,519.92	70,212.86	105,000.00	238,108.85	106,412.00	43,146.67	116,371.30	8,710.57	1,447.01	16,071.02	149,146.14	22,411.16	49,884.76	26,100.00

**EXPENDITURES**

9 Donor-Authorized Expenditures	799,067.47	254,344.82	7,519.92	62,820.56	36,128.10	712,638.85	106,412.00	105,534.00	138,632.66	8,710.57	-	13,305.37	153,166.99	24,752.97	55,000.00	8,098.08
10 Non Donor-Authorized Expenditures							20,422.48									
11 Total Expenditures (sum line 9 & 10)	799,067.47	254,344.82	7,519.92	62,820.56	36,128.10	712,638.85	126,834.48	105,534.00	138,632.66	8,710.57	-	13,305.37	153,166.99	24,752.97	55,000.00	8,098.08
12 Amounts Included in Line 6 above for Prior Year Adjustments											(0.01)					

**Calculation of Def Rev or A/P, & A/R**

13 9 plus line 12	(85,454.50)	595.78	-	7,362.30	68,871.90	(474,728.00)	-	(67,387.33)	(22,281.36)	-	1,447.00	2,765.65	(4,020.85)	(2,341.81)	(5,315.24)	18,001.92
b) Accounts Payable		595.78	-	7,362.30	68,871.90	-	-	-	-	-	1,447.00	2,765.65	-	-	-	18,001.92
c) Accounts Receivable	85,454.50	-	-	-	-	474,728.00	-	67,387.33	22,281.36	-	-	-	4,020.85	2,341.81	5,315.24	-

**Unused Grant Award Calculation**

14 9) If Carryover is allowed enter line 14 amt here	209,797.35	3,015.20	-	125,500.42	263,871.90	-	-	-	50,555.85	-	-	12,014.65	40,228.15	34,419.92	2,500.00	44,101.92
15	209,797.35	-	-	125,500.42	263,871.90	-	-	-	50,555.85	-	-	12,014.65	40,228.15	34,419.92	2,500.00	44,101.92

**Reconciliation of Revenue**

16 (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	799,067.47	254,344.82	7,519.92	712,638.85	36,128.10	712,638.85	106,412.00	105,534.00	138,632.66	8,710.57	0.01	13,305.37	153,166.99	24,752.97	55,000.00	8,098.08
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7010 / 8580	7220 / 8590	8010 / 8600	8013 / 8600	8065 / 8677
-	112,030.30	10,262.68	-	80.00
3,796.00	145,800.00	6,339.68	-	-
-	-	(10,262.68)	-	-
3,796.00	145,800.00	(3,923.30)	-	-
-	-	-	-	-
3,796.00	257,830.30	6,339.68	-	80.00

-	86,240.15	10,262.68	9,263.16	80.00
3,796.00	212,138.15	(3,923.30)	9,263.16	80.00
3,796.00	125,888.00	(14,186.29)	-	-
-	-	10,262.68	-	-
3,796.00	212,138.15	6,339.68	9,263.16	80.00

3,796.00	125,552.20	6,339.68	-	80.00
3,796.00	125,552.20	6,339.68	-	80.00

-	86,585.95	-	9,263.16	-
-	86,585.95	-	9,263.16	-

-	132,278.10	-	-	-
-	132,278.10	-	-	-

3,796.00	125,552.20	(3,923.30)	-	80.00
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General Fund CAT FORM  
2012-2013 CENTRAL UNION HIGH SCHOOL DISTRICT CAT

ENTITLEMENT (REB)

Program Name Resource Code	5640 / 8290	6300 / 8690	6500-5770 / 8792	6500-6-5770 / 8590	6512	7060 / 8311	7091 / 8311	7239 / 8690	7238	7240-5770 / 8690	8150 / 8690	9140 / 8625
<b>AWARD</b>												
Prior Year Restricted Ending												
1 Balance	141,405.25	502,801.84		59,409.24	164.80	213,589.00	166,870.68	0.01	27,500.00	61,578.00		105,693.51
2a Current Year Award	36,318.83	113,875.00	1,089,157.82		187,050.00	340,516.00	340,516.00	177,700.98				108,659.44
2b Other Adjustments			88,812.00									
2c Adj Curr Yr Award (Sum lines 2a & 2b)	36,318.83	113,875.00	1,157,969.82		187,050.00	340,516.00	340,516.00	177,700.98		61,578.00		108,659.44
3 Required Matching Funds/Other		27,399.18				(86.00)						
4 Total Available Award (sum lines 1, 2, & 3)	177,724.08	644,075.02	1,157,969.82	59,409.24	187,214.80	554,019.90	507,386.58	177,700.98	27,500.00	61,578.00		214,652.95

