SAN LEANDRO UNIFIED SCHOOL DISTRICT

LEARNING
TO MAKE A DIFFERENCE

# 2013-2014
# ADOPTED BUDGET
# June 25, 2013


## Song Chin-Bendib
## Assistant Superintendent
## Business & Operations

G = General Ledger Data; S = Supplemental Data

| Form | Description | Data Supplied For: 2012-13 Estimated Actuals | 2013-14 Budget |
|---|---|---|---|
| 01 | General Fund/County School Service Fund | GS | GS |
| 09 | Charter Schools Special Revenue Fund | | |
| 10 | Special Education Pass-Through Fund | | |
| 11 | Adult Education Fund | G | G |
| 12 | Child Development Fund | | |
| 13 | Cafeteria Special Revenue Fund | G | G |
| 14 | Deferred Maintenance Fund | G | G |
| 15 | Pupil Transportation Equipment Fund | | |
| 17 | Special Reserve Fund for Other Than Capital Outlay Projects | G | G |
| 18 | School Bus Emissions Reduction Fund | | |
| 19 | Foundation Special Revenue Fund | | |
| 20 | Special Reserve Fund for Postemployment Benefits | | |
| 21 | Building Fund | G | G |
| 25 | Capital Facilities Fund | G | G |
| 30 | State School Building Lease-Purchase Fund | | |
| 35 | County School Facilities Fund | G | G |
| 40 | Special Reserve Fund for Capital Outlay Projects | G | G |
| 49 | Capital Project Fund for Blended Component Units | | |
| 51 | Bond Interest and Redemption Fund | G | G |
| 52 | Debt Service Fund for Blended Component Units | | |
| 53 | Tax Override Fund | | |
| 56 | Debt Service Fund | | |
| 57 | Foundation Permanent Fund | | |
| 61 | Cafeteria Enterprise Fund | | |
| 62 | Charter Schools Enterprise Fund | | |
| 63 | Other Enterprise Fund | | |
| 66 | Warehouse Revolving Fund | | |
| 67 | Self-Insurance Fund | G | G |
| 71 | Retiree Benefit Fund | | |
| 73 | Foundation Private-Purpose Trust Fund | | |
| 76 | Warrant/Pass-Through Fund | | |
| 95 | Student Body Fund | | |
| 76A | Changes in Assets and Liabilities (Warrant/Pass-Through) | | |
| 95A | Changes in Assets and Liabilities (Student Body) | | |
| A | Average Daily Attendance | S | S |
| ASSET | Schedule of Capital Assets | | |
| CASH | Cashflow Worksheet | | S |
| CB | Budget Certification | | S |
| CC | Workers' Compensation Certification | | S |
| CEA | Current Expense Formula/Minimum Classroom Comp. - Actuals | G | |
| CEB | Current Expense Formula/Minimum Classroom Comp. - Budget | | G |
| CHG | Change Order Form | | |
| DEBT | Schedule of Long-Term Liabilities | | |
| ICR | Indirect Cost Rate Worksheet | G | |
| L | Lottery Report | GS | |

G = General Ledger Data; S = Supplemental Data


| Form | Description | Data Supplied For: 2012-13 Estimated Actuals | 2013-14 Budget |
|---|---|---|---|
| MYP | Multiyear Projections - General Fund | | GS |
| NCMOE | No Child Left Behind Maintenance of Effort | G | |
| RL | Revenue Limit Summary | S | S |
| SEA | Special Education Revenue Allocations | | |
| SEAS | Special Education Revenue Allocations Setup (SELPA Selection) | | |
| SIAA | Summary of Interfund Activities - Actuals | G | |
| SIAB | Summary of Interfund Activities - Budget | | G |
| 01CS | Criteria and Standards Review | GS | GS |

| Description | Resource Codes | Object Codes | 2012-13 Estimated 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 | 43,744,552.00 | 1,695,358.00 | 45,439,910.00 | 45,192,924.00 | 1,637,913.00 | 46,830,837.00 | 3.1% |
| 2) Federal Revenue | | 8100-8299 | 60,944.00 | 6,410,872.00 | 6,471,816.00 | 30,472.00 | 4,979,170.00 | 5,009,642.00 | -22.6% |
| 3) Other State Revenue | | 8300-8599 | 7,126,133.00 | 4,006,974.00 | 11,133,107.00 | 7,170,409.00 | 3,931,073.00 | 11,101,482.00 | -0.3% |
| 4) Other Local Revenue | | 8600-8799 | 766,566.00 | 3,713,223.00 | 4,479,789.00 | 533,790.00 | 4,000,054.00 | 4,533,844.00 | 1.2% |
| 5) TOTAL, REVENUES | | | 51,698,195.00 | 15,826,427.00 | 67,524,622.00 | 52,927,595.00 | 14,548,210.00 | 67,475,805.00 | -0.1% |
| **B. EXPENDITURES** | | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 31,197,165.00 | 8,053,257.00 | 39,250,422.00 | 31,366,863.00 | 9,146,767.00 | 40,513,630.00 | 3.2% |
| 2) Classified Salaries | | 2000-2999 | 5,209,311.00 | 3,913,533.00 | 9,122,844.00 | 5,576,907.00 | 3,936,278.00 | 9,513,185.00 | 4.3% |
| 3) Employee Benefits | | 3000-3999 | 6,392,507.00 | 2,441,009.00 | 8,833,516.00 | 5,672,362.00 | 2,253,579.00 | 7,925,941.00 | -10.3% |
| 4) Books and Supplies | | 4000-4999 | 929,163.00 | 2,727,453.00 | 3,656,616.00 | 800,882.00 | 1,172,858.00 | 1,973,740.00 | -46.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 3,444,656.00 | 6,435,255.00 | 9,879,911.00 | 3,273,738.00 | 5,038,932.00 | 8,312,670.00 | -15.9% |
| 6) Capital Outlay | | 6000-6999 | 77,812.00 | 58,845.00 | 136,657.00 | 71,524.00 | 27,700.00 | 99,224.00 | -27.4% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 7400-7499 | 1,132,361.00 | 0.00 | 1,132,361.00 | 1,132,361.00 | 0.00 | 1,132,361.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | (616,258.00) | 464,504.00 | (151,754.00) | (574,404.00) | 422,650.00 | (151,754.00) | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 47,766,717.00 | 24,093,856.00 | 71,860,573.00 | 47,320,233.00 | 21,998,764.00 | 69,318,997.00 | -3.5% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | 3,931,478.00 | (8,267,429.00) | (4,335,951.00) | 5,607,362.00 | (7,450,554.00) | (1,843,192.00) | -57.5% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | | |
| a) Transfers In | | 8900-8929 | 800,572.00 | 0.00 | 800,572.00 | 1,541,876.00 | 0.00 | 1,541,876.00 | 92.6% |
| b) Transfers Out | | 7600-7629 | 590,271.00 | 0.00 | 590,271.00 | 590,271.00 | 0.00 | 590,271.00 | 0.0% |
| 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 | (6,877,426.00) | 6,877,426.00 | 0.00 | (7,446,320.00) | 7,446,320.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (6,667,125.00) | 6,877,426.00 | 210,301.00 | (6,494,715.00) | 7,446,320.00 | 951,605.00 | 352.5% |

| Description | Resource Codes | Object Codes | 2012-13 Estimated Actuals Unrestricted (A) | 2012-13 Estimated Actuals Restricted (B) | 2012-13 Estimated 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 |
|---|---|---|---|---|---|---|---|---|---|
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | (2,735,647.00) | (1,390,003.00) | (4,125,650.00) | (887,353.00) | (4,234.00) | (891,587.00) | -78.4% |
| **F. FUND BALANCE, RESERVES** | | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 6,840,102.00 | 1,394,237.00 | 8,234,339.00 | 4,104,455.00 | 4,234.00 | 4,108,689.00 | -50.1% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 6,840,102.00 | 1,394,237.00 | 8,234,339.00 | 4,104,455.00 | 4,234.00 | 4,108,689.00 | -50.1% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 6,840,102.00 | 1,394,237.00 | 8,234,339.00 | 4,104,455.00 | 4,234.00 | 4,108,689.00 | -50.1% |
| 2) Ending Balance, June 30 (E + F1e) | | | 4,104,455.00 | 4,234.00 | 4,108,689.00 | 3,217,102.00 | 0.00 | 3,217,102.00 | -21.7% |
| Components of Ending Fund Balance | | | | | | | | | |
| a) Nonspendable | | | | | | | | | |
| Revolving Cash | | 9711 | 40,000.00 | 0.00 | 40,000.00 | 40,000.00 | 0.00 | 40,000.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 4,234.00 | 4,234.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| c) Committed | | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | | | | | |
| Other Assignments | | 9780 | 2,607,189.00 | 0.00 | 2,607,189.00 | 924,861.00 | 0.00 | 924,861.00 | -64.5% |
| SERP for 2015-17 years | 0000 | 9780 | | | | *215,478.00* | | *215,478.00* | |
| Legal Fees prior years | 0000 | 9780 | | | | *100,909.00* | | *100,909.00* | |
| ADA Increase | 0000 | 9780 | | | | *468,752.00* | | *468,752.00* | |
| Summer School, Core Retention C/O | 0000 | 9780 | | | | *72,561.00* | | *72,561.00* | |
| Tier III C/O | 0000 | 9780 | | | | *67,161.00* | | *67,161.00* | |
| Mandated Cost | 0000 | 9780 | *421,255.00* | | *421,255.00* | | | | |
| Jobs Bill | 0000 | 9780 | *185,570.00* | | *185,570.00* | | | | |
| SERP for 2015-17 years | 0000 | 9780 | *269,347.00* | | *269,347.00* | | | | |
| Legal Fees 11-12 C/O | 0000 | 9780 | *100,909.00* | | *100,909.00* | | | | |
| Legal Fees prior years | 0000 | 9780 | *388,649.00* | | *388,649.00* | | | | |
| Adult Ed additional sweep | 0000 | 9780 | *250,000.00* | | *250,000.00* | | | | |
| ADA Increase | 0000 | 9780 | *468,752.00* | | *468,752.00* | | | | |
| RetBen/WC other savings | 0000 | 9780 | *174,592.00* | | *174,592.00* | | | | |
| Leave of Absence (LOA) 2011-12 only | 0000 | 9780 | *109,000.00* | | *109,000.00* | | | | |
| Summer School Core Retention c/o | 0000 | 9780 | *72,561.00* | | *72,561.00* | | | | |

| Description | Resource Codes | Object Codes | 2012-13 Estimated Actuals | | | 2013-14 Budget | | | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| Tier III C/O | 0000 | 9780 | *166,554.00* | | *166,554.00* | | | | |
| e) Unassigned/unappropriated | | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 1,457,266.00 | 0.00 | 1,457,266.00 | 2,252,241.00 | 0.00 | 2,252,241.00 | 54.6% |

| Description | Resource Codes | Object Codes | 2012-13 Estimated Actuals Unrestricted (A) | 2012-13 Estimated Actuals Restricted (B) | 2012-13 Estimated 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 | 0.00 | 0.00 | 0.00 | | | | |
| 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 | 0.00 | 0.00 | 0.00 | | | | |
| 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 | 0.00 | 0.00 | 0.00 | | | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | 0.00 | 0.00 | | | | |
| 5) Due from Other Funds | | 9310 | 0.00 | 0.00 | 0.00 | | | | |
| 6) Stores | | 9320 | 0.00 | 0.00 | 0.00 | | | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | 0.00 | 0.00 | | | | |
| 8) Other Current Assets | | 9340 | 0.00 | 0.00 | 0.00 | | | | |
| 9) TOTAL, ASSETS | | | 0.00 | 0.00 | 0.00 | | | | |
| **H. LIABILITIES** | | | | | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | 0.00 | 0.00 | | | | |
| 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 | 0.00 | 0.00 | | | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | 0.00 | 0.00 | | | | |
| **I. FUND EQUITY** | | | | | | | | | |
| Ending Fund Balance, June 30 (G9 - H6) | | | 0.00 | 0.00 | 0.00 | | | | |

| Description | Resource Codes | Object Codes | 2012-13 Estimated Actuals Unrestricted (A) | 2012-13 Estimated Actuals Restricted (B) | 2012-13 Estimated 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 | 27,329,892.00 | 0.00 | 27,329,892.00 | 28,859,404.00 | 0.00 | 28,859,404.00 | 5.6% |
| Education Protection Account State Aid - Current Year | | 8012 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tax Relief Subventions | | | | | | | | | |
| Homeowners' Exemptions | | 8021 | 119,664.00 | 0.00 | 119,664.00 | 119,664.00 | 0.00 | 119,664.00 | 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 | 10,509,969.00 | 0.00 | 10,509,969.00 | 10,509,969.00 | 0.00 | 10,509,969.00 | 0.0% |
| Unsecured Roll Taxes | | 8042 | 781,300.00 | 0.00 | 781,300.00 | 781,300.00 | 0.00 | 781,300.00 | 0.0% |
| Prior Years' Taxes | | 8043 | 34,459.00 | 0.00 | 34,459.00 | 34,459.00 | 0.00 | 34,459.00 | 0.0% |
| Supplemental Taxes | | 8044 | 63,932.00 | 0.00 | 63,932.00 | 63,932.00 | 0.00 | 63,932.00 | 0.0% |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | 5,068,405.00 | 0.00 | 5,068,405.00 | 5,068,405.00 | 0.00 | 5,068,405.00 | 0.0% |
| Community Redevelopment Funds (SB 617/699/1992) | | 8047 | 1,048,785.00 | 0.00 | 1,048,785.00 | 852,865.00 | 0.00 | 852,865.00 | -18.7% |
| 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 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 | | | 44,956,406.00 | 0.00 | 44,956,406.00 | 46,289,998.00 | 0.00 | 46,289,998.00 | 3.0% |
| Revenue Limit Transfers | | | | | | | | | |
| Unrestricted Revenue Limit Transfers - Current Year | 0000 | 8091 | (1,349,957.00) | | (1,349,957.00) | (1,241,960.00) | | (1,241,960.00) | -8.0% |
| 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 | | 1,349,957.00 | 1,349,957.00 | | 1,241,960.00 | 1,241,960.00 | -8.0% |

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|---|---|---|---|---|---|---|---|---|---|
| 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 | 138,103.00 | 0.00 | 138,103.00 | 144,886.00 | 0.00 | 144,886.00 | 4.9% |
| 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 | 345,401.00 | 345,401.00 | 0.00 | 395,953.00 | 395,953.00 | 14.6% |
| Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, REVENUE LIMIT SOURCES | | | 43,744,552.00 | 1,695,358.00 | 45,439,910.00 | 45,192,924.00 | 1,637,913.00 | 46,830,837.00 | 3.1% |
| **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 | 1,933,592.00 | 1,933,592.00 | 0.00 | 1,763,375.00 | 1,763,375.00 | -8.8% |
| Special Education Discretionary Grants | | 8182 | 0.00 | 444,023.00 | 444,023.00 | 0.00 | 258,530.00 | 258,530.00 | -41.8% |
| 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 | | 1,483,914.00 | 1,483,914.00 | | 1,430,939.00 | 1,430,939.00 | -3.6% |
| NCLB: Title I, Part D, Local Delinquent Programs | 3025 | 8290 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| NCLB: Title II, Part A, Teacher Quality | 4035 | 8290 | | 200,377.00 | 200,377.00 | | 195,141.00 | 195,141.00 | -2.6% |
| NCLB: Title III, Immigrant Education Program | 4201 | 8290 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |

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|---|---|---|---|---|---|---|---|---|---|
| NCLB: Title III, Limited English Proficient (LEP) Student Program | 4203 | 8290 | | 260,089.00 | 260,089.00 | | 239,176.00 | 239,176.00 | -8.0% |
| 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 | | 1,161,761.00 | 1,161,761.00 | | 457,000.00 | 457,000.00 | -60.7% |
| Vocational and Applied Technology Education | 3500-3699 | 8290 | | 66,344.00 | 66,344.00 | | 66,344.00 | 66,344.00 | 0.0% |
| Safe and Drug Free Schools | 3700-3799 | 8290 | | 7,552.00 | 7,552.00 | | 0.00 | 0.00 | -100.0% |
| All Other Federal Revenue | All Other | 8290 | 60,944.00 | 853,220.00 | 914,164.00 | 30,472.00 | 568,665.00 | 599,137.00 | -34.5% |
| TOTAL, FEDERAL REVENUE | | | 60,944.00 | 6,410,872.00 | 6,471,816.00 | 30,472.00 | 4,979,170.00 | 5,009,642.00 | -22.6% |
| **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 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Economic Impact Aid | 7090-7091 | 8311 | | 1,470,922.00 | 1,470,922.00 | | 1,470,831.00 | 1,470,831.00 | 0.0% |
| Spec. Ed. Transportation | 7240 | 8311 | | 247,783.00 | 247,783.00 | | 309,092.00 | 309,092.00 | 24.7% |
| All Other State Apportionments - Current Year | All Other | 8311 | 1,174,435.00 | 0.00 | 1,174,435.00 | 1,174,435.00 | 0.00 | 1,174,435.00 | 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 | 1,557,234.00 | 0.00 | 1,557,234.00 | 1,597,932.00 | 0.00 | 1,597,932.00 | 2.6% |
| Child Nutrition Programs | | 8520 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Mandated Costs Reimbursements | | 8550 | 238,016.00 | 0.00 | 238,016.00 | 391,536.00 | 0.00 | 391,536.00 | 64.5% |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 1,328,209.00 | 389,441.00 | 1,717,650.00 | 1,249,958.00 | 302,409.00 | 1,552,367.00 | -9.6% |
| Tax Relief Subventions | | | | | | | | | |

| Description | Resource Codes | Object Codes | 2012-13 Estimated Actuals | | | 2013-14 Budget | | | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| Restricted Levies - Other | | | | | | | | | |
| 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 | | 900,000.00 | 900,000.00 | | 900,000.00 | 900,000.00 | 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 | | 241,500.00 | 241,500.00 | | 248,700.00 | 248,700.00 | 3.0% |
| All Other State Revenue | All Other | 8590 | 2,828,239.00 | 757,328.00 | 3,585,567.00 | 2,756,548.00 | 700,041.00 | 3,456,589.00 | -3.6% |
| TOTAL, OTHER STATE REVENUE | | | 7,126,133.00 | 4,006,974.00 | 11,133,107.00 | 7,170,409.00 | 3,931,073.00 | 11,101,482.00 | -0.3% |

| Description | Resource Codes | Object Codes | 2012-13 Estimated Actuals Unrestricted (A) | 2012-13 Estimated Actuals Restricted (B) | 2012-13 Estimated Actuals Total Fund col. A + B (C) | 2013-14 Budget Unrestricted (D) | 2013-14 Budget Restricted (E) | 2013-14 Budget Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| **OTHER LOCAL REVENUE** | | | | | | | | | |
| Other Local Revenue | | | | | | | | | |
| County and District Taxes | | | | | | | | | |
| Other Restricted Levies | | | | | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes | | | | | | | | | |
| Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds Not Subject to RL Deduction | | 8625 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Non-Revenue Limit Taxes | | 8629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 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 | 120,000.00 | 72,000.00 | 192,000.00 | 125,000.00 | 72,000.00 | 197,000.00 | 2.6% |
| Interest | | 8660 | 26,200.00 | 0.00 | 26,200.00 | 15,000.00 | 0.00 | 15,000.00 | -42.7% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | | | | | |
| Adult Education Fees | | 8671 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Resident Students | | 8672 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transportation Fees From Individuals | | 8675 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transportation Services | 7230, 7240 | 8677 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Interagency Services | All Other | 8677 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Mitigation/Developer Fees | | 8681 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | | |

| Description | Resource Codes | Object Codes | 2012-13 Estimated Actuals Unrestricted (A) | 2012-13 Estimated Actuals Restricted (B) | 2012-13 Estimated 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 |
|---|---|---|---|---|---|---|---|---|---|
| Plus: Misc Funds Non-Revenue Limit (50%) Adjustment | | 8691 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 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 | 620,366.00 | 706,497.00 | 1,326,863.00 | 393,790.00 | 776,000.00 | 1,169,790.00 | -11.8% |
| 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 | | 2,934,726.00 | 2,934,726.00 | | 3,152,054.00 | 3,152,054.00 | 7.4% |
| From County Offices | 6500 | 8792 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| From JPAs | 6500 | 8793 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers | | | | | | | | | |
| From Districts or Charter Schools | 6360 | 8791 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| From County Offices | 6360 | 8792 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| From JPAs | 6360 | 8793 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | | | | | | | | | |
| From Districts or Charter Schools | All Other | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | All Other | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | All Other | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 766,566.00 | 3,713,223.00 | 4,479,789.00 | 533,790.00 | 4,000,054.00 | 4,533,844.00 | 1.2% |
| TOTAL, REVENUES | | | 51,698,195.00 | 15,826,427.00 | 67,524,622.00 | 52,927,595.00 | 14,548,210.00 | 67,475,805.00 | -0.1% |

| Description | Resource Codes | Object Codes | 2012-13 Estimated Actuals Unrestricted (A) | 2012-13 Estimated Actuals Restricted (B) | 2012-13 Estimated 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 |
|---|---|---|---|---|---|---|---|---|---|
| **CERTIFICATED SALARIES** | | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 26,828,101.00 | 6,213,389.00 | 33,041,490.00 | 27,166,701.00 | 7,362,646.00 | 34,529,347.00 | 4.5% |
| Certificated Pupil Support Salaries | | 1200 | 949,766.00 | 504,578.00 | 1,454,344.00 | 985,214.00 | 549,032.00 | 1,534,246.00 | 5.5% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 3,300,610.00 | 594,252.00 | 3,894,862.00 | 3,112,424.00 | 834,951.00 | 3,947,375.00 | 1.3% |
| Other Certificated Salaries | | 1900 | 118,688.00 | 741,038.00 | 859,726.00 | 102,524.00 | 400,138.00 | 502,662.00 | -41.5% |
| TOTAL, CERTIFICATED SALARIES | | | 31,197,165.00 | 8,053,257.00 | 39,250,422.00 | 31,366,863.00 | 9,146,767.00 | 40,513,630.00 | 3.2% |
| **CLASSIFIED SALARIES** | | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 132,918.00 | 2,359,734.00 | 2,492,652.00 | 120,980.00 | 2,439,560.00 | 2,560,540.00 | 2.7% |
| Classified Support Salaries | | 2200 | 1,841,664.00 | 609,076.00 | 2,450,740.00 | 2,046,892.00 | 653,264.00 | 2,700,156.00 | 10.2% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 527,461.00 | 274,015.00 | 801,476.00 | 505,958.00 | 215,444.00 | 721,402.00 | -10.0% |
| Clerical, Technical and Office Salaries | | 2400 | 2,085,906.00 | 485,849.00 | 2,571,755.00 | 2,219,995.00 | 466,719.00 | 2,686,714.00 | 4.5% |
| Other Classified Salaries | | 2900 | 621,362.00 | 184,859.00 | 806,221.00 | 683,082.00 | 161,291.00 | 844,373.00 | 4.7% |
| TOTAL, CLASSIFIED SALARIES | | | 5,209,311.00 | 3,913,533.00 | 9,122,844.00 | 5,576,907.00 | 3,936,278.00 | 9,513,185.00 | 4.3% |
| **EMPLOYEE BENEFITS** | | | | | | | | | |
| STRS | | 3101-3102 | 2,534,611.00 | 641,847.00 | 3,176,458.00 | 2,564,531.00 | 739,567.00 | 3,304,098.00 | 4.0% |
| PERS | | 3201-3202 | 749,976.00 | 490,445.00 | 1,240,421.00 | 673,916.00 | 461,934.00 | 1,135,850.00 | -8.4% |
| OASDI/Medicare/Alternative | | 3301-3302 | 867,467.00 | 432,053.00 | 1,299,520.00 | 897,111.00 | 452,979.00 | 1,350,090.00 | 3.9% |
| Health and Welfare Benefits | | 3401-3402 | 499,133.00 | 299,847.00 | 798,980.00 | 456,711.00 | 219,911.00 | 676,622.00 | -15.3% |
| Unemployment Insurance | | 3501-3502 | 403,923.00 | 135,162.00 | 539,085.00 | 18,757.00 | 6,729.00 | 25,486.00 | -95.3% |
| Workers' Compensation | | 3601-3602 | 848,126.00 | 282,109.00 | 1,130,235.00 | 750,785.00 | 265,727.00 | 1,016,512.00 | -10.1% |
| OPEB, Allocated | | 3701-3702 | 365,964.00 | 114,928.00 | 480,892.00 | 184,394.00 | 62,744.00 | 247,138.00 | -48.6% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| PERS Reduction | | 3801-3802 | 90,728.00 | 39,481.00 | 130,209.00 | 94,283.00 | 43,268.00 | 137,551.00 | 5.6% |
| Other Employee Benefits | | 3901-3902 | 32,579.00 | 5,137.00 | 37,716.00 | 31,874.00 | 720.00 | 32,594.00 | -13.6% |
| TOTAL, EMPLOYEE BENEFITS | | | 6,392,507.00 | 2,441,009.00 | 8,833,516.00 | 5,672,362.00 | 2,253,579.00 | 7,925,941.00 | -10.3% |
| **BOOKS AND SUPPLIES** | | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 10,196.00 | 10,196.00 | 0.00 | 10,196.00 | 10,196.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 14,570.00 | 673,916.00 | 688,486.00 | 14,570.00 | 160,823.00 | 175,393.00 | -74.5% |

