

# COLTON JOINT UNIFIED SCHOOL DISTRICT

1212 Valencia Drive, Colton, California 92324-1798

## Adopted Budget 2013-2014



### **Board of Education**

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Presented to Governing Board June 13, 2013

# General Fund Assumptions and Financial Section



Colton Joint Unified School District serves over 23,000 students within the cities of Colton and Grand Terrace, the Bloomington area, and small portions of the cities of Fontana and Rialto. The 2013-14 Proposed Budget is presented for the District's 18 elementary schools (K-6), 4 middle schools (7-8), 3 comprehensive high schools (9-12), one alternative high school, one continuation high school, and a child development center.

The budget process starts in January of each year with the Governor's State of the State Address and continues through the adoption of the budget by the Board of Education prior to July 1<sup>st</sup>. The District's budget is the document authorizing the district to accept revenues and incur expenditures to deliver its educational program. The information required to build the District's General Fund budget consists primarily of enrollment and attendance data, staffing requirements, and historic and prospective assessment of revenues and expenditures. This information is compiled on the following pages, and is reflected in the budget assumptions for the coming fiscal year.

School district budgets are divided into funds. Colton Joint Unified School District uses the following operational funds:

FUND	PURPOSE
➤ General Fund	To deliver the District's education program. Most of the District's revenues and expenditures are recorded in this fund. Includes both restricted and unrestricted dollars
➤ Child Development Fund	To support child care programs in the District
➤ Nutrition Services Fund	To provide for District food services
➤ Building Fund (Bond Fund)	To provide for capital improvements funded totally or partially with bond dollars
➤ Capital Facilities Fund	To provide for minor facilities projects made necessary by enrollment growth
➤ School Facility Fund	To account for State contribution to the District's building program
➤ Self Insurance Fund	To account for the District's various insurance programs

In addition to the funds aforementioned, the District also operates several other funds for accounting purposes of Community Facility District (CFD) and Bond Interest and Redemption funds.

## **GENERAL FUND BUDGET ASSUMPTIONS 2013-14 through 2015-16**

The purpose of these budget assumptions is to provide a foundation for the 2013-14 Adopted Budget. In order to project the budget, a series of assumptions about District conditions must be determined. These assumptions are then inserted into State and District formulas in order to determine next year's budget. The accuracy of a district's budget projections is only as good as the assumptions that are used in developing next year's budget numbers. Since it is impossible to accurately predict all of the assumptions that are needed in the budget development, Colton Joint Unified School District updates its budget and the assumptions three times after the original budget is adopted. The assumptions are updated with a revision that occurs within 45 days after the adoption of the State budget and with interim reports that are delivered to the Board of Trustees in December and March of each fiscal year.

The predominant influence in the following assumptions is the Governor's May Revise Budget for the State of California. Other assumptions are based upon District contracts with associations, historic trends, and external sources and conditions.

### **Projected Enrollment & ADA**

The District uses demographic forecasts to construct the budget with regards to number of teaching positions needed at each grade level. The District has been declining in student enrollment since 2004-05. The District is projecting a slight increase in enrollment starting in 2013-14, and the incline trend to continue through 2015-16.

	<b>P-2 ADA</b>	<b>Enrollment</b>	<b>Enrollment to ADA Ratio</b>
<b>2012-13 Actual</b>	21,930	23,172	94.64%
<b>2013-14 Proposed Budget</b>	21,959	23,200	94.65%
<b>2014-15 Projected Budget</b>	22,008	23,255	94.64%
<b>2015-16 Projected Budget</b>	22,058	23,314	94.61%

## Staffing

The 2013-14 Adopted Budget includes 1,093 certificated unit member full-time equivalency (FTE), 671 classified unit member FTEs, and 110 management FTEs. A total of \$155,263,486 or 84 % of the 2013-14 General Fund budget is allocated to employees' salaries and benefits. The District's agreement with the Association of Colton Educators (ACE) is used to allocate teaching staff at each site and grade level. Per one year agreement with ACE, during the 2013-14 the District will operate the Class Size Reduction Program in Transitional kindergarten through 3<sup>rd</sup> grade at the average pupil to teacher ratio of 24:1. Regular education classes for grades 4-6 are budgeted at the average pupil to teacher ratio of 30:1 and grades 7-12 is at 32:1 (physical education classes are budgeted at 50:1 ratio).