REVENUES

5 Cash Received in Current Year	36,318.83	27,399.18	917,385.06		187,050.00	340,430.00	340,516.00	177,700.98		61,578.00		108,659.44
6 Amounts Included in Line 5 for Prior Year Adjustments		(27,399.18)				86.00						
7a Accounts Receivable (line 2c minus lines 5 & 6)		113,875.00	240,584.78									
7b Non-Current Accounts Receivable												
7c Current Accounts Receivable (7a-7b)		113,875.00	240,584.78									
8 Contributed Matching Funds												
9 Total Available (sum of lines 5, 7c, & 8)	36,318.83	141,274.18	1,157,969.82		187,050.00	340,430.00	340,516.00	177,700.98		61,578.00		108,659.44

EXPENDITURES

10 Donor Authorized Expenditures	82,295.61	16,738.55	1,065,763.19	4,314.37	141,959.55	403,888.06	347,488.81	177,700.98	4,200.00	61,578.00		
11 Non-Donor Authorized Expenditures								432,002.04		172,492.56	1,576,087.89	
12 Total Expenditures (line 10 plus line 11)	82,295.61	16,738.55	1,065,763.19	4,314.37	141,959.55	403,888.06	347,488.81	610,303.03	4,200.00	234,070.55	1,576,087.89	

RESTRICTED ENDING BALANCE

13 Current Year (line 4 minus line 10)	95,428.47	627,337.47	92,186.63	55,094.87	45,255.25	150,131.84	156,897.77		23,300.00			214,652.95
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**General Fund CAT Form  
2012-2013 CENTRAL UNION HIGH SCHOOL DISTRICT CAT**

**CAT FORM SUMMARY**

Deferred Revenue Total	Accounts Receivable Total	Non-Donor Auth Expenditure	Contributed Matching Funds	Contribution Total (9990)	Restricted Ending Balance	Expenditures Total	Accounts Payable Total	Revenues Total
184,823.86	1,010,898.85	2,281,814.97	10,282.88	2,211,877.95	1,463,285.25	7,128,890.34	-	4,357,850.31

Difference

(Fund 01, Restricted Only -input here 9000's)	4,357,850.31
(Fund 01, Restricted Only -input here 1000-7000's)	7,128,890.34
	(2,771,810.03)

Total Revenues	4,357,850.31
Total Expenditures	7,128,890.34
Difference	(2,771,810.03)
Deferred Rev	184,823.86
Non Donor Authorized Expenditures	2,281,814.97
Accts. Rec.	1,010,898.85
Accts. Payable	-
Total	245,850.13

Total	245,850.13
Prior Year Rest. Ending Balance	1,217,435.12
Form 01 Restricted Ending Balance	1,463,285.25

(Run G/L, Fund 01, Restricted Only for 711 Beginning Balance object 9791 & 9795 & 9793)

CAT Restricted Ending Balance	1,463,285.25
Form 01 Restricted Ending Balance	1,463,285.25
Difference (should always balance to \$0)	-

NOTES:

**2013-2014  
Cash Flow**

**CENTRAL UNION HIGH SCHOOL DISTRICT - CASH FLOW DETAIL  
FISCAL YEAR 2013-2014**

RE	OBJ	MGR	BEGINNING CASH 2013-2014	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	FISCAL YEAR TOTALS	ACCRUALS	
0000	8011	0000	19,818,419.00	5.47%	1,084,871.00	1,950,033.00	744,911.00	1,378,487.00	1,388,478.02	2,642,052.15	861,804.96	4.35%	0.00%	0.00%	0.00%	0.00%	58.26%	41.74%
				0.00%	0.00%	25.00%	0.00%	0.00%	25.00%	0.00%	0.00%	25.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
0000	8012	0000	5,048,045.00	0.00%	0.00%	1,262,011.25	0.00%	1,262,011.25	0.00%	0.00%	0.00%	1,262,011.25	0.00%	0.00%	1,262,011.25	5,048,045.00	0.00%	0.00%
				#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
0000	8019	0000	0.00	0.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
0000	8077	0000	2,731,322.00	0.00%	0.00	0.00	0.00	1,365,861.00	0.00	0.00	1,229,094.90	0.00	0.00	0.00	136,566.10	2,731,322.00	0.00%	0.00%
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
0000	8077	0000	3,485.00	0.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00%
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
			27,001,271.00	1,084,871.00	1,084,871.00	3,212,044.25	744,911.00	1,378,487.00	3,998,151.17	2,642,052.15	861,804.96	1,262,011.25	1,659,233.01	0.00	1,399,577.35	19,326,023.14	8,278,247.96	