| Description | Resource Codes | Object Codes | 2012-13 Estimated 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 |
|---|---|---|---|---|---|---|---|---|---|
| Materials and Supplies | | 4300 | 837,587.00 | 1,670,853.00 | 2,508,440.00 | 748,748.00 | 895,716.00 | 1,644,464.00 | -34.4% |
| Noncapitalized Equipment | | 4400 | 77,006.00 | 372,488.00 | 449,494.00 | 37,564.00 | 106,123.00 | 143,687.00 | -68.0% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 929,163.00 | 2,727,453.00 | 3,656,616.00 | 800,882.00 | 1,172,858.00 | 1,973,740.00 | -46.0% |
| **SERVICES AND OTHER OPERATING EXPENDITURES** | | | | | | | | | |
| Subagreements for Services | | 5100 | 174,903.00 | 3,643,114.00 | 3,818,017.00 | 49,903.00 | 3,073,178.00 | 3,123,081.00 | -18.2% |
| Travel and Conferences | | 5200 | 54,761.00 | 176,051.00 | 230,812.00 | 43,889.00 | 106,931.00 | 150,820.00 | -34.7% |
| Dues and Memberships | | 5300 | 24,775.00 | 3,598.00 | 28,373.00 | 24,775.00 | 1,098.00 | 25,873.00 | -8.8% |
| Insurance | | 5400 - 5450 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 1,203,448.00 | 55,264.00 | 1,258,712.00 | 1,163,057.00 | 55,264.00 | 1,218,321.00 | -3.2% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 260,338.00 | 197,749.00 | 458,087.00 | 251,938.00 | 206,230.00 | 458,168.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | (5,373.00) | 5,373.00 | 0.00 | (4,373.00) | 4,373.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | (28,971.00) | 19,912.00 | (9,059.00) | (22,312.00) | 7,184.00 | (15,128.00) | 67.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 1,585,882.00 | 2,316,822.00 | 3,902,704.00 | 1,579,112.00 | 1,567,754.00 | 3,146,866.00 | -19.4% |
| Communications | | 5900 | 174,893.00 | 17,372.00 | 192,265.00 | 187,749.00 | 16,920.00 | 204,669.00 | 6.5% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 3,444,656.00 | 6,435,255.00 | 9,879,911.00 | 3,273,738.00 | 5,038,932.00 | 8,312,670.00 | -15.9% |

| Description | Resource Codes | Object Codes | 2012-13 Estimated Actuals Unrestricted (A) | 2012-13 Estimated Actuals Restricted (B) | 2012-13 Estimated 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 |
|---|---|---|---|---|---|---|---|---|---|
| **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 | 77,812.00 | 58,845.00 | 136,657.00 | 71,524.00 | 27,700.00 | 99,224.00 | -27.4% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 77,812.00 | 58,845.00 | 136,657.00 | 71,524.00 | 27,700.00 | 99,224.00 | -27.4% |
| **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 | 14,088.00 | 0.00 | 14,088.00 | 14,088.00 | 0.00 | 14,088.00 | 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 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers | | 7281-7283 | 1,118,273.00 | 0.00 | 1,118,273.00 | 1,118,273.00 | 0.00 | 1,118,273.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2012-13 Estimated 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 |
|---|---|---|---|---|---|---|---|---|---|
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 1,132,361.00 | 0.00 | 1,132,361.00 | 1,132,361.00 | 0.00 | 1,132,361.00 | 0.0% |
| **OTHER OUTGO - TRANSFERS OF INDIRECT COSTS** | | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | (464,504.00) | 464,504.00 | 0.00 | (422,650.00) | 422,650.00 | 0.00 | 0.0% |
| Transfers of Indirect Costs - Interfund | | 7350 | (151,754.00) | 0.00 | (151,754.00) | (151,754.00) | 0.00 | (151,754.00) | 0.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | (616,258.00) | 464,504.00 | (151,754.00) | (574,404.00) | 422,650.00 | (151,754.00) | 0.0% |
| TOTAL, EXPENDITURES | | | 47,766,717.00 | 24,093,856.00 | 71,860,573.00 | 47,320,233.00 | 21,998,764.00 | 69,318,997.00 | -3.5% |

| Description | Resource Codes | Object Codes | 2012-13 Estimated Actuals Unrestricted (A) | 2012-13 Estimated Actuals Restricted (B) | 2012-13 Estimated Actuals Total Fund col. A + B (C) | 2013-14 Budget Unrestricted (D) | 2013-14 Budget Restricted (E) | 2013-14 Budget Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| **INTERFUND TRANSFERS** | | | | | | | | | |
| **INTERFUND TRANSFERS IN** | | | | | | | | | |
| From: Special Reserve Fund | | 8912 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From: Bond Interest and Redemption Fund | | 8914 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 800,572.00 | 0.00 | 800,572.00 | 1,541,876.00 | 0.00 | 1,541,876.00 | 92.6% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 800,572.00 | 0.00 | 800,572.00 | 1,541,876.00 | 0.00 | 1,541,876.00 | 92.6% |
| **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 | 590,271.00 | 0.00 | 590,271.00 | 590,271.00 | 0.00 | 590,271.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 590,271.00 | 0.00 | 590,271.00 | 590,271.00 | 0.00 | 590,271.00 | 0.0% |
| **OTHER SOURCES/USES** | | | | | | | | | |
| **SOURCES** | | | | | | | | | |
| State Apportionments Emergency Apportionments | | 8931 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds | | | | | | | | | |
| Proceeds from Sale/Lease-Purchase of Land/Buildings | | 8953 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Capital Leases | | 8972 | 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% |

| Description | Resource Codes | Object Codes | 2012-13 Estimated Actuals Unrestricted (A) | 2012-13 Estimated Actuals Restricted (B) | 2012-13 Estimated 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 |
|---|---|---|---|---|---|---|---|---|---|
| (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 | (6,800,742.00) | 6,800,742.00 | 0.00 | (7,371,501.00) | 7,371,501.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | (76,684.00) | 76,684.00 | 0.00 | (74,819.00) | 74,819.00 | 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 | | | (6,877,426.00) | 6,877,426.00 | 0.00 | (7,446,320.00) | 7,446,320.00 | 0.00 | 0.0% |
| **TOTAL, OTHER FINANCING SOURCES/USES** (a - b + c - d + e) | | | (6,667,125.00) | 6,877,426.00 | 210,301.00 | (6,494,715.00) | 7,446,320.00 | 951,605.00 | 352.5% |

| Description | Function Codes | Object Codes | 2012-13 Estimated Actuals Unrestricted (A) | 2012-13 Estimated Actuals Restricted (B) | 2012-13 Estimated Actuals Total Fund col. A + B (C) | 2013-14 Budget Unrestricted (D) | 2013-14 Budget Restricted (E) | 2013-14 Budget Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| **A. REVENUES** | | | | | | | | | |
| 1) Revenue Limit Sources | | 8010-8099 | 43,744,552.00 | 1,695,358.00 | 45,439,910.00 | 45,192,924.00 | 1,637,913.00 | 46,830,837.00 | 3.1% |
| 2) Federal Revenue | | 8100-8299 | 60,944.00 | 6,410,872.00 | 6,471,816.00 | 30,472.00 | 4,979,170.00 | 5,009,642.00 | -22.6% |
| 3) Other State Revenue | | 8300-8599 | 7,126,133.00 | 4,006,974.00 | 11,133,107.00 | 7,170,409.00 | 3,931,073.00 | 11,101,482.00 | -0.3% |
| 4) Other Local Revenue | | 8600-8799 | 766,566.00 | 3,713,223.00 | 4,479,789.00 | 533,790.00 | 4,000,054.00 | 4,533,844.00 | 1.2% |
| 5) TOTAL, REVENUES | | | 51,698,195.00 | 15,826,427.00 | 67,524,622.00 | 52,927,595.00 | 14,548,210.00 | 67,475,805.00 | -0.1% |
| **B. EXPENDITURES (Objects 1000-7999)** | | | | | | | | | |
| 1) Instruction | 1000-1999 | | 32,327,175.00 | 15,909,697.00 | 48,236,872.00 | 32,048,036.00 | 14,589,568.00 | 46,637,604.00 | -3.3% |
| 2) Instruction - Related Services | 2000-2999 | | 5,675,332.00 | 3,289,619.00 | 8,964,951.00 | 5,284,274.00 | 2,907,824.00 | 8,192,098.00 | -8.6% |
| 3) Pupil Services | 3000-3999 | | 1,299,670.00 | 2,544,510.00 | 3,844,180.00 | 1,344,650.00 | 2,363,608.00 | 3,708,258.00 | -3.5% |
| 4) Ancillary Services | 4000-4999 | | 199,716.00 | 0.00 | 199,716.00 | 201,995.00 | 0.00 | 201,995.00 | 1.1% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 302,181.00 | 0.00 | 302,181.00 | 302,181.00 | 0.00 | 302,181.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 2,325,211.00 | 682,054.00 | 3,007,265.00 | 2,405,978.00 | 507,686.00 | 2,913,664.00 | -3.1% |
| 8) Plant Services | 8000-8999 | | 4,505,071.00 | 1,667,976.00 | 6,173,047.00 | 4,600,758.00 | 1,630,078.00 | 6,230,836.00 | 0.9% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 1,132,361.00 | 0.00 | 1,132,361.00 | 1,132,361.00 | 0.00 | 1,132,361.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 47,766,717.00 | 24,093,856.00 | 71,860,573.00 | 47,320,233.00 | 21,998,764.00 | 69,318,997.00 | -3.5% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)** | | | 3,931,478.00 | (8,267,429.00) | (4,335,951.00) | 5,607,362.00 | (7,450,554.00) | (1,843,192.00) | -57.5% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | | |
| a) Transfers In | | 8900-8929 | 800,572.00 | 0.00 | 800,572.00 | 1,541,876.00 | 0.00 | 1,541,876.00 | 92.6% |
| b) Transfers Out | | 7600-7629 | 590,271.00 | 0.00 | 590,271.00 | 590,271.00 | 0.00 | 590,271.00 | 0.0% |
| 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 | (6,877,426.00) | 6,877,426.00 | 0.00 | (7,446,320.00) | 7,446,320.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (6,667,125.00) | 6,877,426.00 | 210,301.00 | (6,494,715.00) | 7,446,320.00 | 951,605.00 | 352.5% |

| Description | Function Codes | Object Codes | 2012-13 Estimated Actuals Unrestricted (A) | 2012-13 Estimated Actuals Restricted (B) | 2012-13 Estimated 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 |
|---|---|---|---|---|---|---|---|---|---|
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | (2,735,647.00) | (1,390,003.00) | (4,125,650.00) | (887,353.00) | (4,234.00) | (891,587.00) | -78.4% |
| **F. FUND BALANCE, RESERVES** | | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 6,840,102.00 | 1,394,237.00 | 8,234,339.00 | 4,104,455.00 | 4,234.00 | 4,108,689.00 | -50.1% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 6,840,102.00 | 1,394,237.00 | 8,234,339.00 | 4,104,455.00 | 4,234.00 | 4,108,689.00 | -50.1% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 6,840,102.00 | 1,394,237.00 | 8,234,339.00 | 4,104,455.00 | 4,234.00 | 4,108,689.00 | -50.1% |
| 2) Ending Balance, June 30 (E + F1e) | | | 4,104,455.00 | 4,234.00 | 4,108,689.00 | 3,217,102.00 | 0.00 | 3,217,102.00 | -21.7% |
| Components of Ending Fund Balance | | | | | | | | | |
| a) Nonspendable | | | | | | | | | |
| Revolving Cash | | 9711 | 40,000.00 | 0.00 | 40,000.00 | 40,000.00 | 0.00 | 40,000.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 4,234.00 | 4,234.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| 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 | 2,607,189.00 | 0.00 | 2,607,189.00 | 924,861.00 | 0.00 | 924,861.00 | -64.5% |
| SERP for 2015-17 years | 0000 | 9780 | | | | *215,478.00* | | *215,478.00* | |
| Legal Fees prior years | 0000 | 9780 | | | | *100,909.00* | | *100,909.00* | |
| ADA Increase | 0000 | 9780 | | | | *468,752.00* | | *468,752.00* | |
| Summer School, Core Retention C/O | 0000 | 9780 | | | | *72,561.00* | | *72,561.00* | |
| Tier III C/O | 0000 | 9780 | | | | *67,161.00* | | *67,161.00* | |
| Mandated Cost | 0000 | 9780 | *421,255.00* | | *421,255.00* | | | | |
| Jobs Bill | 0000 | 9780 | *185,570.00* | | *185,570.00* | | | | |
| SERP for 2015-17 years | 0000 | 9780 | *269,347.00* | | *269,347.00* | | | | |
| Legal Fees 11-12 C/O | 0000 | 9780 | *100,909.00* | | *100,909.00* | | | | |
| Legal Fees prior years | 0000 | 9780 | *388,649.00* | | *388,649.00* | | | | |
| Adult Ed additional sweep | 0000 | 9780 | *250,000.00* | | *250,000.00* | | | | |
| ADA Increase | 0000 | 9780 | *468,752.00* | | *468,752.00* | | | | |
| RetBen/WC other savings | 0000 | 9780 | *174,592.00* | | *174,592.00* | | | | |

| Description | Function Codes | Object Codes | 2012-13 Estimated Actuals | | | 2013-14 Budget | | | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| Leave of Absence (LOA) 2011-12 only | 0000 | 9780 | *109,000.00* | | *109,000.00* | | | | |
| Summer School Core Retention c/o | 0000 | 9780 | *72,561.00* | | *72,561.00* | | | | |
| Tier III C/O | 0000 | 9780 | *166,554.00* | | *166,554.00* | | | | |
| e) Unassigned/unappropriated | | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 1,457,266.00 | 0.00 | 1,457,266.00 | 2,252,241.00 | 0.00 | 2,252,241.00 | 54.6% |

| Resource | Description | 2012-13 Estimated Actuals | 2013-14 Budget |
|---|---|---|---|
| 9010 | Other Restricted Local | 4,234.00 | 0.00 |
| Total, Restricted Balance | | 4,234.00 | 0.00 |

| Description | Resource Codes | Object Codes | 2012-13 Estimated 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 | 429,242.00 | 429,242.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 1,991,438.00 | 1,991,438.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 220,900.00 | 221,600.00 | 0.3% |
| 5) TOTAL, REVENUES | | | 2,641,580.00 | 2,642,280.00 | 0.0% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 971,550.00 | 908,357.00 | -6.5% |
| 2) Classified Salaries | | 2000-2999 | 303,036.00 | 336,058.00 | 10.9% |
| 3) Employee Benefits | | 3000-3999 | 263,831.00 | 204,916.00 | -22.3% |
| 4) Books and Supplies | | 4000-4999 | 155,565.00 | 172,427.00 | 10.8% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 819,844.00 | 519,742.00 | -36.6% |
| 6) Capital Outlay | | 6000-6999 | 64,000.00 | 64,000.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 103,287.00 | 103,287.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 59,061.00 | 59,061.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 2,740,174.00 | 2,367,848.00 | -13.6% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (98,594.00) | 274,432.00 | -378.3% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 41,000.00 | 41,000.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 470,000.00 | 450,000.00 | -4.3% |
| 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 | | | (429,000.00) | (409,000.00) | -4.7% |

| Description | Resource Codes | Object Codes | 2012-13 Estimated Actuals | 2013-14 Budget | Percent Difference |
|---|---|---|---|---|---|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (527,594.00) | (134,568.00) | -74.5% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,864,802.00 | 1,337,208.00 | -28.3% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,864,802.00 | 1,337,208.00 | -28.3% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,864,802.00 | 1,337,208.00 | -28.3% |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,337,208.00 | 1,202,640.00 | -10.1% |
| 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 | 1,337,208.00 | 1,202,640.00 | -10.1% |
| Zion Loan | 0000 | 9760 | | *1,202,640.00* | |
| Zion Loan | 0000 | 9760 | *1,337,208.00* | | |
| 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 Estimated Actuals | 2013-14 Budget | Percent Difference |
|---|---|---|---|---|---|
| **G. ASSETS** | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 0.00 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Fund | | 9130 | 0.00 | | |
| d) with Fiscal Agent | | 9135 | 0.00 | | |
| e) collections awaiting deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) TOTAL, ASSETS | | | 0.00 | | |
| **H. LIABILITIES** | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Deferred Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| **I. FUND EQUITY** | | | | | |
| Ending Fund Balance, June 30 (G9 - H6) | | | 0.00 | | |

| Description | Resource Codes | Object Codes | 2012-13 Estimated 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 | 429,242.00 | 429,242.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 429,242.00 | 429,242.00 | 0.0% |
| OTHER STATE REVENUE | | | | | |
| Other State Apportionments | | | | | |
| All Other State Apportionments - Current Year | All Other | 8311 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Prior Years | All Other | 8319 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | | 8590 | 1,991,438.00 | 1,991,438.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 1,991,438.00 | 1,991,438.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2012-13 Estimated 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 | 2,300.00 | 3,000.00 | 30.4% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | |
| Adult Education Fees | | 8671 | 218,600.00 | 218,600.00 | 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 | | | 220,900.00 | 221,600.00 | 0.3% |
| TOTAL, REVENUES | | | 2,641,580.00 | 2,642,280.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2012-13 Estimated Actuals | 2013-14 Budget | Percent Difference |
|---|---|---|---|---|---|
| **CERTIFICATED SALARIES** | | | | | |
| Certificated Teachers' Salaries | | 1100 | 608,985.00 | 613,985.00 | 0.8% |
| Certificated Pupil Support Salaries | | 1200 | 34,188.00 | 32,085.00 | -6.2% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 234,750.00 | 234,593.00 | -0.1% |
| Other Certificated Salaries | | 1900 | 93,627.00 | 27,694.00 | -70.4% |
| TOTAL, CERTIFICATED SALARIES | | | 971,550.00 | 908,357.00 | -6.5% |
| **CLASSIFIED SALARIES** | | | | | |
| Classified Instructional Salaries | | 2100 | 38,094.00 | 35,332.00 | -7.3% |
| Classified Support Salaries | | 2200 | 60,679.00 | 62,402.00 | 2.8% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 8,986.00 | New |
| Clerical, Technical and Office Salaries | | 2400 | 156,627.00 | 148,432.00 | -5.2% |
| Other Classified Salaries | | 2900 | 47,636.00 | 80,906.00 | 69.8% |
| TOTAL, CLASSIFIED SALARIES | | | 303,036.00 | 336,058.00 | 10.9% |
| **EMPLOYEE BENEFITS** | | | | | |
| STRS | | 3101-3102 | 77,956.00 | 72,298.00 | -7.3% |
| PERS | | 3201-3202 | 38,132.00 | 40,853.00 | 7.1% |
| OASDI/Medicare/Alternative | | 3301-3302 | 40,216.00 | 41,820.00 | 4.0% |
| Health and Welfare Benefits | | 3401-3402 | 45,381.00 | 13,918.00 | -69.3% |
| Unemployment Insurance | | 3501-3502 | 14,245.00 | 640.00 | -95.5% |
| Workers' Compensation | | 3601-3602 | 29,792.00 | 25,178.00 | -15.5% |
| OPEB, Allocated | | 3701-3702 | 12,825.00 | 6,217.00 | -51.5% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| PERS Reduction | | 3801-3802 | 3,277.00 | 3,992.00 | 21.8% |
| Other Employee Benefits | | 3901-3902 | 2,007.00 | 0.00 | -100.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 263,831.00 | 204,916.00 | -22.3% |
| **BOOKS AND SUPPLIES** | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 31,795.00 | 31,795.00 | 0.0% |
| Materials and Supplies | | 4300 | 54,203.00 | 71,065.00 | 31.1% |
| Noncapitalized Equipment | | 4400 | 69,567.00 | 69,567.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 155,565.00 | 172,427.00 | 10.8% |

| Description | Resource Codes | Object Codes | 2012-13 Estimated Actuals | 2013-14 Budget | Percent Difference |
|---|---|---|---|---|---|
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 578,000.00 | 278,000.00 | -51.9% |
| Travel and Conferences | | 5200 | 4,000.00 | 4,000.00 | 0.0% |
| Dues and Memberships | | 5300 | 250.00 | 250.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 30,000.00 | 30,000.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 10,000.00 | 10,000.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 1,000.00 | 1,000.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 189,089.00 | 188,987.00 | -0.1% |
| Communications | | 5900 | 7,505.00 | 7,505.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 819,844.00 | 519,742.00 | -36.6% |
| 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 | 64,000.00 | 64,000.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 64,000.00 | 64,000.00 | 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 | 31,850.00 | 31,850.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 71,437.00 | 71,437.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 103,287.00 | 103,287.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2012-13 Estimated Actuals | 2013-14 Budget | Percent Difference |
|---|---|---|---|---|---|
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 59,061.00 | 59,061.00 | 0.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 59,061.00 | 59,061.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 2,740,174.00 | 2,367,848.00 | -13.6% |

| Description | Resource Codes | Object Codes | 2012-13 Estimated Actuals | 2013-14 Budget | Percent Difference |
|---|---|---|---|---|---|
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 41,000.00 | 41,000.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 41,000.00 | 41,000.00 | 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 | 470,000.00 | 450,000.00 | -4.3% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 470,000.00 | 450,000.00 | -4.3% |
| 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) | | | (429,000.00) | (409,000.00) | -4.7% |

| Description | Function Codes | Object Codes | 2012-13 Estimated 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 | 429,242.00 | 429,242.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 1,991,438.00 | 1,991,438.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 220,900.00 | 221,600.00 | 0.3% |
| 5) TOTAL, REVENUES | | | 2,641,580.00 | 2,642,280.00 | 0.0% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 1,628,447.00 | 1,327,343.00 | -18.5% |
| 2) Instruction - Related Services | 2000-2999 | | 716,132.00 | 649,602.00 | -9.3% |
| 3) Pupil Services | 3000-3999 | | 42,713.00 | 39,540.00 | -7.4% |
| 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 | | 59,061.00 | 59,061.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 190,534.00 | 189,015.00 | -0.8% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 103,287.00 | 103,287.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 2,740,174.00 | 2,367,848.00 | -13.6% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | (98,594.00) | 274,432.00 | -378.3% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 41,000.00 | 41,000.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 470,000.00 | 450,000.00 | -4.3% |
| 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 | | | (429,000.00) | (409,000.00) | -4.7% |

| Description | Function Codes | Object Codes | 2012-13 Estimated Actuals | 2013-14 Budget | Percent Difference |
|---|---|---|---|---|---|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (527,594.00) | (134,568.00) | -74.5% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,864,802.00 | 1,337,208.00 | -28.3% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,864,802.00 | 1,337,208.00 | -28.3% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,864,802.00 | 1,337,208.00 | -28.3% |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,337,208.00 | 1,202,640.00 | -10.1% |
| 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 | 1,337,208.00 | 1,202,640.00 | -10.1% |
| Zion Loan | 0000 | 9760 | | *1,202,640.00* | |
| Zion Loan | 0000 | 9760 | *1,337,208.00* | | |
| 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 Estimated Actuals | 2013-14 Budget |
|---|---|---|---|
| Total, Restricted Balance | | 0.00 | 0.00 |

| Description | Resource Codes | Object Codes | 2012-13 Estimated 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 | 2,509,111.00 | 2,548,378.00 | 1.6% |
| 3) Other State Revenue | | 8300-8599 | 199,000.00 | 199,000.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 570,037.00 | 573,578.00 | 0.6% |
| 5) TOTAL, REVENUES | | | 3,278,148.00 | 3,320,956.00 | 1.3% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 999,972.00 | 1,050,203.00 | 5.0% |
| 3) Employee Benefits | | 3000-3999 | 283,001.00 | 259,210.00 | -8.4% |
| 4) Books and Supplies | | 4000-4999 | 1,775,261.00 | 1,892,170.00 | 6.6% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 123,388.00 | 155,797.00 | 26.3% |
| 6) Capital Outlay | | 6000-6999 | 29,135.00 | 29,700.00 | 1.9% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 92,693.00 | 92,693.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 3,303,450.00 | 3,479,773.00 | 5.3% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (25,302.00) | (158,817.00) | 527.7% |
| 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 Estimated Actuals | 2013-14 Budget | Percent Difference |
|---|---|---|---|---|---|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (25,302.00) | (158,817.00) | 527.7% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,200,833.00 | 1,175,531.00 | -2.1% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,200,833.00 | 1,175,531.00 | -2.1% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,200,833.00 | 1,175,531.00 | -2.1% |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,175,531.00 | 1,016,714.00 | -13.5% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 32,092.00 | 32,092.00 | 0.0% |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 1,143,439.00 | 984,622.00 | -13.9% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

