

HOLTVILLE UNIFIED SCHOOL DISTRICT

2012-13 UNAUDITED ACTUALS REPORT
2013-14 FIRST BUDGET REVISION

September 19, 2013

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

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

To the Superintendent of Public Instruction:

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

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

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

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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)

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	56.28%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	$0.00
CORR	Total Cost for Adults in Correctional Facilities If the amount received for this program exceeds actual costs, the next apportionment is subject to reduction (EC 1909, 41841.5, and the Budget Act).	
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your appropriations limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	$0.00
	Adjusted Appropriations Limit	$8,542,668.56
	Appropriations Subject to Limit These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	$8,542,668.56
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2014-15, subject to CDE approval.	4.78%
NCMOE	No Child Left Behind (NCLB) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2014-15 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met
TRAN	Approved Transportation Expense - Home-to-School	$469,000.66
	Approved Transportation Expense - SD/OI For each of these programs, if the amount received exceeds actual costs, the next apportionment is subject to reduction (EC 41851.5[c]).	$38,480.73

HOLTVILLE UNIFIED SCHOOL DISTRICT

2012-13 Unaudited Actuals/ 2013-14 First Budget Revision

September 19, 2013

Within this packet, the Holtville Unified School District submits its 2012-13 Unaudited Actuals and 2013-14 First Budget Revision. This report represents the District's best approximation of the 2012-13 actual financial figures, as well as the first revision of the District's 2013-14 Adopted Budget. The 2012-13 Unaudited Actuals data represent *actual* figures (pre-audit), while budget figures for the 2013-14 fiscal year are based on *estimates*, representing the District's best projections as of the current date, along with the most current information available from the State.

The following forms are included within the report for the Board's Review:

- Form CA: This is the signed certification by the Clerk/Secretary of the Board, certifying that the Report has been approved at a meeting of the Governing Board and will be submitted to the County Office of Education, who then verifies its accuracy. In addition, the form provides a summary of critical requirements located within the report (i.e. compliance with classroom expense formulas, the Gann Limit, etc.). Full explanations for each of these components can be viewed in their corresponding sections of the report.

- Form 01: This form provides the revenue, expenditure, and budget information for the HUSD General Fund, the largest and most important fund in the District. The Form provides data for the Unrestricted and Restricted portions of the General Fund for both the 2012-13 and 2013-14 fiscal years.

- Form A: This form shows the District's average daily attendance (ADA) for 2012-13 and 2013-14. Actual data are reported for the 2012-13 school year, with estimated figures shown for 2013-14. Because of declining enrollment, the 2012-13 Revenue Limit ADA column represents prior-year ADA from 2011-12, as the State allows school districts to use the greater of either 1) current school year, or 2) prior school year attendance. For this reason, the 2013-14 Estimated RL ADA data is equal to the 2012-13 data.

- Form RL: This worksheet shows the District's Revenue Limit calculation for 2012-13. As has been reported to the Board earlier this summer, the signed 2013-14 State Budget has eliminated the Revenue Limit calculation and replaced it with the new Local Control Funding Formula (LCFF). Because the State has not had the opportunity to fully release all of the details of the LCFF, districts are currently operating off of estimates, but as there is no longer an RL to report in 2013-14, that column has been left blank in this report intentionally.

- LCFF Calculator Page: This worksheet was developed by the Imperial County Office of Education Fiscal Advisory Services Department, utilizing the most current information provided by the State on the LCFF implementation. The worksheet has three sections to estimate the LCFF for HUSD in 2013-14, 2014-15, and 2015-16. As can be seen on the worksheet, the figures illustrate the target funding estimated for the District in the 2020-

21 school year, as well as how the funding transitions from current levels toward that goal. The "Budget Breakdown" section (toward the middle of the worksheet) breaks down the LCFF most simply to show what figures HUSD is estimating to receive.

- Form CAT: This form summarizes all of the balances of the District's General Fund categorical (Restricted) programs, and is divided between Federal, State, and Local programs. Programs are further divided between "grants", where unused revenues are deferred into the next fiscal year, and "entitlements", which accrue revenues in the fiscal year in which they are earned. With the implementation of the LCFF in 2013-14, a few of the State entitlements in this form (EIA, LEP, and Transportation) will be phased out and incorporated on the Unrestricted side of the General Fund.

- Form CEA: This worksheet illustrates the District's need to maintain a certain percentage of its total expenditures at the classroom level. As HUSD is a unified District, the mandated percentage is 55%. The form in this report shows a percentage of 56.28%.

- Form PCR: The Program Cost Report illustrates all of the calculated costs of individual instructional programs. This form shows the schedule of all direct costs to each program, as well as central administrative (or indirect) costs. One of the direct cost columns, the allocated costs, draws upon the factors set in the PCRAF Report.

- Form PCRAF: Within the District's financials, there are direct expenses that cannot necessarily be charged to one specific educational program (i.e. custodial services). These expenses must be allocated to the District's programs to accurately reflect the true, direct costs of each program. This form sets the allocating factors for each of these programs based upon the number of teachers in that program, or classroom units.

- Form ICR: The Indirect Cost Report serves as a further addendum to the PCR, as it helps to allocate centralized administration costs (i.e. District Office personnel) to individual programs. In addition, this form calculates HUSD's future indirect cost rate for the 2014-15 fiscal year. This rate is the allowable charge that HUSD can levy upon restricted programs to recover costs associated with business and program management.

- Form TRAN: The Annual Report of Pupil Transportation analyzes the District's transportation expenses, students served, and mileage to determine if the District is maintaining mandated spending levels as a condition of receiving funds. Even though Transportation funds will be incorporated into the LCFF, the District will still need to track expenditures to ensure it is maintaining adequate services.

- Form L: The Lottery Report shows the expenditures made within the fiscal year for the two lottery programs – unrestricted and instructional materials funds. HUSD utilizes unrestricted Lotto funds to supplement class-size reduction in grades Kinder through 3rd, while the restricted instructional materials funds are used at the site level to purchase books, consumable workbooks, and reading materials for students.

- Form NCMOE: The No Child Let Behind Maintenance of Effort Expenditures Report provides calculations to determine if the District is meeting minimum per pupil spending requirements, as a condition of receiving Federal funds under the NCLB program (i.e. Title I). As the MOE has been met for 2012-13, HUSD is in compliance.

- Form GANN: The Gann Limit is a calculation required by the State Constitution, and was intended to constrain the growth in State spending. The calculation determines what each district's limit is on an annual basis, and then applies as much of the District's expenditures to that limit. Any overflow is then applied to the State's Gann Limit calculation.

- Form ASSET: This form shows the District's capital assets, including land, land improvements, buildings, equipment, and the corresponding depreciation accumulated for each. Activity in 2012-13 represents starting and completion of projects (shown in the Work in Progress increases and decreases), as well as equipment disposed of, as well as site and building improvements. Substantial increases to land improvements (approximately $1.5 million) represent the completion of the HHS QSCB projects in the summer of 2012. The bulk of this amount was previously held in work in progress. Equipment disposed of in the 2012-13 represents the two vans totaled in an accident.

- Form DEBT: This form details the District's long-term liabilities in the form of bonds, loans (i.e. COPs), capital leases, Other Post-Employment Benefits (OPEB), and accrued employee leave (compensated absences). The form shows that in 2012-13, substantial activity occurred in the General Obligation Bonds category. This is due to the re-financing of the District's 2003 issuance, as well as the final issuance of the outstanding bond authority from the 2002 election. The proceeds of the final issuance were then used to repay outstanding loan debt under the Certificates of Participation section. This COP was taken out as a bridge to fund construction authorized under the 2002 Bond Election.

- Cashflow Statement: As we have seen over the past few fiscal years, cash on hand has been a major issue for school districts. The statement included in this report provides a an estimated cashflow for 2013-14. As this report shows, cash on hand for HUSD in 2013-14 appears to not be as pressing of an issue as in years past. After the passage of Proposition 30, the State has improved its schedule of state aid payments, yielding estimated cash balances in 2013-14 that are far healthier than recent years.

- Forms SIAA: This form represents a summary of the District's transfers between funds for 2012-13. Transfers made in 2012-13 include (a) substantial transfers from RDA and Facilities dollars (located in the General Fund) to the Debt Service Account (to repay construction loans) and (b) the charging of indirect cost to the Cafeteria Fund, which helps defray cost in the General Fund.

- Other Funds (Forms 11, 13, 21, 25, 40, and 56) – These reports show the 2012-13 Estimated Actuals and 2013-14 Budget for Adult Education, the Cafeteria, the Building Fund (containing GO Bond and QSCB dollars), the Capital Facilities Fund, and the Debt

Service Fund. Each shows the expected revenues and expenditures for each of these other funds, as well as projected balances at both 6/30/13 and 6/30/14.

- Technical Review Checks: These two printouts verify if the District's 2012-13 Unaudited Actuals data, and the 2013-14 Budget data, pass the technical requirements of the State's accounting software. Currently, the State has not updated the technical checks for the 2013-14 Budget, which is why there are fatal errors under the Revenue Limit calculation. As has been explained previously, the RL has been eliminated in lieu of the LCFF, therefore, these errors are not considered valid.

Background – State and Federal

At the completion of the 2012-13 fiscal year, the mood within the State has been optimistic. After the passage of Prop 30 in November, the Governor has sought to tie better funding of public schools with significant changes in how the funds are dispersed. After getting the voters to agree to higher tax rates, the Governor appears to have gotten his wish.

Through his Local Control Funding Formula (LCFF), Brown has eliminated the old Revenue Limit (RL) calculation, along with several State categorical programs. The LCFF applies new base amounts to different grade spans (unified districts used to have one per pupil funding amount for all K-12 students). In addition, the LCFF provides adjustments in the form of add-ons for English Learners and/or high levels of economically disadvantaged students.

This change should eliminate much of the difficulty in running numerous State categorical programs, as the funds have now become Unrestricted. Now, individual school districts can determine what services to offer based on their own priorities, and not on the restraints of the old categorical system. In addition, the LCFF is slated to phase in over a 7-year period, which is aimed to push all schools to 100% of the Governor's targeted funding levels. If all goes according to plan, this would increase current funding for all California schools to 2007-08 funding levels, adjusted to inflation.

On the downside, the implementation of the LCFF is controversial, and it may take the entire 2013-14 school year to figure out the exact details of its implementation. There is also word of possible legal action by special interest groups to challenge the new formula. In addition, the LCFF includes harsh penalties for failing to meet class-sizes of 24 or less in grades K-3, and also includes an accountability reporting piece that still has not been clearly defined.

From the national level, many purport that the economy has recovered. However, by all accounts it certainly has not bounced back to pre-recession levels. While national GDP growth is positive, it is not rebounding as fast as those that followed prior recessions. Unemployment has ticked down slightly, but this in part due to the fact that a record number of Americans have left the job force entirely. In addition, though the Healthcare Reform Act was delayed *for employers* until 1/1/2015, the nation's large shift from full-time to part-time employment is likely a fallout of its pending implementation. With record lows in productivity, record highs in Americans on food stamps, and looming budget battles in our nation's capital, the economy still

seems uncertain. Were a downturn to occur, it would throw a major wrench in the LCFF's 7-year implementation plan.

Background – Local

Over the past several years, HUSD has been hit by a steady decline in student enrollment. This in turn has led to a drop in attendance. Luckily, this decline is always deferred to the next fiscal year, as the State allows districts to choose the higher of either current or prior year average daily attendance (ADA). While this deferral allows the District to make preparations for declining enrollment, it is a momentary reprieve, as the following illustrates the eventual cost of a declining student base:

- The 2010-11 ADA (used to calculate 2011-12 revenue) totaled 1,574.33. The 2011-12 ADA (used in 2012-13) totaled 1,533.10. The difference of 41.23 ADA represents approximately $215,000 in lost revenue for the 2012-13 school year.

- The drop in ADA between 2011-12 and 2012-13 ADA is 11.16 ADA. Using the figures in the 2013-14 LCFF Calculator, this represents a loss of approximately $68,00 to 2013-14 revenues.

On a positive note, however, HUSD continues to reduce expenditures responsibly in order to keep up with the decline in its enrollment. Many programs cut by other districts in California, such as transportation, summer school, adult education, after school tutoring, and class size reduction, have all been maintained, even if a reduced level, at HUSD.

2012-13 Unaudited Actuals – Bottom Line

The primary drive of this report is to provide the closing data for HUSD's 2012-13 Unaudited Actuals. The following table summarizes the General Fund's 2012-13 revenues and expenses (pre-audit).

	General Fund Unrestricted	**General Fund Restricted**	**Totals**
RL State Aid	4,586,624	-	4,586,624
LCFF State Aid	-	-	-
Education Protection Account	1,724,072	-	1,724,072
RL State Aid - Prior Year	(12,294)	-	(12,294)
RL - Local Prop Taxes	1,715,120	-	1,715,120
Sp Ed RL Transfer	(175,035)	175,035	-
PERS RL Transfer	15,114	-	15,114
Federal Revenue	539	1,211,198	1,211,738
Other Stae Revenue (Non-RL)	2,107,357	1,227,548	3,334,905
Local Revenue	184,378	924,691	1,109,069
UR Contributions to Restricted	(397,941)	397,941	-
TOTAL REVENUES	**9,747,934**	**3,936,413**	**13,684,347**

Certificated Salary Expense	5,660,931	1,227,884	6,888,815
Classified Salary Expense	1,098,257	792,706	1,890,963
Employee Benefits	1,784,076	508,798	2,292,875
Materials/Supplies	151,491	387,503	538,993
Professional Services	744,974	384,170	1,129,143
Indirect Cost Recovery	(97,155)	57,137	(40,018)
Debt Service	50,594	23,576	74,169
Interfund Transfers - Out	156,377	558,257	714,634
TOTAL EXPENSES	**9,549,544**	**3,940,030**	**13,489,574**
NET GAIN/LOSS	**198,390**	**(3,617)**	**194,774**
JULY 1 BEGINNING BALANCE	**3,069,632**	**237,125**	**3,306,757**
JUNE 30 ENDING BALANCE	**3,268,022**	**233,508**	**3,501,531**

The above balances are up significantly from those reported in the Estimated Actuals, and the variances between the two reports will be addressed in the following section of this report. With regard to the General Fund Unrestricted ending balance, the District can provide the following breakdown:

- $2,500 is designated to the revolving cash account (approximately 0.02%)
- $1,338 is designated to prepaid expenditures (approximately 0.01%)
- $404.687 is assigned to the minimum 3% reserve level
- $1,462,379 accounts for the State's Revenue Limit Deferrals (approximately 10.84%)
- $95,994 covers FEMA Repairs to be made in 2013-14 (approximately 0.71%)
- $1,301,124 may be used for future capital improvements and/or to offset declining enrollment (approximately 9.65%)

2012-13 Unaudited Actuals – Variances from Estimated Actuals

As mentioned above, this report shows a significant change (in a positive direction) from the General Fund balance reported in 2012-13 Estimated Actuals. In order to adequately explain how this variance occurred, it is best to break down the different revenue and expense categories between the Unrestricted and Restricted sections of the General Fund.

2012-13 GF Unrestricted

To begin, the following table summarizes the differences in GF UR revenues between the two reports.

	2012-13 UA's (Sep 2013)	**2012-13 EA's (June 2013)**	**Variance**	**Explanation**
RL State Aid	4,586,624	4,646,817	(60,193)	Adjustment based upon updated SUI, PERS Reduction, prop taxes, & EPA
Education Protection Account	1,724,072	1,650,521	73,551	CDE recalculated EPA based upon actual tax receipts from Prop 30
RL State Aid - Prior Year	(12,294)	-	(12,294)	Each year, CDE recalculates and recertifies prior year RL info
RL - Local Prop Taxes	1,715,120	1,722,806	(7,686)	Actual local property tax receipts fell short of budgeted revenues

RL Transfers (Special Ed, PERS)	(159,921)	(146,839)	(13,082)	PERS Reduction transfer was offset by the PERS buyout provided by the State
Federal Revenue	539	540	(1)	Nominal change
Other State Revenue (Non-RL)	2,107,357	2,116,154	(8,797)	Actual receipts differed from budget (CSR = -$3,200, Lotto = -$5,700)
Local Revenue	184,378	160,057	24,321	Actual receipts differed from budget (Interest = +$1,200, ROP = -$16,000, HESD Psych Share = +$38,000)
UR Contributions to Restricted	(397,941)	(481,297)	83,356	Transportation required $63,000 less of contribution than budgeted (increased State allocation) and Maint expenses were $20,000 under budget
TOTAL GF UR REVENUES	**9,747,934**	**9,668,759**	**79,175**	

As is illustrated above, the largest variance in 2012-13 GF UR Revenues came in the form of unbudgeted local revenues, as well as budgeted contributions to Restricted programs that were not necessary.

The chart below summarizes the variances pertaining to GF UR Expenditures.

	2012-13 UA's (Sep 2013)	**2012-13 EA's (June 2013)**	**Variance**	**Explanation**
Certificated Salary Expense	5,660,931	5,669,988	(9,057)	Additional teacher costs = +$5,700, savings on budgeted but unexpended subs/stipends = -$27,000, savings on support staff = -$4,000, under budgeted admin/Supt expense = +$16,300
Classified Salary Expense	1,098,257	1,132,109	(33,852)	Budgeted but unexpended custodial position for savings = -$28,000, savings on grounds salary = -$14,000, additional OT/Temp costs = +$5,000, additional Class coach costs = +$4,000
Employee Benefits	1,784,076	1,887,892	(103,816)	Pay tax/benefit savings on unused salary= -$45,000, increased H/W cost = +$9,000, OPEB allocation savings = -$15,000, PERS Reduction buyback savings= -$8,500, prior year pre-payment of SERP for savings= -$44,000
Materials/Supplies	151,491	177,200	(25,710)	Savings represents budgeted but unspent site and departmental funds

Professional Services	744,974	923,684	(178,710)	Utilities expense savings = -$90,000, legal expense savings = -$35,000, budgeted but unused centralized services expense = -$16,000, remaining -$38,000 = unspent site and departmental funds
Indirect Cost Recovery	(97,155)	(96,625)	(530)	Nominal variance
Debt Service	50,594	48,672	1,922	Nominal variance
Interfund Transfers - Out	156,377	156,377	-	No change since prior report
TOTAL GF UR EXPENSES	**9,549,544**	**9,899,297**	**(349,753)**	

From the above, one can see that the GF UR performed very well with regard to expenses in 2012-13. Approximately 40% come from the District's ability to maintain operations at current staffing levels without hiring more positions than needed. In addition, the District was able to capitalize on energy efficient upgrades to lower utilities expense by nearly $90,000, while also slashing legal fees by approximately $35,000. These cost savings measures added up to a very large swing in actual expenditures, which benefited the District's GF UR bottom line.

2012-13 GF Restricted

With respect to the Restricted side of the 2012-13 General Fund data, each year the District attempts to budget all the Restricted funds in an effort to make funds available to the sites and departments. However, HUSD does so knowing that a large carryover will likely occur at the end of the year, and that many of these categorical funds will go unspent. With the implementation of the LCFF, we would expect the large carryover on the Restricted side to begin to decrease over the years. For the 2012-13 fiscal year, however, substantial carryover funds do exist, which have been added to the 2013-14 Budget. Keeping that in mind, the following table illustrates the 2012-13 GF Restricted Revenues.

	2012-13 UA's (Sep 2013)	**2012-13 EA's (June 2013)**	**Variance**	**Explanation**
Special Ed RL Transfer	175,035	175,035	-	No change since last report
Federal Revenue	1,211,198	1,365,510	(154,312)	The variance is due to the deferral of unspent Federal revenues to the 2013-14
Other Sate Revenue (Non-RL)	1,227,548	1,226,193	1,355	Transportation additional revenues = +$9,000, Lotto Materials = -$7,600 under budget
Local Revenue	924,691	905,005	19,686	Transportation additional revenues = +$29,000, Sp Ed $$ = -$2,000 under budget, MS Vouchers = -$5,600 under budget, Maint IID LEAP $$ = -$1,600 under budget

Contributions from GF UR	397,941	481,297	(83,356)	Transportation required $63,000 less of contribution than budgeted (due in part to increased State funds) and Maintenance expenses were $20,000 under budget
TOTAL GF R. REVENUES	**3,936,413**	**4,153,040**	**(216,627)**	

From the above we see that Revenues differed most significantly in Federal funds. This is due to the fact that nearly all Federal funds come in the form of "grants", which require districts to only recognize the revenues in the period in which they are spent. Unspent revenues in grants such as Title I, for example, are deferred into the following year. In addition, a significant variance is shown in the Contributions from the UR to the Restricted side of the GF. Looking in the chart above, Transportation received almost $40,000 in additional State and Local Revenues, diminishing the need for a larger contribution to that program.

In addition, expenditures in both Transportation and Maintenance came in largely under budget, which further diminished the need for GF UR Contributions. Building upon the fact that Transportation and Maintenance spent less than their budget, the chart below shows that the entire Restricted side of the GF, in fact, saw large variances between the Estimated Actuals Report and those within the Unaudited Actuals figures.

	2012-13 UA's (Sep 2013)	**2012-13 EA's (June 2013)**	**Variance**	**Explanation**
Certificated Salary Expense	1,227,884	1,323,313	(95,429)	Teacher savings (primarily in Migrant program) = -$9,000, savings on budgeted but unexpended staff development subs/stipends = -$42,000, savings on support staff = +$7,000 over budget, savings on Curriculum Director = -$51,000
Classified Salary Expense	792,706	779,492	13,214	Instructional Aide salaries over budget = +$13,000
Employee Benefits	508,798	540,082	(31,284)	Pay tax/benefit savings on unused salary= -$17,000, H/W savings cost = -$22,000, OPEB allocation cost = +$11,000, PERS Reduction buyback savings= -$3,000
Materials/Supplies	387,503	567,122	(179,619)	Savings represents unspent site categorical budgets and Maintenance/Transp Dept funds
Professional Services	384,170	481,113	(96,943)	Budgeted but unused centralized services expense = -$16,000, remaining -$80,000 = unspent site categoricals and Maintenance/Transp Dept funds

Indirect Cost Expense	57,137	52,045	5,092	Indirect costs are charged on actual expenditures according to rules of each Restricted fund
Debt Service	23,576	23,576	(0)	No change since last report
Interfund Transfers Out	558,257	558,257	(0)	No change since last report
TOTAL GF R. EXPENSES	**3,940,030**	**4,325,000**	**(384,970)**	

As the above illustrates, the Restricted side of the GF Budget contains a great number of site categorical funds and restricted departmental funds that went unspent in the 2012-13 school year. Much of this is due to the restrictions placed on the school sites to ensure that the categorical funds are spent on supplemental activities only, and in a manner consistent with the goals of each program. From the perspective of the Maintenance and Transportation Departments, there are often year-to-year fluctuations in meeting or exceeding budget expectations, depending on factors ranging from gas prices to emergency repairs needed. For these reasons, the Restricted GF Budget saw large expenditure variances from the Estimated Actuals Report.

2013-14 Budget – First Revision

The second component of this report is the first revision of the District's 2013-14 Budget. As mentioned earlier, the State has radically altered the way schools are funded, beginning in the 2013-14 school year. Instead of the old Revenue Limit calculation, the State is now in the process of migrating over to the new Local Control Funding Formula (LCFF). This report is the first attempt to put the new formula into practice, and therefore, the variances between the July 1 Budget Adoption and this report will reflect in both the Unrestricted and Restricted Budgets.

Using figures from school services and guidance from the Imperial County Office of Education, this budget report must navigate the transition to the new formula. This was done using the following information from School Services of California for the 2013-14 fiscal year:

- COLA of 1.565%
- Grades K-3 entitlement (after COLA) = $6,952 per Average Daily Attendance unit
- Grades 4-6 entitlement (after COLA) = $7,056 per Average Daily Attendance unit
- Grades 7-8 entitlement (after COLA) = $7,266 per Average Daily Attendance unit
- Grades 9-12 entitlement (after COLA) = $8,419 per Average Daily Attendance unit
- Adjustment factor of 10.40% to K-3 for Class Size Reduction
- Adjustment factor of 2.60% to 9-12 for Career Tech Education
- Supplemental grant of 20% for English Learners
- Concentration grant of 50% for Low-Income Population (if it is greater than 55%)

As a result of the LCFF, the District must also revise its 2013-14 Budget to eliminate several State categorical programs, some of which were already "flexed" to the Unrestricted side of the Budget during the economic downturn. The following is a list of the State programs received by HUSD in the past that have now been folded into the LCFF:

- K-3 Class Size Reduction (already Unrestricted)
- Deferred Maintenance Program (already Unrestricted)
- Regional Occupation Program (already Unrestricted)
- Adult Education (already Unrestricted)
- Safe Schools Grant (already Unrestricted)
- Physical Ed Teacher Incentive Program (already Unrestricted)
- Community Based English Tutoring Program (already Unrestricted)
- Arts and Music Block Program (already Unrestricted)
- CAHSEE Intensive Instruction Program (already Unrestricted)
- Supplemental School Counseling Program (already Unrestricted)
- Economic Impact Aid (**previously Restricted**)
- Limited English Proficiency (**previously Restricted**)
- Gifted and Talented Education (already Unrestricted)
- Instructional Materials Funding Realignment Program (already Unrestricted)
- Regular Home to School and Special Education Transportation (**previously Restricted**)
- Peer Assistance Review Program (already Unrestricted)
- SB 472 Math & Reading Professional Development Program (already Unrestricted)
- Principal Training Program (already Unrestricted)
- Pupil Retention Block Grant Program (already Unrestricted)
- Professional Development Block Grant Program (already Unrestricted)
- School Library and Improvement Block Program (already Unrestricted)
- Supplemental Hourly Programs (already Unrestricted)

In addition, the District has also chosen to make the following assumptions for 2013-14 at a local level:

- Declining enrollment will force HUSD to use the P-2 attendance figures from 2012-13
- Local property taxes (excluding one-time payments) will be estimated at the 2012-13 Annual levels, less one-time receipts

2013-14 GF Unrestricted

After utilizing these figures, along with migrating many of the old State categorical revenues into the LCFF, the following chart summarizes the differences between the 2013-14 GF UR Revenue in the July 1 Budget Adoption and this report.