RE	OBJ	MGR	BEGINNING CASH 2013-2014	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	FISCAL YEAR TOTALS	ACCRUALS		
3310	8181	0000	601,320.00	0.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	63.32%	36.68%	
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
3080	8285	0000	283,000.00	0.23%	585.78	0.00	0.00	3,781.32	81,519.20	56,228.00	0.00	0.00	0.00	0.00	0.00	0.00	54.80%	45.20%	
				0.00%	0.00%	0.00%	0.00%	1.44%	31.00%	22.14%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
3081	8285	0000	132,749.00	5.57%	7,392.30	0.00	0.00	51,566.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	44.41%	55.59%	
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
0002	8290	0000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00%	
				#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
0014	8290	0000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00%	
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
3010	8290	0000	947,804.00	26.88%	68,871.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	26.88%	73.12%	
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
3185	8290	0000	256,246.00	0.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00%	
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
3550	8290	0000	94,880.00	0.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00%	
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
4035	8290	0000	202,251.00	0.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00%	
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
4045	8290	0000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00%	
				#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
4047	8290	0000	0.00	1,447.00	(1,447.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00%	
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
4201	8290	0000	25,900.00	2,765.65	2,765.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00%	
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
4203	8290	0000	174,897.00	0.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00%	
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
5640	8290	0000	152,001.00	4,111.54	4,111.54	0.00	0.00	4,384.73	1,738.00	8,690.00	1,738.00	15,768.16	0.00	0.00	0.00	0.00	0.00%	0.00%	
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
5619	8290	0000	0.00	1,878.08	12,398.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00%	
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
			2,949,277.00	67,082.28	10,948.46	1,724.93	89,607.81	59,742.24	180,409.85	66,918.00	16,738.00	428,933.61	0.00	167,006.50	78,586.70	1,187,659.16	1,785,617.84		

RE.	OBU	IMGR	BUDGET STATUS	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	FISCAL YEAR TOTALS	ACCRUALS
<b>R E C E I P T S</b>																	
Economic Impact Aid	7090	8311	0000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Economic Impact Aid	7091	8311	0000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Home-To-School Transportation	7230	8311	0000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Special Ed Transportation	7240	8311	0000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Mendified Cost Reimbursements	0000	8550	0000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Lottery	1100	8550	0000	0.00	0.00	0.00	0.00	0.00	0.00	24.88%	0.00%	0.00%	24.88%	0.00%	0.00%	48.77%	50.23%
Lottery	1100	8550	0000	504,461.00	0.00	0.00	0.00	0.00	0.00	125,531.75	0.00	0.00	125,531.75	0.00	0.00	251,063.50	253,397.50
Lottery-Instruction	6300	8590	0000	121,482.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%
Lottery-Instruction	6300	8590	0000	121,482.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%
All Other State Revenues	0000	8590	0000	165,773.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	147.85%	147.85%
All Other State Revenues	0000	8590	0000	165,773.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	246,572.00	(78,799.00)
Class Size Reduction	0000	8590	1200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Class Size Reduction	0000	8590	1200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cal-SAFE support/child care	0000	8590	8092	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cal-SAFE support/child care	0000	8590	8092	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Maintenance	0000	8590	8205	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Maintenance	0000	8590	8205	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Natl Brd Certification Teacher	0000	8590	8267	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Natl Brd Certification Teacher	0000	8590	8267	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Community Based English	0000	8590	8285	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Community Based English	0000	8590	8285	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Common Core State Standards	0000	8590	8300	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
Common Core State Standards	0000	8590	8300	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
Adult Education	0000	8590	8390	232,863.00	53,537.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	232,863.00	0.00
Adult Education	0000	8590	8390	232,863.00	53,537.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	232,863.00	0.00
School Safety Violence	0000	8590	8405	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
School Safety Violence	0000	8590	8405	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Art & Music Block Grant	0000	8590	8790	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Art & Music Block Grant	0000	8590	8790	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CAHSEE Intensive Instruction	0000	8590	7055	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CAHSEE Intensive Instruction	0000	8590	7055	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
School Counseling	0000	8590	7060	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
School Counseling	0000	8590	7060	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
GATE	0000	8590	7140	11,859.00	21,450.00	0.00	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
GATE	0000	8590	7140	11,859.00	21,450.00	0.00	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
IMFRP	0000	8590	7155	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
IMFRP	0000	8590	7155	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PAR	0000	8590	7271	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PAR	0000	8590	7271	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Staff Dev Math & Reading	0000	8590	7294	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Staff Dev Math & Reading	0000	8590	7294	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Pupil Retention Block Grant	0000	8590	7390	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Pupil Retention Block Grant	0000	8590	7390	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Professional Development	0000	8590	7393	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Professional Development	0000	8590	7393	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Targeted Instructional Imp Blk	0000	8590	7394	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Targeted Instructional Imp Blk	0000	8590	7394	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
School & Library Improv	0000	8590	7395	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
School & Library Improv	0000	8590	7395	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Advanced Placement Exam Fee	0002	8590	0000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Advanced Placement Exam Fee	0002	8590	0000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Call Health Science Bldg Pj	6378	8590	0000	57,500.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	23.91%	76.09%
Call Health Science Bldg Pj	6378	8590	0000	57,500.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	23.91%	76.09%
CA Partnership Academies	6395	8590	0000	81,000.00	16,001.92	0.00	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	22.22%	77.78%
CA Partnership Academies	6395	8590	0000	81,000.00	16,001.92	0.00	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	22.22%	77.78%
Special Ed (State PY & c/o)	6500	8590	0000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Special Ed (State PY & c/o)	6500	8590	0000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Special Ed-Mental Health	6512	8590	0000	98,747.00	115,871.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	115,871.99	(19,124.99)
Special Ed-Mental Health	6512	8590	0000	98,747.00	115,871.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	115,871.99	(19,124.99)
Ag Vocational Incentive Grant	7010	8590	0000	3,795.23	0.00	0.00	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	2,847.00	949.23
Ag Vocational Incentive Grant	7010	8590	0000	3,795.23	0.00	0.00	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	2,847.00	949.23
Partnership Academy	7220	8590	0000	288,099.00	66,585.95	0.00	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	940.00	197,728.95
Partnership Academy	7220	8590	0000	288,099.00	66,585.95	0.00	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	940.00	197,728.95
Common Core State Standards	7405	8590	0000	820,800.													