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

| Description | Resource Codes | Object Codes | 2012-13 Estimated 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 | 2,509,111.00 | 2,548,378.00 | 1.6% |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 2,509,111.00 | 2,548,378.00 | 1.6% |
| OTHER STATE REVENUE | | | | | |
| Child Nutrition Programs | | 8520 | 199,000.00 | 199,000.00 | 0.0% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 199,000.00 | 199,000.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 567,137.00 | 567,137.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 1,900.00 | 5,441.00 | 186.4% |
| 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 | 1,000.00 | 1,000.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 570,037.00 | 573,578.00 | 0.6% |
| TOTAL, REVENUES | | | 3,278,148.00 | 3,320,956.00 | 1.3% |

| Description | Resource Codes | Object Codes | 2012-13 Estimated 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 | 660,524.00 | 688,809.00 | 4.3% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 275,317.00 | 294,879.00 | 7.1% |
| Clerical, Technical and Office Salaries | | 2400 | 63,631.00 | 66,015.00 | 3.7% |
| Other Classified Salaries | | 2900 | 500.00 | 500.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 999,972.00 | 1,050,203.00 | 5.0% |
| **EMPLOYEE BENEFITS** | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 94,925.00 | 103,514.00 | 9.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 80,068.00 | 83,986.00 | 4.9% |
| Health and Welfare Benefits | | 3401-3402 | 62,965.00 | 44,105.00 | -30.0% |
| Unemployment Insurance | | 3501-3502 | 11,349.00 | 553.00 | -95.1% |
| Workers' Compensation | | 3601-3602 | 23,820.00 | 21,894.00 | -8.1% |
| OPEB, Allocated | | 3701-3702 | 9,737.00 | 5,158.00 | -47.0% |
| 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 | 137.00 | 0.00 | -100.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 283,001.00 | 259,210.00 | -8.4% |
| **BOOKS AND SUPPLIES** | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 180,225.00 | 215,914.00 | 19.8% |
| Noncapitalized Equipment | | 4400 | 10,640.00 | 12,640.00 | 18.8% |
| Food | | 4700 | 1,584,396.00 | 1,663,616.00 | 5.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 1,775,261.00 | 1,892,170.00 | 6.6% |

| Description | Resource Codes | Object Codes | 2012-13 Estimated 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 | 4,235.00 | 7,000.00 | 65.3% |
| Dues and Memberships | | 5300 | 1,000.00 | 1,000.00 | 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 | 34,813.00 | 38,853.00 | 11.6% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | (24,098.00) | (11,870.00) | -50.7% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 102,438.00 | 115,814.00 | 13.1% |
| Communications | | 5900 | 5,000.00 | 5,000.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 123,388.00 | 155,797.00 | 26.3% |
| **CAPITAL OUTLAY** | | | | | |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 29,135.00 | 29,700.00 | 1.9% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 29,135.00 | 29,700.00 | 1.9% |
| **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 | 92,693.00 | 92,693.00 | 0.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 92,693.00 | 92,693.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 3,303,450.00 | 3,479,773.00 | 5.3% |

| Description | Resource Codes | Object Codes | 2012-13 Estimated 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 Estimated 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 | 2,509,111.00 | 2,548,378.00 | 1.6% |
| 3) Other State Revenue | | 8300-8599 | 199,000.00 | 199,000.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 570,037.00 | 573,578.00 | 0.6% |
| 5) TOTAL, REVENUES | | | 3,278,148.00 | 3,320,956.00 | 1.3% |
| 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 | | 3,181,622.00 | 3,357,380.00 | 5.5% |
| 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 | | 92,693.00 | 92,693.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 29,135.00 | 29,700.00 | 1.9% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 3,303,450.00 | 3,479,773.00 | 5.3% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | (25,302.00) | (158,817.00) | 527.7% |
| 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 Estimated Actuals | 2013-14 Budget | Percent Difference |
|---|---|---|---|---|---|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (25,302.00) | (158,817.00) | 527.7% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,200,833.00 | 1,175,531.00 | -2.1% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,200,833.00 | 1,175,531.00 | -2.1% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,200,833.00 | 1,175,531.00 | -2.1% |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,175,531.00 | 1,016,714.00 | -13.5% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 32,092.00 | 32,092.00 | 0.0% |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 1,143,439.00 | 984,622.00 | -13.9% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2012-13 Estimated Actuals | 2013-14 Budget |
|---|---|---|---|
| 5310 | Child Nutrition: School Programs (e.g., School Lunch, School | 1,143,439.00 | 984,622.00 |
| Total, Restricted Balance | | 1,143,439.00 | 984,622.00 |

| Description | Resource Codes | Object Codes | 2012-13 Estimated 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 | 329,759.00 | 329,759.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 350.00 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 330,109.00 | 329,759.00 | -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 | 54,781.00 | 0.00 | -100.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 65,099.00 | 0.00 | -100.0% |
| 6) Capital Outlay | | 6000-6999 | 40,731.00 | 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 | | | 160,611.00 | 0.00 | -100.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 169,498.00 | 329,759.00 | 94.6% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 330,572.00 | 329,759.00 | -0.2% |
| 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 | | | (330,572.00) | (329,759.00) | -0.2% |

| Description | Resource Codes | Object Codes | 2012-13 Estimated Actuals | 2013-14 Budget | Percent Difference |
|---|---|---|---|---|---|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (161,074.00) | 0.00 | -100.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 161,074.00 | 0.00 | -100.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 161,074.00 | 0.00 | -100.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 161,074.00 | 0.00 | -100.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 0.00 | 0.00 | 0.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

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

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

| Description | Resource Codes | Object Codes | 2012-13 Estimated Actuals | 2013-14 Budget | Percent Difference |
|---|---|---|---|---|---|
| **OTHER STATE REVENUE** | | | | | |
| All Other State Revenue | | 8590 | 329,759.00 | 329,759.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 329,759.00 | 329,759.00 | 0.0% |
| **OTHER LOCAL REVENUE** | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 350.00 | 0.00 | -100.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 350.00 | 0.00 | -100.0% |
| TOTAL, REVENUES | | | 330,109.00 | 329,759.00 | -0.1% |

| Description | Resource Codes | Object Codes | 2012-13 Estimated Actuals | 2013-14 Budget | Percent Difference |
|---|---|---|---|---|---|
| CLASSIFIED SALARIES | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| PERS Reduction | | 3801-3802 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.0% |
| BOOKS AND SUPPLIES | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 54,781.00 | 0.00 | -100.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 54,781.00 | 0.00 | -100.0% |

| Description | Resource Codes | Object Codes | 2012-13 Estimated Actuals | 2013-14 Budget | Percent Difference |
|---|---|---|---|---|---|
| **SERVICES AND OTHER OPERATING EXPENDITURES** | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 65,099.00 | 0.00 | -100.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 65,099.00 | 0.00 | -100.0% |
| **CAPITAL OUTLAY** | | | | | |
| Land Improvements | | 6170 | 21,670.00 | 0.00 | -100.0% |
| Buildings and Improvements of Buildings | | 6200 | 19,061.00 | 0.00 | -100.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 40,731.00 | 0.00 | -100.0% |
| **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% |
| TOTAL, EXPENDITURES | | | 160,611.00 | 0.00 | -100.0% |

| Description | Resource Codes | Object Codes | 2012-13 Estimated Actuals | 2013-14 Budget | Percent Difference |
|---|---|---|---|---|---|
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| From: General, Special Reserve, & Building Funds | | 8915 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 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 | 330,572.00 | 329,759.00 | -0.2% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 330,572.00 | 329,759.00 | -0.2% |
| 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) | | | (330,572.00) | (329,759.00) | -0.2% |

| Description | Function Codes | Object Codes | 2012-13 Estimated 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 | 329,759.00 | 329,759.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 350.00 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 330,109.00 | 329,759.00 | -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 | | 160,611.00 | 0.00 | -100.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 160,611.00 | 0.00 | -100.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 169,498.00 | 329,759.00 | 94.6% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 330,572.00 | 329,759.00 | -0.2% |
| 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 | | | (330,572.00) | (329,759.00) | -0.2% |

| Description | Function Codes | Object Codes | 2012-13 Estimated Actuals | 2013-14 Budget | Percent Difference |
|---|---|---|---|---|---|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (161,074.00) | 0.00 | -100.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 161,074.00 | 0.00 | -100.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 161,074.00 | 0.00 | -100.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 161,074.00 | 0.00 | -100.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 0.00 | 0.00 | 0.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

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

| Description | Resource Codes | Object Codes | 2012-13 Estimated 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 | 7,700.00 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 7,700.00 | 0.00 | -100.0% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 7,700.00 | 0.00 | -100.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 762,117.00 | New |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | (762,117.00) | New |

| Description | Resource Codes | Object Codes | 2012-13 Estimated Actuals | 2013-14 Budget | Percent Difference |
|---|---|---|---|---|---|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 7,700.00 | (762,117.00) | -9997.6% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 2,971,153.00 | 2,978,853.00 | 0.3% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 2,971,153.00 | 2,978,853.00 | 0.3% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 2,971,153.00 | 2,978,853.00 | 0.3% |
| 2) Ending Balance, June 30 (E + F1e) | | | 2,978,853.00 | 2,216,736.00 | -25.6% |
| 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 | 805,277.00 | 119,458.00 | -85.2% |
| Mandated Cost | 0000 | 9780 | | *119,458.00* | |
| Mandated cost | 0000 | 9780 | *805,277.00* | | |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 2,173,576.00 | 2,097,278.00 | -3.5% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

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

| Description | Resource Codes | Object Codes | 2012-13 Estimated Actuals | 2013-14 Budget | Percent Difference |
|---|---|---|---|---|---|
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 7,700.00 | 0.00 | -100.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 7,700.00 | 0.00 | -100.0% |
| TOTAL, REVENUES | | | 7,700.00 | 0.00 | -100.0% |

| Description | Resource Codes | Object Codes | 2012-13 Estimated 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 | 762,117.00 | New |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 762,117.00 | New |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| 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 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 | (762,117.00) | New |

| Description | Function Codes | Object Codes | 2012-13 Estimated 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 | 7,700.00 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 7,700.00 | 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 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 7,700.00 | 0.00 | -100.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 762,117.00 | New |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | (762,117.00) | New |

| Description | Function Codes | Object Codes | 2012-13 Estimated Actuals | 2013-14 Budget | Percent Difference |
|---|---|---|---|---|---|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 7,700.00 | (762,117.00) | -9997.6% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 2,971,153.00 | 2,978,853.00 | 0.3% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 2,971,153.00 | 2,978,853.00 | 0.3% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 2,971,153.00 | 2,978,853.00 | 0.3% |
| 2) Ending Balance, June 30 (E + F1e) | | | 2,978,853.00 | 2,216,736.00 | -25.6% |
| 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 | 805,277.00 | 119,458.00 | -85.2% |
| Mandated Cost | 0000 | 9780 | | *119,458.00* | |
| Mandated cost | 0000 | 9780 | *805,277.00* | | |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 2,173,576.00 | 2,097,278.00 | -3.5% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

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

| Description | Resource Codes | Object Codes | 2012-13 Estimated 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 | 109,599.00 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 109,599.00 | 0.00 | -100.0% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 325,027.00 | 240,227.00 | -26.1% |
| 3) Employee Benefits | | 3000-3999 | 79,320.00 | 52,935.00 | -33.3% |
| 4) Books and Supplies | | 4000-4999 | 120,405.00 | 32,315.00 | -73.2% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 546,840.00 | 81,543.00 | -85.1% |
| 6) Capital Outlay | | 6000-6999 | 40,591,262.00 | 26,752,403.00 | -34.1% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 122,501.00 | 1.00 | -100.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 41,785,355.00 | 27,159,424.00 | -35.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (41,675,756.00) | (27,159,424.00) | -34.8% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 31,773,613.00 | New |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 31,773,613.00 | New |

| Description | Resource Codes | Object Codes | 2012-13 Estimated Actuals | 2013-14 Budget | Percent Difference |
|---|---|---|---|---|---|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (41,675,756.00) | 4,614,189.00 | -111.1% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 48,610,438.00 | 6,934,682.00 | -85.7% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 48,610,438.00 | 6,934,682.00 | -85.7% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 48,610,438.00 | 6,934,682.00 | -85.7% |
| 2) Ending Balance, June 30 (E + F1e) | | | 6,934,682.00 | 11,548,871.00 | 66.5% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 3,686,353.00 | New |
| 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 | 6,934,682.00 | 7,862,518.00 | 13.4% |
| Measure B and M projects | 0000 | 9780 | | *7,862,518.00* | |
| Measure B and M projects | 0000 | 9780 | *6,934,682.00* | | |
| 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 Estimated Actuals | 2013-14 Budget | Percent Difference |
|---|---|---|---|---|---|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 0.00 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Fund | | 9130 | 0.00 | | |
| d) with Fiscal Agent | | 9135 | 0.00 | | |
| e) collections awaiting deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) TOTAL, ASSETS | | | 0.00 | | |
| H. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| 5) Deferred Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| I. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (G9 - H6) | | | 0.00 | | |

| Description | Resource Codes | Object Codes | 2012-13 Estimated 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 | 109,599.00 | 0.00 | -100.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 109,599.00 | 0.00 | -100.0% |
| TOTAL, REVENUES | | | 109,599.00 | 0.00 | -100.0% |

| Description | Resource Codes | Object Codes | 2012-13 Estimated Actuals | 2013-14 Budget | Percent Difference |
|---|---|---|---|---|---|
| **CLASSIFIED SALARIES** | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 129,667.00 | 72,755.00 | -43.9% |
| Clerical, Technical and Office Salaries | | 2400 | 135,760.00 | 135,734.00 | 0.0% |
| Other Classified Salaries | | 2900 | 59,600.00 | 31,738.00 | -46.7% |
| TOTAL, CLASSIFIED SALARIES | | | 325,027.00 | 240,227.00 | -26.1% |
| **EMPLOYEE BENEFITS** | | | | | |
| STRS | | 3101-3102 | 2,553.00 | 2,619.00 | 2.6% |
| PERS | | 3201-3202 | 32,762.00 | 23,803.00 | -27.3% |
| OASDI/Medicare/Alternative | | 3301-3302 | 20,286.00 | 15,012.00 | -26.0% |
| Health and Welfare Benefits | | 3401-3402 | 3,781.00 | 2,071.00 | -45.2% |
| Unemployment Insurance | | 3501-3502 | 3,617.00 | 122.00 | -96.6% |
| Workers' Compensation | | 3601-3602 | 7,545.00 | 4,847.00 | -35.8% |
| OPEB, Allocated | | 3701-3702 | 3,105.00 | 1,118.00 | -64.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| PERS Reduction | | 3801-3802 | 4,617.00 | 3,343.00 | -27.6% |
| Other Employee Benefits | | 3901-3902 | 1,054.00 | 0.00 | -100.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 79,320.00 | 52,935.00 | -33.3% |
| **BOOKS AND SUPPLIES** | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 48,281.00 | 25,386.00 | -47.4% |
| Noncapitalized Equipment | | 4400 | 72,124.00 | 6,929.00 | -90.4% |
| TOTAL, BOOKS AND SUPPLIES | | | 120,405.00 | 32,315.00 | -73.2% |
| **SERVICES AND OTHER OPERATING EXPENDITURES** | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 24.00 | 24.00 | 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 | 32,157.00 | 25,998.00 | -19.2% |

| Description | Resource Codes | Object Codes | 2012-13 Estimated Actuals | 2013-14 Budget | Percent Difference |
|---|---|---|---|---|---|
| Professional/Consulting Services and Operating Expenditures | | 5800 | 514,659.00 | 55,521.00 | -89.2% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 546,840.00 | 81,543.00 | -85.1% |
| **CAPITAL OUTLAY** | | | | | |
| Land | | 6100 | 273,591.00 | 350,000.00 | 27.9% |
| Land Improvements | | 6170 | 99,122.00 | 0.00 | -100.0% |
| Buildings and Improvements of Buildings | | 6200 | 39,959,823.00 | 26,277,817.00 | -34.2% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 48.00 | 48.00 | 0.0% |
| Equipment | | 6400 | 258,678.00 | 124,538.00 | -51.9% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 40,591,262.00 | 26,752,403.00 | -34.1% |
| **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 | 122,501.00 | 1.00 | -100.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 122,501.00 | 1.00 | -100.0% |
| TOTAL, EXPENDITURES | | | 41,785,355.00 | 27,159,424.00 | -35.0% |

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

| Description | Resource Codes | Object Codes | 2012-13 Estimated Actuals | 2013-14 Budget | Percent Difference |
|---|---|---|---|---|---|
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Proceeds | | | | | |
| Proceeds from Sale of Bonds | | 8951 | 0.00 | 31,773,613.00 | New |
| Proceeds from Sale/Lease-Purchase of Land/Buildings | | 8953 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | |
| County School Bldg Aid | | 8961 | 0.00 | 0.00 | 0.0% |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.0% |
| Proceeds from Capital Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 31,773,613.00 | New |
| 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 | 31,773,613.00 | New |

| Description | Function Codes | Object Codes | 2012-13 Estimated 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 | 109,599.00 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 109,599.00 | 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 | | 41,662,854.00 | 27,159,423.00 | -34.8% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 122,501.00 | 1.00 | -100.0% |
| 10) TOTAL, EXPENDITURES | | | 41,785,355.00 | 27,159,424.00 | -35.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | (41,675,756.00) | (27,159,424.00) | -34.8% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 31,773,613.00 | New |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 31,773,613.00 | New |

| Description | Function Codes | Object Codes | 2012-13 Estimated Actuals | 2013-14 Budget | Percent Difference |
|---|---|---|---|---|---|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (41,675,756.00) | 4,614,189.00 | -111.1% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 48,610,438.00 | 6,934,682.00 | -85.7% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 48,610,438.00 | 6,934,682.00 | -85.7% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 48,610,438.00 | 6,934,682.00 | -85.7% |
| 2) Ending Balance, June 30 (E + F1e) | | | 6,934,682.00 | 11,548,871.00 | 66.5% |
| Components of Ending Fund Balance) | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 3,686,353.00 | New |
| 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 | 6,934,682.00 | 7,862,518.00 | 13.4% |
| Measure B and M projects | 0000 | 9780 | | *7,862,518.00* | |
| Measure B and M projects | 0000 | 9780 | *6,934,682.00* | | |
| 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 Estimated Actuals | 2013-14 Budget |
|---|---|---|---|
| 9010 | Other Restricted Local | 0.00 | 3,686,353.00 |
| Total, Restricted Balance | | 0.00 | 3,686,353.00 |

| Description | Resource Codes | Object Codes | 2012-13 Estimated 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 | 385,900.00 | 387,100.00 | 0.3% |
| 5) TOTAL, REVENUES | | | 385,900.00 | 387,100.00 | 0.3% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 361,989.00 | 361,989.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 44,928.00 | 44,928.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 211,731.00 | 211,731.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 618,648.00 | 618,648.00 | 0.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (232,748.00) | (231,548.00) | -0.5% |
| 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 Estimated Actuals | 2013-14 Budget | Percent Difference |
|---|---|---|---|---|---|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (232,748.00) | (231,548.00) | -0.5% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,325,548.00 | 1,092,800.00 | -17.6% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,325,548.00 | 1,092,800.00 | -17.6% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,325,548.00 | 1,092,800.00 | -17.6% |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,092,800.00 | 861,252.00 | -21.2% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 847,510.00 | 861,252.00 | 1.6% |
| Debt Service | 0000 | 9760 | | *861,252.00* | |
| Debt Service | 0000 | 9760 | *847,510.00* | | |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 245,290.00 | 0.00 | -100.0% |
| RDA/Developer Fees | 0000 | 9780 | *245,290.00* | | |
| 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 Estimated Actuals | 2013-14 Budget | Percent Difference |
|---|---|---|---|---|---|
| **G. ASSETS** | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 0.00 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Fund | | 9130 | 0.00 | | |
| d) with Fiscal Agent | | 9135 | 0.00 | | |
| e) collections awaiting deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) TOTAL, ASSETS | | | 0.00 | | |
| **H. LIABILITIES** | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| 5) Deferred Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| **I. FUND EQUITY** | | | | | |
| Ending Fund Balance, June 30 (G9 - H6) | | | 0.00 | | |

| Description | Resource Codes | Object Codes | 2012-13 Estimated 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 | 328,466.00 | 328,466.00 | 0.0% |
| Penalties and Interest from Delinquent Non-Revenue Limit Taxes | | 8629 | 0.00 | 0.00 | 0.0% |
| Sales Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 2,800.00 | 4,000.00 | 42.9% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | |
| Mitigation/Developer Fees | | 8681 | 54,634.00 | 54,634.00 | 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 | | | 385,900.00 | 387,100.00 | 0.3% |
| TOTAL, REVENUES | | | 385,900.00 | 387,100.00 | 0.3% |

| Description | Resource Codes | Object Codes | 2012-13 Estimated 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 Estimated 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 | 128,918.00 | 128,918.00 | 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 | 228,071.00 | 228,071.00 | 0.0% |
| Communications | | 5900 | 5,000.00 | 5,000.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 361,989.00 | 361,989.00 | 0.0% |
| CAPITAL OUTLAY | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 1,008.00 | 1,008.00 | 0.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 43,920.00 | 43,920.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 44,928.00 | 44,928.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Other Transfers Out | | | | | |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 37,129.00 | 37,129.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 174,602.00 | 174,602.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 211,731.00 | 211,731.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 618,648.00 | 618,648.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2012-13 Estimated 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 Estimated 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 | 385,900.00 | 387,100.00 | 0.3% |
| 5) TOTAL, REVENUES | | | 385,900.00 | 387,100.00 | 0.3% |
| 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 | | 406,917.00 | 406,917.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 211,731.00 | 211,731.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 618,648.00 | 618,648.00 | 0.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | (232,748.00) | (231,548.00) | -0.5% |
| 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 Estimated Actuals | 2013-14 Budget | Percent Difference |
|---|---|---|---|---|---|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (232,748.00) | (231,548.00) | -0.5% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,325,548.00 | 1,092,800.00 | -17.6% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,325,548.00 | 1,092,800.00 | -17.6% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,325,548.00 | 1,092,800.00 | -17.6% |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,092,800.00 | 861,252.00 | -21.2% |
| Components of Ending Fund Balance) | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 847,510.00 | 861,252.00 | 1.6% |
| Debt Service | 0000 | 9760 | | *861,252.00* | |
| Debt Service | 0000 | 9760 | *847,510.00* | | |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 245,290.00 | 0.00 | -100.0% |
| RDA/Developer Fees | 0000 | 9780 | *245,290.00* | | |
| 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 Estimated Actuals | 2013-14 Budget |
|---|---|---|---|
| Total, Restricted Balance | | 0.00 | 0.00 |

| Description | Resource Codes | Object Codes | 2012-13 Estimated 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 | 770.00 | 5,600.00 | 627.3% |
| 5) TOTAL, REVENUES | | | 770.00 | 5,600.00 | 627.3% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 5,600.00 | 5,600.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 5,600.00 | 5,600.00 | 0.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (4,830.00) | 0.00 | -100.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2012-13 Estimated Actuals | 2013-14 Budget | Percent Difference |
|---|---|---|---|---|---|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (4,830.00) | 0.00 | -100.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 273,575.00 | 268,745.00 | -1.8% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 273,575.00 | 268,745.00 | -1.8% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 273,575.00 | 268,745.00 | -1.8% |
| 2) Ending Balance, June 30 (E + F1e) | | | 268,745.00 | 268,745.00 | 0.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 109,477.00 | 109,477.00 | 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 | 159,268.00 | 159,268.00 | 0.0% |
| Measure B and M projects | 0000 | 9780 | | *159,268.00* | |
| Science Wing State Matching | 0000 | 9780 | *159,268.00* | | |
| 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 Estimated Actuals | 2013-14 Budget | Percent Difference |
|---|---|---|---|---|---|
| **G. ASSETS** | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 0.00 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Fund | | 9130 | 0.00 | | |
| d) with Fiscal Agent | | 9135 | 0.00 | | |
| e) collections awaiting deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) TOTAL, ASSETS | | | 0.00 | | |
| **H. LIABILITIES** | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| 5) Deferred Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| **I. FUND EQUITY** | | | | | |
| Ending Fund Balance, June 30 (G9 - H6) | | | 0.00 | | |

| Description | Resource Codes | Object Codes | 2012-13 Estimated 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** | | | | | |
| Sales Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 770.00 | 5,600.00 | 627.3% |
| 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 | | | 770.00 | 5,600.00 | 627.3% |
| TOTAL, REVENUES | | | 770.00 | 5,600.00 | 627.3% |