	2013-14 Revision (Sep 2013)	**2013-14 Adoption (June 2013)**	**Variance**	**Explanation**
RL State Aid	-	5,052,295	(5,052,295)	LCFF Eliminated the RL
LCFF State Aid	8,110,319	-	8,110,319	LCFF Replaced the RL
Education Protection Account	1,428,240	1,650,521	(222,281)	EPA amount was revised using the LCFF calculator

Local Prop Taxes	1,706,832	1,720,837	(14,005)	P-2 Estimated collections were used at Adoption, this report uses Annual data less one-time collections
RL Transfers (Special Ed, PERS)	-	(156,230)	156,230	RL Transfers were eliminated with the implementation of the LCFF
Federal Revenue	-	-	-	No changes since last report
Other State Revenue	404,097	1,594,299	(1,190,202)	Elimination of flexible categorical funds, which were folded into the LCFF = -$1.38 million, deferred 12-13 flex revenues = +$127,000, added Mandated Cost Block = +$58,000, increased Lotto revenue = +$3,500
Local Revenue	66,205	89,273	(23,068)	Elimination of ROP funds, folded into the LCFF = -$67,000, deferred 12-13 ROP revenues = +$40,000, added library collection = +$4,500
UR Contributions to Restricted	(638,000)	(452,621)	(185,379)	Added contrib for Sp Ed (due to loss of RL Transfer) = -$175,000, EIA/LEP = -$133,000, eliminated Transp contrib = +$139,000, increased Maint contrib = -$16,000
TOTAL GF UR REVENUES	**11,077,693**	**9,498,374**	**1,579,319**	

As is clear from the above, the new LCFF model is changing many of the old funding mechanisms the District used to employ. The good news is that for the time being, the formula appears to have a net positive result on District revenues. However, HUSD must continue to monitor the changes that are made as more details of the LCFF are released, and the calculation process is made clearer.

	2013-14 Revision (Sep 2013)	**2013-14 Adoption (June 2013)**	**Variance**	**Explanation**
Certificated Salary Expense	5,808,210	5,735,088	73,122	Additional cost for 2 new teacher positions= +$82,000, updated subs/stipends budget = +$11,000, savings on admin expense = -$20,000
Classified Salary Expense	1,472,182	1,138,986	333,196	Moved Transportation Salaries from Restricted = +$250,000, moved Tech Specialist from Restricted = +$50,000, additional OT/Temp costs = +$30,000
Employee Benefits	1,938,896	1,878,071	60,825	Pay tax/benefit savings on additional salaries= +$76,000, increased H/W cost = +$75,000, savings from SUI rate change = -$71,000, elimination of PERS Reduction expense = -$19,000
Materials/Supplies	374,970	183,780	191,190	Included Transp, EIA, and LEP UR budgets= + $178,000, added library collections budget = +$6,000, adjusted other site/dept budgets = +$7,000

Professional Services	1,117,872	964,704	153,168	Included Transp, EIA, and LEP UR budgets= + $163,000, adjusted FEMA repair budget = +$10,000, addl cent serv exp to restricted carryover = -$24,000, adjusted other site/dept budgets = +$4,000
Indirect Cost Recovery	(67,900)	(98,207)	30,307	Addition of carryover to Restricted increased indirect recovery = -$53,000, addition of ROP transfer = +$84,000
Debt Service	46,077	22,500	23,577	Sp Ed bus debt service transferred from Transportation to GF UR
Interfund Transfers - Out	-	-	-	No change since prior report
TOTAL GF UR EXPENSES	**10,690,307**	**9,824,922**	**865,385**	

As can be seen above, substantial costs were shifted to the GF UR due to the LCFF. Transportation, EIA, and LEP budgets (with the exception of carryover) have been moved now to the GF UR, causing large increases to the GF UR Expenditure line items.

2013-14 GF Restricted

The following table illustrates the effects of the LCFF on the 2013-14 GF Restricted Revenues.

	2013-14 Revision (Sep 2013)	**2013-14 Adoption (June 2013)**	**Variance**	**Explanation**
Special Ed RL Transfer	-	185,296	(185,296)	LCFF eliminated RL Transfers
Federal Revenue	1,320,286	1,121,746	198,540	Addition of deferred revenues from 2012-13 = +$113,000, additional Migrant Summer funds = +$100,000, revised Sp Ed Federal grant = -$15,000
Other State Revenue (Non-RL)	740,322	1,191,687	(451,365)	Transportation, EIA, LEP revenues eliminated = -$769,000, Common Core Implementation funds added = +$317,000
Local Revenue	395,400	396,554	(1,154)	Transportation local revenues eliminated= -$10,000, Sp Ed revised AB602 entitlement = +$8,850

Contributions from GF UR	638,000	452,621	185,379	Added Contributions for Sp Ed (due to loss of RL Transfer) = +$175,000, EIA and LEP contributions (to avoid splitting sal/ben of categorical positions) = +$133,000, and increased Maint contribution = +$16,000
TOTAL GF R. REVENUES	**3,094,008**	**3,347,904**	**(243,635)**	

As the above illustrates, the LCFF has shifted a significant number of categorical funds from the Restricted side of the GF to the UR side. The table below illustrates the changes made since the Adoption to the GF Restricted Expenses.

	2013-14 Revision (Sep 2013)	**2013-14 Adoption (June 2013)**	**Variance**	**Explanation**
Certificated Salary Expense	1,345,491	1,230,663	114,828	Additional Migrant Summer teacher expense = +$35,000, savings on new Special Ed staff = -$22,000, use of carryover on categorical staff = +$35,000, increase to categorical subs/stipends = +$36,000, support staff = +$24,400, Curr Dir = +$5,500
Classified Salary Expense	452,942	744,833	(291,891)	Savings on Instructional Aide salaries = -$14,000, moving Transp salaries to UR = -$252,000, moved Tech specialist to UR = -$49,000, added Maint temps = +$15,000, corrected librarian = +$9,000
Employee Benefits	421,434	533,699	(112,265)	Pay tax/benefit savings on reduced salaries= -$84,000, savings from change in SUI rate = -$19,000, elimination of PERS Reduction expense = -$9,000
Materials/Supplies	533,149	372,969	160,180	Added carryover to site budgets = +$71,000, additional Migrant Summer budget = +$5,000, eliminated EIA, LEP, and Transp budgets = -$143,000, added Common Core budget = +$222,000, adjusted Maint budget = +$3,000
Professional Services	354,332	317,043	37,289	Added carryover to site budgets = +$8,000, additional Migrant Summer budget = +$33,000, eliminated EIA, LEP, and Transp budgets = -$43,000, added Common Core budget = +$41,000

Indirect Cost Expense	96,014	43,498	52,516	Indirect costs added to carryover = $11,000, adjusted Sp Ed indirect = +$23,000, eliminated EIA/LEP indirect = -$12,000, added Common Core indirect = +$30,000
Debt Service	-	23,577	(23,577)	Sp Ed bus debt service transferred from Transportation to GF UR
Interfund Transfers Out	110,000	110,000	-	No change since last report
TOTAL GF R. EXPENSES	**3,313,362**	**3,376,282**	**(62,920)**	

2013-14 Bottom Line

The HUSD Budget Revision contained in this report is an estimated projection of where HUSD Management believes that revenues and expenditures will total at June 30, 2014. Keeping that in mind, the current 2013-14 Bottom Line is shown in the table below:

	General Fund Unrestricted	**General Fund Restricted**	**Totals**
LCFF State Aid	8,110,319	-	8,110,319
Education Protection Account	1,428,240	-	1,428,240
Local Property Taxes	1,706,832	-	1,706,832
Federal Revenue	-	1,320,286	1,320,286
Other State Revenue (Non-RL)	404,097	740,322	1,144,419
Local Revenue	66,205	395,400	461,605
UR Contributions to Restricted	(638,000)	638,000	-
TOTAL REVENUES	**11,077,693**	**3,094,008**	**14,171,701**
Certificated Salary Expense	5,808,210	1,345,491	7,153,701
Classified Salary Expense	1,472,182	452,942	1,925,124
Employee Benefits	1,938,896	421,434	2,360,330
Materials/Supplies	374,970	533,149	908,119
Professional Services	1,117,872	354,332	1,472,204
Transfer to ROP	84,178	-	84,178
Indirect Cost Recovery	(152,078)	96,014	(56,064)
Debt Service	46,077	-	46,077
Interfund Transfers - Out	-	110,000	110,000
TOTAL EXPENSES	**10,690,307**	**3,313,362**	**14,003,669**
NET GAIN/LOSS	**387,386**	**(219,354)**	**168,032**
JULY 1 BEGINNING BALANCE	**3,268,023**	**233,508**	**3,501,530**
JUNE 30 ENDING BALANCE	**3,655,409**	**14,153**	**3,669,562**

Of the estimated ending balance:

- $2,500 is designated to the revolving cash account (approximately 0.02%)
- $420,110 is assigned to the minimum 3% reserve level
- $329,319 covers the anticipated State LCFF deferral at year-end (approximately 2.35%)
- $2,903,480 may be used for future capital improvements and/or to offset declining enrollment (approximately 20.73%)

In Closing

Though it is very clear that the new funding formula is still being ironed out, the transition is upon the District whether we are ready or not. Planning will have to take place in order to ensure that the District is adequately monitoring educational goals and to prepare for the coming changes from the Common Core Standards. With those factors in mind, the District's Business Staff recommends that the Board approve the 2012-13 Unaudited Actuals/ 2013-14 First Budget Revision Report.

Any questions regarding this, or any other financial concerns of the District may be directed toward John-Paul Wells, Chief Business Official via telephone at 760-356-2974 or email at jpwells@holtville.k12.ca.us.

HOLTVILLE UNIFIED SCHOOL DISTRICT
2012-13 UNAUDITED ACTUALS

STATE REVENUE LIMIT

	STATE REVENUE LIMIT	UNRESTRICTED	RESTRICTED	TOTAL
8011	Revenue Limit State Aid - Current Year	4,586,624.00	-	4,586,624.00
8012	Education Protection Account State Aid	1,724,072.00	-	1,724,072.00
8019	Revenue Limit State Aid - Prior Years	(12,294.00)	-	(12,294.00)
8021	Homeowners' Exemptions	31,503.06	-	31,503.06
8029	Other Subventions	-	-	-
8041	Current Secured Property Taxes	2,447,355.18	-	2,447,355.18
8042	Current Unsecured Property Taxes	186,648.90	-	186,648.90
8044	Supplemental Taxes	5,147.39	-	5,147.39
8045	Education Revenue Augmentation	(958,675.00)	-	(958,675.00)
8046	Supplemental Eductation Revenue Augmentation	-	-	-
8047	Community Redevelopment Funds	2,957.45	-	2,957.45
8082	Other In-Lieu Taxes	182.83	-	182.83
8089	Non-Revenue Limit (50%) Adjustment	-	-	-
8091	Revenue Limit Transfer-Special Education	(175,035.00)	175,035.00	-
8092	PERS Reduction Transfer	15,114.05	-	15,114.05
	TOTAL REVENUE LIMIT	**$ 7,853,600.86**	**$ 175,035.00**	**$ 8,028,635.86**

FEDERAL REVENUE

	FEDERAL REVENUES	UNRESTRICTED	RESTRICTED	TOTAL
8181	Special Education IDEA, Part B	-	284,798.00	284,798.00
8290	All Other Federal Revenues	539.22	-	539.22
8290	Title I	-	444,669.05	444,669.05
8290	Title I - Migrant Ed	-	184,333.55	184,333.55
8290	Title I - Migrant Ed Summer Program	-	123,703.79	123,703.79
8290	Title I - Even Start Migrant Ed	-	4,744.31	4,744.31
8290	Voc & Appl Tech	-	15,609.84	15,609.84
8290	Title II, Part A (Teacher Quality)	-	70,165.53	70,165.53
8290	Title II, Part A (Admin Training)	-	919.57	919.57
8290	Title II, Part D (Technology)	-	789.27	789.27
8290	Title II, Part D (Technology) ARRA	-	326.95	326.95
8290	Title III (Limited English Proficiency)	-	65,610.27	65,610.27
8290	Medi-Cal LEA Billing Option	-	11,417.75	11,417.75
8290	GearUp - HHS	-	4,110.43	4,110.43
	TOTAL FEDERAL FUNDS	**$ 539.22**	**$ 1,211,198.31**	**$ 1,211,737.53**

OTHER STATE REVENUE

	STATE REVENUES	UNRESTRICTED	RESTRICTED	TOTAL
8311	Economic Impact Aid (EIA)	-	233,096.00	233,096.00
8311	Limited English Proficiency (LEP)	-	190,714.00	190,714.00
8311	Home-To-School Transportation	-	342,564.00	342,564.00
8311	Special Education Transportation	-	11,138.00	11,138.00
8434	K-3 Class Size Reduction (CSR)	358,785.00	-	358,785.00
8550	Mandated Costs Reimbursement	6,488.00	-	6,488.00
8560	California Lottery	216,474.79	63,714.90	280,189.69
8590	All Other State Revenues	5,729.00	-	5,729.00
8590	After School Ed and Safety (ASES) - Finley	-	155,268.00	155,268.00
8590	After School Ed and Safety (ASES) - HMS	-	136,973.00	136,973.00
8590	Deferred Maintenance	542,684.00	-	542,684.00
8590	Physical Ed Teacher Incentive Program	88,053.00	-	88,053.00
8590	Com. Based Eng. Tutoring (CBET)	19,018.00	-	19,018.00
8590	Adult Education: CalWORKS	35,975.00	-	35,975.00
8590	Adult Education	177,688.00	-	177,688.00
8590	School Safety & Violence Prev., Grades 8-12	30,933.00	-	30,933.00
8590	Special Ed Mental Health Mandate Ongoing $	-	76,303.00	76,303.00
8590	Arts and Music Block Grant	26,076.00	-	26,076.00
8590	Agricultural Vocational Incentive Grants	-	17,777.00	17,777.00
8590	CAHSEE Intensive Instruction	15,299.00	-	15,299.00
8590	Supplemental School Counseling Program	66,601.00	-	66,601.00
8590	Gifted and Talented Education (GATE)	12,170.00	-	12,170.00
8590	Instructional Materials Realignment (AB1781)	98,355.00	-	98,355.00
8590	Peer Assistance Review (PAR)	8,249.00	-	8,249.00
8590	Staff Development - SB472 Math/ELA Training	16,034.00	-	16,034.00
8590	Staff Development - Principal Training	4,849.00	-	4,849.00
8590	Pupil Retention Block Grant	52,197.00	-	52,197.00
8590	Professional Development Block Grant	20,104.00	-	20,104.00
8590	School and Library Improvement Block Grant	119,650.00	-	119,650.00
8590	Supplemental Hourly Attendance	185,945.00	-	185,945.00
	TOTAL OTHER STATE FUNDS	**$ 2,107,356.79**	**$ 1,227,547.90**	**$ 3,334,904.69**

OTHER LOCAL REVENUE

	LOCAL REVENUES	UNRESTRICTED	RESTRICTED	TOTAL
8625	RDA Pass-Through Funds	-	558,256.76	558,256.76
8660	Interest	11,203.97	-	11,203.97
8677	ROP Transfer (Pass-through Revenue)	51,522.00	-	51,522.00
8691	Plus: Misc. Funds Non Reserve Limit	182.83	-	182.83
8699	All Other Local Revenues	32,192.20	-	32,192.20
8699	Psychologist - Heber School District Share	37,900.80	-	37,900.80
8699	HMS Parent Group Donation	4,000.00	-	4,000.00
8699	Medi-Cal Administrative Activities	26,320.00	-	26,320.00
8699	IID Grant	10,000.00	-	10,000.00
8699	College Begins in Kinder	1,297.27	-	1,297.27
8699	Site Library Collections	7,199.19	-	7,199.19
8699	Driver's Ed	2,560.00	-	2,560.00
8699	Transportation Billing	-	37,428.63	37,428.63
8699	Maintenance - IID LEAP	-	31,134.05	31,134.05
8699	Ag Program Donation	-	10,000.00	10,000.00
8699	Microsoft Voucher Reimbursement (Sites)	-	13,256.47	13,256.47
8792	Special Ed SELPA Transfer	-	274,614.90	274,614.90
	TOTAL OTHER LOCAL FUNDS	**$ 184,378.26**	**$ 924,690.81**	**$ 1,109,069.07**

INTERNAL TRANSFERS

	INTERFUND TRANSFERS IN	UNRESTRICTED	RESTRICTED	TOTAL
8919	From: Fund 530 Tax Override Fund Closeout	-	-	-
8990	Contributions from Restricted Rev	-	-	-
8997	Transfers of Restricted Balances	-	-	-
8998	Categorical Flexibility Transfers	-	-	-
	TOTAL INTERFUND TRANSFERS IN	**$ -**	**$ -**	**$ -**

GRAND TOTAL - REVENUE	**$ 10,145,875.13**	**$ 3,538,472.02**	**$ 13,684,347.15**

SALARY COSTS

	CERTIFICATED SALARIES	UNRESTRICTED	RESTRICTED	TOTAL
1100	Classroom Teachers	4,436,237.70	736,336.00	5,172,573.70
1160	Substitute Teachers	65,083.54	10,302.00	75,385.54
1170	Extra-Duty Stipends For Teachers	78,615.00	130,514.12	209,129.12
1200	Certificated Pupil Support Salaries	237,856.84	295,990.56	533,847.40
1300	Certificated Supervisors / Administrators	695,209.77	54,741.49	749,951.26
1900	Other Certificated Salaries	147,927.71	-	147,927.71
	TOTAL CERTIFICATED	**$ 5,660,930.56**	**$ 1,227,884.17**	**$ 6,888,814.73**

	CLASSIFIED SALARIES	UNRESTRICTED	RESTRICTED	TOTAL
2100	Instructional Aides Salaries	38,162.43	232,874.81	271,037.24
2200	Classified Support Salaries	350,212.81	373,196.48	723,409.29
2300	Classified Supervisors / Administrators	93,836.00	132,189.00	226,025.00
2400	Clerical, Technical, & Office Staff	484,330.38	-	484,330.38
2900	Other Classified Salaries	131,596.84	38,277.04	169,873.88
2990	Work Study	118.64	16,168.64	16,287.28
	TOTAL CLASSIFIED	**$ 1,098,257.10**	**$ 792,705.97**	**$ 1,890,963.07**

BENEFIT COSTS

	EMPLOYEE BENEFITS	UNRESTRICTED	RESTRICTED	TOTAL
3101	STRS - Certificated	448,849.64	91,539.71	540,389.35
3102	STRS - Classified	6,722.09	-	6,722.09
3201	PERS - Certificated	-	7,361.21	7,361.21
3202	PERS - Classified	114,612.87	75,886.85	190,499.72
3301	Social Security / Medicare - Certificated	4,979.58	4,585.59	9,565.17
3302	Social Security / Medicare - Classified	65,913.03	45,971.74	111,884.77
3303	Medicare - Certificated	74,583.48	16,715.93	91,299.41
3304	Medicare - Classified	15,458.07	10,858.96	26,317.03
3401	Health and Welfare - Certificated	598,006.64	101,215.15	699,221.79
3402	Health and Welfare - Classified	243,377.26	95,414.25	338,791.51
3501	Unemployment Insurance - Certificated	57,966.26	12,557.19	70,523.45
3502	Unemployment Insurance - Classified	11,659.04	8,208.04	19,867.08
3601	Workers' Compensation - Certificated	63,308.25	13,924.17	77,232.42
3602	Workers' Compensation - Classified	12,788.44	9,187.14	21,975.58
3701	Retiree Benefits - Certificated	9,311.48	1,598.52	10,910.00
3702	Retiree Benefits - Classified	17,014.02	9,177.00	26,191.02
3801	PERS Reduction - Classified	582.33	-	582.33
3802	PERS Reduction - Classified	9,928.85	4,596.72	14,525.57
3901	Other Benefits - Certificated	29,015.00	-	29,015.00
3902	Other Benefits - Classified	-	-	-
	TOTAL BENEFITS	**$ 1,784,076.33**	**$ 508,798.17**	**$ 2,292,874.50**

STATUTORY: CONTRIBUTION RATES

Public Employees Retirement System ……	11.417 %
State Teachers Retirement System …. ……..……..	8.25 %
Social Security ……	6.20 %
Medicare ……...	1.45 %
Unemployment Insurance …….. .	1.10 %
Workers' Compensation ……..	1.1999 %

HEALTH & WELFARE: CONTRIBUTION RATES

Health and Welfare – Classified…….. ……...	$ 6,554.00
Health and Welfare – Certificated ……...….	$ 7,192.00
Health and Welfare – Classified Confidential……	$ 7,466.00
Health and Welfare – Certificated Management……	$ 7,466.00

MATERIAL AND SUPPLIES COSTS

	MATERIALS AND SUPPLIES	UNRESTRICTED	RESTRICTED	TOTAL
4100	Approved Textbooks and Core Materials	27,887.35	-	27,887.35
4200	Books and Other Reference Materials	-	39,866.63	39,866.63
4300	Materials & Supplies	104,150.19	341,684.12	445,834.31
4400	Non-Capitalized Equipment ($500-$5,000)	19,452.96	5,951.84	25,404.80
4700	Food	-	-	-
	TOTAL MATERIAL AND SUPPLIES	**$ 151,490.50**	**$ 387,502.59**	**$ 538,993.09**

OTHER OPERATING COSTS

	OTHER OPERATING EXPENSES	UNRESTRICTED	RESTRICTED	TOTAL
5200	Travel and Conference	19,040.93	35,817.58	54,858.51
5300	Dues and Memberships	15,746.42	480.00	16,226.42
5400	Property/Liability Insurance	86,400.68	-	86,400.68
5500	Operation and Housekeeping Services	7,986.62	19,690.00	27,676.62
5501	Natural Gas	5,905.15	-	5,905.15
5502	Electricity	313,733.67	-	313,733.67
5503	Water	115,545.84	-	115,545.84
5600	Rentals, Leases, and Repairs	24,275.61	42,776.06	67,051.67
5710	Centralized Services (Categoricals)	(54,192.16)	54,192.16	-
5800	Professional Services	161,288.17	230,481.79	391,769.96
5860	County Contracts (Data Processing)	32,244.33	-	32,244.33
5900	Communications	16,998.31	732.28	17,730.59
	TOTAL OTHER OPERATING	**$ 744,973.57**	**$ 384,169.87**	**$ 1,129,143.44**

CAPITAL OUTLAY COSTS

	CAPITAL OUTLAY	UNRESTRICTED	RESTRICTED	TOTAL
6100	Site Improvements	-	-	-
6200	Building Improvements	-	-	-
6400	Capitalized Equipment ($5,000+)	-	-	-
6500	Equipment Replacement-Johnson Controls	-	-	-
	TOTAL CAPITAL OUTLAY	**$0.00**	**$0.00**	**$0.00**

OTHER OUTGO COSTS

	OTHER OUTGO	UNRESTRICTED	RESTRICTED	TOTAL
7222	Transfers of Apportionments to County Office	-	-	-
7310	Indirect Cost Recovery	(57,136.91)	57,136.91	-
7350	Direct Suppt/Indirect Cst for Interfund Changes	(40,018.32)	-	(40,018.32)
	DEBT SERVICE			
7438	Debt Service - Interest	2,256.52	2,289.57	4,546.09
7439	Debt Service - Principal	48,337.23	21,286.05	69,623.28
	INTERFUND TRANSFERS OUT			
7615	To: Fund 140 (Deferred Maintenance)	-	-	-
7619	To: Fund 560 (Debt Service Fund)	156,377.00	558,256.76	714,633.76
	RESTRICTED RESERVES			
7699	Restricted Reserves	-	-	-
	TOTAL OTHER FINANCING	**109,815.52**	**638,969.29**	**748,784.81**

GRAND TOTAL - EXPENSES	**$ 9,549,543.58**	**$ 3,940,030.06**	**$ 13,489,573.64**

THE BOTTOM LINE (2012-13)

	UNRESTRICTED	RESTRICTED	TOTAL
Beginning Balance July 1, 2012	3,069,632.16	237,124.68	3,306,756.84
Audit Adjustments / Restatements	-	-	-
Net Beg Balance July 1, 2012	**$ 3,069,632.16**	**$ 237,124.68**	**$ 3,306,756.84**
ADD: INCOME	10,145,875.13	3,538,472.02	13,684,347.15
SUBTRACT: EXPENDITURES	(9,549,543.58)	(3,940,030.06)	(13,489,573.64)
Excess / (Deficiency)	**596,331.55**	**(401,558.04)**	**194,773.51**