## Revenues

In January 2013, the Governor proposed to replace revenue limit and most State categorical programs with Local Control Funding Formula. The proposed formula would eliminate over 40 State categorical programs and start with a "Base Grant" with differential adjustments for grade spans, K-3 Class-size Reduction, and 9-12 Career-Technical Education. In addition, the formula would provide supplemental funding for the District's English learner population, pupils eligible for free and reduced-price meals, and foster youth. LCFF accountability component addresses how funds are used to support targeted student achievement, Maintenance of Effort, requiring agencies to maintain expenditure level, and subjectivity to an annual audit. LCFF, if enacted, is to reach full implementation by 2019-20.

**While the legislature continues to act on the Local Control Funding Formula measure, the District's 2013-14 proposed budget assumes revenues are funded through the Revenue Limit formula not LCFF**

The General Fund revenue is divided into five major account classifications:

1. **Revenue Limit Sources** – This represents the main source of General Fund revenue by generating approximately 67% of total revenue and includes both *unrestricted* (can be expended as determined by the District for general purposes) and *restricted* (must be expended for specified purposes as determined by the granting agency). The Revenue Limit is basically generated from actual student attendance days multiplied by the District's specific Base Revenue Limit. The local income share of the Revenue Limit is generated from local property taxes in the District's boundary. In 2013-14 local property taxes are projected at \$10,097,873. The Governor's May Revision provides cost of living adjustments (COLA) of 1.565% in 2013-14. This adjustment will increase the Base Revenue Limit by \$106. However, due to budget reductions at the state level, a deficit of 22.272% is applied to the District's Revenue Limit in 2013-14 through 2015-16. This means the District is receiving less than \$.78 on every dollar that it is entitled to.

	2012-13	2013-14	2014-15	2015-16
Cost of Living Adjustment (COLA)	3.24%	1.57%	1.80%	2.20%
Revenue Limit Deficit	22.272%	22.272%	22.272%	22.272%

2. Federal Revenue – The three major programs in Federal funds are IDEA Special Education and Title I, and Title II. This proposed budget assumes 6% or approximately \$560,000 reduction to Federal programs as the result of Federal sequestration.