| Description | Resource Codes | Object Codes | 2012-13 Estimated 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 Estimated 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 | 5,600.00 | 5,600.00 | 0.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 5,600.00 | 5,600.00 | 0.0% |
| **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% |
| 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 | 0.00 | 0.0% |
| **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 | | | 5,600.00 | 5,600.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2012-13 Estimated 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 Estimated 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 Estimated 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 | 770.00 | 5,600.00 | 627.3% |
| 5) TOTAL, REVENUES | | | 770.00 | 5,600.00 | 627.3% |
| 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 | | 5,600.00 | 5,600.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 5,600.00 | 5,600.00 | 0.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | (4,830.00) | 0.00 | -100.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2012-13 Estimated Actuals | 2013-14 Budget | Percent Difference |
|---|---|---|---|---|---|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (4,830.00) | 0.00 | -100.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 273,575.00 | 268,745.00 | -1.8% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 273,575.00 | 268,745.00 | -1.8% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 273,575.00 | 268,745.00 | -1.8% |
| 2) Ending Balance, June 30 (E + F1e) | | | 268,745.00 | 268,745.00 | 0.0% |
| Components of Ending Fund Balance) | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 109,477.00 | 109,477.00 | 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 | 159,268.00 | 159,268.00 | 0.0% |
| Measure B and M projects | 0000 | 9780 | | *159,268.00* | |
| Science Wing State Matching | 0000 | 9780 | *159,268.00* | | |
| 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 Estimated Actuals | 2013-14 Budget |
|---|---|---|---|
| 7710 | State School Facilities Projects | 109,477.00 | 109,477.00 |
| Total, Restricted Balance | | 109,477.00 | 109,477.00 |

| Description | Resource Codes | Object Codes | 2012-13 Estimated 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 | 36,733.00 | 36,733.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 164,500.00 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 201,233.00 | 36,733.00 | -81.7% |
| **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 | 65,250.00 | 0.00 | -100.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 215,633.00 | 7,650.00 | -96.5% |
| 6) Capital Outlay | | 6000-6999 | 244,735.00 | 29,083.00 | -88.1% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 525,618.00 | 36,733.00 | -93.0% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | (324,385.00) | 0.00 | -100.0% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2012-13 Estimated Actuals | 2013-14 Budget | Percent Difference |
|---|---|---|---|---|---|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (324,385.00) | 0.00 | -100.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,675,060.00 | 1,350,675.00 | -19.4% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,675,060.00 | 1,350,675.00 | -19.4% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,675,060.00 | 1,350,675.00 | -19.4% |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,350,675.00 | 1,350,675.00 | 0.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 1,350,675.00 | 1,350,675.00 | 0.0% |
| City of SL RDA | 0000 | 9780 | | *1,350,675.00* | |
| City of SL RDA | 0000 | 9780 | *1,350,675.00* | | |
| 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 Estimated Actuals | 2013-14 Budget | Percent Difference |
|---|---|---|---|---|---|
| **G. ASSETS** | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 0.00 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Fund | | 9130 | 0.00 | | |
| d) with Fiscal Agent | | 9135 | 0.00 | | |
| e) collections awaiting deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) TOTAL, ASSETS | | | 0.00 | | |
| **H. LIABILITIES** | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| 5) Deferred Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| **I. FUND EQUITY** | | | | | |
| Ending Fund Balance, June 30 (G9 - H6) | | | 0.00 | | |

| Description | Resource Codes | Object Codes | 2012-13 Estimated 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 | 36,733.00 | 36,733.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 36,733.00 | 36,733.00 | 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 | 4,500.00 | 0.00 | -100.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 160,000.00 | 0.00 | -100.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 164,500.00 | 0.00 | -100.0% |
| TOTAL, REVENUES | | | 201,233.00 | 36,733.00 | -81.7% |

| Description | Resource Codes | Object Codes | 2012-13 Estimated 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 | 65,250.00 | 0.00 | -100.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 65,250.00 | 0.00 | -100.0% |

| Description | Resource Codes | Object Codes | 2012-13 Estimated 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 | 36,455.00 | 0.00 | -100.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 179,178.00 | 7,650.00 | -95.7% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 215,633.00 | 7,650.00 | -96.5% |
| **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 | 244,735.00 | 29,083.00 | -88.1% |
| 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 | | | 244,735.00 | 29,083.00 | -88.1% |
| **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 | | | 525,618.00 | 36,733.00 | -93.0% |

| Description | Resource Codes | Object Codes | 2012-13 Estimated 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 Estimated 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 Estimated 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 | 36,733.00 | 36,733.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 164,500.00 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 201,233.00 | 36,733.00 | -81.7% |
| 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 | | 525,618.00 | 36,733.00 | -93.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 525,618.00 | 36,733.00 | -93.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | (324,385.00) | 0.00 | -100.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2012-13 Estimated Actuals | 2013-14 Budget | Percent Difference |
|---|---|---|---|---|---|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (324,385.00) | 0.00 | -100.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,675,060.00 | 1,350,675.00 | -19.4% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,675,060.00 | 1,350,675.00 | -19.4% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,675,060.00 | 1,350,675.00 | -19.4% |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,350,675.00 | 1,350,675.00 | 0.0% |
| Components of Ending Fund Balance) | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 1,350,675.00 | 1,350,675.00 | 0.0% |
| City of SL RDA | 0000 | 9780 | | *1,350,675.00* | |
| City of SL RDA | 0000 | 9780 | *1,350,675.00* | | |
| 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 Estimated Actuals | 2013-14 Budget |
|---|---|---|---|
| Total, Restricted Balance | | 0.00 | 0.00 |

| Description | Resource Codes | Object Codes | 2012-13 Estimated 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 | 94,300.00 | 0.00 | -100.0% |
| 4) Other Local Revenue | | 8600-8799 | 9,924,985.00 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 10,019,285.00 | 0.00 | -100.0% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 9,665,203.00 | 0.00 | -100.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 9,665,203.00 | 0.00 | -100.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 354,082.00 | 0.00 | -100.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2012-13 Estimated Actuals | 2013-14 Budget | Percent Difference |
|---|---|---|---|---|---|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 354,082.00 | 0.00 | -100.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 6,782,332.00 | 7,136,414.00 | 5.2% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 6,782,332.00 | 7,136,414.00 | 5.2% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 6,782,332.00 | 7,136,414.00 | 5.2% |
| 2) Ending Balance, June 30 (E + F1e) | | | 7,136,414.00 | 7,136,414.00 | 0.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 7,136,414.00 | 7,136,414.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

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

| Description | Resource Codes | Object Codes | 2012-13 Estimated 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 | 94,300.00 | 0.00 | -100.0% |
| Other Subventions/In-Lieu Taxes | | 8572 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 94,300.00 | 0.00 | -100.0% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| County and District Taxes | | | | | |
| Voted Indebtedness Levies | | | | | |
| Secured Roll | | 8611 | 8,587,385.00 | 0.00 | -100.0% |
| Unsecured Roll | | 8612 | 984,800.00 | 0.00 | -100.0% |
| Prior Years' Taxes | | 8613 | 246,400.00 | 0.00 | -100.0% |
| Supplemental Taxes | | 8614 | 98,900.00 | 0.00 | -100.0% |
| Penalties and Interest from Delinquent Non-Revenue Limit Taxes | | 8629 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 7,500.00 | 0.00 | -100.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 9,924,985.00 | 0.00 | -100.0% |
| TOTAL, REVENUES | | | 10,019,285.00 | 0.00 | -100.0% |

| Description | Resource Codes | Object Codes | 2012-13 Estimated Actuals | 2013-14 Budget | Percent Difference |
|---|---|---|---|---|---|
| **OTHER OUTGO (excluding Transfers of Indirect Costs)** | | | | | |
| Debt Service | | | | | |
| Bond Redemptions | | 7433 | 2,890,000.00 | 0.00 | -100.0% |
| Bond Interest and Other Service Charges | | 7434 | 6,775,203.00 | 0.00 | -100.0% |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 9,665,203.00 | 0.00 | -100.0% |
| TOTAL, EXPENDITURES | | | 9,665,203.00 | 0.00 | -100.0% |

| Description | Resource Codes | Object Codes | 2012-13 Estimated 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 Estimated 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 | 94,300.00 | 0.00 | -100.0% |
| 4) Other Local Revenue | | 8600-8799 | 9,924,985.00 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 10,019,285.00 | 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 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 9,665,203.00 | 0.00 | -100.0% |
| 10) TOTAL, EXPENDITURES | | | 9,665,203.00 | 0.00 | -100.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 354,082.00 | 0.00 | -100.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2012-13 Estimated Actuals | 2013-14 Budget | Percent Difference |
|---|---|---|---|---|---|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 354,082.00 | 0.00 | -100.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 6,782,332.00 | 7,136,414.00 | 5.2% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 6,782,332.00 | 7,136,414.00 | 5.2% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 6,782,332.00 | 7,136,414.00 | 5.2% |
| 2) Ending Balance, June 30 (E + F1e) | | | 7,136,414.00 | 7,136,414.00 | 0.0% |
| Components of Ending Fund Balance) | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 7,136,414.00 | 7,136,414.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2012-13 Estimated Actuals | 2013-14 Budget |
|---|---|---|---|
| 9010 | Other Restricted Local | 7,136,414.00 | 7,136,414.00 |
| Total, Restricted Balance | | 7,136,414.00 | 7,136,414.00 |

| Description | Resource Codes | Object Codes | 2012-13 Estimated Actuals | 2013-14 Budget | Percent Difference |
|---|---|---|---|---|---|
| A. REVENUES | | | | | |
| 1) Revenue Limit Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 1,442,415.00 | 1,441,815.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 1,442,415.00 | 1,441,815.00 | 0.0% |
| B. EXPENSES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 39,237.00 | 39,237.00 | 0.0% |
| 5) Services and Other Operating Expenses | | 5000-5999 | 1,941,078.00 | 1,951,849.00 | 0.6% |
| 6) Depreciation | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENSES | | | 1,980,315.00 | 1,991,086.00 | 0.5% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (537,900.00) | (549,271.00) | 2.1% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers a) Transfers In | | 8900-8929 | 549,271.00 | 549,271.00 | 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 | | | 549,271.00 | 549,271.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2012-13 Estimated Actuals | 2013-14 Budget | Percent Difference |
|---|---|---|---|---|---|
| E. NET INCREASE (DECREASE) IN NET POSITION (C + D4) | | | 11,371.00 | 0.00 | -100.0% |
| F. NET POSITION | | | | | |
| 1) Beginning Net Position | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 991,382.00 | 1,002,753.00 | 1.1% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 991,382.00 | 1,002,753.00 | 1.1% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Net Position (F1c + F1d) | | | 991,382.00 | 1,002,753.00 | 1.1% |
| 2) Ending Net Position, June 30 (E + F1e) | | | 1,002,753.00 | 1,002,753.00 | 0.0% |
| Components of Ending Net Position | | | | | |
| a) Net Investment in Capital Assets | | 9796 | 0.00 | 0.00 | 0.0% |
| b) Restricted Net Position | | 9797 | 0.00 | 0.00 | 0.0% |
| c) Unrestricted Net Position | | 9790 | 1,002,753.00 | 1,002,753.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2012-13 Estimated Actuals | 2013-14 Budget | Percent Difference |
|---|---|---|---|---|---|
| **G. ASSETS** | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 0.00 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Fund | | 9130 | 0.00 | | |
| d) with Fiscal Agent | | 9135 | 0.00 | | |
| e) collections awaiting deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) Fixed Assets | | | | | |
| a) Land | | 9410 | 0.00 | | |
| b) Land Improvements | | 9420 | 0.00 | | |
| c) Accumulated Depreciation - Land Improvements | | 9425 | 0.00 | | |
| d) Buildings | | 9430 | 0.00 | | |
| e) Accumulated Depreciation - Buildings | | 9435 | 0.00 | | |
| f) Equipment | | 9440 | 0.00 | | |
| g) Accumulated Depreciation - Equipment | | 9445 | 0.00 | | |
| h) Work in Progress | | 9450 | 0.00 | | |
| 10) TOTAL, ASSETS | | | 0.00 | | |

| Description | Resource Codes | Object Codes | 2012-13 Estimated Actuals | 2013-14 Budget | Percent Difference |
|---|---|---|---|---|---|
| **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 | | | |
| 5) Deferred Revenue | | 9650 | 0.00 | | |
| 6) Long-Term Liabilities | | | | | |
| a) Net OPEB Obligation | | 9664 | 0.00 | | |
| b) Compensated Absences | | 9665 | 0.00 | | |
| c) COPs Payable | | 9666 | 0.00 | | |
| d) Capital Leases Payable | | 9667 | 0.00 | | |
| e) Lease Revenue Bonds Payable | | 9668 | 0.00 | | |
| f) Other General Long-Term Liabilities | | 9669 | 0.00 | | |
| 7) TOTAL, LIABILITIES | | | 0.00 | | |
| **I. NET POSITION** | | | | | |
| Net Position, June 30 (G10 - H7) | | | 0.00 | | |

| Description | Resource Codes | Object Codes | 2012-13 Estimated Actuals | 2013-14 Budget | Percent Difference |
|---|---|---|---|---|---|
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 600.00 | 0.00 | -100.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | |
| In-District Premiums/ Contributions | | 8674 | 1,287,009.00 | 1,287,009.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 154,806.00 | 154,806.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 1,442,415.00 | 1,441,815.00 | 0.0% |
| TOTAL, REVENUES | | | 1,442,415.00 | 1,441,815.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2012-13 Estimated Actuals | 2013-14 Budget | Percent Difference |
|---|---|---|---|---|---|
| **CERTIFICATED SALARIES** | | | | | |
| Certificated Pupil Support Salaries | | 1200 | 0.00 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 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** | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 33,500.00 | 33,500.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 5,737.00 | 5,737.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 39,237.00 | 39,237.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2012-13 Estimated Actuals | 2013-14 Budget | Percent Difference |
|---|---|---|---|---|---|
| SERVICES AND OTHER OPERATING EXPENSES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.0% |
| Dues and Memberships | | 5300 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 1,824,509.00 | 1,835,280.00 | 0.6% |
| 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 - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 116,569.00 | 116,569.00 | 0.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENSES | | | 1,941,078.00 | 1,951,849.00 | 0.6% |
| DEPRECIATION | | | | | |
| Depreciation Expense | | 6900 | 0.00 | 0.00 | 0.0% |
| TOTAL, DEPRECIATION | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENSES | | | 1,980,315.00 | 1,991,086.00 | 0.5% |

| Description | Resource Codes | Object Codes | 2012-13 Estimated Actuals | 2013-14 Budget | Percent Difference |
|---|---|---|---|---|---|
| **INTERFUND TRANSFERS** | | | | | |
| **INTERFUND TRANSFERS IN** | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 549,271.00 | 549,271.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 549,271.00 | 549,271.00 | 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% |
| (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) | | | 549,271.00 | 549,271.00 | 0.0% |

| Description | Function Codes | Object Codes | 2012-13 Estimated Actuals | 2013-14 Budget | Percent Difference |
|---|---|---|---|---|---|
| A. REVENUES | | | | | |
| 1) Revenue Limit Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 1,442,415.00 | 1,441,815.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 1,442,415.00 | 1,441,815.00 | 0.0% |
| B. EXPENSES (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 | | 1,980,315.00 | 1,991,086.00 | 0.5% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENSES | | | 1,980,315.00 | 1,991,086.00 | 0.5% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | (537,900.00) | (549,271.00) | 2.1% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers a) Transfers In | | 8900-8929 | 549,271.00 | 549,271.00 | 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 | | | 549,271.00 | 549,271.00 | 0.0% |

| Description | Function Codes | Object Codes | 2012-13 Estimated Actuals | 2013-14 Budget | Percent Difference |
|---|---|---|---|---|---|
| E. NET INCREASE (DECREASE) IN NET POSITION (C + D4) | | | 11,371.00 | 0.00 | -100.0% |
| F. NET POSITION | | | | | |
| 1) Beginning Net Position | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 991,382.00 | 1,002,753.00 | 1.1% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 991,382.00 | 1,002,753.00 | 1.1% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Net Position (F1c + F1d) | | | 991,382.00 | 1,002,753.00 | 1.1% |
| 2) Ending Net Position, June 30 (E + F1e) | | | 1,002,753.00 | 1,002,753.00 | 0.0% |
| Components of Ending Net Position | | | | | |
| a) Net Investment in Capital Assets | | 9796 | 0.00 | 0.00 | 0.0% |
| b) Restricted Net Position | | 9797 | 0.00 | 0.00 | 0.0% |
| c) Unrestricted Net Position | | 9790 | 1,002,753.00 | 1,002,753.00 | 0.0% |

| Resource | Description | 2012-13 Estimated Actuals | 2013-14 Budget |
|---|---|---|---|
| Total, Restricted Net Position | | 0.00 | 0.00 |

| Description | 2012-13 Estimated 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 | | | 5,592.56 | 5,528.59 | 5,528.59 | 5,528.59 |
| a. Kindergarten | 631.80 | 633.02 | | | | |
| b. Grades One through Three | 1,885.53 | 1,897.59 | | | | |
| c. Grades Four through Six | 1,881.03 | 1,874.51 | | | | |
| d. Grades Seven and Eight | 1,188.44 | 1,184.67 | | | | |
| e. Opportunity Schools and Full-Day Opportunity Classes | | | | | | |
| f. Home and Hospital | 5.76 | 6.32 | | | | |
| g. Community Day School | | | | | | |
| 2. Special Education | | | | | | |
| a. Special Day Class | 172.25 | 172.61 | 172.25 | 173.84 | 173.84 | 173.84 |
| b. Nonpublic, Nonsectarian Schools (EC 56366[a][7]) | 7.34 | 8.46 | 7.34 | 16.83 | 16.83 | 16.83 |
| c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions | 2.42 | 2.42 | 2.42 | 3.52 | 3.52 | 3.52 |
| 3. TOTAL, ELEMENTARY | 5,774.57 | 5,779.60 | 5,774.57 | 5,722.78 | 5,722.78 | 5,722.78 |
| **HIGH SCHOOL** | | | | | | |
| 4. General Education | | | 2,581.44 | 2,507.30 | 2,507.30 | 2,507.30 |
| a. Grades Nine through Twelve | 2,487.64 | 2,458.64 | | | | |
| b. Continuation Education | 84.87 | 81.77 | | | | |
| c. Opportunity Schools and Full-Day Opportunity Classes | | | | | | |
| d. Home and Hospital | 8.93 | 10.11 | | | | |
| e. Community Day School | | | | | | |
| 5. Special Education | | | | | | |
| a. Special Day Class | 102.69 | 101.38 | 102.69 | 92.02 | 92.02 | 92.02 |
| b. Nonpublic, Nonsectarian Schools (EC 56366[a][7]) | 16.92 | 16.38 | 16.92 | 19.70 | 19.70 | 19.70 |
| c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions | 3.11 | 3.11 | 3.11 | 6.48 | 6.48 | 6.48 |
| 6. TOTAL, HIGH SCHOOL | 2,704.16 | 2,671.39 | 2,704.16 | 2,625.50 | 2,625.50 | 2,625.50 |
| **COUNTY SUPPLEMENT** | | | | | | |
| 7. County Community Schools (EC 1982[a]) | | | | | | |
| a. Elementary | | | | | | |
| b. High School | | | | | | |
| 8. Special Education | | | | | | |
| a. Special Day Class - Elementary | | | | | | |
| b. Special Day Class - High School | | | | | | |
| c. Nonpublic, Nonsectarian Schools - Elementary | | | | | | |
| d. Nonpublic, Nonsectarian Schools - High School | | | | | | |
| e. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - Elementary | | | | | | |
| f. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - High School | | | | | | |
| 9. TOTAL, ADA REPORTED BY COUNTY OFFICES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 10. TOTAL, K-12 ADA (sum lines 3, 6, and 9) | 8,478.73 | 8,450.99 | 8,478.73 | 8,348.28 | 8,348.28 | 8,348.28 |
| 11. ADA for Necessary Small Schools also included in lines 3 and 6. | | | | | | |
| 12. REGIONAL OCCUPATIONAL CENTERS & PROGRAMS* | | | | | | |

| Description | 2012-13 Estimated Actuals | | | 2013-14 Budget | | |
|---|---|---|---|---|---|---|
| | P-2 ADA | Annual ADA | Revenue Limit ADA | Estimated P-2 ADA | Estimated Annual ADA | Estimated Revenue Limit ADA |
| **CLASSES FOR ADULTS** | | | | | | |
| 13. Concurrently Enrolled Secondary Students* | | | | | | |
| 14. Adults Enrolled, State Apportioned* | | | | | | |
| 15. Students 21 Years or Older and Students 19 or Older Not Continuously Enrolled Since Their 18th Birthday, Participating in Full-Time Independent Study* | | | | | | |
| 16. TOTAL, CLASSES FOR ADULTS (sum lines 13 through 15) | | | | | | |
| 17. Adults in Correctional Facilities | | | | | | |
| 18. TOTAL, ADA (sum lines 10, 12, 16, and 17) | 8,478.73 | 8,450.99 | 8,478.73 | 8,348.28 | 8,348.28 | 8,348.28 |
| **SUPPLEMENTAL INSTRUCTIONAL HOURS** | | | | | | |
| 19. ELEMENTARY* | | | | | | |
| 20. HIGH SCHOOL* | | | | | | |
| 21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS (sum lines 19 and 20) | | | | | | |
| **COMMUNITY DAY SCHOOLS - Additional Funds** | | | | | | |
| 22. ELEMENTARY | | | | | | |
| a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only | | | | | | |
| b. 7th & 8th Hour Pupil Hours (Hours)* | | | | | | |
| 23. HIGH SCHOOL | | | | | | |
| a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only | | | | | | |
| b. 7th & 8th Hour Pupil Hours (Hours)* | | | | | | |
| **CHARTER SCHOOLS** | | | | | | |
| 24. Charter ADA Funded Through the Block Grant | | | | | | |
| a. Charters Sponsored by Unified Districts - Resident (EC 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RL) | | | | | | |
| b. All Other Block Grant Funded Charters | | | | | | |
| 25. Charter ADA Funded Through the Revenue Limit | | | | | | |
| 26. TOTAL, CHARTER SCHOOLS ADA (sum lines 24a, 24b, and 25) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 27. SUPPLEMENTAL INSTRUCTIONAL HOURS* | | | | | | |
| **BASIC AID "CHOICE"/COURT ORDERED VOLUNTARY PUPIL TRANSFER** | | | | | | |
| 28. Regular Elementary and High School ADA (SB 937) | | | | | | |
| **BASIC AID OPEN ENROLLMENT** | | | | | | |
| 29. Regular Elementary and High School ADA | | | | | | |