CONTRIBUTIONS TO RESTRICTED PROGRAMS

Regular Home-to-School Transportation	(80,958.35)	80,958.35	-
Special Ed Transportation	(2,414.56)	2,414.56	-
Ongoing & Major Maintenance	(310,169.21)	310,169.21	
Maintenance LEAP Program	(4,399.01)	4,399.01	-
			-
Total Contributions	(397,941.13)	397,941.13	-
Net Change in Fund Balance	**198,390.42**	**(3,616.91)**	**194,773.51**
Unaudited End Balance June 30, 2013	**$ 3,268,022.58**	**$ 233,507.77**	**$ 3,501,530.35**

COMPONENTS OF THE ENDING BALANCE

	UNRESTRICTED	RESTRICTED	TOTAL
Revolving Cash	2,500.00		2,500.00
Prepaid Expenditures	1,338.00		1,338.00
Economic Uncertainties 3%	404,687.21		404,687.21
P-2 Apportionment Deferral	1,462,379.00		1,462,379.00
FEMA/ Earthquake Repairs	95,994.00		95,994.00
Capital Improvements	1,301,124.37		1,301,124.37
LEA Medi-Cal Billing Option		19,096.98	19,096.98
English Language Acquisition Program		3,485.51	3,485.51
Restricted Lottery - Instructional Materials		33,731.93	33,731.93
Special Ed (AB602 State Funds)		16,206.86	16,206.86
Special Ed (State Mental Health Funds)		29,213.48	29,213.48
Economic Impact Aid		34,141.71	34,141.71
Limited English Proficiency		83,909.04	83,909.04
Ag Program Local Grant		1,694.12	1,694.12
Microsoft Voucher Funds		12,028.14	12,028.14
Unaudited End Balance June 30, 2013	**$ 3,268,022.58**	**$ 233,507.77**	**$ 3,501,530.35**

HOLTVILLE UNIFIED SCHOOL DISTRICT
2013-14 FIRST BUDGET REVISION

LOCAL CONTROL FUNDING FORMULA (LCFF)

	LOCAL CONTROL FUNDING FORMULA	UNRESTRICTED	RESTRICTED	TOTAL
8011	Revenue Limit State Aid - Current Year	-	-	-
8011	Local Control Funding Formula (State Aid)	8,110,319.00	-	8,110,319.00
8012	Education Protection Account State Aid	1,428,240.00	-	1,428,240.00
8019	Revenue Limit State Aid - Prior Years	-	-	-
8021	Homeowners' Exemptions	31,503.00	-	31,503.00
8029	Other Subventions	-	-	-
8041	Current Secured Property Taxes	2,447,355.00	-	2,447,355.00
8042	Current Unsecured Property Taxes	186,649.00	-	186,649.00
8044	Supplemental Taxes	-	-	-
8045	Education Revenue Augmentation	(958,675.00)	-	(958,675.00)
8046	Supplemental Eductation Revenue Augmentation	-	-	-
8047	Community Redevelopment Funds	-	-	-
8082	Other In-Lieu Taxes	-	-	-
8089	Non-Revenue Limit (50%) Adjustment	-	-	-
8091	Revenue Limit Transfer-Special Education	-	-	-
8092	PERS Reduction Transfer	-	-	-
	TOTAL REVENUE LIMIT	**$ 11,245,391.00**	**$ -**	**$ 11,245,391.00**

FEDERAL REVENUE

	FEDERAL REVENUES	UNRESTRICTED	RESTRICTED	TOTAL
8181	Special Education IDEA, Part B	-	269,624.00	269,624.00
8290	Title I	-	488,087.64	488,087.64
8290	Title I - Migrant Ed	-	152,188.00	152,188.00
8290	Title I - Migrant Ed Summer Program	-	176,482.00	176,482.00
8290	Voc & Appl Tech	-	13,425.00	13,425.00
8290	Title II, Part A (Teacher Quality)	-	123,364.94	123,364.94
8290	Title II, Part A (Admin Training)	-	-	-
8290	Title II, Part D (Technology)	-	-	-
8290	Title II, Part D (Technology) ARRA	-	-	-
8290	Title III (Limited English Proficiency)	-	93,559.19	93,559.19
8290	Medi-Cal LEA Billing Option	-	3,555.00	3,555.00
8290	GearUp - HHS	-	-	-
8290	All Other Federal Revenues	-	-	-
	TOTAL FEDERAL FUNDS	**$ -**	**$ 1,320,285.77**	**$ 1,320,285.77**

OTHER STATE REVENUE

	STATE REVENUES	UNRESTRICTED	RESTRICTED	TOTAL
8311	Economic Impact Aid (EIA)	-	-	-
8311	Limited English Proficiency (LEP)	-	-	-
8311	Home-To-School Transportation	-	-	-
8311	Special Education Transportation	-	-	-
8434	K-3 Class Size Reduction (CSR)	-	-	-
8550	Mandated Costs Reimbursement	58,240.00	-	58,240.00
8560	California Lottery	218,610.00	52,050.00	270,660.00
8590	All Other State Revenues	-	-	-
8590	After School Ed and Safety (ASES) - Finley	-	155,268.00	155,268.00
8590	After School Ed and Safety (ASES) - HMS	-	136,973.00	136,973.00
8590	Deferred Maintenance	-	-	-
8590	Physical Ed Teacher Incentive Program	-	-	-
8590	Com. Based Eng. Tutoring (CBET)	-	-	-
8590	Adult Education: CalWORKS	-	-	-
8590	Adult Education	14,832.00	-	14,832.00
8590	School Safety & Violence Prev., Grades 8-12	14,822.00	-	14,822.00
8590	Special Ed Mental Health Mandate Ongoing $	-	65,051.00	65,051.00
8590	Arts and Music Block Grant	-	-	-
8590	Agricultural Vocational Incentive Grants	-	13,780.00	13,780.00
8590	CAHSEE Intensive Instruction	-	-	-
8590	Supplemental School Counseling Program	-	-	-
8590	Gifted and Talented Education (GATE)	4,723.00	-	4,723.00
8590	Instructional Materials Realignment (AB1781)	-	-	-
8590	Peer Assistance Review (PAR)	-	-	-
8590	Staff Development - SB472 Math/ELA Training	-	-	-
8590	Staff Development - Principal Training	-	-	-
8590	Common Core Implementation Grant	-	317,200.00	317,200.00
8590	Pupil Retention Block Grant	-	-	-
8590	Professional Development Block Grant	-	-	-
8590	School and Library Improvement Block Grant	-	-	-
8590	Supplemental Hourly Attendance	92,870.00	-	92,870.00
	TOTAL OTHER STATE FUNDS	**$ 404,097.00**	**$ 740,322.00**	**$ 1,144,419.00**

OTHER LOCAL REVENUE

	LOCAL REVENUES	UNRESTRICTED	RESTRICTED	TOTAL
8625	RDA Pass-Through Funds	-	110,000.00	110,000.00
8660	Interest	12,000.00	-	12,000.00
8677	ROP Transfer (Pass-through Revenue)	39,642.00	-	39,642.00
8691	Plus: Misc. Funds Non Reserve Limit	-	-	-
8699	All Other Local Revenues	-	-	-
8699	IID Local Grant	10,000.00	-	10,000.00
8699	Site Library Collections	373.00	-	373.00
8699	Driver's Ed	3,000.00	-	3,000.00
8699	NASA Summer Program	1,190.00	-	1,190.00
8699	Transportation Billing	-	-	-
8699	Agriculture Department Donation Fund	-	-	-
8699	Maintenance Recycling Revenue	-	-	-
8792	Special Ed SELPA Transfer	-	285,400.00	285,400.00
	TOTAL OTHER LOCAL FUNDS	**$ 66,205.00**	**$ 395,400.00**	**$ 461,605.00**

INTERNAL TRANSFERS

	INTERFUND TRANSFERS IN	UNRESTRICTED	RESTRICTED	TOTAL
8919	From: Fund 530 Tax Override Fund Closeout	-	-	-
8990	Contributions from Restricted Rev	-	-	-
8997	Transfers of Restricted Balances	-	-	-
8998	Categorical Flexibility Transfers	-	-	-
	TOTAL INTERFUND TRANSFERS IN	**$ -**	**$ -**	**$ -**

GRAND TOTAL - REVENUE	**$ 11,715,693.00**	**$ 2,456,007.77**	**$ 14,171,700.77**

SALARY COSTS

	CERTIFICATED SALARIES	UNRESTRICTED	RESTRICTED	TOTAL
1100	Classroom Teachers	4,624,361.00	769,397.50	5,393,758.50
1160	Substitute Teachers	64,600.00	11,050.00	75,650.00
1170	Extra-Duty Stipends For Teachers	115,680.00	151,514.00	267,194.00
1200	Certificated Pupil Support Salaries	253,768.00	320,601.00	574,369.00
1300	Certificated Supervisors / Administrators	619,107.00	92,928.00	712,035.00
1900	Other Certificated Salaries	130,694.00	-	130,694.00
	TOTAL CERTIFICATED	**$ 5,808,210.00**	**$ 1,345,490.50**	**$ 7,153,700.50**

	CLASSIFIED SALARIES	UNRESTRICTED	RESTRICTED	TOTAL
2100	Instructional Aides Salaries	40,000.00	198,203.00	238,203.00
2200	Classified Support Salaries	650,960.00	133,671.00	784,631.00
2300	Classified Supervisors / Administrators	166,362.00	62,942.00	229,304.00
2400	Clerical, Technical, & Office Staff	481,189.00	10,708.00	491,897.00
2900	Other Classified Salaries	133,671.00	35,018.00	168,689.00
2990	Work Study	-	12,400.00	12,400.00
	TOTAL CLASSIFIED	**$ 1,472,182.00**	**$ 452,942.00**	**$ 1,925,124.00**

BENEFIT COSTS

	EMPLOYEE BENEFITS	UNRESTRICTED	RESTRICTED	TOTAL
3101	STRS - Certificated	467,328.00	102,348.00	569,676.00
3102	STRS - Classified	-	-	-
3201	PERS - Certificated	6,957.00	7,450.00	14,407.00
3202	PERS - Classified	165,187.00	49,742.00	214,929.00
3301	Social Security / Medicare - Certificated	3,425.00	71.00	3,496.00
3302	Social Security / Medicare - Classified	91,276.00	27,362.00	118,638.00
3303	Medicare - Certificated	84,221.00	19,514.00	103,735.00
3304	Medicare - Classified	21,350.00	6,400.00	27,750.00
3401	Health and Welfare - Certificated	580,818.00	113,277.00	694,095.00
3402	Health and Welfare - Classified	296,273.00	68,629.00	364,902.00
3501	Unemployment Insurance - Certificated	3,482.00	1,802.00	5,284.00
3502	Unemployment Insurance - Classified	744.00	564.00	1,308.00
3601	Workers' Compensation - Certificated	78,413.00	18,148.00	96,561.00
3602	Workers' Compensation - Classified	19,911.00	6,127.00	26,038.00
3701	Retiree Benefits - Certificated	7,192.00	-	7,192.00
3702	Retiree Benefits - Classified	39,339.00	-	39,339.00
3801	PERS Reduction - Classified	-	-	-
3802	PERS Reduction - Classified	-	-	-
3901	Other Benefits - Certificated	72,980.00	-	72,980.00
3902	Other Benefits - Classified	-	-	-
	TOTAL BENEFITS	**$ 1,938,896.00**	**$ 421,434.00**	**$ 2,360,330.00**

STATUTORY: CONTRIBUTION RATES

Public Employees Retirement System ……	11.442 %
State Teachers Retirement System …. ……..……..	8.25 %
Social Security ……	6.20 %
Medicare ……..……..	1.45 %
Unemployment Insurance …….. .	0.05 %
Workers' Compensation ……..……..	1.35 %
PERS Reduction ……..……..	1.578%

HEALTH & WELFARE: CONTRIBUTION RATES

Health and Welfare – Classified…….. ……..	$ 6,697.00
Health and Welfare – Certificated ……..….	$ 7,192.00
Health and Welfare – Classified Confidential……	$ 7,760.00
Health and Welfare – Certificated Management……	$ 7,760.00

MATERIAL AND SUPPLIES COSTS

	MATERIALS AND SUPPLIES	UNRESTRICTED	RESTRICTED	TOTAL
4100	Approved Textbooks and Core Materials	38,724.00	62,452.00	101,176.00
4200	Books and Other Reference Materials	-	456.00	456.00
4300	Materials & Supplies	324,596.00	255,061.01	579,657.01
4400	Non-Capitalized Equipment ($500-$5,000)	11,650.00	215,180.00	226,830.00
4700	Food	-	-	-
	TOTAL MATERIAL AND SUPPLIES	**$ 374,970.00**	**$ 533,149.01**	**$ 908,119.01**

OTHER OPERATING COSTS

	OTHER OPERATING EXPENSES	UNRESTRICTED	RESTRICTED	TOTAL
5200	Travel and Conference	101,850.00	61,401.98	163,251.98
5300	Dues and Memberships	20,000.00	500.00	20,500.00
5400	Property/Liability Insurance	96,500.00	-	96,500.00
5500	Operation and Housekeeping Services	9,500.00	21,240.00	30,740.00
5501	Natural Gas	5,500.00	-	5,500.00
5502	Electricity	350,000.00	-	350,000.00
5503	Water	115,750.00	-	115,750.00
5600	Rentals, Leases, and Repairs	114,694.00	32,500.00	147,194.00
5710	Centralized Services (Categoricals)	(24,127.00)	24,127.00	-
5800	Professional Services	271,677.00	214,563.21	486,240.21
5860	County Contracts (Data Processing)	26,000.00	-	26,000.00
5900	Communications	30,750.00	-	30,750.00
	TOTAL OTHER OPERATING	**$ 1,117,872.00**	**$ 354,332.19**	**$ 1,472,204.19**

CAPITAL OUTLAY COSTS

	CAPITAL OUTLAY	UNRESTRICTED	RESTRICTED	TOTAL
6100	Site Improvements	-	-	-
6200	Building Improvements	-	-	-
6400	Capitalized Equipment ($5,000+)	-	-	-
6500	Equipment Replacement-Johnson Controls	-	-	-
	TOTAL CAPITAL OUTLAY	**$0.00**	**$0.00**	**$0.00**

OTHER OUTGO COSTS

	OTHER OUTGO	UNRESTRICTED	RESTRICTED	TOTAL
7222	Transfers of Apportionments to County Office	-	-	-
7223	Transfers of Apportionments to JPA's (ROP)	84,178.00	-	84,178.00
7310	Indirect Cost Recovery	(96,014.36)	96,014.36	-
7350	Direct Suppt/Indirect Cst for Interfund Changes	(56,064.00)	-	(56,064.00)
	DEBT SERVICE			
7438	Debt Service - Interest	1,675.00	-	1,675.00
7439	Debt Service - Principal	44,402.00	-	44,402.00
	INTERFUND TRANSFERS OUT			
7615	To: Fund 140 (Deferred Maintenance)	-	-	-
7619	To: Fund 560 (Debt Service Fund)	-	110,000.00	110,000.00
	RESTRICTED RESERVES			
7699	Restricted Reserves	-	-	-
	TOTAL OTHER FINANCING	**(21,823.36)**	**206,014.36**	**184,191.00**

GRAND TOTAL - EXPENSES	**$ 10,690,306.64**	**$ 3,313,362.06**	**$ 14,003,668.70**

THE BOTTOM LINE (2013-14)

	UNRESTRICTED	RESTRICTED	TOTAL
Estimated Beginning Balance July 1, 2013	3,268,022.58	233,507.77	3,501,530.35
Audit Adjustments / Restatements	-	-	-
Net Est Beg Balance July 1, 2013	**$ 3,268,022.58**	**$ 233,507.77**	**$ 3,501,530.35**
ADD: INCOME	11,715,693.00	2,456,007.77	14,171,700.77
SUBTRACT: EXPENDITURES	(10,690,306.64)	(3,313,362.06)	(14,003,668.70)
Excess / (Deficiency)	**1,025,386.36**	**(857,354.29)**	**168,032.07**

CONTRIBUTIONS TO RESTRICTED PROGRAMS

Special Education	(175,000.00)	175,000.00	-
Ongoing & Major Maintenance	(330,000.00)	330,000.00	-
Economic Impact Aid	(81,500.00)	81,500.00	-
Limited English Proficiency	(51,500.00)	51,500.00	-
Total Contributions	(638,000.00)	638,000.00	-
Net Change in Fund Balance	**387,386.36**	**(219,354.29)**	**168,032.07**
Est Ending Balance June 30, 2014	**$ 3,655,408.94**	**$ 14,153.48**	**$ 3,669,562.42**

COMPONENTS OF THE ENDING BALANCE

	UNRESTRICTED	RESTRICTED	TOTAL
Revolving Cash	2,500.00		2,500.00
Economic Uncertainties 3%	420,110.39		420,110.39
P-2 Apportionment Deferral	329,319.00		329,319.00
Capital Improvements	2,903,479.55		2,903,479.55
Special Ed (State Mental Health Funds)		14,153.48	14,153.48
Est Ending Balance June 30, 2014	**$ 3,655,408.94**	**$ 14,153.48**	**$ 3,669,562.42**

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2013-14 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) Revenue Limit Sources		8010-8099	7,853,600.86	175,035.00	8,028,635.86	11,245,391.00	0.00	11,245,391.00	40.1%
2) Federal Revenue		8100-8299	539.22	1,211,198.31	1,211,737.53	0.00	1,320,285.77	1,320,285.77	9.0%
3) Other State Revenue		8300-8599	2,107,356.79	1,227,547.90	3,334,904.69	404,097.00	740,322.00	1,144,419.00	-65.7%
4) Other Local Revenue		8600-8799	184,378.26	924,690.81	1,109,069.07	66,205.00	395,400.00	461,605.00	-58.4%
5) TOTAL, REVENUES			10,145,875.13	3,538,472.02	13,684,347.15	11,715,693.00	2,456,007.77	14,171,700.77	3.6%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	5,660,930.56	1,227,884.17	6,888,814.73	5,808,210.00	1,345,490.50	7,153,700.50	3.8%
2) Classified Salaries		2000-2999	1,098,257.10	792,705.97	1,890,963.07	1,472,182.00	452,942.00	1,925,124.00	1.8%
3) Employee Benefits		3000-3999	1,784,076.33	508,798.17	2,292,874.50	1,938,896.00	421,434.00	2,360,330.00	2.9%
4) Books and Supplies		4000-4999	151,490.50	387,502.59	538,993.09	374,970.00	533,149.01	908,119.01	68.5%
5) Services and Other Operating Expenditures		5000-5999	744,973.57	384,169.87	1,129,143.44	1,117,872.00	354,332.19	1,472,204.19	30.4%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	50,593.75	23,575.62	74,169.37	130,255.00	0.00	130,255.00	75.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(97,155.23)	57,136.91	(40,018.32)	(152,078.36)	96,014.36	(56,064.00)	40.1%
9) TOTAL, EXPENDITURES			9,393,166.58	3,381,773.30	12,774,939.88	10,690,306.64	3,203,362.06	13,893,668.70	8.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			752,708.55	156,698.72	909,407.27	1,025,386.36	(747,354.29)	278,032.07	-69.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	156,377.00	558,256.76	714,633.76	0.00	110,000.00	110,000.00	-84.6%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(397,941.13)	397,941.13	0.00	(638,000.00)	638,000.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(554,318.13)	(160,315.63)	(714,633.76)	(638,000.00)	528,000.00	(110,000.00)	-84.6%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2013-14 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			198,390.42	(3,616.91)	194,773.51	387,386.36	(219,354.29)	168,032.07	-13.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	3,069,632.16	237,124.68	3,306,756.84	3,268,022.58	233,507.77	3,501,530.35	5.9%
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)			3,069,632.16	237,124.68	3,306,756.84	3,268,022.58	233,507.77	3,501,530.35	5.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,069,632.16	237,124.68	3,306,756.84	3,268,022.58	233,507.77	3,501,530.35	5.9%
2) Ending Balance, June 30 (E + F1e)			3,268,022.58	233,507.77	3,501,530.35	3,655,408.94	14,153.48	3,669,562.42	4.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	2,500.00	0.00	2,500.00	2,500.00	0.00	2,500.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9713	1,338.00	0.00	1,338.00	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	233,507.77	233,507.77	0.00	14,153.48	14,153.48	-93.9%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	3,264,184.58	0.00	3,264,184.58	3,652,908.94	0.00	3,652,908.94	11.9%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals Unrestricted (A)	2012-13 Unaudited Actuals Restricted (B)	2012-13 Unaudited Actuals Total Fund col. A + B (C)	2013-14 Budget Unrestricted (D)	2013-14 Budget Restricted (E)	2013-14 Budget Total Fund col. D + E (F)	% Diff Column C & F
G. ASSETS									
1) Cash									
a) in County Treasury		9110	1,616,302.53	(153,559.99)	1,462,742.54				
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	2,500.00	0.00	2,500.00				
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	1,751,795.78	507,506.59	2,259,302.37				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	50,717.95	0.00	50,717.95				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	1,338.00	0.00	1,338.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			3,422,654.26	353,946.60	3,776,600.86				
H. LIABILITIES									
1) Accounts Payable		9500	154,631.68	109,376.34	264,008.02				
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	11,062.49	11,062.49				
6) TOTAL, LIABILITIES			154,631.68	120,438.83	275,070.51				
I. FUND EQUITY									
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			3,268,022.58	233,507.77	3,501,530.35				