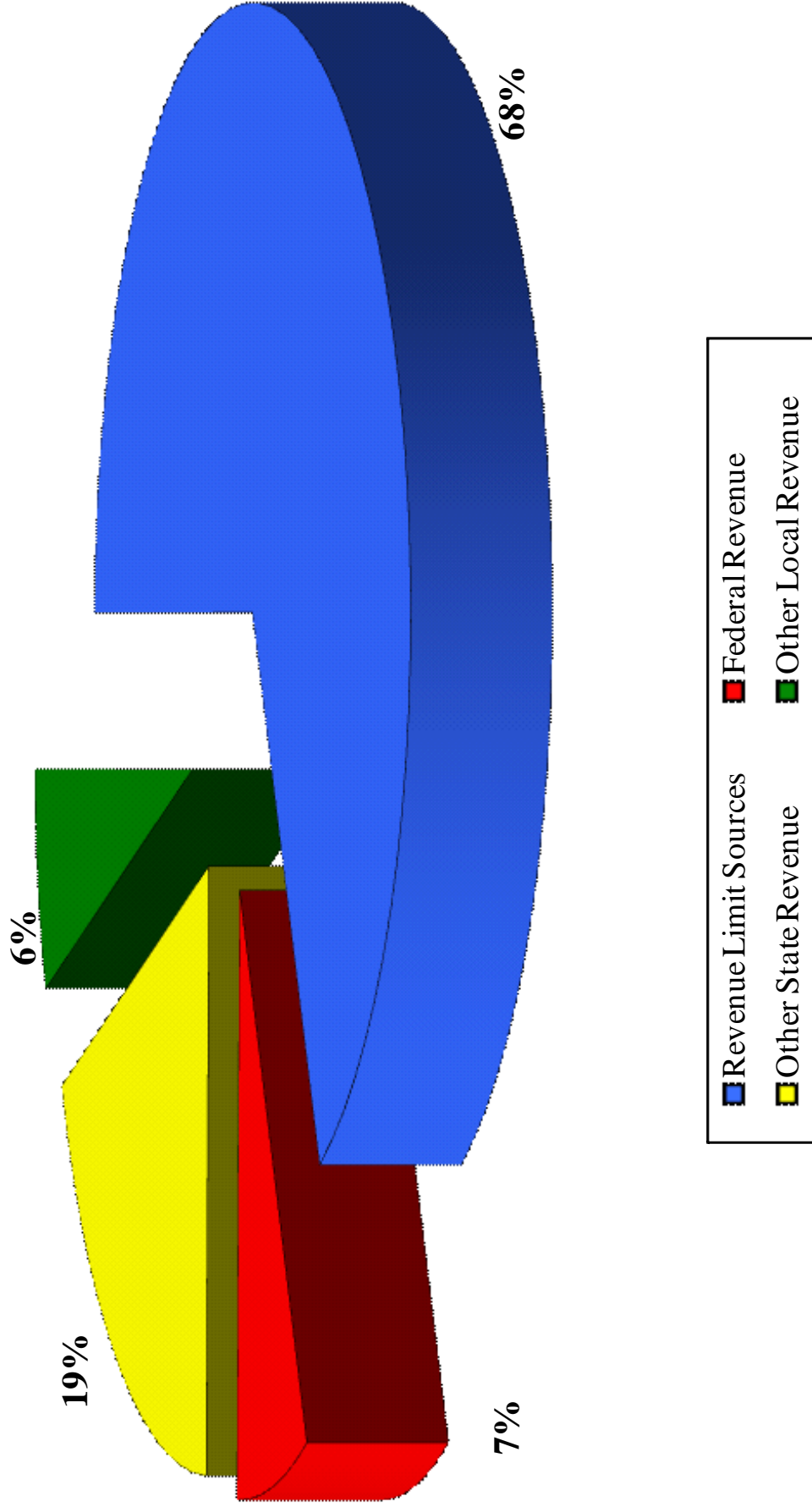
	2012-13	2013-14	2014-15	2015-16
Certificated Salaries	\$13,087,966	\$12,526,552	12,526,552	\$12,526,552

3. Other State Revenue – The 2013-14 budget includes flexibility provision approved under Senate Bill (SB) X3 4 and extended through 2014-15 under SB 70. The District exercises the flexibility provision with several programs in the Tier III category (Cal-Safe, Community Day School, Adult Education, Deferred Maintenance, and Staff Development). This category represents approximately 19% of the total General Fund revenues. Major sources of revenues in Other State Revenue category include Class Size Reduction, Lottery, Economic Impact Aid, and other categorical programs falling under Tier III. The Governor has proposed to provide approximately \$170 per Average Daily Attendance (ADA) of one time funds in 2013-14 to assist with the implementation of Common Core standards. These funds are to be used within the next two years in accordance with the District’s expenditure plan.

	2012-13	2013-14	2014-15	2015-16
State Revenue Amount	\$31,194,662	\$32,573,653	\$30,974,244	\$29,528,914
Cost of Living Adjustment (COLA) Applied	-0.39%	1.565%	1.8%	2.2%
Base Lottery (unrestricted)	\$111.00	\$124.00	\$124.00	\$124.00
Prop 20 Lottery (restricted)	\$17.50	\$30.00	\$30.00	\$30.00
Class Size Reduction	\$1,071	CSR Flexibility	\$1,071	\$1,071

4. Other Local Revenue – It is anticipated that \$10,137,466 will be realized in 2013-14 from this category, which represents approximately 6% of the total General Fund revenue. Major source of unrestricted revenue in Other Local Revenue is interest income. The major source of restricted revenue is Special Education. The Multi-year budget assumes no significant change in this area.