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

| | Object | Beginning Balances (Ref. Only) | July | August | September | October | November | December | January | February |
|---|---|---|---|---|---|---|---|---|---|---|
| ESTIMATES THROUGH THE MONTH OF | JUNE | | | | | | | | | |
| A. BEGINNING CASH | | | 2,938,734.00 | 14,951,404.00 | 17,384,548.00 | 19,442,608.00 | 15,771,639.00 | 12,182,906.00 | 16,412,359.00 | 18,096,791.00 |
| B. RECEIPTS | | | | | | | | | | |
| Revenue Limit Sources | | | | | | | | | | |
| Principal Apportionment | 8010-8019 | | 993,425.00 | 993,425.00 | 4,035,892.00 | 1,788,165.00 | 1,788,165.00 | 4,035,892.00 | 1,788,165.00 | 1,309,334.00 |
| Property Taxes | 8020-8079 | | 59,715.00 | 15,924.00 | 1,189,083.00 | 25,838.00 | 10,625.00 | 4,984,504.00 | 4,523,208.00 | 0.00 |
| Miscellaneous Funds | 8080-8099 | | 8,876.00 | 9,088.00 | 11,623.00 | 11,512.00 | 11,408.00 | 11,593.00 | 182,647.00 | 12,711.00 |
| Federal Revenue | 8100-8299 | | 80,972.00 | 89,146.00 | 211,691.00 | 3,163.00 | 3,517.00 | 29,025.00 | 793,286.00 | 96,498.00 |
| Other State Revenue | 8300-8599 | | 555,074.00 | 555,074.00 | 999,133.00 | 999,133.00 | 999,133.00 | 999,133.00 | 999,133.00 | 731,588.00 |
| Other Local Revenue | 8600-8799 | | 30,459.00 | 62,621.00 | 421,118.00 | 285,067.00 | 547,313.00 | 595,379.00 | 334,320.00 | 356,907.00 |
| Interfund Transfers In | 8910-8929 | | | | | | | | | |
| All Other Financing Sources | 8930-8979 | | | | | | | | | |
| TOTAL RECEIPTS | | | 1,728,521.00 | 1,725,278.00 | 6,868,540.00 | 3,112,878.00 | 3,360,161.00 | 10,655,526.00 | 8,620,759.00 | 2,507,038.00 |
| C. DISBURSEMENTS | | | | | | | | | | |
| Certificated Salaries | 1000-1999 | | 1,080,222.00 | 1,742,673.00 | 3,648,539.00 | 3,748,689.00 | 3,738,997.00 | 3,766,028.00 | 3,686,638.00 | 3,824,154.00 |
| Classified Salaries | 2000-2999 | | 456,386.00 | 548,219.00 | 776,543.00 | 987,501.00 | 787,806.00 | 839,200.00 | 801,359.00 | 839,432.00 |
| Employee Benefits | 3000-3999 | | 283,246.00 | 380,320.00 | 681,294.00 | 737,160.00 | 711,145.00 | 709,224.00 | 698,256.00 | 743,212.00 |
| Books and Supplies | 4000-4999 | | | 155,960.00 | 195,278.00 | 143,645.00 | 119,587.00 | 60,352.00 | 108,792.00 | 101,364.00 |
| Services | 5000-5999 | | 380,116.00 | 242,468.00 | 380,915.00 | 460,474.00 | 814,296.00 | 432,628.00 | 780,561.00 | 429,544.00 |
| Capital Outlay | 6000-6599 | | | 6,117.00 | | | 36,538.00 | | | |
| Other Outgo | 7000-7499 | | | | | | | | 212,650.00 | 376,115.00 |
| Interfund Transfers Out | 7600-7629 | | | | | 590,271.00 | | | | |
| All Other Financing Uses | 7630-7699 | | | | | | | | | |
| TOTAL DISBURSEMENTS | | | 2,199,970.00 | 3,075,757.00 | 5,682,569.00 | 6,667,740.00 | 6,208,369.00 | 5,807,432.00 | 6,288,256.00 | 6,313,821.00 |
| D. BALANCE SHEET TRANSACTIONS | | | | | | | | | | |
| Assets | | | | | | | | | | |
| Cash Not In Treasury | 9111-9199 | | | | | | | | | |
| Accounts Receivable | 9200-9299 | | 13,228,573.00 | 4,528,077.00 | 1,616,543.00 | 628,347.00 | 3,929.00 | 125,813.00 | 96,383.00 | 4,534.00 |
| Due From Other Funds | 9310 | | | | | | | | | |
| Stores | 9320 | | | | | | | | | |
| Prepaid Expenditures | 9330 | | | | | | | | | |
| Other Current Assets | 9340 | | | | | | | | | |
| SUBTOTAL ASSETS | | 0.00 | 13,228,573.00 | 4,528,077.00 | 1,616,543.00 | 628,347.00 | 3,929.00 | 125,813.00 | 96,383.00 | 4,534.00 |
| Liabilities | | | | | | | | | | |
| Accounts Payable | 9500-9599 | | 744,454.00 | 744,454.00 | 744,454.00 | 744,454.00 | 744,454.00 | 744,454.00 | 744,454.00 | 744,454.00 |
| Due To Other Funds | 9610 | | | | | | | | | |
| Current Loans | 9640 | | | | | | | | | |
| Deferred Revenues | 9650 | | | | | | | | | |
| SUBTOTAL LIABILITIES | | 0.00 | 744,454.00 | 744,454.00 | 744,454.00 | 744,454.00 | 744,454.00 | 744,454.00 | 744,454.00 | 744,454.00 |
| Nonoperating | | | | | | | | | | |
| Suspense Clearing | 9910 | | 0.00 | | | | | | | |
| TOTAL BALANCE SHEET TRANSACTIONS | | 0.00 | 12,484,119.00 | 3,783,623.00 | 872,089.00 | (116,107.00) | (740,525.00) | (618,641.00) | (648,071.00) | (739,920.00) |
| E. NET INCREASE/DECREASE (B - C + D) | | | 12,012,670.00 | 2,433,144.00 | 2,058,060.00 | (3,670,969.00) | (3,588,733.00) | 4,229,453.00 | 1,684,432.00 | (4,546,703.00) |
| F. ENDING CASH (A + E) | | | 14,951,404.00 | 17,384,548.00 | 19,442,608.00 | 15,771,639.00 | 12,182,906.00 | 16,412,359.00 | 18,096,791.00 | 13,550,088.00 |
| G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS | | | | | | | | | | |

| | Object | March | April | May | June | Accruals | Adjustments | TOTAL | BUDGET |
|---|---|---|---|---|---|---|---|---|---|
| ESTIMATES THROUGH THE MONTH OF | JUNE | | | | | | | | |
| A. BEGINNING CASH | | 13,550,088.00 | 11,796,865.00 | 11,899,553.00 | 6,505,634.00 | | | | |
| B. RECEIPTS | | | | | | | | | |
| Revenue Limit Sources | | | | | | | | | |
| Principal Apportionment | 8010-8019 | 3,115,980.00 | 574,200.00 | 266,238.00 | 2,247,727.00 | 5,922,796.00 | | 28,859,404.00 | 28,859,404.00 |
| Property Taxes | 8020-8079 | 638,452.00 | 4,462,821.00 | | 1,346,743.00 | 173,681.00 | | 17,430,594.00 | 17,430,594.00 |
| Miscellaneous Funds | 8080-8099 | 12,831.00 | 12,839.00 | 12,731.00 | 242,980.00 | | | 540,839.00 | 540,839.00 |
| Federal Revenue | 8100-8299 | 748,609.00 | 384,829.00 | 300,178.00 | 34,648.00 | 2,234,080.00 | | 5,009,642.00 | 5,009,642.00 |
| Other State Revenue | 8300-8599 | 485,135.00 | 320,833.00 | 148,761.00 | | 3,309,352.00 | | 11,101,482.00 | 11,101,482.00 |
| Other Local Revenue | 8600-8799 | 227,828.00 | 76,363.00 | 91,788.00 | 40,194.00 | 1,464,487.00 | | 4,533,844.00 | 4,533,844.00 |
| Interfund Transfers In | 8910-8929 | | | | 800,572.00 | 741,304.00 | | 1,541,876.00 | 1,541,876.00 |
| All Other Financing Sources | 8930-8979 | | | | | | | 0.00 | 0.00 |
| TOTAL RECEIPTS | | 5,228,835.00 | 5,831,885.00 | 819,696.00 | 4,712,864.00 | 13,845,700.00 | 0.00 | 69,017,681.00 | 69,017,681.00 |
| C. DISBURSEMENTS | | | | | | | | | |
| Certificated Salaries | 1000-1999 | 3,807,074.00 | 3,834,664.00 | 3,841,882.00 | 3,698,730.00 | 95,340.00 | | 40,513,630.00 | 40,513,630.00 |
| Classified Salaries | 2000-2999 | 858,123.00 | 861,846.00 | 842,351.00 | 740,275.00 | 174,144.00 | | 9,513,185.00 | 9,513,185.00 |
| Employee Benefits | 3000-3999 | 741,039.00 | 747,554.00 | 746,732.00 | 714,175.00 | 32,584.00 | | 7,925,941.00 | 7,925,941.00 |
| Books and Supplies | 4000-4999 | 164,301.00 | 163,897.00 | 119,175.00 | 570,266.00 | 71,123.00 | | 1,973,740.00 | 1,973,740.00 |
| Services | 5000-5999 | 693,591.00 | 616,830.00 | 602,348.00 | 259,946.00 | 2,218,953.00 | | 8,312,670.00 | 8,312,670.00 |
| Capital Outlay | 6000-6599 | 8,634.00 | 8,014.00 | | 1,452.00 | 38,469.00 | | 99,224.00 | 99,224.00 |
| Other Outgo | 7000-7499 | | 65,803.00 | 62,152.00 | | 263,887.00 | | 980,607.00 | 980,607.00 |
| Interfund Transfers Out | 7600-7629 | | | | | | | 590,271.00 | 590,271.00 |
| All Other Financing Uses | 7630-7699 | | | | | | | 0.00 | 0.00 |
| TOTAL DISBURSEMENTS | | 6,272,762.00 | 6,298,608.00 | 6,214,640.00 | 5,984,844.00 | 2,894,500.00 | 0.00 | 69,909,268.00 | 69,909,268.00 |
| D. BALANCE SHEET TRANSACTIONS | | | | | | | | | |
| Assets | | | | | | | | | |
| Cash Not In Treasury | 9111-9199 | | | | | | | 0.00 | |
| Accounts Receivable | 9200-9299 | 35,158.00 | 569,411.00 | 1,025.00 | | | | 20,837,793.00 | |
| Due From Other Funds | 9310 | | | | | | | 0.00 | |
| Stores | 9320 | | | | | | | 0.00 | |
| Prepaid Expenditures | 9330 | | | | | | | 0.00 | |
| Other Current Assets | 9340 | | | | | | | 0.00 | |
| SUBTOTAL ASSETS | | 35,158.00 | 569,411.00 | 1,025.00 | 0.00 | 0.00 | 0.00 | 20,837,793.00 | |
| Liabilities | | | | | | | | | |
| Accounts Payable | 9500-9599 | 744,454.00 | | | | | | 6,700,086.00 | |
| Due To Other Funds | 9610 | | | | | | | 0.00 | |
| Current Loans | 9640 | | | | | | | 0.00 | |
| Deferred Revenues | 9650 | | | | | | | 0.00 | |
| SUBTOTAL LIABILITIES | | 744,454.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 6,700,086.00 | |
| Nonoperating | | | | | | | | | |
| Suspense Clearing | 9910 | | | | | | | 0.00 | |
| TOTAL BALANCE SHEET TRANSACTIONS | | (709,296.00) | 569,411.00 | 1,025.00 | 0.00 | 0.00 | 0.00 | 14,137,707.00 | |
| E. NET INCREASE/DECREASE (B - C + D) | | (1,753,223.00) | 102,688.00 | (5,393,919.00) | (1,271,980.00) | 10,951,200.00 | 0.00 | 13,246,120.00 | (891,587.00) |
| F. ENDING CASH (A + E) | | 11,796,865.00 | 11,899,553.00 | 6,505,634.00 | 5,233,654.00 | | | | |
| G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS | | | | | | | | 16,184,854.00 | |

| 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 | 39,250,422.00 | 301 | 0.00 | 303 | 39,250,422.00 | 305 | 524,484.00 | | 307 | 38,725,938.00 | 309 |
| 2000 - Classified Salaries | 9,122,844.00 | 311 | 0.00 | 313 | 9,122,844.00 | 315 | 121,904.00 | | 317 | 9,000,940.00 | 319 |
| 3000 - Employee Benefits (Excluding 3800) | 8,703,307.00 | 321 | 480,892.00 | 323 | 8,222,415.00 | 325 | 101,543.00 | | 327 | 8,120,872.00 | 329 |
| 4000 - Books, Supplies Equip Replace. (6500) | 3,656,616.00 | 331 | 0.00 | 333 | 3,656,616.00 | 335 | 846,989.00 | | 337 | 2,809,627.00 | 339 |
| 5000 - Services. . . & 7300 - Indirect Costs | 9,728,157.00 | 341 | 0.00 | 343 | 9,728,157.00 | 345 | 6,005,147.00 | | 347 | 3,723,010.00 | 349 |
| | | | | TOTAL | 69,980,454.00 | 365 | | | TOTAL | 62,380,387.00 | 369 |

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

| PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999) | Object | | EDP No. |
|---|---|---|---|
| 1. Teacher Salaries as Per EC 41011 | 1100 | 32,736,302.00 | 375 |
| 2. Salaries of Instructional Aides Per EC 41011 | 2100 | 2,436,303.00 | 380 |
| 3. STRS | 3101 & 3102 | 2,640,491.00 | 382 |
| 4. PERS | 3201 & 3202 | 414,503.00 | 383 |
| 5. OASDI - Regular, Medicare and Alternative | 3301 & 3302 | 735,635.00 | 384 |
| 6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans) | 3401 & 3402 | 344,637.00 | 385 |
| 7. Unemployment Insurance | 3501 & 3502 | 396,899.00 | 390 |
| 8. Workers' Compensation Insurance | 3601 & 3602 | 831,256.00 | 392 |
| 9. OPEB, Active Employees (EC 41372) | 3751 & 3752 | 0.00 | |
| 10. Other Benefits (EC 22310) | 3901 & 3902 | 251.00 | 393 |
| 11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10) | | 40,538,277.00 | 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) | | 97,956.00 | 396 |
| b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)* | | | 396 |
| 14. TOTAL SALARIES AND BENEFITS | | 40,440,321.00 | 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 | | 64.83% | |
| 16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') | | | |

| PART III: DEFICIENCY AMOUNT | | |
|---|---|---|
| A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374. | | |
| 1. Minimum percentage required (60% elementary, 55% unified, 50% high) | 55.00% | |
| 2. Percentage spent by this district (Part II, Line 15) | 64.83% | |
| 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) | 62,380,387.00 | |
| 5. Deficiency Amount (Part III, Line 3 times Line 4) | 0.00 | |

| 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 | 40,513,630.00 | 301 | 0.00 | 303 | 40,513,630.00 | 305 | 206,604.00 | | 307 | 40,307,026.00 | 309 |
| 2000 - Classified Salaries | 9,513,185.00 | 311 | 0.00 | 313 | 9,513,185.00 | 315 | 61,576.00 | | 317 | 9,451,609.00 | 319 |
| 3000 - Employee Benefits (Excluding 3800) | 7,788,390.00 | 321 | 247,138.00 | 323 | 7,541,252.00 | 325 | 40,110.00 | | 327 | 7,501,142.00 | 329 |
| 4000 - Books, Supplies Equip Replace. (6500) | 1,973,740.00 | 331 | 0.00 | 333 | 1,973,740.00 | 335 | 326,777.00 | | 337 | 1,646,963.00 | 339 |
| 5000 - Services. . . & 7300 - Indirect Costs | 8,160,916.00 | 341 | 0.00 | 343 | 8,160,916.00 | 345 | 5,504,748.00 | | 347 | 2,656,168.00 | 349 |
| | | | | TOTAL | 67,702,723.00 | 365 | | | TOTAL | 61,562,908.00 | 369 |

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

| PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999) | Object | | EDP No. |
|---|---|---|---|
| 1. Teacher Salaries as Per EC 41011 | 1100 | 34,334,612.00 | 375 |
| 2. Salaries of Instructional Aides Per EC 41011 | 2100 | 2,504,191.00 | 380 |
| 3. STRS | 3101 & 3102 | 2,785,917.00 | 382 |
| 4. PERS | 3201 & 3202 | 432,006.00 | 383 |
| 5. OASDI - Regular, Medicare and Alternative | 3301 & 3302 | 763,603.00 | 384 |
| 6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans) | 3401 & 3402 | 284,547.00 | 385 |
| 7. Unemployment Insurance | 3501 & 3502 | 18,934.00 | 390 |
| 8. Workers' Compensation Insurance | 3601 & 3602 | 753,537.00 | 392 |
| 9. OPEB, Active Employees (EC 41372) | 3751 & 3752 | 0.00 | |
| 10. Other Benefits (EC 22310) | 3901 & 3902 | 251.00 | 393 |
| 11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10) | | 41,877,598.00 | 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) | | 55,801.00 | 396 |
| b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)* | | | 396 |
| 14. TOTAL SALARIES AND BENEFITS | | 41,821,797.00 | 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 | | 67.93% | |
| 16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') | | | |

| PART III: DEFICIENCY AMOUNT | | |
|---|---|---|
| A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374. | | |
| 1. Minimum percentage required (60% elementary, 55% unified, 50% high) | 55.00% | |
| 2. Percentage spent by this district (Part II, Line 15) | 67.93% | |
| 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) | 61,562,908.00 | |
| 5. Deficiency Amount (Part III, Line 3 times Line 4) | 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) — 1,867,133.00
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) — 54,858,757.00

**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) — 3.40%

**Part II - Adjustments for Employment Separation Costs**

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

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

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

**A. Normal Separation Costs (optional)**

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

**B. Abnormal or Mass Separation Costs (required)**

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

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

| | | |
|---|---|---|
| **A.** | **Indirect Costs** | |
| 1. | Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9) | 1,881,751.00 |
| 2. | Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10) | 506,689.00 |
| 3. | External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999) | 39,700.00 |
| 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) | 207,282.63 |
| 6. | Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C) | 0.00 |
| 7. | Adjustment for Employment Separation Costs | |
| | a. Plus: Normal Separation Costs (Part II, Line A) | 0.00 |
| | b. Less: Abnormal or Mass Separation Costs (Part II, Line B) | 0.00 |
| 8. | Total Indirect Costs (Lines A1 through A7a, minus Line A7b) | 2,635,422.63 |
| 9. | Carry-Forward Adjustment (Part IV, Line F) | 82,742.52 |
| 10. | Total Adjusted Indirect Costs (Line A8 plus Line A9) | 2,718,165.15 |
| **B.** | **Base Costs** | |
| 1. | Instruction (Functions 1000-1999, objects 1000-5999 except 5100) | 46,115,678.00 |
| 2. | Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100) | 8,809,034.00 |
| 3. | Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100) | 2,256,729.00 |
| 4. | Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100) | 199,716.00 |
| 5. | Community Services (Functions 5000-5999, objects 1000-5999 except 5100) | 0.00 |
| 6. | Enterprise (Function 6000, objects 1000-5999 except 5100) | 302,181.00 |
| 7. | Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4) | 571,539.00 |
| 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) | 137,620.00 |
| 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) | 8,044.00 |
| 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) | 5,889,265.37 |
| 12. | Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6) | 0.00 |
| 13. | Adjustment for Employment Separation Costs | |
| | a. Less: Normal Separation Costs (Part II, Line A) | 0.00 |
| | b. Plus: Abnormal or Mass Separation Costs (Part II, Line B) | 0.00 |
| 14. | Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) | 1,935,826.00 |
| 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) | 3,181,622.00 |
| 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) | 69,407,254.37 |
| **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) | 3.80% |
| **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) | 3.92% |

**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)** | 2,635,422.63 |
| **B.** | **Carry-forward adjustment from prior year(s)** | |
| 1. | Carry-forward adjustment from the second prior year | (428,818.13) |
| 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 (3.06%) times Part III, Line B18); zero if negative | 82,742.52 |
| 2. | Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (3.06%) times Part III, Line B18) or (the highest rate used to recover costs from any program (3.06%) times Part III, Line B18); zero if positive | 0.00 |
| **D.** | **Preliminary carry-forward adjustment (Line C1 or C2)** | 82,742.52 |

**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: | not applicable |
| Option 2. | Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years: | not applicable |
| Option 3. | Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years: | not applicable |
| | LEA request for Option 1, Option 2, or Option 3 | 1 |
| **F.** | **Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)** | 82,742.52 |

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

| Fund | Resource | Eligible Expenditures (Objects 1000-5999 except Object 5100) | Indirect Costs Charged (Objects 7310 and 7350) | Rate Used |
|---|---|---|---|---|
| 01 | 3010 | 1,403,462.00 | 42,930.00 | 3.06% |
| 01 | 3310 | 1,970,094.00 | 57,411.00 | 2.91% |
| 01 | 3315 | 86,453.00 | 2,589.00 | 2.99% |
| 01 | 3320 | 156,834.00 | 3,927.00 | 2.50% |
| 01 | 3550 | 26,682.00 | 656.00 | 2.46% |
| 01 | 3710 | 7,328.00 | 224.00 | 3.06% |
| 01 | 4035 | 194,428.00 | 5,949.00 | 3.06% |
| 01 | 4124 | 484,876.00 | 14,460.00 | 2.98% |
| 01 | 4203 | 252,366.00 | 7,723.00 | 3.06% |
| 01 | 5630 | 24,014.00 | 735.00 | 3.06% |
| 01 | 5810 | 556,409.00 | 17,026.00 | 3.06% |
| 01 | 6010 | 873,278.00 | 26,722.00 | 3.06% |
| 01 | 6250 | 184,049.00 | 5,631.00 | 3.06% |
| 01 | 6275 | 38,264.00 | 1,170.00 | 3.06% |
| 01 | 6500 | 7,184,158.00 | 213,091.00 | 2.97% |
| 01 | 6530 | 2,094.00 | 64.00 | 3.06% |
| 01 | 6535 | 2,949.00 | 90.00 | 3.05% |
| 01 | 7090 | 1,221,221.00 | 36,157.00 | 2.96% |
| 01 | 7091 | 516,775.00 | 15,392.00 | 2.98% |
| 01 | 7220 | 73,634.00 | 2,244.00 | 3.05% |
| 01 | 7240 | 98,111.00 | 3,002.00 | 3.06% |
| 01 | 7400 | 238,932.00 | 7,311.00 | 3.06% |
| 13 | 5310 | 3,181,622.00 | 92,693.00 | 2.91% |

| 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 | | 412,827.00 | 412,827.00 |
| 2. State Lottery Revenue | 8560 | 1,328,209.00 | | 389,441.00 | 1,717,650.00 |
| 3. Other Local Revenue | 8600-8799 | 0.00 | | 0.00 | 0.00 |
| 4. Transfers from Funds of Lapsed/Reorganized Districts | 8965 | 0.00 | | 0.00 | 0.00 |
| 5. Contributions from Unrestricted Resources (Total must be zero) | 8980 | 0.00 | | | 0.00 |
| 6. Total Available (Sum Lines A1 through A5) | | 1,328,209.00 | 0.00 | 802,268.00 | 2,130,477.00 |
| **B. EXPENDITURES AND OTHER FINANCING USES** | | | | | |
| 1. Certificated Salaries | 1000-1999 | 0.00 | | | 0.00 |
| 2. Classified Salaries | 2000-2999 | 0.00 | | | 0.00 |
| 3. Employee Benefits | 3000-3999 | 0.00 | | | 0.00 |
| 4. Books and Supplies | 4000-4999 | 0.00 | | 802,268.00 | 802,268.00 |
| 5. a. Services and Other Operating Expenditures (Resource 1100) | 5000-5999 | 1,311,825.00 | | | 1,311,825.00 |
| 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 ) | | 1,311,825.00 | 0.00 | 802,268.00 | 2,114,093.00 |
| **C. ENDING BALANCE** (Must equal Line A6 minus Line B12) | 979Z | 16,384.00 | 0.00 | 0.00 | 16,384.00 |
| **D. COMMENTS:** | | | | | |

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

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

| Description | Object Codes | 2013-14 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2014-15 Projection (C) | % Change (Cols. E-C/C) (D) | 2015-16 Projection (E) |
|---|---|---|---|---|---|---|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted except line A1i) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. Revenue Limit Sources | 8010-8099 | 45,192,924.00 | | | | |
| a. Base Revenue Limit per ADA (Form RL, line 4, ID 0024) | | 6,839.00 | 1.80% | 6,962.00 | 2.20% | 7,115.00 |
| b. AB 851 Add-on (Meals, BTS, Special Adj.) (Form RL, line 5b, ID 0719) | | 23.71 | 1.77% | 24.13 | 2.20% | 24.66 |
| c. Revenue Limit ADA (Form RL, line 5c, ID 0033) | | 8,348.28 | 0.00% | 8,348.28 | 0.00% | 8,348.28 |
| d. Total Base Revenue Limit ([Line A1a plus A1b] times A1c) (ID 0034, 0724) | | 57,291,824.64 | 1.80% | 58,322,169.36 | 2.20% | 59,603,880.78 |
| e. Other Revenue Limit (Form RL, lines 6 thru 14) | | 0.00 | 0.00% | | 0.00% | |
| f. Total Revenue Limit Subject to Deficit (Sum lines A1d plus A1e, ID 0082) | | 57,291,824.64 | 1.80% | 58,322,169.36 | 2.20% | 59,603,880.78 |
| g. Deficit Factor (Form RL, line 16) | | 0.81003 | 0.00% | 0.81003 | 0.00% | 0.81003 |
| h. Deficited Revenue Limit (Line A1f times line A1g) (ID 0284) | | 46,408,096.71 | 1.80% | 47,242,706.85 | 2.20% | 48,280,931.55 |
| i. Plus: Other Adjustments (e.g., basic aid, charter schools object 8015, prior year adjustments objects 8019 and 8099) | | | 0.00% | | 0.00% | |
| j. Revenue Limit Transfers (Objects 8091 and 8097) | | (1,241,960.00) | 0.00% | (1,241,960.00) | 0.00% | (1,241,960.00) |
| k. Other Adjustments (Form RL, lines 18 thru 20 and line 41) | | 26,787.00 | 0.00% | 26,787.00 | 0.00% | 26,787.00 |
| l. Total Revenue Limit Sources (Sum lines A1h thru A1k) (Must equal line A1) | | 45,192,923.71 | 1.85% | 46,027,533.85 | 2.26% | 47,065,758.55 |
| 2. Federal Revenues | 8100-8299 | 30,472.00 | -100.00% | | 0.00% | |
| 3. Other State Revenues | 8300-8599 | 7,170,409.00 | 0.00% | 7,170,409.00 | 0.42% | 7,200,408.00 |
| 4. Other Local Revenues | 8600-8799 | 533,790.00 | 3.75% | 553,790.00 | 0.00% | 553,790.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 1,541,876.00 | -49.43% | 779,759.00 | 0.00% | 779,759.00 |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | | 0.00% | |
| c. Contributions | 8980-8999 | (7,446,320.00) | -6.40% | (6,969,552.00) | -9.21% | (6,327,323.00) |
| 6. Total (Sum lines A1l thru A5) | | 47,023,150.71 | 1.15% | 47,561,939.85 | 3.60% | 49,272,392.55 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 31,366,863.00 | | 32,170,268.00 |
| b. Step & Column Adjustment | | | | 803,405.00 | | 395,829.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | | | |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 31,366,863.00 | 2.56% | 32,170,268.00 | 1.23% | 32,566,097.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 5,576,907.00 | | 5,490,046.00 |
| b. Step & Column Adjustment | | | | 21,437.00 | | 12,808.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | (108,298.00) | | |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 5,576,907.00 | -1.56% | 5,490,046.00 | 0.23% | 5,502,854.00 |
| 3. Employee Benefits | 3000-3999 | 5,672,362.00 | 0.97% | 5,727,242.00 | 0.79% | 5,772,563.00 |
| 4. Books and Supplies | 4000-4999 | 800,882.00 | 9.00% | 872,972.00 | 1.21% | 883,519.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 3,273,738.00 | 1.81% | 3,333,111.00 | 0.38% | 3,345,889.00 |
| 6. Capital Outlay | 6000-6999 | 71,524.00 | 0.00% | 71,524.00 | 0.00% | 71,524.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 1,132,361.00 | 0.00% | 1,132,361.00 | 0.00% | 1,132,361.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | (574,404.00) | 0.00% | (574,404.00) | 10.56% | (635,076.00) |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 590,271.00 | 0.00% | 590,271.00 | 0.37% | 592,471.00 |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | | 0.00% | |
| 10. Other Adjustments (Explain in Section F below) | | | | | | |
| 11. Total (Sum lines B1 thru B10) | | 47,910,504.00 | 1.88% | 48,813,391.00 | 0.86% | 49,232,202.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) | | (887,353.29) | | (1,251,451.15) | | 40,190.55 |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 01, line F1e) | | 4,104,455.00 | | 3,217,101.71 | | 1,965,650.56 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 3,217,101.71 | | 1,965,650.56 | | 2,005,841.11 |
| 3. Components of Ending Fund Balance | | | | | | |
| a. Nonspendable | 9710-9719 | 40,000.00 | | 40,000.00 | | 40,000.00 |
| b. Restricted | 9740 | | | | | |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | 0.00 | | | | |
| 2. Other Commitments | 9760 | 0.00 | | | | |
| d. Assigned | 9780 | 924,861.00 | | 262,517.00 | | 208,547.00 |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 0.00 | | | | |
| 2. Unassigned/Unappropriated | 9790 | 2,252,241.00 | | 1,663,133.56 | | 1,757,294.11 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 3,217,102.00 | | 1,965,650.56 | | 2,005,841.11 |

| Description | Object Codes | 2013-14 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2014-15 Projection (C) | % Change (Cols. E-C/C) (D) | 2015-16 Projection (E) |
|---|---|---|---|---|---|---|
| E. AVAILABLE RESERVES | | | | | | |
| 1. General Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 0.00 | | 0.00 | | 0.00 |
| c. Unassigned/Unappropriated | 9790 | 2,252,241.00 | | 1,663,133.56 | | 1,757,294.11 |
| (Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.) | | | | | | |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17) | | | | | | |
| a. Stabilization Arrangements | 9750 | | | | | |
| b. Reserve for Economic Uncertainties | 9789 | 2,097,278.00 | | 2,083,353.00 | | 2,078,970.00 |
| c. Unassigned/Unappropriated | 9790 | | | | | |
| 3. Total Available Reserves (Sum lines E1a thru E2c) | | 4,349,519.00 | | 3,746,486.56 | | 3,836,264.11 |