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals Unrestricted (A)	2012-13 Unaudited Actuals Restricted (B)	2012-13 Unaudited Actuals Total Fund col. A + B (C)	2013-14 Budget Unrestricted (D)	2013-14 Budget Restricted (E)	2013-14 Budget Total Fund col. D + E (F)	% Diff Column C & F
REVENUE LIMIT SOURCES									
Principal Apportionment State Aid - Current Year		8011	4,586,624.00	0.00	4,586,624.00	8,110,319.00	0.00	8,110,319.00	76.8%
Education Protection Account State Aid - Current Year		8012	1,724,072.00	0.00	1,724,072.00	1,428,240.00	0.00	1,428,240.00	-17.2%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	(12,294.00)	0.00	(12,294.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	31,503.06	0.00	31,503.06	31,503.00	0.00	31,503.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	2,447,355.18	0.00	2,447,355.18	2,447,355.00	0.00	2,447,355.00	0.0%
Unsecured Roll Taxes		8042	186,648.90	0.00	186,648.90	186,649.00	0.00	186,649.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	5,147.39	0.00	5,147.39	0.00	0.00	0.00	-100.0%
Education Revenue Augmentation Fund (ERAF)		8045	(958,675.00)	0.00	(958,675.00)	(958,675.00)	0.00	(958,675.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	2,957.45	0.00	2,957.45	0.00	0.00	0.00	-100.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	182.83	0.00	182.83	0.00	0.00	0.00	-100.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, Revenue Limit Sources			8,013,521.81	0.00	8,013,521.81	11,245,391.00	0.00	11,245,391.00	40.3%
Revenue Limit Transfers									
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(175,035.00)		(175,035.00)	0.00		0.00	-100.0%
Continuation Education ADA Transfer	2200	8091		0.00	0.00		0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091		0.00	0.00		0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091		175,035.00	175,035.00		0.00	0.00	-100.0%
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	15,114.05	0.00	15,114.05	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%
TOTAL, REVENUE LIMIT SOURCES			7,853,600.86	175,035.00	8,028,635.86	11,245,391.00	0.00	11,245,391.00	40.1%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	284,798.00	284,798.00	0.00	269,624.00	269,624.00	-5.3%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290		444,669.05	444,669.05		488,087.64	488,087.64	9.8%
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		70,165.53	70,165.53		123,364.94	123,364.94	75.8%
NCLB: Title III, Immigrant Educatior Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2013-14 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		65,610.27	65,610.27		93,559.19	93,559.19	42.6%
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		314,817.44	314,817.44		328,670.00	328,670.00	4.4%
Vocational and Applied Technology Education	3500-3699	8290		15,609.84	15,609.84		13,425.00	13,425.00	-14.0%
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	539.22	15,528.18	16,067.40	0.00	3,555.00	3,555.00	-77.9%
TOTAL, FEDERAL REVENUE			539.22	1,211,198.31	1,211,737.53	0.00	1,320,285.77	1,320,285.77	9.0%
OTHER STATE REVENUE									
Other State Apportionments									
Community Day School Additional Funding Current Year	2430	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	2430	8319		0.00	0.00		0.00	0.00	0.0%
ROC/P Entitlement Current Year	6355-6360	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6355-6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		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		342,564.00	342,564.00		0.00	0.00	-100.0%
Economic Impact Aid	7090-7091	8311		423,810.00	423,810.00		0.00	0.00	-100.0%
Spec. Ed. Transportation	7240	8311		11,138.00	11,138.00		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	358,785.00	0.00	358,785.00	0.00	0.00	0.00	-100.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	6,488.00	0.00	6,488.00	58,240.00	0.00	58,240.00	797.7%
Lottery - Unrestricted and Instructional Materials		8560	216,474.79	63,714.90	280,189.69	218,610.00	52,050.00	270,660.00	-3.4%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		292,241.00	292,241.00		292,241.00	292,241.00	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	1,525,609.00	94,080.00	1,619,689.00	127,247.00	396,031.00	523,278.00	-67.7%
TOTAL, OTHER STATE REVENUE			2,107,356.79	1,227,547.90	3,334,904.69	404,097.00	740,322.00	1,144,419.00	-65.7%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals Unrestricted (A)	2012-13 Unaudited Actuals Restricted (B)	2012-13 Unaudited Actuals Total Fund col. A + B (C)	2013-14 Budget Unrestricted (D)	2013-14 Budget Restricted (E)	2013-14 Budget Total Fund col. D + E (F)	% Diff Column C & F
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	558,256.76	558,256.76	0.00	110,000.00	110,000.00	-80.3%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	11,203.97	0.00	11,203.97	12,000.00	0.00	12,000.00	7.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677		0.00	0.00		0.00	0.00	0.0%
Interagency Services	All Other	8677	51,522.00	0.00	51,522.00	39,642.00	0.00	39,642.00	-23.1%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	182.83	0.00	182.83	0.00	0.00	0.00	-100.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	121,469.46	91,819.15	213,288.61	14,563.00	0.00	14,563.00	-93.2%
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		274,614.90	274,614.90		285,400.00	285,400.00	3.9%
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			184,378.26	924,690.81	1,109,069.07	66,205.00	395,400.00	461,605.00	-58.4%
TOTAL, REVENUES			10,145,875.13	3,538,472.02	13,684,347.15	11,715,693.00	2,456,007.77	14,171,700.77	3.6%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2013-14 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	4,579,936.24	877,152.12	5,457,088.36	4,804,641.00	931,961.50	5,736,602.50	5.1%
Certificated Pupil Support Salaries		1200	237,856.84	295,990.56	533,847.40	253,768.00	320,601.00	574,369.00	7.6%
Certificated Supervisors' and Administrators' Salaries		1300	695,209.77	54,741.49	749,951.26	619,107.00	92,928.00	712,035.00	-5.1%
Other Certificated Salaries		1900	147,927.71	0.00	147,927.71	130,694.00	0.00	130,694.00	-11.7%
TOTAL, CERTIFICATED SALARIES			5,660,930.56	1,227,884.17	6,888,814.73	5,808,210.00	1,345,490.50	7,153,700.50	3.8%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	38,162.43	232,874.81	271,037.24	40,000.00	198,203.00	238,203.00	-12.1%
Classified Support Salaries		2200	350,212.81	373,196.48	723,409.29	650,960.00	133,671.00	784,631.00	8.5%
Classified Supervisors' and Administrators' Salaries		2300	93,836.00	132,189.00	226,025.00	166,362.00	62,942.00	229,304.00	1.5%
Clerical, Technical and Office Salaries		2400	484,330.38	0.00	484,330.38	481,189.00	10,708.00	491,897.00	1.6%
Other Classified Salaries		2900	131,715.48	54,445.68	186,161.16	133,671.00	47,418.00	181,089.00	-2.7%
TOTAL, CLASSIFIED SALARIES			1,098,257.10	792,705.97	1,890,963.07	1,472,182.00	452,942.00	1,925,124.00	1.8%
EMPLOYEE BENEFITS									
STRS		3101-3102	448,849.64	91,539.71	540,389.35	467,328.00	102,348.00	569,676.00	5.4%
PERS		3201-3202	121,334.96	83,248.06	204,583.02	172,144.00	57,192.00	229,336.00	12.1%
OASDI/Medicare/Alternative		3301-3302	160,934.16	78,132.22	239,066.38	200,272.00	53,347.00	253,619.00	6.1%
Health and Welfare Benefits		3401-3402	841,383.90	196,629.40	1,038,013.30	877,091.00	181,906.00	1,058,997.00	2.0%
Unemployment Insurance		3501-3502	69,625.30	20,765.23	90,390.53	4,226.00	2,366.00	6,592.00	-92.7%
Workers' Compensation		3601-3602	76,096.69	23,111.31	99,208.00	98,324.00	24,275.00	122,599.00	23.6%
OPEB, Allocated		3701-3702	26,325.50	10,775.52	37,101.02	46,531.00	0.00	46,531.00	25.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	10,511.18	4,596.72	15,107.90	0.00	0.00	0.00	-100.0%
Other Employee Benefits		3901-3902	29,015.00	0.00	29,015.00	72,980.00	0.00	72,980.00	151.5%
TOTAL, EMPLOYEE BENEFITS			1,784,076.33	508,798.17	2,292,874.50	1,938,896.00	421,434.00	2,360,330.00	2.9%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	27,887.35	0.00	27,887.35	38,724.00	62,452.00	101,176.00	262.8%
Books and Other Reference Materials		4200	0.00	39,866.63	39,866.63	0.00	456.00	456.00	-98.9%
Materials and Supplies		4300	104,150.19	341,684.12	445,834.31	324,596.00	255,061.01	579,657.01	30.0%
Noncapitalized Equipment		4400	19,452.96	5,951.84	25,404.80	11,650.00	215,180.00	226,830.00	792.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			151,490.50	387,502.59	538,993.09	374,970.00	533,149.01	908,119.01	68.5%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	19,040.93	35,817.58	54,858.51	101,850.00	61,401.98	163,251.98	197.6%
Dues and Memberships		5300	15,746.42	480.00	16,226.42	20,000.00	500.00	20,500.00	26.3%
Insurance		5400 - 5450	86,400.68	0.00	86,400.68	96,500.00	0.00	96,500.00	11.7%
Operations and Housekeeping Services		5500	443,171.28	19,690.00	462,861.28	480,750.00	21,240.00	501,990.00	8.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	24,275.61	42,776.06	67,051.67	114,694.00	32,500.00	147,194.00	119.5%
Transfers of Direct Costs		5710	(54,192.16)	54,192.16	0.00	(24,127.00)	24,127.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	193,532.50	230,481.79	424,014.29	297,455.00	214,563.21	512,018.21	20.8%
Communications		5900	16,998.31	732.28	17,730.59	30,750.00	0.00	30,750.00	73.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			744,973.57	384,169.87	1,129,143.44	1,117,872.00	354,332.19	1,472,204.19	30.4%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2013-14 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	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		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	84,178.00	0.00	84,178.00	New
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	2,256.52	2,289.57	4,546.09	1,675.00	0.00	1,675.00	-63.2%
Other Debt Service - Principal		7439	48,337.23	21,286.05	69,623.28	44,402.00	0.00	44,402.00	-36.2%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			50,593.75	23,575.62	74,169.37	130,255.00	0.00	130,255.00	75.6%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(57,136.91)	57,136.91	0.00	(96,014.36)	96,014.36	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(40,018.32)	0.00	(40,018.32)	(56,064.00)	0.00	(56,064.00)	40.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(97,155.23)	57,136.91	(40,018.32)	(152,078.36)	96,014.36	(56,064.00)	40.1%
TOTAL, EXPENDITURES			9,393,166.58	3,381,773.30	12,774,939.88	10,690,306.64	3,203,362.06	13,893,668.70	8.8%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2013-14 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	156,377.00	558,256.76	714,633.76	0.00	110,000.00	110,000.00	-84.6%
(b) TOTAL, INTERFUND TRANSFERS OUT			156,377.00	558,256.76	714,633.76	0.00	110,000.00	110,000.00	-84.6%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(397,941.13)	397,941.13	0.00	(638,000.00)	638,000.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(397,941.13)	397,941.13	0.00	(638,000.00)	638,000.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(554,318.13)	(160,315.63)	(714,633.76)	(638,000.00)	528,000.00	(110,000.00)	-84.6%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2013-14 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) Revenue Limit Sources		8010-8099	7,853,600.86	175,035.00	8,028,635.86	11,245,391.00	0.00	11,245,391.00	55.7%
2) Federal Revenue		8100-8299	539.22	1,211,198.31	1,211,737.53	0.00	1,320,285.77	1,320,285.77	9.0%
3) Other State Revenue		8300-8599	2,107,356.79	1,227,547.90	3,334,904.69	404,097.00	740,322.00	1,144,419.00	-65.7%
4) Other Local Revenue		8600-8799	184,378.26	924,690.81	1,109,069.07	66,205.00	395,400.00	461,605.00	-58.4%
5) TOTAL, REVENUES			10,145,875.13	3,538,472.02	13,684,347.15	11,715,693.00	2,456,007.77	14,171,700.77	6.5%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		5,593,366.25	1,667,082.20	7,260,448.45	6,078,768.00	1,890,207.70	7,968,975.70	9.8%
2) Instruction - Related Services	2000-2999		1,311,980.05	450,241.04	1,762,221.09	1,220,566.00	456,461.00	1,677,027.00	-4.8%
3) Pupil Services	3000-3999		324,117.09	814,367.79	1,138,484.88	798,561.00	404,514.00	1,203,075.00	5.7%
4) Ancillary Services	4000-4999		188,396.14	0.00	188,396.14	199,638.00	0.00	199,638.00	6.0%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		951,615.65	57,136.91	1,008,752.56	1,071,408.64	96,014.36	1,167,423.00	15.7%
8) Plant Services	8000-8999		973,097.65	369,369.74	1,342,467.39	1,191,110.00	356,165.00	1,547,275.00	15.3%
9) Other Outgo	9000-9999	Except 7600-7699	50,593.75	23,575.62	74,169.37	130,255.00	0.00	130,255.00	75.6%
10) TOTAL, EXPENDITURES			9,393,166.58	3,381,773.30	12,774,939.88	10,690,306.64	3,203,362.06	13,893,668.70	8.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			752,708.55	156,698.72	909,407.27	1,025,386.36	(747,354.29)	278,032.07	-69.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	156,377.00	558,256.76	714,633.76	0.00	110,000.00	110,000.00	-84.6%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(397,941.13)	397,941.13	0.00	(638,000.00)	638,000.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(554,318.13)	(160,315.63)	(714,633.76)	(638,000.00)	528,000.00	(110,000.00)	-84.6%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2013-14 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			198,390.42	(3,616.91)	194,773.51	387,386.36	(219,354.29)	168,032.07	-13.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	3,069,632.16	237,124.68	3,306,756.84	3,268,022.58	233,507.77	3,501,530.35	5.9%
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)			3,069,632.16	237,124.68	3,306,756.84	3,268,022.58	233,507.77	3,501,530.35	5.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,069,632.16	237,124.68	3,306,756.84	3,268,022.58	233,507.77	3,501,530.35	5.9%
2) Ending Balance, June 30 (E + F1e)			3,268,022.58	233,507.77	3,501,530.35	3,655,408.94	14,153.48	3,669,562.42	4.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	2,500.00	0.00	2,500.00	2,500.00	0.00	2,500.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9713	1,338.00	0.00	1,338.00	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	233,507.77	233,507.77	0.00	14,153.48	14,153.48	-93.9%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	3,264,184.58	0.00	3,264,184.58	3,652,908.94	0.00	3,652,908.94	11.9%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2012-13 Unaudited Actuals	2013-14 Budget
5640	Medi-Cal Billing Option	19,096.98	0.00
6286	English Language Acquisition Program, Teacher Training & Student	3,485.51	0.00
6300	Lottery: Instructional Materials	33,731.93	0.00
6500	Special Education	16,206.86	0.00
6512	Special Ed: Mental Health Services	29,213.48	14,153.48
7090	Economic Impact Aid (EIA): State Compensatory Education (SCE)	34,141.71	0.00
7091	Economic Impact Aid (EIA): Limited English Proficiency (LEP)	83,909.04	0.00
9010	Other Restricted Local	13,722.26	0.00
Total, Restricted Balance		233,507.77	14,153.48

Description	2012-13 Unaudited Actuals			2013-14 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
ELEMENTARY						
1. General Education			979.09	953.00	953.00	980.12
a. Kindergarten	99.24	99.00				
b. Grades One through Three	313.10	313.00				
c. Grades Four through Six	326.30	326.00				
d. Grades Seven and Eight	241.48	244.00				
e. Opportunity Schools and Full-Day Opportunity Classes	0.00	0.00				
f. Home and Hospital	0.00	0.00				
g. Community Day School	0.00	0.00				
2. Special Education						
a. Special Day Class	16.53	17.00	20.67	16.00	16.00	16.53
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	0.00	0.00	0.00	0.00	0.00	0.00
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions	0.00	0.00	0.00	0.00	0.00	0.00
3. TOTAL, ELEMENTARY	996.65	999.00	999.76	969.00	969.00	996.65
HIGH SCHOOL						
4. General Education			511.56	490.00	490.00	502.09
a. Grades Nine through Twelve	492.53	490.90				
b. Continuation Education	9.56	9.88				
c. Opportunity Schools and Full-Day Opportunity Classes	0.00	0.00				
d. Home and Hospital	0.00	0.00				
e. Community Day School	0.00	0.00				
5. Special Education						
a. Special Day Class	17.09	17.00	15.67	17.00	17.00	17.09
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	0.00	0.00	0.00	0.00	0.00	0.00
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL, HIGH SCHOOL	519.18	517.78	527.23	507.00	507.00	519.18
COUNTY SUPPLEMENT						
7. County Community Schools (EC 1982[a])						
a. Elementary	0.28	0.36	0.28	0.30	0.30	0.30
b. High School	0.67	0.60	0.67	0.60	0.60	0.60
8. Special Education						
a. Special Day Class - Elementary	2.06	2.31	2.06	2.00	2.00	2.00
b. Special Day Class - High School	3.10	2.22	3.10	3.00	3.00	3.00
c. Nonpublic, Nonsectarian Schools - Elementary	0.00	0.00	0.00	0.00	0.00	0.00
d. Nonpublic, Nonsectarian Schools - High School	0.00	0.00	0.00	0.00	0.00	0.00
e. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - Elementary	0.00	0.00	0.00	0.00	0.00	0.00
f. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - High School	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL, ADA REPORTED BY COUNTY OFFICES	6.11	5.49	6.11	5.90	5.90	5.90
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	1,521.94	1,522.27	1,533.10	1,481.90	1,481.90	1,521.73
11. ADA for Necessary Small Schools also included in lines 3 and 6.			0.00			0.00
12. REGIONAL OCCUPATIONAL CENTERS & PROGRAMS*						

Description	2012-13 Unaudited Actuals			2013-14 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
CLASSES FOR ADULTS						
13. Concurrently Enrolled Secondary Students*						
14. Adults Enrolled, State Apportioned*						
15. Students 21 Years or Older and Students 19 or Older Not Continuously Enrolled Since Their 18th Birthday, Participating in Full-Time Independent Study*						
16. TOTAL, CLASSES FOR ADULTS (sum lines 13 through 15)						
17. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0.00
18. TOTAL, ADA (sum lines 10, 12, 16, and 17)	1,521.94	1,522.27	1,533.10	1,481.90	1,481.90	1,521.73
SUPPLEMENTAL INSTRUCTIONAL HOURS						
19. ELEMENTARY*						
20. HIGH SCHOOL*						
21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS (sum lines 19 and 20)						
COMMUNITY DAY SCHOOLS - Additional Funds						
22. ELEMENTARY						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only	0.00	0.00	0.00	0.00	0.00	0.00
b. 7th & 8th Hour Pupil Hours (Hours)*						
23. HIGH SCHOOL						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only	0.00	0.00	0.00	0.00	0.00	0.00
b. 7th & 8th Hour Pupil Hours (Hours)*						
CHARTER SCHOOLS						
24. Charter ADA Funded Through the Block Grant						
a. Charters Sponsored by Unified Districts - Resident (EC 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RL)	0.00	0.00	0.00	0.00	0.00	0.00
b. All Other Block Grant Funded Charters	0.00	0.00	0.00	0.00	0.00	0.00
25. Charter ADA Funded Through the Revenue Limit	0.00	0.00	0.00	0.00	0.00	0.00
26. TOTAL, CHARTER SCHOOLS ADA (sum lines 24a, 24b, and 25)	0.00	0.00	0.00	0.00	0.00	0.00
27. SUPPLEMENTAL INSTRUCTIONAL HOURS*						
BASIC AID "CHOICE"/COURT ORDERED VOLUNTARY PUPIL TRANSFER						
28. Regular Elementary and High School ADA (SB 937)	0.00	0.00	0.00	0.00	0.00	0.00
BASIC AID OPEN ENROLLMENT						
29. Regular Elementary and High School ADA	0.00	0.00	0.00	0.00	0.00	0.00

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

Description	Principal Appt. Software Data ID	2012-13 Unaudited Actuals	2013-14 Budget
BASE REVENUE LIMIT PER ADA			
1. Base Revenue Limit per ADA (prior year)	0025	6,486.05	
2. Inflation Increase	0041	212.00	
3. All Other Adjustments	0042, 0525	0.00	
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,698.05	0.00
REVENUE LIMIT SUBJECT TO DEFICIT			
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	6,698.05	0.00
b. AB 851 Add-on (Meals, BTS, Special Adjustments)	0719	0.00	
c. Revenue Limit ADA	0033	1,533.10	
d. Total Base Revenue Limit (Lines 5a plus 5b, times 5c)	0034, 0724	10,268,780.46	0.00
6. Allowance for Necessary Small School	0489	0.00	
7. Gain or Loss from Interdistrict Attendance Agreements	0272	0.00	
8. Meals for Needy Pupils	0090		
9. Special Revenue Limit Adjustments	0274	0.00	
10. One-time Equalization Adjustments	0275		
11. Miscellaneous Revenue Limit Adjustments	0276, 0659	0.00	
12. Less: All Charter District Revenue Limit Adjustment	0217	0.00	
13. Beginning Teacher Salary Incentive Funding	0552		
14. Less: Class Size Penalties Adjustment	0173	0.00	
15. REVENUE LIMIT SUBJECT TO DEFICIT (Sum Lines 5d through 11, plus Line 13, minus Lines 12 and 14)	0082	10,268,780.46	0.00
DEFICIT CALCULATION			
16. Deficit Factor	0281	0.77728	0.77728
17. TOTAL DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	7,981,717.68	0.00
OTHER REVENUE LIMIT ITEMS			
18. Unemployment Insurance Revenue	0060	89,882.55	
19. Less: Longer Day/Year Penalty	0287	0.00	
20. Less: Excess ROC/P Reserves Adjustment	0288	0.00	
21. Less: PERS Reduction	0195	15,114.05	
22. PERS Safety Adjustment/SFUSD PERS Adjustment	0205, 0654	0.00	
23. TOTAL, OTHER REVENUE LIMIT ITEMS (Sum Lines 18 and 22, minus Lines 19 through 21)	- - -	74,768.50	0.00
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	8,056,486.18	0.00

Description	Principal Appt. Software Data ID	2012-13 Unaudited Actuals	2013-14 Budget
REVENUE LIMIT - LOCAL SOURCES			
25. Property Taxes	0587	1,711,979.53	
26. Miscellaneous Funds	0588	182.83	
27. Community Redevelopment Funds	0589, 0721	2,957.45	
28. Less: Charter Schools In-lieu Taxes	0595	0.00	
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	1,715,119.81	0.00
30. Charter School General Purpose Block Grant Offset (Unified Districts Only)	0293	0.00	
31. STATE AID PORTION OF REVENUE LIMIT			
a. Gross State Aid Portion of Revenue Limit (Sum Line 24 minus Lines 29 and 30; if negative, then zero)	0111	6,341,366.37	0.00
b. Less: Education Protection Account (EPA) (Obj. 8012)	- - -	1,724,072.00	
c. Plus: Charter School Portion of EPA included in 31b	- - -	0.00	
d. NET STATE AID (Line 31a minus 31b, plus 31c; if negative, then zero)	0737	4,617,294.37	0.00
OTHER ITEMS			
32. Less: County Office Funds Transfer	0458	30,670.10	
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	0.00	
39. Basic Aid Supplement Charter School Adjustment	9018	0.00	
40. All Other Adjustments	- - -	(0.27)	
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	- - -	(30,670.37)	0.00
42. TOTAL, NET STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31d and 41) (This amount should agree with Object 8011)	- - -	4,586,624.00	0.00
43. Less: Revenue Limit State Apportionment Receipts	- - -	3,124,245.00	
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43)	- - -	1,462,379.00	

OTHER NON-REVENUE LIMIT ITEMS			
45. Core Academic Program	9001	28,427.00	
46. California High School Exit Exam	9002	77,345.00	
47. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017	80,173.00	
48. Apprenticeship Funding	0570	0.00	
49. Community Day School Additional Funding	3103, 9007	0.00	

District	Holtville Unified												7/25/13
PART I - LOCAL CONTROL FUNDING FORMULA							LOCAL CONTROL FUNDING FORMULA						**BUDGET ADOPTION JUNE 2013 V.14-2A**
CALCULATE LCFF TARGET													
					COLA	1.565%					COLA	1.800%					COLA	2.300%
Unduplicated as % of Enrollment			95.68%			**2013/14**		2 yr average	95.68%			**2014/15**		3 yr average	95.68%			**2015/16**
	ADA	Base	Gr Span	Supp	Concen	TARGET	ADA	Base	Gr Span	Supp	Concen	TARGET	ADA	Base	Gr Span	Supp	Concen	TARGET
Grades K-3	424.43	6,952	723	1,469	1,561	4,543,527	413.28	7,077	736	1,495	1,589	4,503,490	402.41	7,240	753	1,530	1,626	4,486,421
Grades 4-6	335.87	7,056		1,350	1,435	3,305,272	327.04	7,183		1,375	1,461	3,276,637	318.44	7,348		1,406	1,495	3,263,677
Grades 7-8	248.56	7,266		1,390	1,478	2,518,912	242.03	7,397		1,415	1,505	2,497,017	235.66	7,567		1,448	1,539	2,487,178
Grades 9-12	506.97	8,419	219	1,653	1,757	6,107,994	493.65	8,571	223	1,683	1,789	6,055,116	480.66	8,768	228	1,721	1,830	6,030,887
Subtract NSS	-	-	-			-	-	-	-			-	-	-	-			-
NSS Allowance		-				-		-				-		-				-
TOTAL BASE	1,515.83	11,394,756	417,890	2,260,433	2,402,627	16,475,705	1,476.00	11,295,282	414,257	2,240,819	2,381,902	16,332,259	1,437.17	11,251,018	412,603	2,231,866	2,372,676	16,268,162
K-3 Grade Span Penalty						-						-						-
Targeted Instructional Improvement						-						-						-
Transportation						353,701						353,701						353,701
LOCAL CONTROL FORMULA FUNDING (LCFF) TARGET						**16,829,406**						**16,685,960**						**16,621,863**
CALCULATE ECONOMIC RECOVERY TARGET				2013/14	2020/21													
Revenue Limit per ADA inflated to 2020/21				6,855.36	7,842.29													
Charter General Purpose BG/ADA inflated to 2020/21				-	-													
Categorical Base per ADA				1,953.01	1,953.01													
Total Economic Recovery Target per ADA				8,808.37	9,795.30													
Statewide 90th percentile rate				14,500.00	14,500.00													
2020-21 LCFF Target rate per ADA				11,021.29	12,700.79													
ECONOMIC RECOVERY TARGET per ADA					-													
ECONOMIC RECOVERY TARGET x 2012-13 ADA					-													
ECONOMIC RECOVERY TARGET PAYMENT					1/8	-					2/8	-					3/8	-
PART II - LOCAL CONTROL FUNDING FORMULA TRANSITION													
CALCULATE TRANSITION BASE FUNDING:													
Current year Funded ADA times Base per ADA						7,970,143						7,760,719						7,556,554
Necessary Small School Allowance						-						-						-
2012-13 Categoricals						2,545,590						2,545,590						2,545,590
2012-13 Charter Categorical & Supplemental BG/ 12-13 ADA * cy ADA						-						-						-
Less Fair Share Reduction						-						-						-
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA												724,208						947,449
TRANSITION BASE FUNDING						**10,515,733**						**11,030,517**						**11,049,593**
CALCULATE LCFF TRANSITION FUNDING													
						2013/14						**2014/15**						**2015/16**
LOCAL CONTROL FUNDING FORMULA TARGET						16,829,406						16,685,960						16,621,863
TRANSITION BASE FUNDING						10,515,733						11,030,517						11,049,593
Difference or GAP						6,313,673						5,655,443						5,572,271
Multiply difference by funding rate					11.78%	743,751					4.40%	248,840					5.50%	306,475
ECONOMIC RECOVERY PAYMENT						-						-						-
LCFF TRANSITION FUNDING						11,259,484						11,279,356						11,356,068
CHANGE OVER PRIOR YEAR			6.48%	685,069					0%	19,873					1%	76,711		
BUDGET BREAKDOWN													
			2012/13		Increase	**2013/14**			Increase			**2014/15**			Increase			**2015/16**
State Aid (Object 8011)			7,134,419	14%	975,900	**8,110,319**			-1%	(72,375)		**8,037,944**			1%	73,292		**8,111,236**
EPA funding (Object 8012)			1,717,285	-17%	(289,045)	**1,428,240**			6%	92,248		**1,520,488**			0%	3,419		**1,523,907**
Property Taxes net of in-lieu (Obj 804?)			1,722,710	0%	(1,786)	**1,720,925**			0%	-		**1,720,925**			0%	-		**1,720,925**
Charter in-Lieu Taxes			-	0%	-	**-**			0%	-		**-**			0%	-		**-**
LCFF Transition Funding			10,574,414	6%	685,069	**11,259,484**			0%	19,873		**11,279,356**			1%	76,711		**11,356,068**