# General Fund Revenue Sources



**Expenditures**

General Fund expenditures are divided into seven major account classifications. The following is a summation of the major account classifications and projected expenditures for 2013-14:

1. Certificated Salaries – These expenditures include teachers, certificated administrators, counselors, librarians, psychologists and other employees who maintain a credential with the State of California. The District reached a salary settlement with the teacher’s union to increase kindergarten through 3<sup>rd</sup> grade class ratio to 24:1 for one year, 7 furlough days in 2013-14 and freezing of step through March 1, 2014. The proposed budget reflects three new Mental Health Counselor positions, two new Mental Health Psychologist positions, one new Mental Health Coordinator position, one Behavior Analyst position, and one new Assistant Principal position, this expense category represents approximately 48% of total expenditures.

Certificated management members have agreed to continue with 14 furlough days in 2013-14.

	2012-13	2013-14	2014-15	2015-16
Certificated Salaries	\$87,458,981	\$87,680,602	\$97,219,314	\$98,968,049

2. Classified Salaries – These expenditures are comprised of the District’s support staff, including instructional aides, clerical, custodial, maintenance, grounds, transportation, classified administrative and other personnel who are not required to maintain a credential with the State of California. The proposed budget reflects one new Secretary position for the Mental Health program. The District has not finalized a salary agreement with the CSEA group members. Therefore, the proposed budget does not include CSEA’s share of budget reductions based on Fair Share bargaining model.

Classified management member have agreed to continue with 14 furlough days in 2013-14.

	2012-13	2013-14	2014-15	2015-16
Classified Salaries	\$26,038,193	\$28,191,354	\$28,797,538	\$29,162,136



3. Employee Benefits – This category includes all employer contributions for statutory benefits, retirement plans and health and welfare benefits provided to all eligible employees. Kaiser renewal rate increased by 17% in 2013-14. Health and welfare premium rate increase is projected at 7% in 2014-15 and 2015-16.

<b>Statutory Benefits</b>	<b>Certificated</b>	<b>Classified</b>
STRS	8.25%	0%
PERS & PERS Reduction	0%	13.02%
Alternative Retirement (employees working less than 20 hours per week)	2.25%	2.25%
Unemployment Insurance	0.5%	0.5%
Workers Compensation	1.0%	1.0%
Federal Insurance Contribution Act (FICA)	0%	6.20%
Medicare	1.45%	1.45%

<b>Health and Welfare</b>	<b>2012-13 Annual Rate</b>	<b>2013-14 Annual Rate</b>
Kaiser	\$13,187	\$13,329
Blue Shield 2012-13 United Healthcare 2013-14	\$10,673	\$10,857
Delta Dental	\$1,394	\$1,407
Delta Care	\$383	\$383
Life Insurance	\$38	\$38

4. Books and Supplies – This includes items which are not capitalized, such as textbooks, library books, and supplies for classroom, office, custodial, maintenance, and transportation area.

	2012-13	2013-14	2014-15	2015-16
Books and Supplies	\$6,152,056	\$8,925,327	\$7,320,335	\$8,945,884

5. Services and Other Operating Expenditures – This includes contracted services and operating expenditures, such as consultants, travel, leases, legal fees, insurance, utilities and repairs, which represents approximately 9% of total expenditures.

	2012-13	2013-14	2014-15	2015-16
Services and Other Operating Expenditures	\$16,121,567	\$17,185,589	\$15,067,343	\$15,188,903