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

For Certificated Salaries in 14-15 we accounted for step and column, but we also increase class size back to 32:1. For classified salaries we accounted for step and column but reduce campus supervisor and custodian

| Description | Object Codes | 2013-14 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2014-15 Projection (C) | % Change (Cols. E-C/C) (D) | 2015-16 Projection (E) |
|---|---|---|---|---|---|---|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. Revenue Limit Sources | 8010-8099 | 1,637,913.00 | 0.00% | 1,637,913.00 | 0.00% | 1,637,913.00 |
| 2. Federal Revenues | 8100-8299 | 4,979,170.00 | 0.00% | 4,979,170.00 | 0.00% | 4,979,170.00 |
| 3. Other State Revenues | 8300-8599 | 3,931,073.00 | 0.00% | 3,931,073.00 | 0.00% | 3,931,073.00 |
| 4. Other Local Revenues | 8600-8799 | 4,000,054.00 | 1.73% | 4,069,399.00 | 1.90% | 4,146,713.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 0.00 | 0.00% | | 0.00% | |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | | 0.00% | |
| c. Contributions | 8980-8999 | 7,446,320.00 | -6.40% | 6,969,552.00 | -9.21% | 6,327,323.00 |
| 6. Total (Sum lines A1 thru A5) | | 21,994,530.00 | -1.85% | 21,587,107.00 | -2.62% | 21,022,192.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 9,146,767.00 | | 9,259,863.00 |
| b. Step & Column Adjustment | | | | 113,096.00 | | 114,523.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | | | |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 9,146,767.00 | 1.24% | 9,259,863.00 | 1.24% | 9,374,386.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 3,936,278.00 | | 3,959,967.00 |
| b. Step & Column Adjustment | | | | 23,689.00 | | 24,181.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | | | |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 3,936,278.00 | 0.60% | 3,959,967.00 | 0.61% | 3,984,148.00 |
| 3. Employee Benefits | 3000-3999 | 2,253,579.00 | 12.01% | 2,524,267.00 | 1.96% | 2,573,644.00 |
| 4. Books and Supplies | 4000-4999 | 1,172,858.00 | -9.77% | 1,058,261.00 | 2.70% | 1,086,834.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 5,038,932.00 | -13.98% | 4,334,399.00 | -19.43% | 3,492,158.00 |
| 6. Capital Outlay | 6000-6999 | 27,700.00 | 0.00% | 27,700.00 | 0.00% | 27,700.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 0.00 | 0.00% | | 0.00% | |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | 422,650.00 | 0.00% | 422,650.00 | 14.36% | 483,322.00 |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 0.00 | 0.00% | | 0.00% | |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | | 0.00% | |
| 10. Other Adjustments (Explain in Section F below) | | | | | | |
| 11. Total (Sum lines B1 thru B10) | | 21,998,764.00 | -1.87% | 21,587,107.00 | -2.62% | 21,022,192.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) | | (4,234.00) | | 0.00 | | 0.00 |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 01, line F1e) | | 4,234.00 | | 0.00 | | 0.00 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 0.00 | | 0.00 | | 0.00 |
| 3. Components of Ending Fund Balance | | | | | | |
| a. Nonspendable | 9710-9719 | 0.00 | | | | |
| b. Restricted | 9740 | 0.00 | | | | |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | | | | | |
| 2. Other Commitments | 9760 | | | | | |
| d. Assigned | 9780 | | | | | |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | | | | | |
| 2. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 0.00 | | 0.00 | | 0.00 |

| Description | Object Codes | 2013-14 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2014-15 Projection (C) | % Change (Cols. E-C/C) (D) | 2015-16 Projection (E) |
|---|---|---|---|---|---|---|
| E. AVAILABLE RESERVES | | | | | | |
| 1. General Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | | | | | |
| b. Reserve for Economic Uncertainties | 9789 | | | | | |
| c. Unassigned/Unappropriated | 9790 | | | | | |
| (Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.) | | | | | | |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17) | | | | | | |
| a. Stabilization Arrangements | 9750 | | | | | |
| b. Reserve for Economic Uncertainties | 9789 | | | | | |
| c. Unassigned/Unappropriated | 9790 | | | | | |
| 3. Total Available Reserves (Sum lines E1a thru E2c) | | | | | | |

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

| Description | Object Codes | 2013-14 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2014-15 Projection (C) | % Change (Cols. E-C/C) (D) | 2015-16 Projection (E) |
|---|---|---|---|---|---|---|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. Revenue Limit Sources | 8010-8099 | 46,830,837.00 | 1.78% | 47,665,446.85 | 2.18% | 48,703,671.55 |
| 2. Federal Revenues | 8100-8299 | 5,009,642.00 | -0.61% | 4,979,170.00 | 0.00% | 4,979,170.00 |
| 3. Other State Revenues | 8300-8599 | 11,101,482.00 | 0.00% | 11,101,482.00 | 0.27% | 11,131,481.00 |
| 4. Other Local Revenues | 8600-8799 | 4,533,844.00 | 1.97% | 4,623,189.00 | 1.67% | 4,700,503.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 1,541,876.00 | -49.43% | 779,759.00 | 0.00% | 779,759.00 |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| c. Contributions | 8980-8999 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 6. Total (Sum lines A1 thru A5) | | 69,017,680.71 | 0.19% | 69,149,046.85 | 1.66% | 70,294,584.55 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 40,513,630.00 | | 41,430,131.00 |
| b. Step & Column Adjustment | | | | 916,501.00 | | 510,352.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | 0.00 | | 0.00 |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 40,513,630.00 | 2.26% | 41,430,131.00 | 1.23% | 41,940,483.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 9,513,185.00 | | 9,450,013.00 |
| b. Step & Column Adjustment | | | | 45,126.00 | | 36,989.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | (108,298.00) | | 0.00 |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 9,513,185.00 | -0.66% | 9,450,013.00 | 0.39% | 9,487,002.00 |
| 3. Employee Benefits | 3000-3999 | 7,925,941.00 | 4.11% | 8,251,509.00 | 1.15% | 8,346,207.00 |
| 4. Books and Supplies | 4000-4999 | 1,973,740.00 | -2.15% | 1,931,233.00 | 2.03% | 1,970,353.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 8,312,670.00 | -7.76% | 7,667,510.00 | -10.82% | 6,838,047.00 |
| 6. Capital Outlay | 6000-6999 | 99,224.00 | 0.00% | 99,224.00 | 0.00% | 99,224.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 1,132,361.00 | 0.00% | 1,132,361.00 | 0.00% | 1,132,361.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | (151,754.00) | 0.00% | (151,754.00) | 0.00% | (151,754.00) |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 590,271.00 | 0.00% | 590,271.00 | 0.37% | 592,471.00 |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 10. Other Adjustments | | | | 0.00 | | 0.00 |
| 11. Total (Sum lines B1 thru B10) | | 69,909,268.00 | 0.70% | 70,400,498.00 | -0.21% | 70,254,394.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) | | (891,587.29) | | (1,251,451.15) | | 40,190.55 |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 01, line F1e) | | 4,108,689.00 | | 3,217,101.71 | | 1,965,650.56 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 3,217,101.71 | | 1,965,650.56 | | 2,005,841.11 |
| 3. Components of Ending Fund Balance | | | | | | |
| a. Nonspendable | 9710-9719 | 40,000.00 | | 40,000.00 | | 40,000.00 |
| b. Restricted | 9740 | 0.00 | | 0.00 | | 0.00 |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| 2. Other Commitments | 9760 | 0.00 | | 0.00 | | 0.00 |
| d. Assigned | 9780 | 924,861.00 | | 262,517.00 | | 208,547.00 |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 0.00 | | 0.00 | | 0.00 |
| 2. Unassigned/Unappropriated | 9790 | 2,252,241.00 | | 1,663,133.56 | | 1,757,294.11 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 3,217,102.00 | | 1,965,650.56 | | 2,005,841.11 |

| Description | Object Codes | 2013-14 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2014-15 Projection (C) | % Change (Cols. E-C/C) (D) | 2015-16 Projection (E) |
|---|---|---|---|---|---|---|
| E. AVAILABLE RESERVES | | | | | | |
| 1. General Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 0.00 | | 0.00 | | 0.00 |
| c. Unassigned/Unappropriated | 9790 | 2,252,241.00 | | 1,663,133.56 | | 1,757,294.11 |
| d. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections) | 979Z | | | 0.00 | | 0.00 |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17) | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 2,097,278.00 | | 2,083,353.00 | | 2,078,970.00 |
| c. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| 3. Total Available Reserves - by Amount (Sum lines E1a thru E2c) | | 4,349,519.00 | | 3,746,486.56 | | 3,836,264.11 |
| 4. Total Available Reserves - by Percent (Line E3 divided by Line F3c) | | 6.22% | | 5.32% | | 5.46% |
| F. RECOMMENDED RESERVES | | | | | | |
| 1. Special Education Pass-through Exclusions | | | | | | |
| For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA): | | | | | | |
| a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? | Yes | | | | | |
| b. If you are the SELPA AU and are excluding special education pass-through funds: | | | | | | |
| 1. Enter the name(s) of the SELPA(s): | | | | | | |
| 2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) | | 0.00 | | | | |
| 2. District ADA | | | | | | |
| Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, lines 3, 6, and 25; enter projections) | | 8,348.28 | | 8,348.28 | | 8,348.28 |
| 3. Calculating the Reserves | | | | | | |
| a. Expenditures and Other Financing Uses (Line B11) | | 69,909,268.00 | | 70,400,498.00 | | 70,254,394.00 |
| b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No) | | 0.00 | | 0.00 | | 0.00 |
| c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) | | 69,909,268.00 | | 70,400,498.00 | | 70,254,394.00 |
| d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details) | | 3% | | 3% | | 3% |
| e. Reserve Standard - By Percent (Line F3c times F3d) | | 2,097,278.04 | | 2,112,014.94 | | 2,107,631.82 |
| f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details) | | 0.00 | | 0.00 | | 0.00 |
| g. Reserve Standard (Greater of Line F3e or F3f) | | 2,097,278.04 | | 2,112,014.94 | | 2,107,631.82 |
| h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g) | | YES | | YES | | YES |

| 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 | 72,450,844.00 |
| B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3355 and 3385) | All | All | 1000-7999 | 6,634,632.00 |
| 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 | 92,412.00 |
| 3. Debt Service | All | 9100 | 5400-5450, 5800, 7430-7439 | 0.00 |
| 4. Other Transfers Out | All | 9200 | 7200-7299 | 1,118,273.00 |
| 5. Interfund Transfers Out | All | 9300 | 7600-7629 | 590,271.00 |
| 6. All Other Financing Uses | All | 9100<br>9200 | 7699<br>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 | 130,209.00 |
| 10. Supplemental expenditures made as a result of a Presidentially declared disaster | Manually entered. Must not include expenditures in lines B, C1-C9, D1, or D2. | | | |
| 11. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C10) | | | | 1,931,165.00 |
| 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 | 25,302.00 |
| 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) | | | | 63,910,349.00 |
| F. Charter school expenditure adjustments (From Section V) | | | | 0.00 |
| G. Total expenditures subject to MOE (Line E plus Line F) | | | | 63,910,349.00 |

| 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) | 8,450.99 |
| 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) | 8,450.99 |
| D. Charter school ADA adjustments (From Section V) | 0.00 |
| E. Adjusted total ADA (Lines C plus D) | 8,450.99 |
| F. Expenditures per ADA (Line I.G divided by Line II.E) | 7,562.47 |

| 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.) | 59,881,169.50 | 7,085.70 |
| 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) | 59,881,169.50 | 7,085.70 |
| B. Required effort (Line A.2 times 90%) | 53,893,052.55 | 6,377.13 |
| C. Current year expenditures (Line I.G and Line II.F) | 63,910,349.00 | 7,562.47 |
| 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<br>9200 | 7699<br>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<br>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)<br>(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) | 63,910,349.00 | |
| E. Total expenditures per ADA, with adjustments, Col 2<br>(Col 1 Line IV.D divided by Line II.E) | | 7,562.47 |
| F. Adjusted MOE expenditures deficiency amount, Col 1<br>(Line IV.B minus Line IV.C) | 0.00 | |
| G. Adjusted MOE per pupil expenditure deficiency amount, Col 2<br>(Line III.B minus IV.E) (If negative, then zero) | | 0.00 |
| H. MOE determination with Education Jobs Fund expenditure adjustment.<br>(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.<br>Col 1 (Line IV.F divided by Line III.B) and Col 2 (Line IV.G divided by Line III.B)<br>(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 |

| Description | Principal Appt. Software Data ID | 2012-13 Estimated Actuals | 2013-14 Budget |
|---|---|---|---|
| **BASE REVENUE LIMIT PER ADA** | | | |
| 1. Base Revenue Limit per ADA (prior year) | 0025 | 6,522.00 | 6,733.00 |
| 2. Inflation Increase | 0041 | 211.00 | 106.00 |
| 3. All Other Adjustments | 0042, 0525 | | |
| 4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3) | 0024 | 6,733.00 | 6,839.00 |
| **REVENUE LIMIT SUBJECT TO DEFICIT** | | | |
| 5. Total Base Revenue Limit | | | |
| a. Base Revenue Limit per ADA (from Line 4) | 0024 | 6,733.00 | 6,839.00 |
| b. AB 851 Add-on (Meals, BTS, Special Adjustments) | 0719 | 23.34 | 23.71 |
| c. Revenue Limit ADA | 0033 | 8,478.74 | 8,348.28 |
| d. Total Base Revenue Limit (Lines 5a plus 5b, times 5c) | 0034, 0724 | 57,285,250.21 | 57,291,824.64 |
| 6. Allowance for Necessary Small School | 0489 | | |
| 7. Gain or Loss from Interdistrict Attendance Agreements | 0272 | | |
| 8. Meals for Needy Pupils | 0090 | | |
| 9. Special Revenue Limit Adjustments | 0274 | | |
| 10. One-time Equalization Adjustments | 0275 | | |
| 11. Miscellaneous Revenue Limit Adjustments | 0276, 0659 | | |
| 12. Less: All Charter District Revenue Limit Adjustment | 0217 | | |
| 13. Beginning Teacher Salary Incentive Funding | 0552 | | |
| 14. Less: Class Size Penalties Adjustment | 0173 | | |
| 15. REVENUE LIMIT SUBJECT TO DEFICIT (Sum Lines 5d through 11, plus Line 13, minus Lines 12 and 14) | 0082 | 57,285,250.21 | 57,291,824.64 |
| **DEFICIT CALCULATION** | | | |
| 16. Deficit Factor | 0281 | 0.77728 | 0.81003 |
| 17. TOTAL DEFICITED REVENUE LIMIT (Line 15 times Line 16) | 0284 | 44,526,679.28 | 46,408,096.71 |
| **OTHER REVENUE LIMIT ITEMS** | | | |
| 18. Unemployment Insurance Revenue | 0060 | 567,830.00 | 26,787.00 |
| 19. Less: Longer Day/Year Penalty | 0287 | | |
| 20. Less: Excess ROC/P Reserves Adjustment | 0288 | | |
| 21. Less: PERS Reduction | 0195 | 138,103.00 | 144,886.00 |
| 22. PERS Safety Adjustment/SFUSD PERS Adjustment | 0205, 0654 | | |
| 23. TOTAL, OTHER REVENUE LIMIT ITEMS (Sum Lines 18 and 22, minus Lines 19 through 21) | - - - | 429,727.00 | (118,099.00) |
| 24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23) | 0088 | 44,956,406.28 | 46,289,997.71 |

| Description | Principal Appt. Software Data ID | 2012-13 Estimated Actuals | 2013-14 Budget |
|---|---|---|---|
| **REVENUE LIMIT - LOCAL SOURCES** | | | |
| 25. Property Taxes | 0587 | 16,577,729.00 | 16,577,729.00 |
| 26. Miscellaneous Funds | 0588 | | |
| 27. Community Redevelopment Funds | 0589, 0721 | 1,048,785.00 | 852,865.00 |
| 28. Less: Charter Schools In-lieu Taxes | 0595 | | |
| 29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28) | 0126 | 17,626,514.00 | 17,430,594.00 |
| 30. Charter School General Purpose Block Grant Offset (Unified Districts Only) | 0293 | | |
| 31. STATE AID PORTION OF REVENUE LIMIT | | | |
| a. Gross State Aid Portion of Revenue Limit (Sum Line 24 minus Lines 29 and 30; if negative, then zero) | 0111 | 27,329,892.28 | 28,859,403.71 |
| b. Less: Education Protection Account (Object 8012) | 0736 | | |
| c. NET STATE AID (Line 31a minus 31b; if negative, then zero) | 0737 | 27,329,892.28 | 28,859,403.71 |
| **OTHER ITEMS** | | | |
| 32. Less: County Office Funds Transfer | 0458 | | |
| 33. Core Academic Program | 9001 | | |
| 34. California High School Exit Exam | 9002 | | |
| 35. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention) | 9016, 9017 | | |
| 36. Apprenticeship Funding | 0570 | | |
| 37. Community Day School Additional Funding | 3103, 9007 | | |
| 38. Basic Aid "Choice"/Court Ordered Voluntary Pupil Transfer/Basic Aid Open Enrollment | 0634, 0629, 9037 | | |
| 39. Basic Aid Supplement Charter School Adjustment | 9018 | | |
| 40. All Other Adjustments | --- | | |
| 41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32) | --- | 0.00 | 0.00 |
| 42. TOTAL, NET STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31c and 41) (This amount should agree with Object 8011) | --- | 27,329,892.28 | 28,859,403.71 |
| 43. Less: Revenue Limit State Apportionment Receipts | --- | | |
| 44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43) | --- | 27,329,892.28 | |

| Description | Principal Appt. Software Data ID | 2012-13 Estimated Actuals | 2013-14 Budget |
|---|---|---|---|
| **OTHER NON-REVENUE LIMIT ITEMS** | | | |
| 45. Core Academic Program | 9001 | 53,098.00 | 53,098.00 |
| 46. California High School Exit Exam | 9002 | | |
| 47. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention) | 9016, 9017 | 397,751.00 | 397,751.00 |
| 48. Apprenticeship Funding | 0570 | 567,433.00 | 567,433.00 |
| 49. Community Day School Additional Funding | 3103, 9007 | 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 |
|---|---|---|---|---|---|---|---|---|
| 01 GENERAL FUND | | | | | | | | |
| Expenditure Detail | 0.00 | (9,059.00) | 0.00 | (151,754.00) | | | | |
| Other Sources/Uses Detail | | | | | 800,572.00 | 590,271.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 09 CHARTER SCHOOLS SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 10 SPECIAL EDUCATION PASS-THROUGH FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | | |
| 11 ADULT EDUCATION FUND | | | | | | | | |
| Expenditure Detail | 1,000.00 | 0.00 | 59,061.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 41,000.00 | 470,000.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 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 | (24,098.00) | 92,693.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 14 DEFERRED MAINTENANCE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 330,572.00 | | |
| 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 | 32,157.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 25 CAPITAL FACILITIES FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 35 COUNTY SCHOOL FACILITIES FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 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 | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 57 FOUNDATION PERMANENT FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 61 CAFETERIA ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |

| 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 | | | | | 549,271.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 71 RETIREE BENEFIT FUND | | | | | | | | |
| Expenditure Detail | | | | | 0.00 | | | |
| Other Sources/Uses Detail | | | | | | | 0.00 | 0.00 |
| Fund Reconciliation | | | | | | | | |
| 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 | 33,157.00 | (33,157.00) | 151,754.00 | (151,754.00) | 1,390,843.00 | 1,390,843.00 | 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 |
|---|---|---|---|---|---|---|---|---|
| 01 GENERAL FUND | | | | | | | | |
| Expenditure Detail | 0.00 | (15,126.00) | 0.00 | (151,754.00) | | | | |
| Other Sources/Uses Detail | | | | | 1,541,876.00 | 590,271.00 | | |
| Fund Reconciliation | | | | | | | | |
| 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 | | | | | | | | |
| 10 SPECIAL EDUCATION PASS-THROUGH FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | | |
| 11 ADULT EDUCATION FUND | | | | | | | | |
| Expenditure Detail | 1,000.00 | 0.00 | 59,061.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 41,000.00 | 450,000.00 | | |
| Fund Reconciliation | | | | | | | | |
| 12 CHILD DEVELOPMENT FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 13 CAFETERIA SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | (11,870.00) | 92,693.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 14 DEFERRED MAINTENANCE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 329,759.00 | | |
| Fund Reconciliation | | | | | | | | |
| 15 PUPIL TRANSPORTATION EQUIPMENT FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 762,117.00 | | |
| Fund Reconciliation | | | | | | | | |
| 18 SCHOOL BUS EMISSIONS REDUCTION FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 19 FOUNDATION SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS | | | | | | | | |
| Expenditure Detail | | | | | 0.00 | 0.00 | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | | |
| 21 BUILDING FUND | | | | | | | | |
| Expenditure Detail | 25,998.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 25 CAPITAL FACILITIES FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 35 COUNTY SCHOOL FACILITIES FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 51 BOND INTEREST AND REDEMPTION FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 53 TAX OVERRIDE FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 56 DEBT SERVICE FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 57 FOUNDATION PERMANENT FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 61 CAFETERIA ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |

| 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 | | | | | | | | |
| 63 OTHER ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 66 WAREHOUSE REVOLVING FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 67 SELF-INSURANCE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 549,271.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 71 RETIREE BENEFIT FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | | | |
| Fund Reconciliation | | | | | | | | |
| 73 FOUNDATION PRIVATE-PURPOSE TRUST FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | | | |
| Fund Reconciliation | | | | | | | | |
| 76 WARRANT/PASS-THROUGH FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | | |
| 95 STUDENT BODY FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | | |
| TOTALS | 26,998.00 | (26,998.00) | 151,754.00 | (151,754.00) | 2,132,147.00 | 2,132,147.00 | | |

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).

Deviations from the standards must be explained and may affect the approval of the budget.