CALCULATE STATE GENERAL FUND AID								
LCFF Transition Funding				11,259,484		11,279,356		11,356,068
Less Property Taxes including RDA				(1,720,925)		(1,720,925)		(1,720,925)
LCFF Transition state aid				9,538,559		9,558,432		9,635,143
However, hold harmless for prior year State Aid (as adjusted)				-		-		-
Less EPA (if state aid provided for RL base + GAP)				(1,428,240)		(1,520,488)		(1,523,907)
LCFF Transition state general fund aid				8,110,319		8,037,944		8,111,236
CALCULATE HOLD HARMLESS								
If Base funding exceeds LCFF, then funded on LCFF		2012/13		N/A		N/A		N/A
Subtotal 2012-13 RL/Charter Gen BG adjusted for ADA		8,028,824		7,970,143		7,760,719		7,556,554
Less Current Year Property Taxes/In Lieu		(1,722,710)		(1,720,925)		(1,720,925)		(1,720,925)
Subtotal State Aid for Historical RL/Charter General BG		6,306,114		6,249,219		6,039,794		5,835,629
Categorical funding from 2012-13		2,545,590		2,545,590		2,545,590		2,545,590
Charter Categorical Block Grant adjusted for ADA		-		-		-		-
Total Held Harmless		8,851,704		8,794,809		8,585,384		8,381,219
CALCULATE APPLICATION OF EPA								
EPA award	2012-13	2013-14						
LCFF Funding - Base RL + Ongoing GAP	8,028,824	7,970,143			8,484,927		8,504,003	
Property Taxes/In-Lieu	1,722,710	1,720,925			1,720,925		1,720,925	
Gross State Aid	6,306,114	6,249,219			6,764,002		6,783,078	
Gross EPA Entitlement	1,717,285	1,428,240			1,520,488		1,523,907	
Min EPA $200/ADA	305,398	303,166			295,200		287,434	
Local Revenue and EPA in excess of Revenue	-	-			-		-	
Reduced EPA Entitlement	1,717,285	1,428,240			1,520,488		1,523,907	
Estimated EPA	1,717,285	1,428,240		1,428,240	1,520,488	1,520,488	1,523,907	1,523,907
Base revenue limit funding plus ongoing LCFF Transition funding			8,028,824	7,970,143		8,484,927		8,504,003
Less Property taxes			(1,722,710)	(1,720,925)		(1,720,925)		(1,720,925)
EPA funding offsets state aid			1,717,285	1,428,240		1,520,488		1,523,907
PART III - DETERMINE 'BASIC AID' STATUS								
LCFF Transition Grant				11,259,484		11,279,356		11,356,068
Less Property Taxes				1,720,925		1,720,925		1,720,925
Gross State Aid before held harmless provision				9,538,559		9,558,432		9,635,143
Held Harmless State Aid				8,794,809		8,585,384		8,381,219
Basic Aid if Gross State Aid is less than Held Harmless				LCFF		LCFF		LCFF
Total State Aid provided through LCFF independent of EPA				9,538,559		9,558,432		9,635,143
Minimum Guarantee $120/ADA or $2,400				N/A		N/A		N/A

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

FEDERAL PROGRAM NAME	Title I, Low Income	Migrant Education (Regular)	Migrant Education (Speech & Debate)	Migrant Education (Sch Read, Ad Ed)	Migrant Summer (2012)	Migrant Summer (2013)	Migrant Summer (Sch Read, PreK)
FEDERAL CATALOG NUMBER	84.01	84.011	84.011	84.011	84.011	84.011	84.011
RESOURCE CODE	3010	3060	3060	3060	3061	3061	3061
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)	CDE Web	ICOE DSA	ICOE DSA	ICOE DSA	ICOE DSA	ICOE DSA	ICOE DSA
AWARD							
1. Prior Year Carryover	14,453.99	0.00	0.00	0.00	0.00	0.00	0.00
2. a. Current Year Award	452,200.00	179,890.00	15,280.00	2,597.00	67,130.00	125,469.00	15,026.00
b. Transferability (NCLB)	31,730.70	0.00	0.00	0.00	0.00	0.00	0.00
c. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	483,930.70	179,890.00	15,280.00	2,597.00	67,130.00	125,469.00	15,026.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2d, & 3)	498,384.69	179,890.00	15,280.00	2,597.00	67,130.00	125,469.00	15,026.00
REVENUES							
5. Revenue Deferred from Prior Year	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6. Cash Received in Current Year	454,352.07	132,486.06	8,266.26	107.52	66,173.48	0.00	0.00
7. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	454,352.07	132,486.06	8,266.26	107.52	66,173.48	0.00	0.00
EXPENDITURES							
9. Donor-Authorized Expenditures	444,669.05	172,434.41	11,775.49	123.65	66,173.48	46,026.29	6,516.02
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	444,669.05	172,434.41	11,775.49	123.65	66,173.48	46,026.29	6,516.02
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	9,683.02	(39,948.35)	(3,509.23)	(16.13)	0.00	(46,026.29)	(6,516.02)
a. Deferred Revenue	9,683.02	0.00	0.00	0.00	0.00	0.00	0.00
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	0.00	39,948.35	3,509.23	16.13	0.00	46,026.29	6,516.02
14. Unused Grant Award Calculation (line 4 minus line 9)	53,715.64	7,455.59	3,504.51	2,473.35	956.52	79,442.71	8,509.98
15. If Carryover is allowed, enter line 14 amount here	53,715.64	0.00	0.00	0.00	0.00	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	444,669.05	172,434.41	11,775.49	123.65	66,173.48	46,026.29	6,516.02

FEDERAL PROGRAM NAME	Migrant Summer (Transp Reimb)	School Readiness (Preschool Portion)	Sp Ed IDEA	C Perkins Vocational Ed	Title IIA, Staff Development	Title IIA, Admin Training	Title IID, Ed Technology
FEDERAL CATALOG NUMBER	84.011	84.011	84.027	84.048	84.367	84.367	84.318
RESOURCE CODE	3061	3110	3310	3550	4035	4036	4045
REVENUE OBJECT	8290	8290	8181	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)	ICOE DSA	ICOE DSA	IC SELPA Award	IVROP Award	CDE Web	Carryover	Carryover
AWARD							
1. Prior Year Carryover	0.00	0.00	0.00	0.00	49,535.17	919.57	789.27
2. a. Current Year Award	4,988.00	8,251.00	284,414.00	14,917.00	105,858.00	0.00	0.00
b. Transferability (NCLB)	0.00	0.00	0.00	0.00	(31,730.70)	0.00	0.00
c. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	4,988.00	8,251.00	284,414.00	14,917.00	74,127.30	0.00	0.00
3. Required Matching Funds/Other	0.00	0.00	384.00	692.84	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2d, & 3)	4,988.00	8,251.00	284,798.00	15,609.84	123,662.47	919.57	789.27
REVENUES							
5. Revenue Deferred from Prior Year	0.00	0.00	0.00	0.00	0.00	919.57	789.27
6. Cash Received in Current Year	4,988.00	4,125.49	71,487.50	1,272.10	41,412.55	0.00	0.00
7. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	4,988.00	4,125.49	71,487.50	1,272.10	41,412.55	919.57	789.27
EXPENDITURES							
9. Donor-Authorized Expenditures	4,988.00	4,744.31	284,798.00	15,609.84	70,165.53	919.57	789.27
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	4,988.00	4,744.31	284,798.00	15,609.84	70,165.53	919.57	789.27
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	(618.82)	(213,310.50)	(14,337.74)	(28,752.98)	0.00	0.00
a. Deferred Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	0.00	618.82	213,310.50	14,337.74	28,752.98	0.00	0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	3,506.69	0.00	0.00	53,496.94	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	0.00	0.00	53,496.94	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	4,988.00	4,744.31	284,798.00	15,609.84	70,165.53	919.57	789.27

FEDERAL PROGRAM NAME	Title IID ARRA, Ed Technology	Title III, LEP	Gear Up (HHS)	**TOTAL**
FEDERAL CATALOG NUMBER	84.386	84.365	84.334A	
RESOURCE CODE	4047	4203	5819	
REVENUE OBJECT	8290	8290	8290	
LOCAL DESCRIPTION (if any)	Carryover	CDE Web	ICOE Award	
AWARD				
1. Prior Year Carryover	326.95	17,861.46	0.00	83,886.41
2. a. Current Year Award	0.00	72,503.00	7,250.00	1,355,773.00
b. Transferability (NCLB)	0.00	0.00	0.00	0.00
c. Other Adjustments	0.00	0.00	0.00	0.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	0.00	72,503.00	7,250.00	1,355,773.00
3. Required Matching Funds/Other	0.00	0.00	0.00	1,076.84
4. Total Available Award (sum lines 1, 2d, & 3)	326.95	90,364.46	7,250.00	1,440,736.25
REVENUES				
5. Revenue Deferred from Prior Year	326.95	66,989.74	1,941.10	70,966.63
6. Cash Received in Current Year	0.00	0.00	0.00	784,671.03
7. Contributed Matching Funds	0.00	0.00	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	326.95	66,989.74	1,941.10	855,637.66
EXPENDITURES				
9. Donor-Authorized Expenditures	326.95	65,610.27	4,110.43	1,199,780.56
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	326.95	65,610.27	4,110.43	1,199,780.56
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00	0.00	0.00
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	1,379.47	(2,169.33)	(344,142.90)
a. Deferred Revenue	0.00	1,379.47	0.00	11,062.49
b. Accounts Payable	0.00	0.00	0.00	0.00
c. Accounts Receivable	0.00	0.00	2,169.33	355,205.39
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	24,754.19	3,139.57	240,955.69
15. If Carryover is allowed, enter line 14 amount here	0.00	24,754.19	0.00	131,966.77
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	326.95	65,610.27	4,110.43	1,199,780.56

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

STATE PROGRAM NAME	ASES (Finley)	ASES (HMS)	Ag Vocational Ed Incentive Grant	**TOTAL**
RESOURCE CODE	6010	6010	7010	
REVENUE OBJECT	8590	8590	8590	
LOCAL DESCRIPTION (if any)	CDE Award Letter	ICOE Award Letter	CDE Award Letter	
AWARD				
1. a. Prior Year Carryover	0.00	0.00	0.00	0.00
b. Restr Bal Transfers (Obj 8997)				0.00
c. Adjusted Prior Year Carryover (sum lines 1a & 1b)	0.00	0.00	0.00	0.00
2. a. Current Year Award	155,268.00	136,973.00	17,777.00	310,018.00
b. Other Adjustments	0.00	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	155,268.00	136,973.00	17,777.00	310,018.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1c, 2c, & 3)	155,268.00	136,973.00	17,777.00	310,018.00
REVENUES				
5. Revenue Deferred from Prior Year	0.00	0.00	0.00	0.00
6. Cash Received in Current Year	155,268.00	104,036.73	17,777.00	277,081.73
7. Contributed Matching Funds	0.00	0.00	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	155,268.00	104,036.73	17,777.00	277,081.73
EXPENDITURES				
9. Donor-Authorized Expenditures	155,268.00	136,973.00	17,777.00	310,018.00
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	155,268.00	136,973.00	17,777.00	310,018.00
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00	0.00	0.00
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	(32,936.27)	0.00	(32,936.27)
a. Deferred Revenue	0.00	0.00	0.00	0.00
b. Accounts Payable	0.00	0.00	0.00	0.00
c. Accounts Receivable	0.00	32,936.27	0.00	32,936.27
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	155,268.00	136,973.00	17,777.00	310,018.00

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

FEDERAL PROGRAM NAME	Medi-Cal LEA Billing Option	**TOTAL**
FEDERAL CATALOG NUMBER	93.778	
RESOURCE CODE	5640	
REVENUE OBJECT	8290	
LOCAL DESCRIPTION (if any)	Actual Rev/Exp	
AWARD		
1. Prior Year Restricted Ending Balance	12,148.35	12,148.35
2. a. Current Year Award	11,417.75	11,417.75
b. Other Adjustments	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	11,417.75	11,417.75
3. Required Matching Funds/Other	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	23,566.10	23,566.10
REVENUES		
5. Cash Received in Current Year	11,417.75	11,417.75
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00
b. Noncurrent Accounts Receivable	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00
8. Contributed Matching Funds	0.00	0.00
9. Total Available (sum lines 5, 7c, & 8)	11,417.75	11,417.75
EXPENDITURES		
10. Donor-Authorized Expenditures	4,469.12	4,469.12
11. Non Donor-Authorized Expenditures	0.00	0.00
12. Total Expenditures (line 10 plus line 11)	4,469.12	4,469.12
RESTRICTED ENDING BALANCE		
13. Current Year (line 4 minus line 10)	19,096.98	19,096.98

STATE PROGRAM NAME	English Lang Acquisition Prog	Restricted Lotto (Instruct Materials)	Special Ed - State AB602	Special Ed - State Mental Health	Economic Impact Aid	Limited English Proficiency	Transportation (Regular H to S)
RESOURCE CODE	6286	6300	6500	6512	7090	7091	7230
REVENUE OBJECT	8590	8560	8092/8792	8792	8311	8311	8311/8319
LOCAL DESCRIPTION (if any)	Carryover	State Controller	IC SELPA Award	IC SELPA Award	CDE Web	CDE Web	CDE Web
AWARD							
1. a. Prior Year Restricted Ending Balance	5,475.01	30,431.95	38,925.59	35,686.89	49,189.14	59,879.00	0.00
b. Restr Bal Transfers (Obj 8997)							
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	5,475.01	30,431.95	38,925.59	35,686.89	49,189.14	59,879.00	0.00
2. a. Current Year Award	0.00	44,458.33	447,167.00	76,303.00	233,096.00	190,714.00	342,564.00
b. Other Adjustments	0.00	19,256.57	2,482.90	0.00	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	63,714.90	449,649.90	76,303.00	233,096.00	190,714.00	342,564.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1c, 2c, & 3)	5,475.01	94,146.85	488,575.49	111,989.89	282,285.14	250,593.00	342,564.00
REVENUES							
5. Cash Received in Current Year	0.00	20,051.97	373,947.90	76,303.00	233,096.00	190,714.00	342,564.00
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	43,662.93	75,702.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	43,662.93	75,702.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9. Total Available (sum lines 5, 7c, & 8)	0.00	63,714.90	449,649.90	76,303.00	233,096.00	190,714.00	342,564.00
EXPENDITURES							
10. Donor-Authorized Expenditures	1,989.50	60,414.92	472,368.63	82,776.41	248,143.43	166,683.96	342,564.00
11. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	80,958.35
12. Total Expenditures (line 10 plus line 11)	1,989.50	60,414.92	472,368.63	82,776.41	248,143.43	166,683.96	423,522.35
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	3,485.51	33,731.93	16,206.86	29,213.48	34,141.71	83,909.04	0.00

STATE PROGRAM NAME	Transportation (Local Revenue)	Transportation (Special Ed)	**TOTAL**
RESOURCE CODE	7230	7240	
REVENUE OBJECT	8699	8311/8319	
LOCAL DESCRIPTION (if any)	Actual Receipts	CDE Web	
AWARD			
1. a. Prior Year Restricted Ending Balance	0.00	0.00	219,587.58
b. Restr Bal Transfers (Obj 8997)			0.00
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	0.00	0.00	219,587.58
2. a. Current Year Award	37,428.63	11,138.00	1,382,868.96
b. Other Adjustments	0.00	0.00	21,739.47
c. Adj Curr Yr Award (sum lines 2a & 2b)	37,428.63	11,138.00	1,404,608.43
3. Required Matching Funds/Other	0.00	0.00	0.00
4. Total Available Award (sum lines 1c, 2c, & 3)	37,428.63	11,138.00	1,624,196.01
REVENUES			
5. Cash Received in Current Year	37,428.63	11,138.00	1,285,243.50
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	119,364.93
b. Noncurrent Accounts Receivable	0.00	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	119,364.93
8. Contributed Matching Funds	0.00	0.00	0.00
9. Total Available (sum lines 5, 7c, & 8)	37,428.63	11,138.00	1,404,608.43
EXPENDITURES			
10. Donor-Authorized Expenditures	37,428.63	11,138.00	1,423,507.48
11. Non Donor-Authorized Expenditures	0.00	0.00	80,958.35
12. Total Expenditures (line 10 plus line 11)	37,428.63	11,138.00	1,504,465.83
RESTRICTED ENDING BALANCE			
13. Current Year (line 4 minus line 10)	0.00	0.00	200,688.53

LOCAL PROGRAM NAME	Ongoing/Routine Maintenance	Maintenance LEAP Projects	Agriculture Local Deposit	Redevelopment Facility Funds	Microsoft Tech Vouchers	**TOTAL**
RESOURCE CODE	8150	8150	9010	9140	9155	
REVENUE OBJECT	8980	8699	8699	8625	8699	
LOCAL DESCRIPTION (if any)	GF UR Contrib	IID Grant + Contrib	Ag Donation	RDA Pass-Through	Carryover	
AWARD						
1. a. Prior Year Restricted Ending Balance	0.00	0.00	0.00	0.00	5,388.75	5,388.75
b. Restr Bal Transfers (Obj 8997)						0.00
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	0.00	0.00	0.00	0.00	5,388.75	5,388.75
2. a. Current Year Award	0.00	31,134.05	10,000.00	558,256.76	13,256.47	612,647.28
b. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	31,134.05	10,000.00	558,256.76	13,256.47	612,647.28
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1c, 2c, & 3)	0.00	31,134.05	10,000.00	558,256.76	18,645.22	618,036.03
REVENUES						
5. Cash Received in Current Year	0.00	31,134.05	10,000.00	558,256.76	13,256.47	612,647.28
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00
9. Total Available (sum lines 5, 7c, & 8)	0.00	31,134.05	10,000.00	558,256.76	13,256.47	612,647.28
EXPENDITURES						
10. Donor-Authorized Expenditures	0.00	31,134.05	8,305.88	558,256.76	6,617.08	604,313.77
11. Non Donor-Authorized Expenditures	310,169.21	4,399.01	0.00	0.00	0.00	314,568.22
12. Total Expenditures (line 10 plus line 11)	310,169.21	35,533.06	8,305.88	558,256.76	6,617.08	918,881.99
RESTRICTED ENDING BALANCE						
13. Current Year (line 4 minus line 10)	0.00	0.00	1,694.12	0.00	12,028.14	13,722.26

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	6,888,814.73	301	0.00	303	6,888,814.73	305	354,933.56		307	6,533,881.17	309
2000 - Classified Salaries	1,890,963.07	311	0.00	313	1,890,963.07	315	333,442.96		317	1,557,520.11	319
3000 - Employee Benefits (Excluding 3800)	2,277,766.60	321	37,101.02	323	2,240,665.58	325	154,131.50		327	2,086,534.08	329
4000 - Books, Supplies Equip Replace. (6500)	538,993.09	331	0.00	333	538,993.09	335	234,565.67		337	304,427.42	339
5000 - Services. . . & 7300 - Indirect Costs	1,089,125.12	341	0.00	343	1,089,125.12	345	39,244.54		347	1,049,880.58	349
				TOTAL	12,648,561.59	365			TOTAL	11,532,243.36	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 no 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	5,202,543.92	375
2. Salaries of Instructional Aides Per EC 41011	2100	240,295.24	380
3. STRS	3101 & 3102	409,271.98	382
4. PERS	3201 & 3202	38,601.79	383
5. OASDI - Regular, Medicare and Alternative	3301 & 3302	98,283.25	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)	3401 & 3402	597,886.91	385
7. Unemployment Insurance	3501 & 3502	56,315.88	390
8. Workers' Compensation Insurance	3601 & 3602	61,919.39	392
9. OPEB, Active Employees (EC 41372)	3751 & 3752	0.00	
10. Other Benefits (EC 22310)	3901 & 3902	0.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)		6,705,118.36	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2		0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)		215,055.80	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14. TOTAL SALARIES AND BENEFITS		6,490,062.56	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372		56.28%	
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 th provisions of EC 41374.

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%	
2. Percentage spent by this district (Part II, Line 15)	56.28%	
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)	11,532,243.36	
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00	

Goal	Program/Activity	Direct Costs: Direct Charged (Schedule DCC) Column 1	Direct Costs: Allocated (Schedule AC) Column 2	Direct Costs: Subtotal (col. 1 + 2) Column 3	Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
Instructional Goals							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00
1110	Regular Education, K–12	9,082,785.67	733,199.80	9,815,985.47	812,188.06		10,628,173.53
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	241,424.39	22,914.59	264,338.98	21,871.77		286,210.75
3300	Independent Study Centers	0.00	0.00	0.00	0.00		0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Vocational Education	303,542.94	34,371.88	337,914.82	27,959.53		365,874.35
4110	Regular Education, Adult	111.30	0.00	111.30	9.21		120.51
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	0.00	0.00	0.00	0.00		0.00
4850	Migrant Education	294,392.84	0.00	294,392.84	24,358.47		318,751.31
5000-5999	Special Education	853,495.60	91,658.36	945,153.96	78,203.33		1,023,357.29
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	0.00	0.00	0.00	0.00		0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	0.00	0.00	0.00	0.00		0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
Other Costs							
----	Food Services					0.00	0.00
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					0.00	0.00
----	Other Outgo					788,803.13	788,803.13
Other Funds ----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		34,120.59	34,120.59	84,180.51		118,301.10
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(40,018.32)		(40,018.32)
----	**Total General Fund and Charter Schools Funds Expenditures**	10,775,752.74	916,265.22	11,692,017.96	1,008,752.56	788,803.13	13,489,573.65

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

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
1110	Regular Education, K–12	5,845,360.28	492,113.71	174,105.36	1,016,358.18	520,159.08	437,375.36	188,396.14			408,917.56	0.00	9,082,785.67
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	176,388.21	0.00	0.00	65,036.18	0.00	0.00	0.00			0.00	0.00	241,424.39
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Vocational Education	303,542.94	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	303,542.94
4110	Regular Education, Adult	101.74	0.00	0.00	9.56	0.00	0.00	0.00			0.00	0.00	111.30
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4850	Migrant Education	177,888.65	0.00	2,614.61	5,600.64	84,621.47	0.00	0.00			23,667.47	0.00	294,392.84
5000-5999	Special Education	757,166.63	0.00	0.00	0.00	82,776.41	13,552.56	0.00			0.00	0.00	853,495.60
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		7,260,448.45	492,113.71	176,719.97	1,087,004.56	687,556.96	450,927.92	188,396.14	0.00	0.00	432,585.03	0.00	10,775,752.74

* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K–12	5,293.91	727,905.89	0.00	733,199.80
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	167.53	22,747.06	0.00	22,914.59
3300	Independent Study Centers	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Vocational Education	251.29	34,120.59	0.00	34,371.88
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	670.12	90,988.24	0.00	91,658.36
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
- -	Adult Education (Fund 11)		34,120.59		34,120.59
- -	Child Development (Fund 12)	0.00	0.00	0.00	0.00
- -	Cafeteria (Funds 13 and 61)		0.00		0.00
Total Allocated Support Costs		6,382.85	909,882.37	0.00	916,265.22

A.	**Central Administration Costs in General Fund and Charter Schools Funds**	
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	346,769.45
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	12,700.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	641,074.36
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	48,227.07
5	Total Central Administration Costs in General Fund and Charter Schools Funds	1,048,770.88
B.	**Direct Charged and Allocated Costs in General Fund and Charter Schools Funds**	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	10,775,752.74
2	Total Allocated Costs (from Form PCR, Column 2, Total)	916,265.22
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	11,692,017.96
C.	**Direct Charged Costs in Other Funds**	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	86,000.87
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	897,271.74
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	983,272.61
D.	**Total Direct Charged and Allocated Costs (B3 + C5)**	12,675,290.57
E.	**Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)**	8.27%

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400, and 6500)	0.00				0.00
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			0.00		0.00
Other Outgo (Objects 1000-7999)				788,803.13	788,803.13
Total Other Costs	0.00	0.00	0.00	788,803.13	788,803.13

Unaudited Actuals
2012-13
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Allocation Factors (AF) for Support Costs

	Teacher Full-Time Equivalents				Classroom Units		Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	0.00	0.00	6,382.85	0.00	909,882.36	0.00	0.00
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals **Description**							
0001 Pre-Kindergarten							
1110 Regular Education, K–12			63.20		64.00		
3100 Alternative Schools							
3200 Continuation Schools			2.00		2.00		
3300 Independent Study Centers							
3400 Opportunity Schools							
3550 Community Day Schools							
3700 Specialized Secondary Programs							
3800 Vocational Education			3.00		3.00		
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Vocational Education							
4760 Bilingual							
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)			8.00		8.00		
6000 ROC/P							
Other Goals **Description**							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
Other Funds **Description**							
- - Adult Education (Fund 11)					3.00		
- - Child Development (Fund 12)							
- - Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors	0.00	0.00	76.20	0.00	80.00	0.00	0.00

Part I - General Administrative Share of Plant Services Costs

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

A. Salaries and Benefits - Other General Administration and Centralized Data Processing

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 7200-7700, goals 0000 and 9000) — 436,854.16
2. Contracted general administrative positions not paid through payroll
   a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800.
   b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) — 10,598,697.12

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) — 4.12%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. — 29,015.00

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

A.	**Indirect Costs**	
1.	Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	641,074.36
2.	Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	48,227.07
3.	External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	12,700.00
4.	Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5.	Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	55,309.66
6.	Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7.	Adjustment for Employment Separation Costs	
	a. Plus: Normal Separation Costs (Part II, Line A)	0.00
	b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	29,015.00
8.	Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	728,296.09
9.	Carry-Forward Adjustment (Part IV, Line F)	(107,281.95)
10.	Total Adjusted Indirect Costs (Line A8 plus Line A9)	621,014.14
B.	**Base Costs**	
1.	Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	7,260,448.45
2.	Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	1,762,221.09
3.	Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	1,138,484.88
4.	Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	188,396.14
5.	Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6.	Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7.	Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	346,769.45
8.	External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9.	Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
10.	Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11.	Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	1,287,157.73
12.	Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13.	Adjustment for Employment Separation Costs	
	a. Less: Normal Separation Costs (Part II, Line A)	0.00
	b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	29,015.00
14.	Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	86,000.87
15.	Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16.	Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	897,271.74
17.	Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18.	Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	12,995,765.35
C.	**Straight Indirect Cost Percentage Before Carry-Forward Adjustment (For information only - not for use when claiming/recovering indirect costs)** (Line A8 divided by Line B18)	5.60%
D.	**Preliminary Proposed Indirect Cost Rate (For final approved fixed-with-carry-forward rate for use in 2014-15 see www.cde.ca.gov/fg/ac/ic)** (Line A10 divided by Line B18)	4.78%

Part IV - Carry-forward Adjustment

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

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

A.	**Indirect costs incurred in the current year (Part III, Line A8)**	728,296.09
B.	**Carry-forward adjustment from prior year(s)**	
1.	Carry-forward adjustment from the second prior year	187,054.92
2.	Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C.	**Carry-forward adjustment for under- or over-recovery in the current year**	
1.	Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (9.98%) times Part III, Line B18); zero if negative	0.00
2.	Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (9.98%) times Part III, Line B18) or (the highest rate used to recover costs from any program (9.52%) times Part III, Line B18); zero if positive	(321,845.85)
D.	**Preliminary carry-forward adjustment (Line C1 or C2)**	(321,845.85)

E. Optional allocation of negative carry-forward adjustment over more than one year

Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.