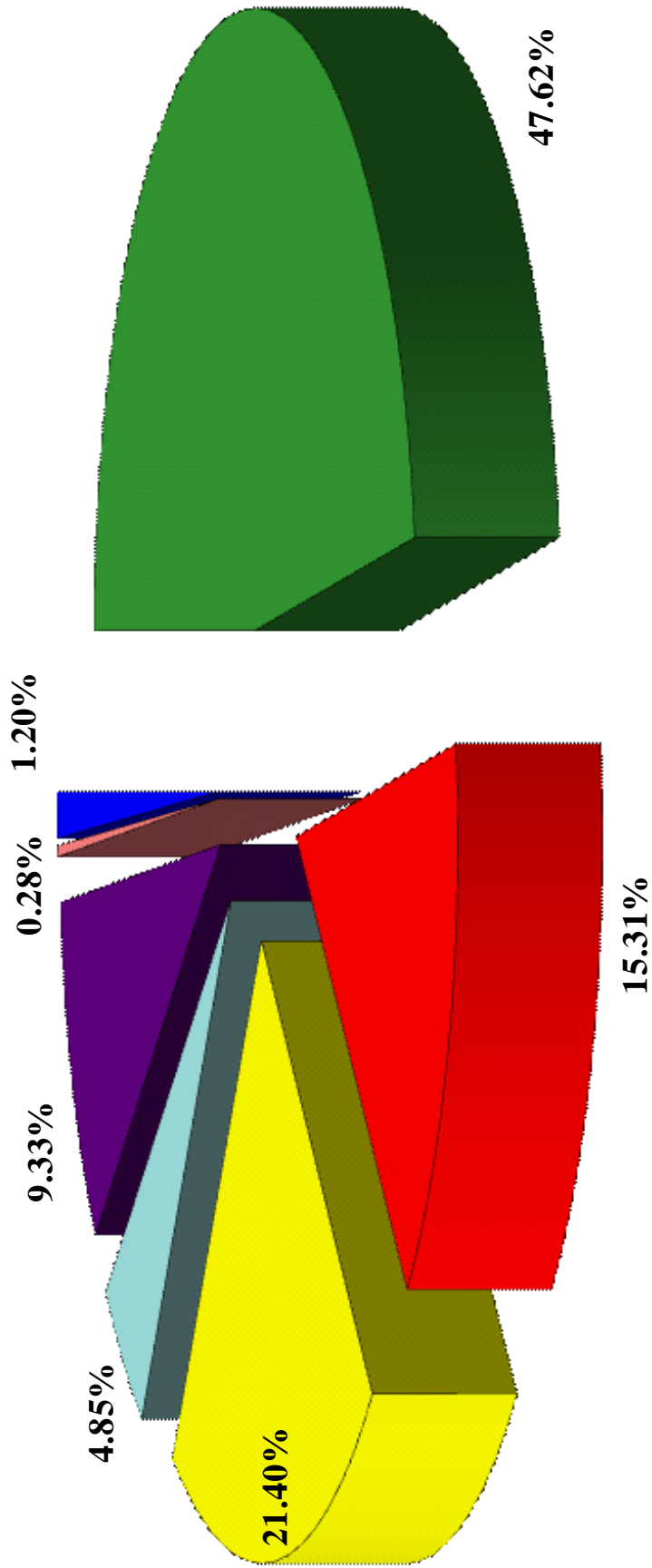
6. Capital Outlay – This category includes the cost of new and replacement equipment over \$5,000 per item.

	2012-13	2013-14	2014-15	2015-16
Capital Outlay	\$221,643	\$519,875	\$19,713	\$20,127

7. Other Outgo, Indirect and Direct support, and Other Financing Uses – These expenses are related to debt service payment, indirect and direct support, and transfer to other funds.

	2012-13	2013-14	2014-15	2015-16
Other Outgo, Indirect and Direct support	\$1,691,086	\$1,605,039	\$1,605,039	\$1,605,039

*General Fund Expenditures*



- Certificated Salaries
- Classified Salaries
- Employee Benefits
- Books & Supplies
- Services, Other Operating Expenses
- Capital Outlay
- Other Outgo & Transfers Out (including indirect & direct)

**Fund Balance**

The District General Fund balance is the difference between assets and liabilities. The 2013-14 combined fund balance is \$11,543,679; in accordance with Governmental Accounting Standards Board (GASB) Statement 54 components of fund balance in the general fund is reported as followed:

1. Nonspendable
  - a. Revolving Cash – The Governing Board of the Colton Joint Unified School District has approved a \$50,000 revolving cash account for payment of approved goods, services.
  - b. Stores – The District warehouse stores commonly used supply items at school sites and departments for ease and speedy access. In addition the Transportation Department operates a warehouse of parts and supplies for bus maintenance and repair. The \$150,000 reserve amount represents the assessed value of both warehouses.
2. Restricted – This includes amounts constrained to specific purpose by their providers or by law. The District restricted reserve amount is projected at \$3,995,807 in 2013-14.
3. Committed – This includes amounts constrained to specific purpose by the Board.
4. Assigned – This includes amounts which the Board or designee intends to use for a specific purpose:
  - a. Common Core - \$990,000
  - b. Donations - \$129,783
  - c. Lottery - \$576,085
  - d. Deferred Maintenance - \$128,361
  - e. E-Rate - \$358
  - f. Future Operational Budget Reserve - \$0

5. Unassigned/Unappropriated – This represents funds available for any other purpose. Per Administrative Regulation 3460, the minimum Unassigned Fund Balance shall be equal to 3% of the total General Fund expenditures and Other Financing Uses. 2013-14 reserves include \$5,523,286 as an unassigned amount.

	Estimated 2012-13	Proposed Budget 2013-14	Projected 2014-15	Projected 2015-16
Ending Fund Balance	\$23,021,407	\$11,543,679	(\$8,331,921)	(\$30,773,994)

**The District is projecting a negative fund balance in the two subsequent years unless a fiscal recovery plan is adopted in 2013-14 and implemented by July 1, 2014**

**State Forms  
Standardized Account Code Structure  
(SACS Forms)**



**ANNUAL BUDGET REPORT:**  
July 1, 2013 Single Budget Adoption

This budget was developed using the state-adopted Criteria and Standards. It was filed and adopted subsequent to a public hearing by the governing board of the school district. (Pursuant to Education Code sections 33129 and 42127)

Budget available for inspection at:

Public Hearing:

Place: 1212 Valencia Drive, Colton, CA  
Date: June 07, 2013

Place: 851 S. Mt. Vernon Ave, Colton, CA  
Date: June 13, 2013  
Time: 06:00 PM

Adoption Date: June 13, 2013

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

Contact person for additional information on the budget reports:

Name: Sosan Schaller

Telephone: (909) 580-6605

Title: Director, Fiscal Services and Risk

E-mail: sosan\_schaller@cjusd.net

### Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review (Form 01CS). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern for fiscal solvency purposes and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Budgeted (funded) ADA has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	
2	Enrollment	Enrollment has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio is consistent with historical ratios for the budget and two subsequent fiscal years.	X	
4	Revenue Limit	Projected change in revenue limit is within the standard for the budget and two subsequent fiscal years.	X	

<b>CRITERIA AND STANDARDS (continued)</b>			<b>Met</b>	<b>Not Met</b>
5	Salaries and Benefits	Projected ratios of total unrestricted salaries and benefits to total unrestricted general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years.	X	
6a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.	X	
6b	Other Expenditures	Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.		X
7a	Deferred Maintenance	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 item has been inactivated for that period.		
7b	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.		X
9	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.		X

<b>SUPPLEMENTAL INFORMATION</b>			<b>No</b>	<b>Yes</b>
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2012-13) annual payment?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?	X	
		• If yes, do benefits continue beyond age 65?	X	
		• If yes, are benefits funded by pay-as-you-go?		X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?		X
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)	X	
		• Classified? (Section S8B, Line 1)		X
		• Management/supervisor/confidential? (Section S8C, Line 1)	n/a	

ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?		X
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	



ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

Pursuant to EC Section 42141, if a school district, either individually or as a member of a joint powers agency, is self-insured for workers' compensation claims, the superintendent of the school district annually shall provide information to the governing board of the school district regarding the estimated accrued but unfunded cost of those claims. The governing board annually shall certify to the county superintendent of schools the amount of money, if any, that it has decided to reserve in its budget for the cost of those claims.

To the County Superintendent of Schools:

(  ) Our district is self-insured for workers' compensation claims as defined in Education Code Section 42141(a):

Total liabilities actuarially determined:	\$ 7,389,613.00
Less: Amount of total liabilities reserved in budget:	\$ 3,822,123.00
Estimated accrued but unfunded liabilities:	\$ 3,567,490.00

(  ) This school district is self-insured for workers' compensation claims through a JPA, and offers the following information:

\_\_\_\_\_  
\_\_\_\_\_

(  ) This school district is not self-insured for workers' compensation claims.