## CRITERIA AND STANDARDS

### 1. CRITERION: Average Daily Attendance

STANDARD: Funded average daily attendance (ADA) has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

| Percentage Level | District ADA | | |
|---|---|---|---|
| 3.0% | 0 | to | 300 |
| 2.0% | 301 | to | 1,000 |
| 1.0% | 1,001 | and | over |

District ADA (Form A, Estimated P-2 ADA column, lines 3, 6, and 25): 8,348

**District's ADA Standard Percentage Level:** 1.0%

#### 1A. Calculating the District's ADA Variances

DATA ENTRY: Enter data in the Revenue Limit ADA, Original Budget column for the First, Second, and Third Prior Years; all other data are extracted or calculated.

| Fiscal Year | Revenue Limit (Funded) ADA Original Budget (Use Form RL, Line 5c [5b]) | Revenue Limit (Funded) ADA Estimated/Unaudited Actuals (Form RL, Line 5c [5b]) | ADA Variance Level (If Budget is greater than Actuals, else N/A) | Status |
|---|---|---|---|---|
| Third Prior Year (2010-11) | 8,422.39 | 8,424.19 | N/A | Met |
| Second Prior Year (2011-12) | 8,478.74 | 8,478.74 | 0.0% | Met |
| First Prior Year (2012-13) | 8,478.74 | 8,478.74 | 0.0% | Met |
| Budget Year (2013-14) (Criterion 4A1, Step 2a) | 8,348.28 | | | |

#### 1B. Comparison of District ADA to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for the first prior year.

**Explanation:**
(required if NOT met)

1b. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for two or more of the previous three years.

**Explanation:**
(required if NOT met)

## 2. CRITERION: Enrollment

STANDARD: Projected enrollment has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

| Percentage Level | District ADA | | |
|---|---|---|---|
| 3.0% | 0 | to | 300 |
| 2.0% | 301 | to | 1,000 |
| 1.0% | 1,001 | and | over |

District ADA (Form A, Estimated P-2 ADA column, lines 3, 6, and 25): 8,348

**District's Enrollment Standard Percentage Level:** 1.0%

### 2A. Calculating the District's Enrollment Variances

DATA ENTRY: Enter data in the Enrollment, Budget, column for all fiscal years and in the Enrollment, CBEDS Actual, column for the First Prior Year; all other data are extracted or calculated.

| Fiscal Year | Enrollment Budget | Enrollment CBEDS Actual | Enrollment Variance Level (If Budget is greater than Actual, else N/A) | Status |
|---|---|---|---|---|
| Third Prior Year (2010-11) | 8,776 | 8,801 | N/A | Met |
| Second Prior Year (2011-12) | 8,801 | 8,876 | N/A | Met |
| First Prior Year (2012-13) | 8,876 | 8,769 | 1.2% | Not Met |
| Budget Year (2013-14) | 8,775 | | | |

### 2B. Comparison of District Enrollment to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD NOT MET - Enrollment was estimated above the standard for the first prior year. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

**Explanation:** (required if NOT met)
In 12-13, our enrollment went down because when the economy improve families moved outside of San Leandro to cheaper areas.

1b. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for two or more of the previous three years.

**Explanation:** (required if NOT met)

## 3. CRITERION: ADA to Enrollment

STANDARD: Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the budget year or two subsequent fiscal years has not increased from the historical average ratio from the three prior fiscal years by more than one half of one percent (0.5%).

### 3A. Calculating the District's ADA to Enrollment Standard

DATA ENTRY: All data are extracted or calculated.

| Fiscal Year | P-2 ADA Estimated/Unaudited Actuals (Form A, Lines 3, 6, and 25) | Enrollment CBEDS Actual (Criterion 2, Item 2A) | Historical Ratio of ADA to Enrollment |
|---|---|---|---|
| Third Prior Year (2010-11) | 8,422 | 8,801 | 95.7% |
| Second Prior Year (2011-12) | 8,479 | 8,876 | 95.5% |
| First Prior Year (2012-13) | 8,479 | 8,769 | 96.7% |
| | | Historical Average Ratio: | 96.0% |
| | | **District's ADA to Enrollment Standard (historical average ratio plus 0.5%):** | **96.5%** |

### 3B. Calculating the District's Projected Ratio of ADA to Enrollment

DATA ENTRY: If Form MYP exists, Estimated P-2 ADA for the two subsequent years will be extracted; if not, enter Estimated P-2 ADA data in the first column. Enter data in the Enrollment column for the two subsequent years. All other data are extracted or calculated.

| Fiscal Year | Estimated P-2 ADA Budget (Form A, Lines 3, 6, and 25) (Form MYP, Line F2) | Enrollment Budget/Projected (Criterion 2, Item 2A) | Ratio of ADA to Enrollment | Status |
|---|---|---|---|---|
| Budget Year (2013-14) | 8,348 | 8,775 | 95.1% | Met |
| 1st Subsequent Year (2014-15) | 8,348 | 8,775 | 95.1% | Met |
| 2nd Subsequent Year (2015-16) | 8,348 | 8,775 | 95.1% | Met |

### 3C. Comparison of District ADA to Enrollment Ratio to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the budget and two subsequent fiscal years.

**Explanation:**
(required if NOT met)

## 4. CRITERION: Revenue Limit

STANDARD: Projected revenue limit for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year by more than the change in population and the funded cost-of-living adjustment (COLA) plus or minus one percent.

For basic aid districts, projected revenue limit has not changed from the prior fiscal year by more than the percent change in property tax revenues plus or minus one percent.

For districts funded by necessary small school formulas, projected revenue limit has not changed from the prior fiscal year by more than the funded cost-of-living adjustment plus or minus one percent.

### 4A1. Calculating the District's Revenue Limit Standard

DATA ENTRY: If Form MYP exists, the 1st and 2nd Subsequent Year columns for Step 1a and Step 2a will be extracted; if not, enter data for the two subsequent years. In addition, the deficit factor, Step 1b, for the two subsequent years will be extracted from Form MYP if it exists; if not, it will link from the Budget Year column, but may be overwritten. All other data are extracted or calculated.

**Projected Revenue Limit**

| | Prior Year (2012-13) | Budget Year (2013-14) | 1st Subsequent Year (2014-15) | 2nd Subsequent Year (2015-16) |
|---|---|---|---|---|
| Step 1 - Funded COLA | | | | |
| a. Base Revenue Limit (BRL) per ADA (Form RL, Line 4) (Form MYP, Unrestricted, Line A1a) | 6,733.00 | 6,839.00 | 6,962.00 | 7,115.00 |
| b. Deficit Factor (Form RL, Line 16) (Form MYP, Unrestricted, Line A1g) | 0.77728 | 0.81003 | 0.81003 | 0.81003 |
| c. Funded BRL per ADA (Step 1a times Step 1b) | 5,233.43 | 5,539.80 | 5,639.43 | 5,763.36 |
| d. Prior Year Funded BRL per ADA | | 5,233.43 | 5,539.80 | 5,639.43 |
| e. Difference (Step 1c minus Step 1d) | | 306.37 | 99.63 | 123.93 |
| f. Percent Change Due to COLA (Step 1e divided by Step 1d) | | 5.85% | 1.80% | 2.20% |
| Step 2 - Change in Population | | | | |
| a. Revenue Limit (Funded) ADA (Form RL, Line 5c) (Form MYP, Unrestricted, Line A1c) | 8,478.74 | 8,348.28 | 8,348.28 | 8,348.28 |
| b. Prior Year Revenue Limit (Funded) ADA | | 8,478.74 | 8,348.28 | 8,348.28 |
| c. Difference (Step 2a minus Step 2b) | | (130.46) | 0.00 | 0.00 |
| d. Percent Change Due to Population (Step 2c divided by Step 2b) | | -1.54% | 0.00% | 0.00% |
| Step 3 - Total Change in Funded COLA and Population (Step 1f plus Step 2d) | | 4.31% | 1.80% | 2.20% |
| **Revenue Limit Standard (Step 3, plus/minus 1%):** | | **3.31% to 5.31%** | **.80% to 2.80%** | **1.20% to 3.20%** |

### 4A2. Alternate Revenue Limit Standard - Basic Aid

DATA ENTRY: If applicable to your district, input data in the 1st and 2nd Subsequent Year columns for projected local property taxes; all other data are extracted or calculated.

**Basic Aid District Projected Revenue Limit (applicable if Form RL, Budget column, line 31, is zero)**

| | Prior Year (2012-13) | Budget Year (2013-14) | 1st Subsequent Year (2014-15) | 2nd Subsequent Year (2015-16) |
|---|---|---|---|---|
| Projected Local Property Taxes (Form RL, Lines 25 thru 27) | 17,626,514.00 | 17,430,594.00 | 17,430,594.00 | 17,430,594.00 |
| Percent Change from Previous Year | | N/A | N/A | N/A |
| **Basic Aid Standard (percent change from previous year, plus/minus 1%):** | | N/A | N/A | N/A |

## 4A3. Alternate Revenue Limit Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

**Necessary Small School District Projected Revenue Limit (applicable if Form RL, Budget column, line 6, is greater than zero, and line 5c, RL ADA, is zero)**

| | Budget Year (2013-14) | 1st Subsequent Year (2014-15) | 2nd Subsequent Year (2015-16) |
|---|---|---|---|
| **Necessary Small School Standard (Funded COLA change - Step 1f, plus/minus 1%):** | **N/A** | **N/A** | **N/A** |

## 4B. Calculating the District's Projected Change in Revenue Limit

DATA ENTRY: Enter data in the 1st and 2nd Subsequent Year columns for Revenue Limit; all other data are extracted or calculated.

| | Prior Year (2012-13) | Budget Year (2013-14) | 1st Subsequent Year (2014-15) | 2nd Subsequent Year (2015-16) |
|---|---|---|---|---|
| Revenue Limit (Fund 01, Objects 8011, 8012, 8020-8089) | 44,956,406.00 | 46,289,998.00 | 47,242,706.85 | 48,280,931.55 |
| District's Projected Change in Revenue Limit: | | 2.97% | 2.06% | 2.20% |
| **Revenue Limit Standard:** | | **3.31% to 5.31%** | **.80% to 2.80%** | **1.20% to 3.20%** |
| **Status:** | | Not Met | Met | Met |

## 4C. Comparison of District Revenue Limit to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD NOT MET - Projected change in revenue limit is outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard(s) and a description of the methods and assumptions used in projecting revenue limit.

**Explanation:**
(required if NOT met)

ADA is lower in 2013-14

## 5. CRITERION: Salaries and Benefits

STANDARD: Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the budget year or two subsequent fiscal years has not changed from the historical average ratio from the three prior fiscal years by more than the greater of three percent or the district's required reserves percentage.

### 5A. Calculating the District's Historical Average Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: All data are extracted or calculated.

| Fiscal Year | Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999) Salaries and Benefits (Form 01, Objects 1000-3999) | Total Expenditures (Form 01, Objects 1000-7499) | Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures |
|---|---|---|---|
| Third Prior Year (2010-11) | 41,168,271.12 | 45,269,408.60 | 90.9% |
| Second Prior Year (2011-12) | 41,947,699.10 | 45,965,954.93 | 91.3% |
| First Prior Year (2012-13) | 42,798,983.00 | 47,766,717.00 | 89.6% |
| | | Historical Average Ratio: | 90.6% |

| | Budget Year (2013-14) | 1st Subsequent Year (2014-15) | 2nd Subsequent Year (2015-16) |
|---|---|---|---|
| District's Reserve Standard Percentage (Criterion 10B, Line 4): | 3.0% | 3.0% | 3.0% |
| **District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):** | **87.6% to 93.6%** | **87.6% to 93.6%** | **87.6% to 93.6%** |

### 5B. Calculating the District's Projected Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: If Form MYP exists, Unrestricted Salaries and Benefits, and Total Unrestricted Expenditures data for the 1st and 2nd Subsequent Years will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

| Fiscal Year | Budget - Unrestricted (Resources 0000-1999) Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3) | Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10) | Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures | Status |
|---|---|---|---|---|
| Budget Year (2013-14) | 42,616,132.00 | 47,320,233.00 | 90.1% | Met |
| 1st Subsequent Year (2014-15) | 43,387,556.00 | 48,223,120.00 | 90.0% | Met |
| 2nd Subsequent Year (2015-16) | 43,841,514.00 | 48,639,731.00 | 90.1% | Met |

### 5C. Comparison of District Salaries and Benefits Ratio to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the budget and two subsequent fiscal years.

**Explanation:**
(required if NOT met)

## 6. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state, and other local) or expenditures (including books and supplies, and services and other operating), for any of the budget year or two subsequent fiscal years, have not changed from the prior fiscal year amount by more than the percentage change in population and the funded cost-of-living adjustment (COLA) plus or minus ten percent.

For each major object category, changes that exceed the percentage change in population and the funded COLA plus or minus five percent must be explained.

### 6A. Calculating the District's Other Revenues and Expenditures Standard Percentage Ranges

DATA ENTRY: All data are extracted or calculated.

| | Budget Year (2013-14) | 1st Subsequent Year (2014-15) | 2nd Subsequent Year (2015-16) |
|---|---|---|---|
| 1. District's Change in Population and Funded COLA (Criterion 4A1, Step 3): | 4.31% | 1.80% | 2.20% |
| **2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):** | **-5.69% to 14.31%** | **-8.20% to 11.80%** | **-7.80% to 12.20%** |
| 3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%): | -.69% to 9.31% | -3.20% to 6.80% | -2.80% to 7.20% |

### 6B. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range (Section 6A, Line 3)

DATA ENTRY: If Form MYP exists, the 1st and 2nd Subsequent Year data for each revenue and expenditure section will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Explanations must be entered for each category if the percent change for any year exceeds the district's explanation percentage range.

| Object Range / Fiscal Year | Amount | Percent Change Over Previous Year | Change Is Outside Explanation Range |
|---|---|---|---|
| **Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)** | | | |
| First Prior Year (2012-13) | 6,471,816.00 | | |
| Budget Year (2013-14) | 5,009,642.00 | -22.59% | Yes |
| 1st Subsequent Year (2014-15) | 4,979,170.00 | -0.61% | No |
| 2nd Subsequent Year (2015-16) | 4,979,170.00 | 0.00% | No |

**Explanation:** (required if Yes)
In 13-14 one time program 3185(Program Improvement part A) 700K ends in 12-13. In addition, the carry-overs from 12-13 are not budgeted yet in 13-14.

| | | | |
|---|---|---|---|
| **Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)** | | | |
| First Prior Year (2012-13) | 11,133,107.00 | | |
| Budget Year (2013-14) | 11,101,482.00 | -0.28% | No |
| 1st Subsequent Year (2014-15) | 11,101,482.00 | 0.00% | No |
| 2nd Subsequent Year (2015-16) | 11,131,481.00 | 0.27% | No |

**Explanation:** (required if Yes)

| | | | |
|---|---|---|---|
| **Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)** | | | |
| First Prior Year (2012-13) | 4,479,789.00 | | |
| Budget Year (2013-14) | 4,533,844.00 | 1.21% | No |
| 1st Subsequent Year (2014-15) | 4,623,189.00 | 1.97% | No |
| 2nd Subsequent Year (2015-16) | 4,700,503.00 | 1.67% | No |

**Explanation:** (required if Yes)

| | | | |
|---|---|---|---|
| **Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)** | | | |
| First Prior Year (2012-13) | 3,656,616.00 | | |
| Budget Year (2013-14) | 1,973,740.00 | -46.02% | Yes |
| 1st Subsequent Year (2014-15) | 1,931,233.00 | -2.15% | No |
| 2nd Subsequent Year (2015-16) | 1,970,353.00 | 2.03% | No |

**Explanation:** (required if Yes)
We budget most of our carry-over in 4310 object code. The 13-14 amount is lower because carry-over are not budget during adopted.

**Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYP, Line B5)**

| | | | |
|---|---|---|---|
| First Prior Year (2012-13) | 9,879,911.00 | | |
| Budget Year (2013-14) | 8,312,670.00 | -15.86% | Yes |
| 1st Subsequent Year (2014-15) | 7,667,510.00 | -7.76% | Yes |
| 2nd Subsequent Year (2015-16) | 6,838,047.00 | -10.82% | Yes |

**Explanation:** (required if Yes)
Special Ed NPS(5100) are expected to decrease in 13-14 and beyond as more teacher are hired to look after the students. In addition contract service from Gear Up(5810) is ending in 13-14.

## 6C. Calculating the District's Change in Total Operating Revenues and Expenditures (Section 6A, Line 2)

DATA ENTRY: All data are extracted or calculated.

**Total Federal, Other State, and Other Local Revenue (Criterion 6B)**

| Object Range / Fiscal Year | Amount | Percent Change Over Previous Year | Status |
|---|---|---|---|
| First Prior Year (2012-13) | 22,084,712.00 | | |
| Budget Year (2013-14) | 20,644,968.00 | -6.52% | Not Met |
| 1st Subsequent Year (2014-15) | 20,703,841.00 | 0.29% | Met |
| 2nd Subsequent Year (2015-16) | 20,811,154.00 | 0.52% | Met |

**Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)**

| | | | |
|---|---|---|---|
| First Prior Year (2012-13) | 13,536,527.00 | | |
| Budget Year (2013-14) | 10,286,410.00 | -24.01% | Not Met |
| 1st Subsequent Year (2014-15) | 9,598,743.00 | -6.69% | Met |
| 2nd Subsequent Year (2015-16) | 8,808,400.00 | -8.23% | Not Met |

## 6D. Comparison of District Total Operating Revenues and Expenditures to the Standard Percentage Range

DATA ENTRY: Explanations are linked from Section 6B if the status in Section 6C is not met; no entry is allowed below.

1a. STANDARD NOT MET - Projected total operating revenues have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

**Explanation:** Federal Revenue (linked from 6B if NOT met)
In 13-14 one time program 3185(Program Improvement part A) 700K ends in 12-13. In addition, the carry-overs from 12-13 are not budgeted yet in 13-14.

**Explanation:** Other State Revenue (linked from 6B if NOT met)

**Explanation:** Other Local Revenue (linked from 6B if NOT met)

1b. STANDARD NOT MET - Projected total operating expenditures have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating expenditures within the standard must be entered in Section 6A above and will also display in the explanation box below.

**Explanation:** Books and Supplies (linked from 6B if NOT met)
We budget most of our carry-over in 4310 object code. The 13-14 amount is lower because carry-over are not budget during adopted.

**Explanation:** Services and Other Exps (linked from 6B if NOT met)
Special Ed NPS(5100) are expected to decrease in 13-14 and beyond as more teacher are hired to look after the students. In addition contract service from Gear Up(5810) is ending in 13-14.

## 7. CRITERION: Facilities Maintenance

STANDARD: Confirm that the annual contribution for facilities maintenance funding is not less than the amounts required pursuant to Education Code sections 17584 (Deferred Maintenance) and 17070.75 (Ongoing and Major Maintenance/Restricted Maintenance Account), if applicable.

### 7A. Determining the District's Compliance with the Contribution Requirement for EC Section 17584 - Deferred Maintenance

**NOTE:** SBX3 4 (Chapter 12, Statutes of 2009), as amended by SB 70 (Chapter 7, Statutes of 2011), eliminates the local match requirement for Deferred Maintenance from 2008-09 through 2014-15. Therefore, this section has been inactivated for that period.

### 7B. Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 as modified by Section 17070.766 and amended by SB 70 (Chapter 7, Statutes of 2011), effective 2008-09 through 2014-15 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

**NOTE:** SB 70 (Chapter 7, Statutes of 2011) extends EC Section 17070.766 from 2008-09 through 2014-15. EC Section 17070.766 reduced the contributions required by EC Section 17070.75 from 3 percent to 1 percent. Therefore, the calculation in this section has been revised accordingly for that period.

DATA ENTRY: Click the appropriate Yes or No button for special education local plan area (SELPA) administrative units (AUs); all other data are extracted or calculated. If standard is not met, enter an X in the appropriate box and enter an explanation, if applicable.

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenue that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation? — Yes

   b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(C) (Fund 10, objects 7211-7213 and 7221-7223 with resources 3300-3499 and 6500-6540) — 0.00

2. **Ongoing and Major Maintenance/Restricted Maintenance Account**

| | | 1% Required Minimum Contribution (Line 2c times 1%) | Budgeted Contribution [1] to the Ongoing and Major Maintenance Account | Status |
|---|---|---|---|---|
| a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999) | 69,909,268.00 | | | |
| b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No) | | | | |
| c. Net Budgeted Expenditures and Other Financing Uses | 69,909,268.00 | 699,092.68 | 1,626,379.00 | Met |

[1] Fund 01, Resource 8150, Objects 8900-8999

If standard is not met, enter an X in the box that best describes why the minimum required contribution was not made:

- [ ] Not applicable (district does not participate in the Leroy F. Green School Facilities Act of 1998)
- [ ] Exempt (due to district's small size [EC Section 17070.75 (b)(2)(D)])
- [ ] Other (explanation must be provided)

**Explanation:** (required if NOT met and Other is marked)

## 8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves[1] as a percentage of total expenditures and other financing uses[2] in two out of three prior fiscal years.

### 8A. Calculating the District's Deficit Spending Standard Percentage Levels

DATA ENTRY: All data are extracted or calculated.

| | Third Prior Year (2010-11) | Second Prior Year (2011-12) | First Prior Year (2012-13) |
|---|---|---|---|
| 1. District's Available Reserve Amounts (resources 0000-1999) | | | |
| a. Designated for Economic Uncertainties (Funds 01 and 17, Object 9770) | 0.00 | | |
| b. Undesignated Amounts (Funds 01 and 17, Object 9790) | 1,892,980.36 | | |
| c. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789) | | 2,040,031.00 | 2,173,576.00 |
| d. Unassigned/Unappropriated (Funds 01 and 17, Object 9790) | | 1,474,140.50 | 1,457,266.00 |
| e. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) | (1.47) | 0.00 | 0.00 |
| f. Available Reserves (Lines 1a through 1e) | 1,892,978.89 | 3,514,171.50 | 3,630,842.00 |
| 2. Expenditures and Other Financing Uses | | | |
| a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) | 68,126,969.53 | 68,001,644.29 | 72,450,844.00 |
| b. Less: Special Education Pass-through Funds (Fund 01, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223) | | | |
| c. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223) | | | 0.00 |
| d. Net Expenditures and Other Financing Uses (Line 2a minus Line 2b, or Line 2a plus Line 2c) | 68,126,969.53 | 68,001,644.29 | 72,450,844.00 |
| 3. District's Available Reserve Percentage (Line 1f divided by Line 2d) | 2.8% | 5.2% | 5.0% |
| **District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):** | **0.9%** | **1.7%** | **1.7%** |

[1]Available reserves are the unrestricted amounts in the Reserve for Economic Uncertainties and the Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

[2]A school district that is the Administrative Unit of a Special Education Local Plan Area (SELPA) may exclude from its expeditures the distribution of funds to its participating members.

### 8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

| Fiscal Year | Net Change in Unrestricted Fund Balance (Form 01, Section E) | Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999) | Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A) | Status |
|---|---|---|---|---|
| Third Prior Year (2010-11) | 1,381,671.76 | 47,894,425.03 | N/A | Met |
| Second Prior Year (2011-12) | (79,367.78) | 46,504,455.93 | 0.2% | Met |
| First Prior Year (2012-13) | (2,735,647.00) | 48,356,988.00 | 5.7% | Not Met |
| Budget Year (2013-14) (information only) | (887,353.00) | 47,910,504.00 | | |

### 8C. Comparison of District Deficit Spending to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in two or more of the three prior years.

**Explanation:**
(required if NOT met)

We have carry-over designated to fund the negative on the two out year

## 9. CRITERION: Fund Balance

STANDARD: Budgeted beginning unrestricted general fund balance has not been overestimated for two out of three prior fiscal years by more than the following percentage levels:

| Percentage Level [1] | District ADA | | |
|---|---|---|---|
| 1.7% | 0 | to | 300 |
| 1.3% | 301 | to | 1,000 |
| 1.0% | 1,001 | to | 30,000 |
| 0.7% | 30,001 | to | 400,000 |
| 0.3% | 400,001 | and | over |

[1] Percentage levels equate to a rate of deficit spending which would eliminate recommended reserves for economic uncertainties over a three year period.

District ADA (Form A, Estimated P-2 ADA column, lines 3, 6, and 25): 8,348

**District's Fund Balance Standard Percentage Level:** 1.0%

### 9A. Calculating the District's Unrestricted General Fund Beginning Balance Percentages

DATA ENTRY: Enter data in the Original Budget column for the First, Second, and Third Prior Years; all other data are extracted or calculated.

| Fiscal Year | Unrestricted General Fund Beginning Balance [2] (Form 01, Line F1e, Unrestricted Column) Original Budget | Estimated/Unaudited Actuals | Beginning Fund Balance Variance Level (If overestimated, else N/A) | Status |
|---|---|---|---|---|
| Third Prior Year (2010-11) | 5,537,798.60 | 5,537,798.60 | 0.0% | Met |
| Second Prior Year (2011-12) | 6,117,343.00 | 6,919,470.37 | N/A | Met |
| First Prior Year (2012-13) | 5,962,569.00 | 6,840,102.00 | N/A | Met |
| Budget Year (2013-14) (Information only) | 4,104,455.00 | | | |

[2] Adjusted beginning balance, including audit adjustments and other restatements (objects 9791-9795)

### 9B. Comparison of District Unrestricted Beginning Fund Balance to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Unrestricted general fund beginning fund balance has not been overestimated by more than the standard percentage level for two or more of the previous three years.