Option 1.	Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	3.13%
Option 2.	Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment ($-160,922.93) is applied to the current year calculation and the remainder ($-160,922.92) is deferred to one or more future years:	4.37%
Option 3.	Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment ($-107,281.95) is applied to the current year calculation and the remainder ($-214,563.90) is deferred to one or more future years:	4.78%
	LEA request for Option 1, Option 2, or Option 3	3
F.	**Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)**	(107,281.95)

Approved indirect cost rate: 9.98%
Highest rate used in any program: 9.52%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	439,685.20	4,983.85	1.13%
01	3060	168,336.60	15,996.95	9.50%
01	3061	119,155.69	4,548.10	3.82%
01	3110	4,332.59	411.72	9.50%
01	4035	64,065.03	6,100.50	9.52%
01	4036	839.77	79.80	9.50%
01	4045	722.07	67.20	9.31%
01	4047	298.58	28.37	9.50%
01	6010	278,393.88	13,847.12	4.97%
01	6286	1,816.85	172.65	9.50%
01	7090	241,591.06	6,552.37	2.71%
01	7091	162,335.68	4,348.28	2.68%
13	5310	897,271.74	40,018.32	4.46%

Description	EDP No.	Home-to-School	SD/OI
SCHEDULE I - PUPIL TRANSPORTATION DATA			
A. ENTER average number of buses used to transport pupils daily to/from school	008/006	7.0	2.0
B. 1. ENTER average number of pupils transported daily one way to/from school (excluding extended year)	020/019	249.0	13.0
2. ENTER number of pupils included on Line B1 with transportation in IEP	023/024	0.0	13.0
C. ENTER total number of miles driven to/from school	021/022	48,154.0	20,345.0
D. ENTER 1 for traditional school year, 2 for year-round, or 3 for a combinatior of both, for days pupils transported	030/033	1	1
SCHEDULE II - COST DATA			
(Home-to-School: Unless otherwise specified, Fund 01, Resources 1100, 7230 and 7235, Function 3600)			
(SD/OI: Unless otherwise specified, Fund 01, Resource 7240, Function 3600)			
A. Classified Salaries & Benefits (Objects 2100-2999, 3102, 3202, 3302, 3402, 3502, 3602, 3702, 3752, 3802, and 3902)		320,555.60	13,552.56
B. Books & Supplies (Objects 4200, 4300, and 4400)		96,387.64	0.00
C. 1. Subagreements for Services (Object 5100)		0.00	0.00
a. ENTER amount included on Line C1 paid to a private contractor to transport pupils	003/004	0.00	0.00
2. Travel/Conferences & Dues/Memberships (Objects 5200 and 5300)		85.72	0.00
3. Insurance (Objects 5400 and 5450)		0.00	0.00
4. Rentals, Leases, Repairs, and Noncapitalized Improvements (Object 5600)		7,981.08	0.00
5. Interprogram/Interfund Transfers (Objects 5710 and 5750)		0.00	0.00
6. Other Services and Operating Expenditures (Object 5800) (Contracts for repairs should be charged to Object 5600)		11,633.04	0.00
7. Communications (Object 5900)		732.28	0.00
D. Capital Outlay, Lease Purchase & Debt Service (Home-to-School: Funds 01, 15, & 18, all applicable Resources except 7240, Function 3600, Objects 6400 & 6500, plus Fund 01, Resources 7230, 7235, and 7236, Function 9100, Objects 7438 and 7439, plus Funds 15 & 18, Function 9100, Objects 7438 and 7439, minus Fund 01, Resources 7230 and 7235, Object 8972, minus Funds 15 & 18, Object 8972) (SD/OI: Fund 01, Resource 7240, Function 3600, Objects 6400 & 6500 plus Fund 01, Resource 7240, Function 9100, Objects 7438 and 7439, minus Fund 01, Resource 7240, Object 8972)		23,575.62	0.00
1. ENTER amount of capital outlay, lease purchase & debt service included on Line D in Home-to-School that belongs in SD/OI as a decrease to Home-to-School and an increase to SD/OI. (Line D1 must net to zero)		(23,575.62)	23,575.62
E. Direct Support Costs			
1. Plant Maintenance & Operations and Facilities (Fund 01, Resource 7230 (HtoS) or 7240 (SD/OI), Functions 8100-8400 and 8700, Objects 2000-5999, 6400, and 6500)		0.00	0.00
F. Direct and Direct Support Costs (Lines A through E1 except Line C1a)	096/095	437,375.36	37,128.18
G. Reconciliation Amounts (For CDE's use; LEAs, refer to instructions)			
1. Additions		0.00	0.00
2. Deductions		0.00	0.00
H. Gross Transportation Expense (Line F plus Line G1 minus Line G2)	094/093	437,375.36	37,128.18
I. Reimbursement from other districts/county offices/charter or private schools/agencies for transportation expenses included in Line H (Fund 01, Resource 7230 (HtoS) or 7240 (SD/OI), Objects 8677 and 8699		37,428.63	0.00
1. ENTER amount of Line I that represents reimbursements other than for transportation services (i.e., fuel tax reimbursement, insurance recovery, bus trade-in or sale, prior year refunds, etc.		25,403.87	0.00
J. Subtotal, Pupil Transportation Expense (Line H minus Line I plus Line I1)	097/098	425,350.60	37,128.18
K. Indirect Costs (Approved indirect cost rate of 9.98% times the sum of Line H minus lines C1, D, and D1. If negative, then zero.)		43,650.06	1,352.55
L. Net Pupil Transportation Expense (Lines J and K)	100/101	469,000.66	38,480.73

Description	EDP No.	Home-to-School	SD/OI
SCHEDULE III - ALLOWABLE TRANSPORTATION EXPENSE			
A. Net Pupil Transportation Expense (Schedule II, Line L)		469,000.66	38,480.73
B. ENTER deduction for increased cost of court ordered transportation (Los Angeles Unified, San Bernardino Unified and San Diego Unified only)		0.00	
C. Deduction for payments to common carriers and parents in lieu of transportation provided to your pupils			
1. ENTER payments by your LEA, included in Schedule II Line C1		0.00	0.00
2. ENTER payments by another LEA, included in Schedule II, Line C1		0.00	0.00
3. Less: ENTER payments to common carriers and parents, deducted on Line B		0.00	
D. Deduction for bus acquisition and/or replacement			
1. ENTER portion of bus payments included in Schedule II, Line D plus Line D1 that was for your pupils (exclude portion other LEAs paid to you as part of their costs		0.00	0.00
2. ENTER portion of payments included in Schedule II, lines C1 and C6 paid to another LEA providing services to your LEA		0.00	0.00
3. Less: ENTER bus acquisition and/or replacement included in deduction taken on Line B		0.00	
E. Deduction for unallowable costs			
1. ENTER amount of unallowable costs included in Schedule II, lines C1 and C6 paid by you to another LEA		0.00	0.00
2. Less: ENTER unallowable costs amount included in deduction taken on Line B		0.00	
F. Total Deductions (Lines B, C1, C2, D1, D2, and E1 minus lines C3, D3, and E2)		0.00	0.00
G. Bus Operating Expense (Line A minus Line F)	110/111	469,000.66	38,480.73
H. 1. Cost Per Mile (Line G divided by Schedule I, Line C)	120/121	9.740	1.891
2. Cost Per Pupil (Line G divided by Schedule I, Line B1)	122/123	1,883.537	2,960.056
I. Payments to common carriers and to parents in lieu of transportation (Lines C1 and C2 minus Line C3)	080/081	0.00	0.00
J. 1. ENTER prior year unallowable costs paid to another LEA used in the current year for bus purchases			
2. Bus acquisition and replacement (Lines J1, D1, and D2 minus D3)	085/086	0.00	0.00
K. Approved Transportation Expense (Lines G, I, and J2)	130/133	469,000.66	38,480.73
L. Approved Non-SD/OI Home-to-School Transportation Expense			
1. Calculated Expense (Line K divided by Schedule I, Line B1 times Schedule I, Line B2)	132c	0.00	
2. ENTER LEA's computed expense if different than amount calculated in Line L1 (maintain documentation locally)	132a	0.00	

Contact: John-Paul Wells

Title: Chief Business Official

Agency: Holtville Unified School District

Phone Number/Ext: 760-356-2974

E-mail Address: jpwells@holtville.k12.ca.us

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		30,431.95	30,431.95
2. State Lottery Revenue	8560	216,474.79		63,714.90	280,189.69
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		216,474.79	0.00	94,146.85	310,621.64
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	176,882.00			176,882.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	39,592.79			39,592.79
4. Books and Supplies	4000-4999	0.00		60,414.92	60,414.92
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)		216,474.79	0.00	60,414.92	276,889.71
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	0.00	0.00	33,731.93	33,731.93

D. COMMENTS:

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

*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 purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriaten

Section I - Expenditures	Funds 01, 09, and 62 Goals	Functions	Objects	2012-13 Expenditures
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	13,489,573.64
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3355 and 3385)	All	All	1000-7999	1,204,249.68
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999 except 3801-3802	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	0.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	74,169.37
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	714,633.76
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	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	15,107.90
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)				803,911.03
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures before adjustments (Line A minus lines B and C11, plus lines D1 and D2)				11,481,412.93
F. Charter school expenditure adjustments (From Section V)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				11,481,412.93

Section II - Expenditures Per ADA	2012-13 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, lines 3, 6, 26, 28, and 29)	1,516.78
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)	1,516.78
D. Charter school ADA adjustments (From Section V)	0.00
E. Adjusted total ADA (Lines C plus D)	1,516.78
F. Expenditures per ADA (Line I.G divided by Line II.E)	7,569.60

Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	11,541,408.15	7,425.47
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)	11,541,408.15	7,425.47
B. Required effort (Line A.2 times 90%)	10,387,267.34	6,682.92
C. Current year expenditures (Line I.G and Line II.F)	11,481,412.93	7,569.60
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2014-15 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

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

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

Aggregate Expenditures/Per ADA Expenditures	Total	Per ADA
B. MOE deficiency amount if MOE not met Col 1 (Line III.D) and Col 2 (Line III.D x Line II.E)	0.00	0.00
C. Education Jobs Fund expenditures applied (Using lowest amount needed) (Lowest amount in Line IV.B, up to amount available in Line IV.A4)	0.00	0.00
D. Total expenditures, with adjustments, Col 1 (Line I.G plus Line IV.C)	11,481,412.93	
E. Total expenditures per ADA, with adjustments, Col 2 (Col 1 Line IV.D divided by Line II.E)		7,569.60
F. Adjusted MOE expenditures deficiency amount, Col 1 (Line IV.B minus Line IV.C)	0.00	
G. Adjusted MOE per pupil expenditure deficiency amount, Col 2 (Line III.B minus IV.E) (If negative, then zero)		0.00
H. MOE determination with Education Jobs Fund expenditure adjustment. (If both amounts in lines F and G are positive, MOE not met. If either column in Line IV.F or IV.G equals zero, MOE requirement has been met)	MOE Met	
I. MOE adjusted deficiency percentage, if MOE not met; otherwise zero. Col 1 (Line IV.F divided by Line III.B) and Col 2 (Line IV.G divided by Line III.B) (Funding under NCLB covered programs in FY 2014-15 may be reduced by the lower of the two percentages)	0.00%	0.00%

SECTION V - Detail of Charter School Adjustments (used in Section I, Line F and Section II, Line D)

Charter School Name/Reason for Adjustment	Expenditure Adjustment	ADA Adjustment
Total charter school adjustments	0.00	0.00

SECTION VI - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)

Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

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, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									138
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	564,790.56		564,790.56
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	110,770.11		110,770.11
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	173,252.59		173,252.59
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	4,682.34		4,682.34
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	853,495.60	0.00	853,495.60
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	91,658.38								91,658.38
	Total Indirect Costs and PCR Allocations	91,658.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	91,658.38
	TOTAL COSTS	91,658.38	0.00	0.00	0.00	0.00	0.00	853,495.60	0.00	945,153.98
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, & 3405)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	118,611.00		118,611.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	95,143.22		95,143.22
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	70,373.08		70,373.08
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	670.70		670.70
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	284,798.00	0.00	284,798.00
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	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	284,798.00	0.00	284,798.00
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
	TOTAL COSTS									284,798.00

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, Ages 5-22 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)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	446,179.56		446,179.56
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	15,626.89		15,626.89
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	102,879.51		102,879.51
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	4,011.64		4,011.64
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	568,697.60	0.00	568,697.60
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	91,658.38								91,658.38
	Total Indirect Costs and PCR Allocations	91,658.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	91,658.38
	TOTAL BEFORE OBJECT 8980	91,658.38	0.00	0.00	0.00	0.00	0.00	568,697.60	0.00	660,355.98
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
	TOTAL COSTS									660,355.98
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
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	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	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	0.00
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									175,035.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
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)									2,414.56
	TOTAL COSTS									177,449.56

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

2011-12 Expenditures	A. State and Local	B. Local Only
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	585,511.95	192,700.12
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)	0.00	0.00
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)	0.00	0.00
4. Enter any other adjustments, not included in Line 1 (explain below)	0.00	0.00
5. 2011-12 Expenditures, Adjusted for 2012-13 MOE Calculation (Sum lines 1 through 4)	585,511.95	192,700.12

C. Unduplicated Pupil Count	
1. Enter the unduplicated pupil count reported in 2011-12 Report SEMA, 2011-12 Expenditures by LEA (LE-CY) worksheet	143.00
2. Enter any adjustments not included in Line C1 (explain below)	0.00
3. 2011-12 Unduplicated Pupil Count, Adjusted for 2012-13 MOE Calculation (Line C1 plus Line C2)	143.00

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.

[X] 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].

		State and Local	Local Only
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)	0.00		
Maximum available for MOE reduction (50% of increase in funding)	0.00 (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)	0.00 (b)		

If (b) is greater than (a).

Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)	(c)		
Available for MOE reduction. (line (a) minus line (c), zero if negative)	0.00 (d)		
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).			

If (b) is less than (a).

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

SELPA: (??)

SECTION 3	**Column A**	**Column B**	**Column C**
	Actual Expenditures FY 2012-13 (LE-CY Worksheet)	**Actual Expenditures FY 2011-12 (LE-PY Worksheet)**	**Difference (A - B)**
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Total special education expenditures	945,153.98		
2. Less: Expenditures paid from federal sources	284,798.00		
3. Expenditures paid from state and local sources	660,355.98	585,511.95	
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	660,355.98	585,511.95	74,844.03
4. Special education unduplicated pupil count	138	143	
5. Per capita state and local expenditures (A3/A4)	4,785.19	4,094.49	690.70

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:

	FY 2012-13	FY 2011-12	Difference
☐ 1. Last year's local expenditures met MOE requirement:			
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)			

	FY 2012-13	Base FY	Difference
☐ 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.			
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.

John-Paul Wells	760-356-2974
Contact Name	Telephone Number
Chief Business Official	jpwells@holtville.k12.ca.us
Title	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, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									138
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	549,556.50		549,556.50
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	87,654.00		87,654.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	161,362.00		161,362.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	500.00		500.00
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	799,072.50	0.00	799,072.50
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	39,112.36		39,112.36
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	39,112.36	0.00	39,112.36
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00	838,184.86	0.00	838,184.86
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, & 6000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	421,854.50		421,854.50
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	9,828.00		9,828.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	97,266.00		97,266.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	500.00		500.00
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	529,448.50	0.00	529,448.50
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	39,112.36		39,112.36
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	39,112.36	0.00	39,112.36
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	568,560.86	0.00	568,560.86
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)									0.00
	TOTAL COSTS									568,560.86

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, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
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	9,828.00		9,828.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	2,015.00		2,015.00
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	11,843.00	0.00	11,843.00
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	0.00
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	0.00	0.00	0.00	0.00	0.00	0.00	11,843.00	0.00	11,843.00
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)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)									175,000.00
	TOTAL COSTS									186,843.00

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									138
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	564,790.56		564,790.56
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	110,770.11		110,770.11
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	173,252.59		173,252.59
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	4,682.34		4,682.34
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	853,495.60	0.00	853,495.60
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)	91,658.38								91,658.38
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00	853,495.60	0.00	853,495.60
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, & 3405)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	118,611.00		118,611.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	95,143.22		95,143.22
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	70,373.08		70,373.08
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	670.70		670.70
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	284,798.00	0.00	284,798.00
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	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	284,798.00	0.00	284,798.00
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
	TOTAL COSTS									284,798.00

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, Ages 5-22 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)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	446,179.56		446,179.56
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	15,626.89		15,626.89
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	102,879.51		102,879.51
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	4,011.64		4,011.64
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	568,697.60	0.00	568,697.60
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)	91,658.38								91,658.38
	Total Indirect Costs	0.00	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	568,697.60	0.00	568,697.60
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
	TOTAL COSTS									568,697.60
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
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	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	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	0.00
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									175,035.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
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)									2,414.56
	TOTAL COSTS									177,449.56

* 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.

[X] 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].

		State and Local	Local Only
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)	0.00		
Maximum available for MOE reduction (50% of increase in funding)	0.00 (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)	0.00 (b)		

If (b) is greater than (a).

Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)	(c)		
Available for MOE reduction. (line (a) minus line (c), zero if negative)	0.00 (d)		
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).			

If (b) is less than (a).

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

SELPA: (??)

SECTION 3	**Column A**	**Column B**	**Column C**
	Budgeted Amounts FY 2013-14 (LB-B Worksheet)	**Actual Expenditures FY 2012-13 (LE-B Worksheet)**	**Difference (A - B)**
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Total special education expenditures	838,184.86		
2. Less: Expenditures paid from federal sources	269,624.00		
3. Expenditures paid from state and local sources	568,560.86	568,697.60	
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	568,560.86	568,697.60	(136.74)
4. Special education unduplicated pupil count	138	138	
5. Per capita state and local expenditures (A3/A4)	4,120.01	4,121.00	(0.99)

If one or both of the differences in lines A3 and A5, Column C, are positive (current year budgeted state and local expenditures, in tota 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:

	Budget FY 2013-14	Actual FY 2012-13	Difference
☐ 1. Last year's local expenditures met MOE requirement:			
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)			

	Budget FY 2013-14	Base FY	Difference
☐ 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.			
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.

John-Paul Wells
Contact Name

760-356-2974
Telephone Number

Chief Business Official
Title

jpwells@holtville.k12.ca.us
E-mail Address

	2012-13 Calculations			2013-14 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA (2011-12 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	**2011-12 Actual**			**2012-13 Actual**		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	8,453,800.02	0.00	8,453,800.02			8,542,668.56
2. PRIOR YEAR GANN ADA (Preload/Line B9, PY column)	1,562.85	0.00	1,562.85			1,521.94
ADJUSTMENTS TO PRIOR YEAR LIMIT	**Adjustments to 2011-12**			**Adjustments to 2012-13**		
3. District Lapses, Reorganizations and Other Transfers			0.00			0.00
4. Temporary Voter Approved Increases			0.00			0.00
5. Less: Lapses of Voter Approved Increases			0.00			0.00
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)			0.00			0.00
B. CURRENT YEAR GANN ADA (2012-13 data should tie to Principal Apportionment Attendance Software reports)	**2012-13 P2 Report**			**2013-14 P2 Estimate**		
1. Total K-12 ADA (Form A, Lines 10, 28, & 29)	1,521.94	0.00	1,521.94	1,481.90	0.00	1,481.90
2. ROC/P ADA**						
3. Total Charter Schools ADA (Form A, Line 26)	0.00	0.00	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)			1,521.94			1,481.90
OTHER ADA (From Principal Apportionment Attendance Software)						
7. Apprentice Hours - High School			0.00			0.00
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)			1,521.94			1,481.90
C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	**2012-13 Actual**			**2013-14 Budget**		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	31,503.06	0.00	31,503.06	31,503.00	0.00	31,503.00
2. Timber Yield Tax (Object 8022)	0.00	0.00	0.00	0.00	0.00	0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00	0.00	0.00	0.00	0.00	0.00
4. Secured Roll Taxes (Object 8041)	2,447,355.18	0.00	2,447,355.18	2,447,355.00	0.00	2,447,355.00
5. Unsecured Roll Taxes (Object 8042)	186,648.90	0.00	186,648.90	186,649.00	0.00	186,649.00
6. Prior Years' Taxes (Object 8043)	0.00	0.00	0.00	0.00	0.00	0.00
7. Supplemental Taxes (Object 8044)	5,147.39	0.00	5,147.39	0.00	0.00	0.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(958,675.00)	0.00	(958,675.00)	(958,675.00)	0.00	(958,675.00)
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00	0.00	0.00	0.00	0.00	0.00
10. Other In-Lieu Taxes (Object 8082)	182.83	0.00	182.83	0.00	0.00	0.00
11. Comm. Redevelopment Funds (Obj. 8047 & 8625)	561,214.21	0.00	561,214.21	110,000.00	0.00	110,000.00
12. Parcel Taxes (Object 8621)	0.00	0.00	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	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	0.00	0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)	0.00	0.00	0.00	0.00	0.00	0.00
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	2,273,376.57	0.00	2,273,376.57	1,816,832.00	0.00	1,816,832.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00	0.00	0.00	0.00	0.00	0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	2,273,376.57	0.00	2,273,376.57	1,816,832.00	0.00	1,816,832.00

	2012-13 Calculations			2013-14 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
EXCLUDED APPROPRIATIONS						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			138,227.82			141,365.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act			0.00			0.00
21. Unreimbursed Court Mandated Desegregation Costs			0.00			0.00
22. Other Unfunded Court-ordered or Federal Mandates			0.00			
23. TOTAL EXCLUSIONS (Lines C19 through C22)			138,227.82			141,365.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. Revenue Limit State Aid - CY (objects 8011 and 8012)	6,310,696.00	0.00	6,310,696.00	9,538,559.00	0.00	9,538,559.00
25. Revenue Limit State Aid - Prior Years (Object 8019)	(12,294.00)	0.00	(12,294.00)	0.00	0.00	0.00
26. Supplemental Instruction - CY (Res. 0000, Object 8590)**		185,945.00	185,945.00		0.00	0.00
27. Supplemental Instruction - PY (Res. 0000, Object 8590)**		0.00	0.00		92,870.00	92,870.00
28. Comm Day Sch Addl Funding - CY (Res. 2430, Obj. 8311 and Res. 0000, Obj. 8590)**		0.00	0.00		0.00	0.00
29. Comm Day Sch Addl Funding - PY (Res. 2430, Obj. 8319 and Res. 0000, Obj. 8590)**		0.00	0.00		0.00	0.00
30. ROC/P Apportionment - CY (Res. 0000, Object 8590)**		0.00	0.00		0.00	0.00
31. ROC/P Apportionment - PY (Res. 0000, Object 8590)**		0.00	0.00		0.00	0.00
32. Charter Schs. Gen. Purpose Entitlement (Object 8015)	0.00	0.00	0.00	0.00	0.00	0.00
33. Charter Schs. Categorical Block Grant (Object 8590)**		0.00	0.00		0.00	0.00
34. Class Size Reduction, Grades K-3 (Object 8434)	358,785.00	0.00	358,785.00	0.00	0.00	0.00
35. Class Size Reduction, Grade 9 (Object 8590)**		0.00	0.00		0.00	0.00
36. SUBTOTAL STATE AID RECEIVED (Lines C24 through C35)	6,657,187.00	185,945.00	6,843,132.00	9,538,559.00	92,870.00	9,631,429.00
ADD BACK TRANSFERS TO COUNTY						
37. County Office Funds Transfer (Form RL, Line 32)	30,670.10	0.00	30,670.10		30,670.00	30,670.00
38. TOTAL STATE AID (Lines C36 plus C37)	6,687,857.10	185,945.00	6,873,802.10	9,538,559.00	123,540.00	9,662,099.00
DATA FOR INTEREST CALCULATION						
39. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	13,684,347.15	0.00	13,684,347.15	14,171,700.77	0.00	14,171,700.77
40. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	11,203.97	0.00	11,203.97	12,000.00	0.00	12,000.00
APPROPRIATIONS LIMIT CALCULATIONS	**2012-13 Actual**			**2013-14 Budget**		
D. PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			8,453,800.02			8,542,668.56
2. Inflation Adjustment			1.0377			1.0512
3. Program Population Adjustment (Lines B9 divided by [A2 plus A7]) (Round to four decimal places)			0.9738			0.9737
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			8,542,668.56			8,743,877.79
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			2,273,376.57			1,816,832.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of $120 times Line B9 or $2,400; but not greater than Line C38 or less than zero)			182,632.80			177,828.00
b. Maximum State Aid in Local Limit (Lesser of Line C38 or Lines D4 minus D5 plus C23; but not less than zero)			6,407,519.81			7,068,410.79
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			6,407,519.81			7,068,410.79
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])			7,113.25			7,530.03
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			2,280,489.82			1,824,362.03
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)			6,400,406.56			7,060,880.76
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			2,280,489.82			
b. State Subventions (Line D8)			6,400,406.56			
c. Less: Excluded Appropriations (Line C23)			138,227.82			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			8,542,668.56			