	P E R I O R Y E A R												TOTAL PRIOR YEAR				
	9110	9130	9200	9310	9320	9503	9510	9524	9525	9526	9810	9850					
Cash On Hand June 30th	6,446,968.57																
Revolving Cash	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Accounts Receivable	3,787,985.32	803,520.20	803,520.20	188,311.85	188,311.85	188,311.85	188,311.85	16,186.72	348.78	7,981.00	194,923.66	194,923.66	188,311.85	188,311.85	188,311.78	6,000.00	
Prepaid Expenditures	247,658.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Stores	29,513.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	29,513.45	
Accounts Payable Tax Liability	0.00	24.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Accounts Payable	(583,119.74)	(576,007.74)	(17,334.53)	3%	0%	0%	0%	0%	(24.89)	97%	0.00	0.00	0.00	0.00	0.00	0.00	
Health & Welfare Holding	0.00	(161,867.15)	0.00	16,186.72	16,186.72	16,186.72	16,186.72	16,186.72	0.00	0.00	0.00	0.00	16,186.72	16,186.72	16,186.67	0.00	
Unemployment Holding	0.00	348.78	0.00	0.00	0.00	0.00	0.00	0.00	(348.78)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Workers Comp Holding	0.00	7,981.00	21,275.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Due To Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Revenue	194,923.66	194,923.66	194,923.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<b>TOTAL PRIOR YEAR</b>	<b>12,808,207.98</b>	<b>3,253,398.86</b>	<b>807,460.70</b>	<b>448,078.79</b>	<b>201,571.98</b>	<b>201,571.98</b>	<b>201,571.98</b>	<b>201,571.98</b>	<b>448,078.79</b>	<b>201,571.98</b>	<b>201,571.98</b>	<b>201,571.98</b>	<b>201,571.98</b>	<b>201,571.98</b>	<b>201,571.98</b>	<b>201,571.91</b>	<b>35,513.45</b>
<b>ENDING CASH</b>		<b>10,194,639.24</b>	<b>9,357,583.96</b>	<b>10,401,118.22</b>	<b>9,785,733.10</b>	<b>7,708,607.18</b>	<b>11,132,352.85</b>	<b>10,073,117.43</b>	<b>8,290,652.88</b>	<b>7,294,501.58</b>	<b>9,459,959.53</b>	<b>3,984,959.01</b>	<b>2,794,166.96</b>				

Beginning Fund Balance July 1, 2013	12,806,207.96
Change in Fund Balance	(2,805,669.77)
Estimated Fund Balance June 30, 2014	10,000,538.19

Estimated Cash @ 6/30/2014	2,794,166.96
Estimated Accounts Receivable @ 6/30/2014	11,641,360.09
Estimated Accounts Payable @ 6/30/2014	(4,470,502.31)
Estimated Other Assets/Stores @ 6/30/2014	29,513.45
Revolving Cash @ 6/30/2014	6,000.00
Estimated Ending Fund Balance @ 6/30/2014	10,000,538.19