**Explanation:**
(required if NOT met)

## 10. CRITERION: Reserves

STANDARD: Available reserves[1] for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts[2] as applied to total expenditures and other financing uses[3]:

| Percentage Level | District ADA | | |
|---|---|---|---|
| 5% or $63,000 (greater of) | 0 | to | 300 |
| 4% or $63,000 (greater of) | 301 | to | 1,000 |
| 3% | 1,001 | to | 30,000 |
| 2% | 30,001 | to | 400,000 |
| 1% | 400,001 | and | over |

[1] Available reserves are the unrestricted amounts in the Reserve for Economic Uncertainties and the Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

[2] Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment (Education Code Section 42238), rounded to the nearest thousand.

[3] A school district that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

| | Budget Year (2013-14) | 1st Subsequent Year (2014-15) | 2nd Subsequent Year (2015-16) |
|---|---|---|---|
| District Estimated P-2 ADA (Criterion 3, Item 3B): | 8,348 | 8,348 | 8,348 |
| **District's Reserve Standard Percentage Level:** | 3% | 3% | 3% |

### 10A. Calculating the District's Special Education Pass-through Exclusions (only for districts that serve as the AU of a SELPA)

DATA ENTRY: For SELPA AUs, if Form MYP exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button for item 1 and, if Yes, enter data for item 2a and for the two subsequent years in item 2b; Budget Year data are extracted.

For districts that serve as the AU of a SELPA (Form MYP, Lines F1a, F1b1, and F1b2):

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? Yes
2. If you are the SELPA AU and are excluding special education pass-through funds:
   a. Enter the name(s) of the SELPA(s): _____

| | Budget Year (2013-14) | 1st Subsequent Year (2014-15) | 2nd Subsequent Year (2015-16) |
|---|---|---|---|
| b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223) | 0.00 | | |

### 10B. Calculating the District's Reserve Standard

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 and 2 will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

| | Budget Year (2013-14) | 1st Subsequent Year (2014-15) | 2nd Subsequent Year (2015-16) |
|---|---|---|---|
| 1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11) | 69,909,268.00 | 70,400,498.00 | 70,254,394.00 |
| 2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No) | | | |
| 3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2) | 69,909,268.00 | 70,400,498.00 | 70,254,394.00 |
| 4. Reserve Standard Percentage Level | 3% | 3% | 3% |
| 5. Reserve Standard - by Percent (Line B3 times Line B4) | 2,097,278.04 | 2,112,014.94 | 2,107,631.82 |
| 6. Reserve Standard - by Amount ($63,000 for districts with 0 to 1,000 ADA, else 0) | 0.00 | 0.00 | 0.00 |
| 7. **District's Reserve Standard (Greater of Line B5 or Line B6)** | **2,097,278.04** | **2,112,014.94** | **2,107,631.82** |

## 10C. Calculating the District's Budgeted Reserve Amount

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 through 7 will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

| Reserve Amounts (Unrestricted resources 0000-1999 except Line 4): | Budget Year (2013-14) | 1st Subsequent Year (2014-15) | 2nd Subsequent Year (2015-16) |
|---|---|---|---|
| 1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a) | 0.00 | | |
| 2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b) | 0.00 | | |
| 3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c) | 2,252,241.00 | 1,663,133.56 | 1,757,294.11 |
| 4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d) | 0.00 | 0.00 | 0.00 |
| 5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a) | 0.00 | | |
| 6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b) | 2,097,278.00 | 2,083,353.00 | 2,078,970.00 |
| 7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c) | 0.00 | | |
| 8. District's Budgeted Reserve Amount (Lines C1 thru C7) | 4,349,519.00 | 3,746,486.56 | 3,836,264.11 |
| 9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3) | 6.22% | 5.32% | 5.46% |
| **District's Reserve Standard (Section 10B, Line 7):** | **2,097,278.04** | **2,112,014.94** | **2,107,631.82** |
| Status: | Met | Met | Met |

## 10D. Comparison of District Reserve Amount to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Projected available reserves have met the standard for the budget and two subsequent fiscal years.

**Explanation:**
(required if NOT met)

## SUPPLEMENTAL INFORMATION

DATA ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.

### S1. Contingent Liabilities

1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget? — No

1b. If Yes, identify the liabilities and how they may impact the budget:

### S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your district have ongoing general fund expenditures in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources? — No

1b. If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:

### S3. Use of Ongoing Revenues for One-time Expenditures

1a. Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues? — No

1b. If Yes, identify the expenditures:

### S4. Contingent Revenues

1a. Does your district have projected revenues for the budget year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)? — Yes

1b. If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

Parcel Tax, measure L. The court has authorized us to collect the residential portion for now. The commercial side is still in litigation.

## S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the budget year and two subsequent fiscal years. Provide an explanation if contributions have changed from the prior fiscal year amounts by more than $20,000 and more than ten percent. Explanation should include whether contributions are ongoing or one-time in nature.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the budget year and two subsequent fiscal years. Provide an explanation if transfers have changed from the prior fiscal year amounts by more than $20,000 and more than ten percent. Explanation should include whether transfers are ongoing or one-time in nature.

Estimate the impact of any capital projects on the general fund operational budget.

**District's Contributions and Transfers Standard:** -10.0% to +10.0% or -$20,000 to +$20,000

### S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund

DATA ENTRY: For Contributions, enter data in the Projection column for the 1st and 2nd Subsequent Years. Contributions for the First Prior Year and Budget Year will be extracted. For Transfers In and Transfers Out, enter data in the First Prior Year. If Form MYP exists, the data will be extracted for the Budget Year, and 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data in the Budget Year, 1st and 2nd subsequent Years. Click the appropriate button for item 1d; all other data will be calculated.

| Description / Fiscal Year | Projection | Amount of Change | Percent Change | Status |
|---|---|---|---|---|
| 1a. **Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)** | | | | |
| First Prior Year (2012-13) | (6,800,742.00) | | | |
| Budget Year (2013-14) | (7,371,501.00) | 570,759.00 | 8.4% | Met |
| 1st Subsequent Year (2014-15) | (6,969,552.00) | (401,949.00) | -5.5% | Met |
| 2nd Subsequent Year (2015-16) | (6,327,323.00) | (642,229.00) | -9.2% | Met |
| 1b. **Transfers In, General Fund *** | | | | |
| First Prior Year (2012-13) | 800,572.00 | | | |
| Budget Year (2013-14) | 1,541,876.00 | 741,304.00 | 92.6% | Not Met |
| 1st Subsequent Year (2014-15) | 779,759.00 | (762,117.00) | -49.4% | Not Met |
| 2nd Subsequent Year (2015-16) | 779,759.00 | 0.00 | 0.0% | Met |
| 1c. **Transfers Out, General Fund *** | | | | |
| First Prior Year (2012-13) | 590,271.00 | | | |
| Budget Year (2013-14) | 590,271.00 | 0.00 | 0.0% | Met |
| 1st Subsequent Year (2014-15) | 590,271.00 | 0.00 | 0.0% | Met |
| 2nd Subsequent Year (2015-16) | 592,471.00 | 2,200.00 | 0.4% | Met |

1d. **Impact of Capital Projects**
Do you have any capital projects that may impact the general fund operational budget? No

* Include transfers used to cover operating deficits in either the general fund or any other fund.

### S5B. Status of the District's Projected Contributions, Transfers, and Capital Projects

DATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if Yes for item 1d.

1a. MET - Projected contributions have not changed by more than the standard for the budget and two subsequent fiscal years.

**Explanation:**
(required if NOT met)

1b. NOT MET - The projected transfers in to the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timelines, for reducing or eliminating the transfers.

**Explanation:**
(required if NOT met)

One time transfer of $762,117 from Special Reserve (fund 17) in 13-14

1c. MET - Projected transfers out have not changed by more than the standard for the budget and two subsequent fiscal years.

**Explanation:**
(required if NOT met)

1d. NO - There are no capital projects that may impact the general fund operational budget.

**Project Information:**
(required if YES)

## S6. Long-term Commitments

Identify all existing and new multiyear commitments[1] and their annual required payments for the budget year and two subsequent fiscal years.

Explain how any increase in annual payments will be funded. Also explain how any decrease to funding sources used to pay long-term commitments will be replaced.

[1] Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

### S6A. Identification of the District's Long-term Commitments

DATA ENTRY: Click the appropriate button in item 1 and enter data in all columns of item 2 for applicable long-term commitments; there are no extractions in this section.

1. Does your district have long-term (multiyear) commitments? (If No, skip item 2 and Sections S6B and S6C) — Yes

2. If Yes to item 1, list all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commmitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in item S7A.

| Type of Commitment | # of Years Remaining | SACS Fund and Object Codes Used For: Funding Sources (Revenues) | Debt Service (Expenditures) | Principal Balance as of July 1, 2013 |
|---|---|---|---|---|
| Capital Leases | 16 | Fund 400/110 | Object 7438/7439 | 1,085,457 |
| Certificates of Participation | 7 | Fund 250 | Object 7438/7439 | 765,746 |
| General Obligation Bonds | 23 | Fund 210/211 | Object 7438/7439 | 165,499,343 |
| Supp Early Retirement Program | | Fund 010/110/130/210 | Object 7438/7439 | 0 |
| State School Building Loans | | | | |
| Compensated Absences | | Fund 010/110/130/210 | Various | 300,000 |
| Other Long-term Commitments (do not include OPEB): | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |

| Type of Commitment (continued) | Prior Year (2012-13) Annual Payment (P & I) | Budget Year (2013-14) Annual Payment (P & I) | 1st Subsequent Year (2014-15) Annual Payment (P & I) | 2nd Subsequent Year (2015-16) Annual Payment (P & I) |
|---|---|---|---|---|
| Capital Leases | 69,640 | 69,640 | 69,640 | 69,640 |
| Certificates of Participation | 211,731 | 211,731 | 211,731 | 211,731 |
| General Obligation Bonds | 2,890,000 | 4,092,814 | 4,121,011 | 4,353,959 |
| Supp Early Retirement Program | | | | |
| State School Building Loans | | | | |
| Compensated Absences | | | | |
| Other Long-term Commitments (continued): | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Total Annual Payments: | 3,171,371 | 4,374,185 | 4,402,382 | 4,635,330 |
| **Has total annual payment increased over prior year (2012-13)?** | | **Yes** | **Yes** | **Yes** |

## S6B. Comparison of the District's Annual Payments to Prior Year Annual Payment

DATA ENTRY: Enter an explanation if Yes.

1a. Yes - Annual payments for long-term commitments have increased in one or more of the budget or two subsequent fiscal years. Explain how the increase in annual payments will be funded.

**Explanation:** (required if Yes to increase in total annual payments)

More capital construction projects

## S6C. Identification of Decreases to Funding Sources Used to Pay Long-term Commitments

DATA ENTRY: Click the appropriate Yes or No button in item 1; if Yes, an explanation is required in item 2.

1. Will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?

No

2. No - Funding sources will not decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment annual payments.

**Explanation:** (required if Yes)

## S7. Unfunded Liabilities

Estimate the unfunded liability for postemployment benefits other than pensions (OPEB) based on an actuarial valuation, if required, or other method; identify or estimate the annual required contribution; and indicate how the obligation is funded (pay-as-you-go, amortized over a specific period, etc.).

Estimate the unfunded liability for self-insurance programs such as workers' compensation based on an actuarial valuation, if required, or other method; identify or estimate the required contribution; and indicate how the obligation is funded (level of risk retained, funding approach, etc.).

### S7A. Identification of the District's Estimated Unfunded Liability for Postemployment Benefits Other than Pensions (OPEB)

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section except the budget year data on line 5b.

1. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5) — Yes

2. For the district's OPEB:
   a. Are they lifetime benefits? — Yes
   b. Do benefits continue past age 65? — Yes
   c. Describe any other characteristics of the district's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:

3. a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method? — Pay-as-you-go

   b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or governmental fund

| Self-Insurance Fund | Governmental Fund |
|---|---|
| 0 | 0 |

4. OPEB Liabilities

| | |
|---|---|
| a. OPEB actuarial accrued liability (AAL) | 422,586.00 |
| b. OPEB unfunded actuarial accrued liability (UAAL) | 38,559.00 |
| c. Are AAL and UAAL based on the district's estimate or an actuarial valuation? | Actuarial |
| d. If based on an actuarial valuation, indicate the date of the OPEB valuation | Dec 02, 2011 |

5. OPEB Contributions

| | Budget Year (2013-14) | 1st Subsequent Year (2014-15) | 2nd Subsequent Year (2015-16) |
|---|---|---|---|
| a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method | 564,077.00 | 564,077.00 | 564,077.00 |
| b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752) | 259,631.00 | 259,631.00 | 259,631.00 |
| c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount) | 564,077.00 | 564,077.00 | 564,077.00 |
| d. Number of retirees receiving OPEB benefits | 273 | 273 | 273 |

## S7B. Identification of the District's Unfunded Liability for Self-Insurance Programs

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section.

1. Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section S7A) (If No, skip items 2-4)

   No

2. Describe each self-insurance program operated by the district, including details for each such as level of risk retained, funding approach, basis for valuation (district's estimate or actuarial), and date of the valuation:

3. Self-Insurance Liabilities

| | |
|---|---|
| a. Accrued liability for self-insurance programs | |
| b. Unfunded liability for self-insurance programs | |

4. Self-Insurance Contributions

| | Budget Year (2013-14) | 1st Subsequent Year (2014-15) | 2nd Subsequent Year (2015-16) |
|---|---|---|---|
| a. Required contribution (funding) for self-insurance programs | | | |
| b. Amount contributed (funded) for self-insurance programs | | | |

## S8. Status of Labor Agreements

Analyze the status of employee labor agreements. Identify new labor agreements, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues, and explain how these commitments will be funded in future fiscal years.

**If salary and benefit negotiations are not finalized at budget adoption, upon settlement with certificated or classified staff:**

The school district must determine the cost of the settlement, including salaries, benefits, and any other agreements that change costs, and provide the county office of education (COE) with an analysis of the cost of the settlement and its impact on the operating budget.

The county superintendent shall review the analysis relative to the criteria and standards, and may provide written comments to the president of the district governing board and superintendent.

### S8A. Cost Analysis of District's Labor Agreements - Certificated (Non-management) Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

| | Prior Year (2nd Interim) (2012-13) | Budget Year (2013-14) | 1st Subsequent Year (2014-15) | 2nd Subsequent Year (2015-16) |
|---|---|---|---|---|
| Number of certificated (non-management) full-time-equivalent (FTE) positions | 449.9 | 456.0 | 450.0 | 450.0 |

**Certificated (Non-management) Salary and Benefit Negotiations**

1. Are salary and benefit negotiations settled for the budget year? Yes

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

Negotiations Settled

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting: Jun 26, 2013

2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official? Yes
If Yes, date of Superintendent and CBO certification: Jun 26, 2013

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement? No
If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date: Jul 01, 2013 End Date: Jun 30, 2014

5. Salary settlement:

| | Budget Year (2013-14) | 1st Subsequent Year (2014-15) | 2nd Subsequent Year (2015-16) |
|---|---|---|---|
| Is the cost of salary settlement included in the budget and multiyear projections (MYPs)? | Yes | Yes | Yes |
| **One Year Agreement** | | | |
| Total cost of salary settlement | 1,100,380 | 1,114,464 | 1,128,758 |
| % change in salary schedule from prior year | | | |
| or | | | |
| **Multiyear Agreement** | | | |
| Total cost of salary settlement | 1,021,808 | | |
| % change in salary schedule from prior year (may enter text, such as "Reopener") | | | |

Identify the source of funding that will be used to support multiyear salary commitments:

General Fund

Negotiations Not Settled

| | | |
|---|---|---|
| 6. Cost of a one percent increase in salary and statutory benefits | 376,000 | |

| | Budget Year (2013-14) | 1st Subsequent Year (2014-15) | 2nd Subsequent Year (2015-16) |
|---|---|---|---|
| 7. Amount included for any tentative salary schedule increases | | | |

**Certificated (Non-management) Health and Welfare (H&W) Benefits**

| | Budget Year (2013-14) | 1st Subsequent Year (2014-15) | 2nd Subsequent Year (2015-16) |
|---|---|---|---|
| 1. Are costs of H&W benefit changes included in the budget and MYPs? | Yes | Yes | Yes |
| 2. Total cost of H&W benefits | N/A | N/A | N/A |
| 3. Percent of H&W cost paid by employer | N/A | N/A | N/A |
| 4. Percent projected change in H&W cost over prior year | N/A | N/A | N/A |

**Certificated (Non-management) Prior Year Settlements**

Are any new costs from prior year settlements included in the budget? No

If Yes, amount of new costs included in the budget and MYPs

If Yes, explain the nature of the new costs:

Health & Welfare is part of the salary schedule

**Certificated (Non-management) Step and Column Adjustments**

| | Budget Year (2013-14) | 1st Subsequent Year (2014-15) | 2nd Subsequent Year (2015-16) |
|---|---|---|---|
| 1. Are step & column adjustments included in the budget and MYPs? | Yes | Yes | Yes |
| 2. Cost of step & column adjustments | 386,754 | 347,473 | 374,596 |
| 3. Percent change in step & column over prior year | 1.3% | 1.2% | 1.3% |

**Certificated (Non-management) Attrition (layoffs and retirements)**

| | Budget Year (2013-14) | 1st Subsequent Year (2014-15) | 2nd Subsequent Year (2015-16) |
|---|---|---|---|
| 1. Are savings from attrition included in the budget and MYPs? | Yes | Yes | Yes |
| 2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs? | No | No | No |

**Certificated (Non-management) - Other**

List other significant contract changes and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

## S8B. Cost Analysis of District's Labor Agreements - Classified (Non-management) Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

| | Prior Year (2nd Interim) (2012-13) | Budget Year (2013-14) | 1st Subsequent Year (2014-15) | 2nd Subsequent Year (2015-16) |
|---|---|---|---|---|
| Number of classified (non-managment) FTE positions | 227.5 | 235.5 | 235.5 | 235.5 |

**Classified (Non-management) Salary and Benefit Negotiations**

1. Are salary and benefit negotiations settled for the budget year? **No**

   If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

   If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

   If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

   Negotiation in process

Negotiations Settled

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?
   If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?
   If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:

| | Budget Year (2013-14) | 1st Subsequent Year (2014-15) | 2nd Subsequent Year (2015-16) |
|---|---|---|---|
| Is the cost of salary settlement included in the budget and multiyear projections (MYPs)? | | | |
| **One Year Agreement** | | | |
| Total cost of salary settlement | | | |
| % change in salary schedule from prior year | | | |
| or | | | |
| **Multiyear Agreement** | | | |
| Total cost of salary settlement | | | |
| % change in salary schedule from prior year (may enter text, such as "Reopener") | | | |

Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits: 100,769

| | Budget Year (2013-14) | 1st Subsequent Year (2014-15) | 2nd Subsequent Year (2015-16) |
|---|---|---|---|
| 7. Amount included for any tentative salary schedule increases | N/A | N/A | N/A |

**Classified (Non-management) Health and Welfare (H&W) Benefits**

| | Budget Year (2013-14) | 1st Subsequent Year (2014-15) | 2nd Subsequent Year (2015-16) |
|---|---|---|---|
| 1. Are costs of H&W benefit changes included in the budget and MYPs? | Yes | Yes | Yes |
| 2. Total cost of H&W benefits | 4,355 per FTE | 4,355 per FTE | 4,355 per FTE |
| 3. Percent of H&W cost paid by employer | | | |
| 4. Percent projected change in H&W cost over prior year | | | |

**Classified (Non-management) Prior Year Settlements**

| | | | |
|---|---|---|---|
| Are any new costs from prior year settlements included in the budget? | No | | |
| If Yes, amount of new costs included in the budget and MYPs | | | |

If Yes, explain the nature of the new costs:

The $4,355 per FTE is in the from of cashback

**Classified (Non-management) Step and Column Adjustments**

| | Budget Year (2013-14) | 1st Subsequent Year (2014-15) | 2nd Subsequent Year (2015-16) |
|---|---|---|---|
| 1. Are step & column adjustments included in the budget and MYPs? | Yes | Yes | Yes |
| 2. Cost of step & column adjustments | 77,818 | 69,615 | 55,168 |
| 3. Percent change in step & column over prior year | 1.3% | 1.1% | 1.3% |

**Classified (Non-management) Attrition (layoffs and retirements)**

| | Budget Year (2013-14) | 1st Subsequent Year (2014-15) | 2nd Subsequent Year (2015-16) |
|---|---|---|---|
| 1. Are savings from attrition included in the budget and MYPs? | No | No | No |
| 2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs? | No | No | No |

**Classified (Non-management) - Other**

List other significant contract changes and the cost impact of each change (i.e., hours of employment, leave of absence, bonuses, etc.):

## S8C. Cost Analysis of District's Labor Agreements - Management/Supervisor/Confidential Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

| | Prior Year (2nd Interim) (2012-13) | Budget Year (2013-14) | 1st Subsequent Year (2014-15) | 2nd Subsequent Year (2015-16) |
|---|---|---|---|---|
| Number of management, supervisor, and confidential FTE positions | 42.8 | 41.6 | 41.6 | 41.6 |

**Management/Supervisor/Confidential Salary and Benefit Negotiations**

1. Are salary and benefit negotiations settled for the budget year? No

If Yes, complete question 2.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 3 and 4.

Managment/confidential staff are not represented. In the past, the practice has been a "Me Too" clause with other bargaining units. Management is still in the process of evaluating the District's financial condition and has not reached a specific plan for salary increase.

If n/a, skip the remainder of Section S8C.

Negotiations Settled

2. Salary settlement:

| | Budget Year (2013-14) | 1st Subsequent Year (2014-15) | 2nd Subsequent Year (2015-16) |
|---|---|---|---|
| Is the cost of salary settlement included in the budget and multiyear projections (MYPs)? | Yes | Yes | Yes |
| Total cost of salary settlement | | | |
| % change in salary schedule from prior year (may enter text, such as "Reopener") | | | |

Negotiations Not Settled

3. Cost of a one percent increase in salary and statutory benefits 55,792

| | Budget Year (2013-14) | 1st Subsequent Year (2014-15) | 2nd Subsequent Year (2015-16) |
|---|---|---|---|
| 4. Amount included for any tentative salary schedule increases | 55,792 | 55,792 | 55,792 |

**Management/Supervisor/Confidential Health and Welfare (H&W) Benefits**

| | Budget Year (2013-14) | 1st Subsequent Year (2014-15) | 2nd Subsequent Year (2015-16) |
|---|---|---|---|
| 1. Are costs of H&W benefit changes included in the budget and MYPs? | Yes | Yes | Yes |
| 2. Total cost of H&W benefits | 8,327 per FTE | 8,327 per FTE | 8,327 per FTE |
| 3. Percent of H&W cost paid by employer | 100.0% | 100.0% | 100.0% |
| 4. Percent projected change in H&W cost over prior year | 0.0% | 0.0% | 0.0% |

**Management/Supervisor/Confidential Step and Column Adjustments**

| | Budget Year (2013-14) | 1st Subsequent Year (2014-15) | 2nd Subsequent Year (2015-16) |
|---|---|---|---|
| 1. Are step & column adjustements included in the budget and MYPs? | Yes | Yes | Yes |
| 2. Cost of step and column adjustments | 49,219 | 24,096 | 15,450 |
| 3. Percent change in step & column over prior year | 0.9% | 0.1% | 0.1% |

**Management/Supervisor/Confidential Other Benefits (mileage, bonuses, etc.)**

| | Budget Year (2013-14) | 1st Subsequent Year (2014-15) | 2nd Subsequent Year (2015-16) |
|---|---|---|---|
| 1. Are costs of other benefits included in the budget and MYPs? | Yes | Yes | Yes |
| 2. Total cost of other benefits | | | |
| 3. Percent change in cost of other benefits over prior year | | | |

## ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review.

DATA ENTRY: Click the appropriate Yes or No button for items A1 through A9 except item A3, which is automatically completed based on data in Criterion 2.

| | | |
|---|---|---|
| **A1.** | Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund? | No |
| **A2.** | Is the system of personnel position control independent from the payroll system? | Yes |
| **A3.** | Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column of Criterion 2A are used to determine Yes or No) | No |
| **A4.** | Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year? | No |
| **A5.** | Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment? | No |
| **A6.** | Does the district provide uncapped (100% employer paid) health benefits for current or retired employees? | No |
| **A7.** | Is the district's financial system independent of the county office system? | No |
| **A8.** | Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education) | No |
| **A9.** | Have there been personnel changes in the superintendent or chief business official positions within the last 12 months? | No |

When providing comments for additional fiscal indicators, please include the item number applicable to each comment.

**Comments:**
(optional)

## End of School District Budget Criteria and Standards Review