	2012-13 Calculations			2013-14 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4; if negative, then zero)			0.00			
If not zero report amount to: Ana J. Matosantos, Director State Department of Finance Attention: School Gann Limits State Capitol, Room 1145 Sacramento, CA 95814						
Summary	**2012-13 Actual**			**2013-14 Budget**		
11. Adjusted Appropriations Limit (Lines D4 plus D10)			8,542,668.56			8,743,877.79
12. Appropriations Subject to the Limit (Line D9d)			8,542,668.56			

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

John-Paul Wells
Gann Contact Person

760-356-2974
Contact Phone Number

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	153,012.00		153,012.00			153,012.00
Work in Progress	1,570,584.00	179,642.00	1,750,226.00	74,923.00	1,414,722.00	410,427.00
Total capital assets not being depreciated	1,723,596.00	179,642.00	1,903,238.00	74,923.00	1,414,722.00	563,439.00
Capital assets being depreciated:						
Land Improvements	547,036.00		547,036.00	1,496,845.00	26,500.00	2,017,381.00
Buildings	26,661,684.00	(179,642.00)	26,482,042.00	41,160.00		26,523,202.00
Equipment	1,808,589.00		1,808,589.00		46,005.00	1,762,584.00
Total capital assets being depreciated	29,017,309.00	(179,642.00)	28,837,667.00	1,538,005.00	72,505.00	30,303,167.00
Accumulated Depreciation for:						
Land Improvements	(311,161.00)		(311,161.00)	(51,167.00)		(362,328.00)
Buildings	(6,598,516.00)		(6,598,516.00)	(497,578.00)		(7,096,094.00)
Equipment	(1,377,213.00)		(1,377,213.00)	(60,414.00)		(1,437,627.00)
Total accumulated depreciation	(8,286,890.00)	0.00	(8,286,890.00)	(609,159.00)	0.00	(8,896,049.00)
Total capital assets being depreciated, net	20,730,419.00	(179,642.00)	20,550,777.00	928,846.00	72,505.00	21,407,118.00
Governmental activity capital assets, net	22,454,015.00	0.00	22,454,015.00	1,003,769.00	1,487,227.00	21,970,557.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	6,708,059.00	57,664.00	6,765,723.00	3,348,101.00	2,253,735.00	7,860,089.00	117,719.00
State School Building Loans Payable		0.00	0.00	0.00	0.00	0.00	0.00
Certificates of Participation Payable	2,132,990.00	0.00	2,132,990.00	0.00	54,818.00	2,078,172.00	144,817.00
Capital Leases Payable	2,032,587.00	(8,736.00)	2,023,851.00	0.00	1,175,329.00	848,522.00	21,286.00
Lease Revenue Bonds Payable		0.00	0.00	0.00	0.00	0.00	0.00
Other General Long-Term Debt		0.00	0.00	0.00	0.00	0.00	0.00
Net OPEB Obligation	849,699.00	(818,318.00)	31,381.00	52,238.00	0.00	83,619.00	25,000.00
Compensated Absences Payable	12,637.00	0.00	12,637.00	91,002.00	90,726.00	12,913.00	12,913.00
Governmental activities long-term liabilities	11,735,972.00	(769,390.00)	10,966,582.00	3,491,341.00	3,574,608.00	10,883,315.00	321,735.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

			BEGINNING CASH	1,462,742.54	2,576,871.55	2,456,642.24	2,518,188.47	2,150,768.36	1,780,326.05	3,086,451.92	2,918,031.90	2,551,390.64	2,915,454.98	3,353,145.02	3,007,439.17		
	Res.	OBJ.	BUDGET	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	FISCAL YEAR TOTALS	ACCRUALS
RECEIPTS																	
				4.80%	4.80%	8.63%	8.63%	8.63%	8.63%	8.63%	8.63%	8.63%	8.63%	8.63%	3.24%	95.94%	4.06%
State Aid - LCFF	0000	8011	8,110,319.00	389,050.00	389,050.00	700,290.00	700,290.00	700,290.00	700,290.00	700,290.00	700,290.00	700,290.00	700,290.00	700,290.00	700,290.00	7,781,000.00	329,319.00
				0.00%	0.00%	25.00%	0.00%	0.00%	25.00%	0.00%	0.00%	25.00%	0.00%	0.00%	25.00%	17.61%	0.00%
Ed. Protection Acct	1400	8012	1,428,240.00	0.00	0.00	357,060.00	0.00	0.00	357,060.00	0.00	0.00	357,060.00	0.00	0.00	357,060.00	1,428,240.00	0.00
				0.00%	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%
State Aid - Prior Year	0000	8019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00%	0.00%	0.00%	0.00%	0.00%	55.00%	0.00%	0.00%	0.00%	40.00%	0.00%	5.00%	100.00%	0.00%
Local Property Taxes	0000	80??	1,706,832.00	0.00	0.00	0.00	0.00	0.00	938,757.60	0.00	0.00	0.00	682,732.80	0.00	85,341.60	1,706,832.00	0.00
				0.00%	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%
Other Non Revenue	0000	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	0.00
TOTAL REVENUE LIMIT SOURCES 8010-8099			**11,245,391.00**	**389,050.00**	**389,050.00**	**1,057,350.00**	**700,290.00**	**700,290.00**	**1,996,107.60**	**700,290.00**	**700,290.00**	**1,057,350.00**	**1,383,022.80**	**700,290.00**	**1,142,691.60**	**10,916,072.00**	**329,319.00**
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	50.00%	0.00%	25.00%	0.00%	75.00%	25.00%
Special Ed-IDEA	3310	8181	269,624.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	134,812.00	0.00	67,406.00	0.00	202,218.00	67,406.00
				0.00%	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%
All Other Federal	0000	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00%	0.00%	0.00%	0.00%	0.00%	25.00%	0.00%	0.00%	25.00%	0.00%	0.00%	25.00%	75.00%	25.00%
Title I, Part A	3010	8290	488,087.64	0.00	0.00	0.00	0.00	0.00	122,021.91	0.00	0.00	122,021.91	0.00	0.00	122,021.91	366,065.73	122,021.91
				0.00%	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%
Title I, Part A, ARRA	3011	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00%	0.00%	0.00%	0.00%	0.11%	0.00%	3.95%	31.84%	8.72%	7.93%	10.00%	20.00%	82.55%	17.45%
Migrant Education	3060	8290	152,188.00	0.00	0.00	0.00	0.00	167.11	0.00	6,015.50	48,456.93	13,271.38	12,066.20	15,218.80	30,437.60	125,633.52	26,554.48
				0.00%	0.00%	0.00%	0.00%	39.99%	0.00%	0.00%	0.00%	17.54%	0.00%	0.00%	0.00%	57.53%	42.47%
Migrant-Summer	3061	8290	176,482.00	0.00	0.00	0.00	0.00	70,566.95	0.00	0.00	0.00	30,955.56	0.00	0.00	0.00	101,522.52	74,959.48
				0.00%	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%
Title I, PI Schools	3178	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00%	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%
State Fiscal Stabilization	3200	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00%	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%
Education Jobs Fund	3205	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	3.71%	0.00%	50.00%	53.71%	46.29%
Carl Perkins	3550	8290	13,425.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	498.18	0.00	6,712.50	7,210.68	6,214.32
				0.00%	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%
Drug Free School	3710	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00%	0.00%	25.00%	0.00%	0.00%	25.00%	0.00%	0.00%	25.00%	0.00%	0.00%	10.00%	85.00%	15.00%
Title II, Part A	4035	8290	123,364.94	0.00	0.00	30,841.24	0.00	0.00	30,841.24	0.00	0.00	30,841.24	0.00	0.00	12,336.49	104,860.20	18,504.74
				0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
Title II, Part A (Admin Tr)	4036	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00%	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%
Title II, Part D	4045	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
Title II, Part D (ARRA)	4047	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00%	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%
Title V	4110	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00%	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%
Title III, Immigrant	4201	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00%	0.00%	0.00%	0.00%	0.00%	25.00%	0.00%	0.00%	25.00%	0.00%	0.00%	25.00%	75.00%	25.00%
Title III, LEP	4203	8290	93,559.19	0.00	0.00	0.00	0.00	0.00	23,389.80	0.00	0.00	23,389.80	0.00	0.00	23,389.80	70,169.39	23,389.80
				100.01%	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%
Medi-Cal LEA Billing	5640	8290	3,555.00	3,555.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(0.18)	3,555.00	0.00
				0.00%	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%
Gear Up	5819	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00%	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%
		8290	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL FEDERAL 8100-8299			**1,320,285.77**	**3,555.18**	**0.00**	**30,841.24**	**0.00**	**70,734.07**	**176,252.94**	**6,015.50**	**48,456.93**	**355,291.89**	**12,564.38**	**82,624.80**	**194,898.12**	**981,235.05**	**339,050.72**

	Res.	OBJ.	REVISED BUDGET	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	FISCAL YEAR TOTALS	ACCRUALS
RECEIPTS (CONT'D)																	
	Resrce			0.00%	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%
Economic Impact Aid	7090	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00%	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%
Economic Impact Aid	7091	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00%	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%
Regular Transportation	7230	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00%	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%
Sp Ed Transportation	7240	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00%	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%
K-3 CSR	1300	8434	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
Mandated Costs	0000	8550	58,240.00	0.00	0.00	0.00	0.00	58,240.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	58,240.00	0.00
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	25.00%	0.00%	0.00%	25.00%	0.00%	0.00%	50.00%	50.00%
Unrestricted Lotto	1100	8560	218,610.00	0.00	0.00	0.00	0.00	0.00	0.00	54,652.50	0.00	0.00	54,652.50	0.00	0.00	109,305.00	109,305.00
				0.00%	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%
Restricted Lottery	6300	8560	52,050.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	52,050.00
	Dept			0.00%	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%
All Other State	0000	8590	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00%	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%
Deferred Maintenance	6205	8590	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00%	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%
Phys Ed TIP	6258	8590	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00%	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%
CBET	6285	8590	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00%	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%
CalWORKs	6370	8590	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				177.18%	108.23%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-185.41%	100.00%	0.00%
Adult Ed (Regular)	6390	8590	14,832.00	26,279.00	16,053.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(27,500.00)	14,832.00	0.00
				100.00%	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%
Safe Schools	6405	8590	14,822.00	14,822.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,822.00	0.00
				0.00%	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%
Art & Music Block Grant	6760	8590	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00%	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%
CAHSEE Int Instruct	7055	8590	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00%	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%
Supp Counseling	7080	8590	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				78.55%	21.45%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
Gifted and Talented Ed	7140	8590	4,723.00	3,710.00	1,013.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,723.00	0.00
				0.00%	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%
Instructional Materials	7156	8590	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00%	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%
Peer Assistance Review	7271	8590	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00%	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%
SB472 Training	7294	8590	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00%	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%
Principal Training	7325	8590	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00%	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%
Pupil Retention Block	7390	8590	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00%	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%
Prof. Develop. Block	7393	8590	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00%	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%
School Library Imp Block	7395	8590	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				86.35%	13.65%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
Supp Hourly Attendance	8311	8590	92,870.00	80,193.00	12,677.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	92,870.00	0.00
	Res			0.00%	0.00%	65.00%	0.00%	0.00%	0.00%	0.00%	0.00%	25.00%	0.00%	0.00%	10.00%	100.00%	0.00%
ASES - Finley	6010	8590	155,268.00	0.00	0.00	100,924.20	0.00	0.00	0.00	0.00	0.00	38,817.00	0.00	0.00	15,526.80	155,268.00	0.00
				0.00%	0.00%	0.00%	11.66%	0.00%	15.91%	0.00%	14.56%	9.64%	8.01%	5.46%	15.00%	80.25%	19.75%
ASES - HMS	6010	8590	136,973.00	0.00	0.00	0.00	15,977.21	0.00	21,793.52	0.00	19,949.08	13,197.86	10,972.43	7,480.25	20,545.95	109,916.30	27,056.70
				0.00%	69.25%	0.00%	5.00%	0.00%	0.00%	0.00%	0.00%	5.00%	0.00%	0.00%	0.00%	79.25%	20.75%
Sp Ed Mental Health	6512	8590	65,051.00	0.00	45,048.37	0.00	3,252.55	0.00	0.00	0.00	0.00	3,252.55	0.00	0.00	0.00	51,553.47	13,497.53
				0.00%	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%
Tobacco Use Prevention	6660	8590	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00%	0.00%	0.00%	0.00%	75.00%	0.00%	0.00%	0.00%	0.00%	25.00%	0.00%	0.00%	100.00%	0.00%
Ag Incentive	7010	8590	13,780.00	0.00	0.00	0.00	0.00	10,335.00	0.00	0.00	0.00	0.00	3,445.00	0.00	0.00	13,780.00	0.00
				0.00%	0.00%	50.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	50.00%	100.00%	0.00%
Common Core	7405	8590	317,200.00	0.00	0.00	158,600.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	158,600.00	317,200.00	0.00
TOTAL OTHER STATE		**8500-**	**1,144,419.00**	**125,004.00**	**74,791.37**	**259,524.20**	**19,229.76**	**68,575.00**	**21,793.52**	**54,652.50**	**19,949.08**	**55,267.41**	**69,069.93**	**7,480.25**	**167,172.75**	**942,509.77**	**201,909.23**

	Res.	OBJ.	REVISED BUDGET	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	FISCAL YEAR TOTALS	ACCRUALS
RECEIPTS (CONT'D)																	
				0.00%	0.00%	0.00%	0.00%	0.00%	50.00%	0.00%	0.00%	0.00%	0.00%	50.00%	0.00%	100.00%	0.00%
Community RDA Funds	9140	8625	110,000.00	0.00	0.00	0.00	0.00	0.00	55,000.00	0.00	0.00	0.00	0.00	55,000.00	0.00	110,000.00	0.00
				0.00%	0.00%	0.00%	25.00%	0.00%	0.00%	25.00%	0.00%	0.00%	25.00%	0.00%	0.00%	75.00%	25.00%
Interest	0000	8660	12,000.00	0.00	0.00	0.00	3,000.00	0.00	0.00	3,000.00	0.00	0.00	3,000.00	0.00	0.00	9,000.00	3,000.00
				0.00%	0.00%	0.00%	20.00%	0.00%	0.00%	25.00%	0.00%	0.00%	25.00%	0.00%	30.00%	100.00%	0.00%
Regional Occup Prog	0000	8677	39,642.00	0.00	0.00	0.00	7,928.09	0.00	0.00	9,910.88	0.00	0.00	9,910.88	0.00	11,892.14	39,642.00	0.00
				0.00%	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%
Misc. Funds (Non RL)	0000	8691	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00%	37.65%	62.35%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
All Other Local Rev	0000	8699	10,000.00	0.00	3,764.77	6,235.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,000.00	0.00
				0.00%	100.04%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-500000000.00%	100.00%	0.00%
NASA Summer Program	0000	8699	1,190.00	0.00	1,190.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(0.50)	1,190.00	0.00
				100.00%	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%
Library Damages Acct	0000	8699	373.00	373.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	373.00	0.00
				42.67%	5.33%	52.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
Driver's Ed Training	0000	8699	3,000.00	1,280.00	160.00	1,560.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,000.00	0.00
				86570000000.00%	321000000000.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-407570000000.00%	0.00%	100.00%
Transportation	7230	8699	0.00	86.57	321.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(407.57)	0.00	0.00
				0.00%	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%
Maintenance IID Grant	8150	8699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00%	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%
Ag Donation Fund	9010	8699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00%	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%
Microsoft Vouchers	9155	8699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00%	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%
Microsoft Govt Entities	9156	8699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				4.67%	4.67%	8.41%	8.41%	8.41%	8.41%	8.41%	8.41%	8.41%	8.41%	8.41%	8.41%	93.49%	6.51%
Special Ed -State	6500	8792	285,400.00	13,341.00	13,341.00	24,013.00	24,013.00	24,013.00	24,013.00	24,013.00	24,013.00	24,013.00	24,013.00	24,013.00	24,013.00	266,812.00	18,588.00
TOTAL OTHER LOCAL		**8600-**	**461,605.00**	**15,080.57**	**18,777.27**	**31,808.23**	**34,941.09**	**24,013.00**	**79,013.00**	**36,923.88**	**24,013.00**	**24,013.00**	**36,923.88**	**79,013.00**	**35,497.07**	**440,017.00**	**21,588.00**
INTERFUND TRANSFERS 8910-8929			**0.00**	**0.00%** **0.00**	**0.00%** **0.00**	**0.00%** **0.00**	**0.00%** **0.00**	**0.00%** **0.00**	**0.00%** **0.00**	**0.00%** **0.00**	**0.00%** **0.00**	**0.00%** **0.00**	**0.00%** **0.00**	**0.00%** **0.00**	**0.00%** **0.00**	**0.00**	**0.00**
INTERFUND OR TRAN BORROWING 8910-8929			**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
GRAND TOTAL RECEIPTS			**14,171,700.77**	**532,689.75**	**482,618.64**	**1,379,523.67**	**754,460.85**	**863,612.07**	**2,273,167.06**	**797,881.88**	**792,709.01**	**1,491,922.30**	**1,501,580.99**	**869,408.05**	**1,540,259.54**	**13,279,833.82**	**891,866.95**

	OBJ.	REVISED BUDGET	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	FISCAL YEAR TOTALS	ACCRUALS
DISBURSEMENTS																
			1.62%	8.00%	8.63%	8.85%	8.88%	8.76%	8.65%	8.93%	8.59%	8.66%	9.17%	10.06%	98.80%	1.20%
Certificated Salaries	1000	7,153,700.50	115,804.26	572,231.08	617,334.08	633,371.78	635,356.87	626,379.18	619,077.48	638,875.06	614,311.21	619,318.83	656,098.00	719,746.61	7,067,904.44	85,796.06
			4.90%	6.34%	8.38%	8.89%	9.90%	8.54%	8.28%	8.83%	8.66%	8.36%	9.34%	9.46%	99.88%	0.12%
Classified Salaries	2000	1,925,124.00	94,283.58	122,065.80	161,328.15	171,124.85	190,539.03	164,480.21	159,478.15	169,905.50	166,697.72	161,028.26	179,722.51	182,136.00	1,922,789.74	2,334.26
			4.83%	6.41%	7.74%	8.02%	7.92%	7.86%	7.73%	7.92%	7.73%	7.75%	8.08%	8.00%	89.99%	10.01%
Benefits	3000	2,360,330.00	114,093.13	151,212.12	182,797.86	189,273.17	186,912.62	185,427.88	182,457.40	186,894.64	182,425.02	182,993.89	190,686.22	188,826.40	2,124,000.35	236,329.65
			2.21%	10.63%	17.17%	8.47%	13.44%	3.89%	6.31%	6.33%	6.29%	2.71%	5.95%	10.01%	93.42%	6.58%
Supplies	4000	908,119.01	20,091.97	96,551.80	155,901.97	76,952.80	122,087.03	35,322.71	57,304.29	57,467.70	57,123.49	24,609.94	54,009.87	90,921.01	848,344.59	59,774.42
			8.68%	8.03%	10.26%	8.79%	7.21%	5.24%	5.05%	7.26%	7.33%	5.20%	9.19%	14.88%	97.13%	2.87%
Services/Other Operating	5000	1,472,204.19	127,769.95	118,248.35	151,072.48	129,385.45	106,122.06	77,213.64	74,323.40	106,866.03	107,968.86	76,618.10	135,285.16	219,128.95	1,430,002.43	42,201.76
Subtotal for SACS Reporting Object Codes 4000-5999		2,380,323.20	147,861.92	214,800.15	306,974.46	206,338.25	228,209.09	112,536.35	131,627.69	164,333.74	165,092.35	101,228.04	189,295.02	310,049.96	2,278,347.01	101,976.19
			0.00%	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%
Capital Outlay	6000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
			5.00%	5.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	100.00%	0.00%
Transfers to ROP	7223	84,178.00	4,209.00	4,209.00	7,576.00	7,576.00	7,576.00	7,576.00	7,576.00	7,576.00	7,576.00	7,576.00	7,576.00	7,576.00	84,178.00	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%	100.00%	0.00%
Interfund Costs	7350	(56,064.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(56,064.00)	(56,064.00)	0.00
			2.55%	2.47%	2.39%	5.57%	5.01%	4.44%	3.87%	3.30%	2.72%	2.14%	1.56%	51.33%	87.37%	12.63%
Debt Service - Interest	7438	1,675.00	42.72	41.41	40.08	93.31	83.90	74.43	64.89	55.29	45.62	35.88	26.09	859.81	1,463.42	211.58
			56.51%	9.04%	9.04%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	97.09%	2.91%
Debt Service - Principal	7439	44,402.00	25,089.71	4,014.45	4,015.78	1,110.05	1,110.05	1,110.05	1,110.05	1,110.05	1,110.05	1,110.05	1,110.05	1,110.05	43,110.39	1,291.61
			0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
Interfund Transfers Out	7619	110,000.00	0.00	0.00	110,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	110,000.00	0.00
TOTAL DISBURSEMENTS		**14,003,668.70**	**501,384.32**	**1,068,574.01**	**1,390,066.41**	**1,208,887.41**	**1,249,787.55**	**1,097,584.09**	**1,101,391.65**	**1,168,750.27**	**1,137,257.96**	**1,073,290.96**	**1,224,513.89**	**1,354,240.83**	**13,575,729.36**	**427,939.34**
NET INCOME		**168,032.07**	**31,305.43**	**(585,955.37)**	**(10,542.74)**	**(454,426.56)**	**(386,175.49)**	**1,175,582.97**	**(303,509.76)**	**(376,041.26)**	**354,664.34**	**428,290.04**	**(355,105.84)**	**186,018.71**		

	OBJ.	REVISED BUDGET	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	FISCAL YEAR TOTAL	ACCRUALS
ESTIMATES ONLY																
Cash On Hand July 1st	9110	1,462,742.54	**PRIOR YEAR ACTIVITY**													
			0.00%	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%
Revolving Cash	9130	2,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,500.00
			61.07%	22.94%	2.77%	2.01%	0.28%	5.36%	5.56%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
Accounts Receiveable	9200	2,259,302.37	1,379,709.83	518,308.44	62,688.97	45,429.30	6,333.18	121,142.90	125,689.75	0.00	0.00	0.00	0.00	0.00	2,259,302.37	0.00
			0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
Due From Other Funds	9310	50,717.95	0.00	0.00	0.00	50,717.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	50,717.95	0.00
			0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
Prepaid Expenditures	9330	1,338.00	0.00	0.00	0.00	1,338.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,338.00	0.00
			-348.26%	-2.81%	0.00%	4.72%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
Accounts Payable	95XX	(186,870.70)	(176,630.69)	(1,423.70)	0.00	(8,816.31)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(186,870.70)	0.00
			391.81%	320.88%	-61.07%	-61.07%	-61.07%	-61.07%	-61.07%	-61.07%	-61.07%	-61.07%	-61.07%	-63.09%	100.00%	0.00%
Health/Welfare Holding	9524	(18,831.65)	(73,783.95)	(60,427.65)	11,500.00	11,500.00	11,500.00	11,500.00	11,500.00	11,500.00	11,500.00	11,500.00	11,500.00	11,879.95	(18,831.65)	0.00
			73.56%	-1.08%	2.77%	2.77%	2.77%	2.77%	2.77%	2.77%	2.77%	2.77%	2.77%	2.55%	100.00%	0.00%
Unemployment Holding	9525	(30,632.36)	(22,533.19)	331.06	(850.00)	(850.00)	(850.00)	(850.00)	(850.00)	(850.00)	(850.00)	(850.00)	(850.00)	(780.23)	(30,632.36)	0.00
			86.50%	-32.30%	4.52%	4.52%	4.52%	4.52%	4.52%	4.52%	4.52%	4.52%	4.52%	5.14%	100.00%	0.00%
Workers' Comp Holding	9526	(27,673.31)	(23,938.42)	8,937.91	(1,250.00)	(1,250.00)	(1,250.00)	(1,250.00)	(1,250.00)	(1,250.00)	(1,250.00)	(1,250.00)	(1,250.00)	(1,422.80)	(27,673.31)	0.00
			0.00%	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%
OPEB Retiree Benefits	9530	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
			0.00%	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%
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	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%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
Deferred Revenue	9650	(11,062.49)	0.00	0.00	0.00	(11,062.49)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(11,062.49)	0.00
			0.00%	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%
Other Restatements	9795	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL PRIOR YEAR		**3,501,530.35**	**1,082,823.58**	**465,726.06**	**72,088.97**	**87,006.45**	**15,733.18**	**130,542.90**	**135,089.75**	**9,400.00**	**9,400.00**	**9,400.00**	**9,400.00**	**9,676.92**		
ENDING CASH			**2,576,871.55**	**2,456,642.24**	**2,518,188.47**	**2,150,768.36**	**1,780,326.05**	**3,086,451.92**	**2,918,031.90**	**2,551,390.64**	**2,915,454.98**	**3,353,145.02**	**3,007,439.17**	**3,203,134.80**		

Beginning Fund Balance July 1st	3,501,530.35
Change in Fund Balance	168,032.07
Estimated Fund Balance June 30th	3,669,562.42

Estimated Cash @ 6/30/2014	3,203,134.80
Estimated Accounts Receivable @ 6/30/2014	891,866.95
Estimated Accounts Payable @ 6/30/2014	(427,939.34)
Estimated Other Assets/Stores @ 6/30/2014	0.00
Revolving Cash @ 6/30/2014	2,500.00
Estimated Ending Fund Balance @ 6/30/2014	3,669,562.42

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(40,018.32)				
Other Sources/Uses Detail					0.00	714,633.76		
Fund Reconciliation							50,717.95	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	5,006.15
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	40,018.32	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	45,711.80
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	46,048.64		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					760,682.40	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	0.00	0.00	40,018.32	(40,018.32)	760,682.40	760,682.40	50,717.95	50,717.95

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	13,183.00	10,000.00	-24.1%
3) Other State Revenue		8300-8599	10,000.00	55,000.00	450.0%
4) Other Local Revenue		8600-8799	187.99	100.00	-46.8%
5) TOTAL, REVENUES			23,370.99	65,100.00	178.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	64,832.00	46,120.00	-28.9%
2) Classified Salaries		2000-2999	690.43	5,000.00	624.2%
3) Employee Benefits		3000-3999	7,862.77	6,146.00	-21.8%
4) Books and Supplies		4000-4999	6,652.26	2,500.00	-62.4%
5) Services and Other Operating Expenditures		5000-5999	5,963.41	7,250.00	21.6%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			86,000.87	67,016.00	-22.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(62,629.88)	(1,916.00)	-96.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(62,629.88)	(1,916.00)	-96.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	65,444.92	2,815.04	-95.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			65,444.92	2,815.04	-95.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			65,444.92	2,815.04	-95.7%
2) Ending Balance, June 30 (E + F1e)			2,815.04	899.04	-68.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	2,815.04	899.04	-68.1%
Adult Education Program Expenses	0000	9760	*2,815.04*		
Adult Education Program Expenses	0000	9760		*899.04*	
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	157.73		
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	13,190.07		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			13,347.80		
H. LIABILITIES					
1) Accounts Payable		9500	5,526.87		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	5,006.15		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			10,533.02		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			2,814.78		

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
No Child Left Behind	3105, 3200, 4045	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	13,183.00	10,000.00	-24.1%
TOTAL, FEDERAL REVENUE			13,183.00	10,000.00	-24.1%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
All Other State Revenue		8590	10,000.00	55,000.00	450.0%
TOTAL, OTHER STATE REVENUE			10,000.00	55,000.00	450.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	187.99	100.00	-46.8%
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	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			187.99	100.00	-46.8%
TOTAL, REVENUES			23,370.99	65,100.00	178.6%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	64,832.00	46,120.00	-28.9%
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%
TOTAL, CERTIFICATED SALARIES			64,832.00	46,120.00	-28.9%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	690.43	5,000.00	624.2%
TOTAL, CLASSIFIED SALARIES			690.43	5,000.00	624.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	5,348.64	3,806.00	-28.8%
PERS		3201-3202	71.18	572.00	703.6%
OASDI/Medicare/Alternative		3301-3302	985.22	1,051.00	6.7%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	664.18	26.00	-96.1%
Workers' Compensation		3601-3602	787.40	691.00	-12.2%
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	6.15	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			7,862.77	6,146.00	-21.8%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	2,036.95	2,500.00	22.7%
Noncapitalized Equipment		4400	4,615.31	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			6,652.26	2,500.00	-62.4%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	4,364.03	5,000.00	14.6%
Dues and Memberships		5300	927.00	1,000.00	7.9%
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	569.38	1,000.00	75.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	103.00	250.00	142.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,963.41	7,250.00	21.6%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			86,000.87	67,016.00	-22.1%

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

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	13,183.00	10,000.00	-24.1%
3) Other State Revenue		8300-8599	10,000.00	55,000.00	450.0%
4) Other Local Revenue		8600-8799	187.99	100.00	-46.8%
5) TOTAL, REVENUES			23,370.99	65,100.00	178.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		85,087.49	60,490.00	-28.9%
2) Instruction - Related Services	2000-2999		913.38	6,526.00	614.5%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			86,000.87	67,016.00	-22.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(62,629.88)	(1,916.00)	-96.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(62,629.88)	(1,916.00)	-96.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	65,444.92	2,815.04	-95.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			65,444.92	2,815.04	-95.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			65,444.92	2,815.04	-95.7%
2) Ending Balance, June 30 (E + F1e)			2,815.04	899.04	-68.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	2,815.04	899.04	-68.1%
Adult Education Program Expenses	0000	9760	*2,815.04*		
Adult Education Program Expenses	0000	9760		*899.04*	
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	868,993.17	830,000.00	-4.5%
3) Other State Revenue		8300-8599	76,554.60	75,000.00	-2.0%
4) Other Local Revenue		8600-8799	14,857.55	17,500.00	17.8%
5) TOTAL, REVENUES			960,405.32	922,500.00	-3.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	284,636.33	305,071.00	7.2%
3) Employee Benefits		3000-3999	93,891.48	110,918.00	18.1%
4) Books and Supplies		4000-4999	491,062.91	600,000.00	22.2%
5) Services and Other Operating Expenditures		5000-5999	27,681.02	38,500.00	39.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	40,018.32	56,064.00	40.1%
9) TOTAL, EXPENDITURES			937,290.06	1,110,553.00	18.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			23,115.26	(188,053.00)	-913.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			23,115.26	(188,053.00)	-913.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	485,847.77	508,963.03	4.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			485,847.77	508,963.03	4.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			485,847.77	508,963.03	4.8%
2) Ending Balance, June 30 (E + F1e)			508,963.03	320,910.03	-36.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	13,923.95	0.00	-100.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	495,039.08	320,910.03	-35.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	402,461.74		
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	168,517.86		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	13,923.95		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			584,903.55		
H. LIABILITIES					
1) Accounts Payable		9500	30,228.72		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	45,711.80		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			75,940.52		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			508,963.03		

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
REVENUE LIMIT SOURCES					
Revenue Limit Transfers					
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Child Nutrition Programs		8220	868,993.17	830,000.00	-4.5%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			868,993.17	830,000.00	-4.5%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	76,554.60	75,000.00	-2.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			76,554.60	75,000.00	-2.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,648.91	2,500.00	51.6%
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	13,208.64	15,000.00	13.6%
TOTAL, OTHER LOCAL REVENUE			14,857.55	17,500.00	17.8%
TOTAL, REVENUES			960,405.32	922,500.00	-3.9%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	191,220.33	209,434.00	9.5%
Classified Supervisors' and Administrators' Salaries		2300	93,416.00	95,637.00	2.4%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			284,636.33	305,071.00	7.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	24,963.38	34,906.00	39.8%
OASDI/Medicare/Alternative		3301-3302	20,650.01	23,345.00	13.1%
Health and Welfare Benefits		3401-3402	38,157.36	48,395.00	26.8%
Unemployment Insurance		3501-3502	2,938.84	153.00	-94.8%
Workers' Compensation		3601-3602	3,240.91	4,119.00	27.1%
OPEB, Allocated		3701-3702	3,940.98	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			93,891.48	110,918.00	18.1%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	12,190.29	20,000.00	64.1%
Noncapitalized Equipment		4400	26,165.93	80,000.00	205.7%
Food		4700	452,706.69	500,000.00	10.4%
TOTAL, BOOKS AND SUPPLIES			491,062.91	600,000.00	22.2%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	4,677.68	5,000.00	6.9%
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	13,170.33	20,000.00	51.9%
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	9,024.91	12,500.00	38.5%
Communications		5900	808.10	1,000.00	23.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			27,681.02	38,500.00	39.1%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	40,018.32	56,064.00	40.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			40,018.32	56,064.00	40.1%
TOTAL, EXPENDITURES			937,290.06	1,110,553.00	18.5%

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

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	868,993.17	830,000.00	-4.5%
3) Other State Revenue		8300-8599	76,554.60	75,000.00	-2.0%
4) Other Local Revenue		8600-8799	14,857.55	17,500.00	17.8%
5) TOTAL, REVENUES			960,405.32	922,500.00	-3.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		897,271.74	1,054,489.00	17.5%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		40,018.32	56,064.00	40.1%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			937,290.06	1,110,553.00	18.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			23,115.26	(188,053.00)	-913.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			23,115.26	(188,053.00)	-913.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	485,847.77	508,963.03	4.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			485,847.77	508,963.03	4.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			485,847.77	508,963.03	4.8%
2) Ending Balance, June 30 (E + F1e)			508,963.03	320,910.03	-36.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	13,923.95	0.00	-100.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	495,039.08	320,910.03	-35.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2012-13 Unaudited Actuals	2013-14 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	495,039.08	320,910.03
Total, Restricted Balance		495,039.08	320,910.03

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,299.05	0.00	-100.0%
5) TOTAL, REVENUES			7,299.05	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	4,000.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	150,994.08	12,049.57	-92.0%
6) Capital Outlay		6000-6999	141,346.28	123,859.17	-12.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	3,187,106.47	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,483,446.83	135,908.74	-96.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,476,147.78)	(135,908.74)	-96.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	46,048.64	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	3,651,620.35	0.00	-100.0%
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			3,605,571.71	0.00	-100.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			129,423.93	(135,908.74)	-205.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,484.81	135,908.74	1995.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,484.81	135,908.74	1995.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,484.81	135,908.74	1995.8%
2) Ending Balance, June 30 (E + F1e)			135,908.74	0.00	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	135,908.74	0.00	-100.0%
Capital Improvement Projects	0000	9780	*135,908.74*		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	210,574.79		
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	257.25		
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			210,832.04		
H. LIABILITIES					
1) Accounts Payable		9500	74,923.30		
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			74,923.30		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			135,908.74		

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,149.05	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	6,150.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,299.05	0.00	-100.0%
TOTAL, REVENUES			7,299.05	0.00	-100.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	4,000.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			4,000.00	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	150,994.08	12,049.57	-92.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			150,994.08	12,049.57	-92.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	100,185.90	123,859.17	23.6%
Buildings and Improvements of Buildings		6200	41,160.38	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	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			141,346.28	123,859.17	-12.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	92,106.47	0.00	-100.0%
Other Debt Service - Principal		7439	3,095,000.00	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,187,106.47	0.00	-100.0%
TOTAL, EXPENDITURES			3,483,446.83	135,908.74	-96.1%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	46,048.64	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			46,048.64	0.00	-100.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	3,045,000.00	0.00	-100.0%
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	303,519.80	0.00	-100.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	303,100.55	0.00	-100.0%
(c) TOTAL, SOURCES			3,651,620.35	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			3,605,571.71	0.00	-100.0%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,299.05	0.00	-100.0%
5) TOTAL, REVENUES			7,299.05	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		145,346.28	135,908.74	-6.5%
9) Other Outgo	9000-9999	Except 7600-7699	3,338,100.55	0.00	-100.0%
10) TOTAL, EXPENDITURES			3,483,446.83	135,908.74	-96.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(3,476,147.78)	(135,908.74)	-96.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	46,048.64	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	3,651,620.35	0.00	-100.0%
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			3,605,571.71	0.00	-100.0%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			129,423.93	(135,908.74)	-205.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,484.81	135,908.74	1995.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,484.81	135,908.74	1995.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,484.81	135,908.74	1995.8%
2) Ending Balance, June 30 (E + F1e)			135,908.74	0.00	-100.0%
Components of Ending Fund Balance)					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	135,908.74	0.00	-100.0%
Capital Improvement Projects	0000	9780	*135,908.74*		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	26,810.40	500.00	-98.1%
5) TOTAL, REVENUES			26,810.40	500.00	-98.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	22,000.00	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	29,200.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			29,200.00	22,000.00	-24.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,389.60)	(21,500.00)	799.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,389.60)	(21,500.00)	799.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	25,331.54	22,941.94	-9.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			25,331.54	22,941.94	-9.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			25,331.54	22,941.94	-9.4%
2) Ending Balance, June 30 (E + F1e)			22,941.94	1,441.94	-93.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	22,941.94	1,441.94	-93.7%
Capital Improvement Projects	0000	9780	*22,941.94*		
Capital Improvement Projects	0000	9780		*1,441.94*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	22,918.84		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	23.10		
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			22,941.94		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			22,941.94		

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	176.28	500.00	183.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	26,634.12	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			26,810.40	500.00	-98.1%
TOTAL, REVENUES			26,810.40	500.00	-98.1%

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

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
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%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	22,000.00	New
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%
TOTAL, CAPITAL OUTLAY			0.00	22,000.00	New
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	29,200.00	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			29,200.00	0.00	-100.0%
TOTAL, EXPENDITURES			29,200.00	22,000.00	-24.7%

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

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	26,810.40	500.00	-98.1%
5) TOTAL, REVENUES			26,810.40	500.00	-98.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	22,000.00	New
9) Other Outgo	9000-9999	Except 7600-7699	29,200.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			29,200.00	22,000.00	-24.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(2,389.60)	(21,500.00)	799.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,389.60)	(21,500.00)	799.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	25,331.54	22,941.94	-9.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			25,331.54	22,941.94	-9.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			25,331.54	22,941.94	-9.4%
2) Ending Balance, June 30 (E + F1e)			22,941.94	1,441.94	-93.7%
Components of Ending Fund Balance)					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	22,941.94	1,441.94	-93.7%
Capital Improvement Projects	0000	9780	*22,941.94*		
Capital Improvement Projects	0000	9780		*1,441.94*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.47	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.47	New
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	(0.47)	New
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(0.47)	New
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.07	0.47	571.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.07	0.47	571.4%
d) Other Restatements		9795	0.40	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.47	0.47	0.0%
2) Ending Balance, June 30 (E + F1e)			0.47	0.00	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	0.47	0.00	-100.0%
Capital Improvement Projects	0000	9780	*0.47*		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.47		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.47		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			0.47		

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
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%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	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%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.47	New
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%
TOTAL, CAPITAL OUTLAY			0.00	0.47	New
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.47	New

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

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

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.47	New
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.47	New
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	(0.47)	New
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(0.47)	New
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.07	0.47	571.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.07	0.47	571.4%
d) Other Restatements		9795	0.40	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.47	0.47	0.0%
2) Ending Balance, June 30 (E + F1e)			0.47	0.00	-100.0%
Components of Ending Fund Balance)					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.47	0.00	-100.0%
Capital Improvement Projects	0000	9780	*0.47*		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	16.13	0.00	-100.0%
5) TOTAL, REVENUES			16.13	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	525.91	355.75	-32.4%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	7,155.32	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			7,681.23	355.75	-95.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(7,665.10)	(355.75)	-95.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(7,665.10)	(355.75)	-95.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,020.85	355.75	-95.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,020.85	355.75	-95.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,020.85	355.75	-95.6%
2) Ending Balance, June 30 (E + F1e)			355.75	0.00	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	355.75	0.00	-100.0%
Tennis Team Donation	0000	9780	*355.75*		
Tennis Team Court Equipment	0000	9780		*0.00*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	355.32		
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	0.43		
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			355.75		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			355.75		

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	16.13	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			16.13	0.00	-100.0%
TOTAL, REVENUES			16.13	0.00	-100.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	525.91	355.75	-32.4%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			525.91	355.75	-32.4%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	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%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	7,155.32	0.00	-100.0%
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%
TOTAL, CAPITAL OUTLAY			7,155.32	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			7,681.23	355.75	-95.4%

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

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

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	16.13	0.00	-100.0%
5) TOTAL, REVENUES			16.13	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		7,681.23	355.75	-95.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			7,681.23	355.75	-95.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(7,665.10)	(355.75)	-95.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(7,665.10)	(355.75)	-95.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,020.85	355.75	-95.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,020.85	355.75	-95.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,020.85	355.75	-95.6%
2) Ending Balance, June 30 (E + F1e)			355.75	0.00	-100.0%
Components of Ending Fund Balance)					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	355.75	0.00	-100.0%
Tennis Team Donation	0000	9780	*355.75*		
Tennis Team Court Equipment	0000	9780		*0.00*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,920.00	3,900.00	-0.5%
4) Other Local Revenue		8600-8799	394,262.00	394,750.00	0.1%
5) TOTAL, REVENUES			398,182.00	398,650.00	0.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	348,363.00	371,896.00	6.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			348,363.00	371,896.00	6.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			49,819.00	26,754.00	-46.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			49,819.00	26,754.00	-46.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	27,260.00	77,079.00	182.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			27,260.00	77,079.00	182.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			27,260.00	77,079.00	182.8%
2) Ending Balance, June 30 (E + F1e)			77,079.00	103,833.00	34.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	77,079.00	103,833.00	34.7%
GO Bond Principal and Debt Service	0000	9780	*77,079.00*		
GO Bond Principal and Interest Debt Servic	0000	9780		*103,833.00*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	77,010.00		
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	69.00		
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			77,079.00		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			77,079.00		

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	3,920.00	3,900.00	-0.5%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,920.00	3,900.00	-0.5%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	353,613.00	354,000.00	0.1%
Unsecured Roll		8612	32,880.00	33,000.00	0.4%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	6,008.00	6,000.00	-0.1%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Interest		8660	(537.00)	(550.00)	2.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	2,298.00	2,300.00	0.1%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			394,262.00	394,750.00	0.1%
TOTAL, REVENUES			398,182.00	398,650.00	0.1%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	90,778.00	100,000.00	10.2%
Bond Interest and Other Service Charges		7434	257,585.00	271,896.00	5.6%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			348,363.00	371,896.00	6.8%
TOTAL, EXPENDITURES			348,363.00	371,896.00	6.8%

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

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,920.00	3,900.00	-0.5%
4) Other Local Revenue		8600-8799	394,262.00	394,750.00	0.1%
5) TOTAL, REVENUES			398,182.00	398,650.00	0.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	348,363.00	371,896.00	6.8%
10) TOTAL, EXPENDITURES			348,363.00	371,896.00	6.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			49,819.00	26,754.00	-46.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			49,819.00	26,754.00	-46.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	27,260.00	77,079.00	182.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			27,260.00	77,079.00	182.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			27,260.00	77,079.00	182.8%
2) Ending Balance, June 30 (E + F1e)			77,079.00	103,833.00	34.7%
Components of Ending Fund Balance)					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	77,079.00	103,833.00	34.7%
GO Bond Principal and Debt Service	0000	9780	*77,079.00*		
GO Bond Principal and Interest Debt Service	0000	9780		*103,833.00*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	117.20	100.00	-14.7%
5) TOTAL, REVENUES			117.20	100.00	-14.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	187,226.73	771,536.00	312.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			187,226.73	771,536.00	312.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(187,109.53)	(771,436.00)	312.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	760,682.40	110,000.00	-85.5%
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			760,682.40	110,000.00	-85.5%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			573,572.87	(661,436.00)	-215.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	148,365.79	721,938.66	386.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			148,365.79	721,938.66	386.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			148,365.79	721,938.66	386.6%
2) Ending Balance, June 30 (E + F1e)			721,938.66	60,502.66	-91.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	721,938.66	60,502.66	-91.6%
Principal and Interest Payments on Debt Se	0000	9780	*721,938.66*		
Principal and Interest Payments on Debt Se	0000	9780		*60,502.66*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	721,907.91		
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	30.75		
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			721,938.66		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			721,938.66		

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Interest		8660	117.20	100.00	-14.7%
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%
TOTAL, OTHER LOCAL REVENUE			117.20	100.00	-14.7%
TOTAL, REVENUES			117.20	100.00	-14.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	89,056.61	26,719.00	-70.0%
Other Debt Service - Principal		7439	98,170.12	744,817.00	658.7%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			187,226.73	771,536.00	312.1%
TOTAL, EXPENDITURES			187,226.73	771,536.00	312.1%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	760,682.40	110,000.00	-85.5%
(a) TOTAL, INTERFUND TRANSFERS IN			760,682.40	110,000.00	-85.5%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			760,682.40	110,000.00	-85.5%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	117.20	100.00	-14.7%
5) TOTAL, REVENUES			117.20	100.00	-14.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	187,226.73	771,536.00	312.1%
10) TOTAL, EXPENDITURES			187,226.73	771,536.00	312.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(187,109.53)	(771,436.00)	312.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	760,682.40	110,000.00	-85.5%
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			760,682.40	110,000.00	-85.5%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			573,572.87	(661,436.00)	-215.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	148,365.79	721,938.66	386.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			148,365.79	721,938.66	386.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			148,365.79	721,938.66	386.6%
2) Ending Balance, June 30 (E + F1e)			721,938.66	60,502.66	-91.6%
Components of Ending Fund Balance)					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	721,938.66	60,502.66	-91.6%
Principal and Interest Payments on Debt Ser	0000	9780	*721,938.66*		
Principal and Interest Payments on Debt Ser	0000	9780		*60,502.66*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

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Unaudited Actuals
2012-13 Unaudited Actuals
Technical Review Checks

Holtville Unified **Imperial County**

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

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

FUND	RESOURCE	OBJECT	VALUE
51	0000	8660	-537.00

Explanation:This amount was provided by the Imperial County Tax Assessor's Office and represents a shortfall in cash balance between payment on GO Bonds and tax collections.

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

SACS2013ALL Financial Reporting Software - 2013.2.0
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Unaudited Actuals
2013-14 Budget
Technical Review Checks

Holtville Unified **Imperial County**

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

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

FUND	RESOURCE	OBJECT	VALUE
51	0000	8660	-550.00

Explanation: This amount is based on the prior year data provided by the Imperial County Tax Assessor's Office. As there was a shortfall in cash balance between payment on GO Bonds and tax collections in 2012-13, the District has chosen to budget for a similar situation in 2013-14.

SUPPLEMENTAL CHECKS

RL-CALC - (F) - Revenue Limit Sources (objects 8010-8089) minus Charter Schools General Purpose Entitlement - State Aid (Object 8015) minus Revenue Limit State Aid - Prior Years (Object 8019) do not agree with the sum of Property Taxes (ID 0587), plus Miscellaneous Funds (ID 0588), plus Community Redevelopment Funds (ID 0589, 0721), plus Education Protection Account (Line 31b), plus Total Net State Aid Portion of Revenue Limit (Line 42), in Form RL. **EXCEPTION**

Revenue Limit Sources less State Aid - PY less Charter Schools General Purpose Entitlement - State Aid (Objects 8011, 8012, 8020-8089)		11,245,391.00
Property Taxes (ID 0587)	0.00	
plus Miscellaneous Funds (ID 0588)	0.00	
plus Comm Redevelopment Funds (ID 0589, 0721)	0.00	
plus Education Protection Account (Line 31b)	0.00	
plus Total Net State Aid Portion of Revenue Limit (Line 42) in Form RL	0.00	
Subtotal		0.00
Difference		11,245,391.00

RL-STATE-AID-NET - (F) - RL Net State Aid - Current Year (Object 8011) does not agree with Total Net State Aid Portion of Revenue Limit calculated in Form RL (Line 42). **EXCEPTION**

RL Net State Aid (Object 8011)	8,110,319.00
Total Net State Aid Portion of Revenue Limit calculated on Form RL	0.00
Difference	8,110,319.00

RL-STATE-AID-EPA - (F) - Education Protection Account (EPA) (Object 8012) does not agree with EPA on Form RL (Line 31b). **EXCEPTION**

EPA (Object 8012)	1,428,240.00
EPA on Form RL (Line 31b)	0.00
Difference	1,428,240.00

RL-LOCAL-REVENUES - (F) - Revenue Limit Local Revenues (objects 8020-8089) do not agree with the Local Revenues (IDs 0587, 0588, 0589, and 0721) in Form RL. **EXCEPTION**

RL Local Revenues (Objects 8020-8089)		1,706,832.00
Property Taxes (ID 0587)	0.00	
Miscellaneous Funds (ID 0588)	0.00	
Comm. Redevelopment Funds (ID 0589, 0721)	0.00	
Total Local Revenue in Form RL		0.00
Difference		1,706,832.00

ADA-RL-COMPARISON - (F) - K-12 ADA reported in Form A does not agree with the ADA reported in Form RL. **EXCEPTION**

Total Rev. Limit - K-12 ADA (Line 10)	1,521.73
minus ADA from Necessary Small Schools (Line 11)	0.00
plus ADA for Block Grant Funded Charters Sponsored by a Unified District, pupils residing in the Unified District (Line 24a)	0.00
plus ADA for Revenue Limit Funded Charters (Line 25)	0.00
equals	1,521.73
Compared to ADA in Form RL (Line 5c)	0.00
Difference	1,521.73

EXPORT CHECKS

RL-SUPP-PROVIDE - (F) - Revenue Limit supplemental data (Form RL) have not been provided. **EXCEPTION**

Checks Completed.