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

Date of Meeting: Jun 13, 2013

For additional information on this certification, please contact:

Name: Sosan Schaller

Title: Director, Fiscal Services and Risk

Telephone: (909) 580-6606

E-mail: sosan\_schaller@cjusd.net

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
<b>ELEMENTARY</b>						
1. General Education			15,649.62	15,698.00	15,698.00	15,698.00
a. Kindergarten	1,674.14	1,674.14				
b. Grades One through Three	5,197.22	5,197.22				
c. Grades Four through Six	5,224.87	5,224.87				
d. Grades Seven and Eight	3,412.98	3,412.98				
e. Opportunity Schools and Full-Day Opportunity Classes	28.13	28.13				
f. Home and Hospital	9.12	9.12				
g. Community Day School						
2. Special Education						
a. Special Day Class	320.19	320.19	300.81	327.53	327.53	327.53
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	12.12	12.12	12.12	13.49	13.49	13.49
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions						
3. TOTAL, ELEMENTARY	15,878.77	15,878.77	15,962.55	16,039.02	16,039.02	16,039.02
<b>HIGH SCHOOL</b>						
4. General Education			5,786.07	5,711.45	5,711.45	5,711.45
a. Grades Nine through Twelve	5,553.43	5,553.43				
b. Continuation Education	246.14	246.14				
c. Opportunity Schools and Full-Day Opportunity Classes	40.73	40.73				
d. Home and Hospital	9.23	9.23				
e. Community Day School						
5. Special Education						
a. Special Day Class	196.13	196.13	220.60	200.75	200.75	200.75
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	5.29	5.29	5.29	7.76	7.76	7.76
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions	0.32	0.32	0.32			
6. TOTAL, HIGH SCHOOL	6,051.27	6,051.27	6,012.28	5,919.96	5,919.96	5,919.96
<b>COUNTY SUPPLEMENT</b>						
7. County Community Schools (EC 1982[a])						
a. Elementary						
b. High School	6.00	6.00	6.00	16.00	16.00	16.00
8. Special Education						
a. Special Day Class - Elementary	48.00	48.00	48.00	48.00	48.00	48.00
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	54.00	54.00	54.00	64.00	64.00	64.00
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	21,984.04	21,984.04	22,028.83	22,022.98	22,022.98	22,022.98
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
<b>CLASSES FOR ADULTS</b>						
13. Concurrently Enrolled Secondary Students*						
14. Adults Enrolled, State Apportioned*						
15. Students 21 Years or Older and Students 19 or Older Not Continuously Enrolled Since Their 18th Birthday, Participating in Full-Time Independent Study*						
16. TOTAL, CLASSES FOR ADULTS (sum lines 13 through 15)						
17. Adults in Correctional Facilities						
18. TOTAL, ADA (sum lines 10, 12, 16, and 17)	21,984.04	21,984.04	22,028.83	22,022.98	22,022.98	22,022.98
<b>SUPPLEMENTAL INSTRUCTIONAL HOURS</b>						
19. ELEMENTARY*						
20. HIGH SCHOOL*						
21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS (sum lines 19 and 20)						
<b>COMMUNITY DAY SCHOOLS - Additional Funds</b>						
22. ELEMENTARY						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only						
b. 7th & 8th Hour Pupil Hours (Hours)*						
23. HIGH SCHOOL						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only						
b. 7th & 8th Hour Pupil Hours (Hours)*						
<b>CHARTER SCHOOLS</b>						
24. Charter ADA Funded Through the Block Grant						
a. Charters Sponsored by Unified Districts - Resident (EC 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RL)						
b. All Other Block Grant Funded Charters						
25. Charter ADA Funded Through the Revenue Limit						
26. TOTAL, CHARTER SCHOOLS ADA (sum lines 24a, 24b, and 25)	0.00	0.00	0.00	0.00	0.00	0.00
27. SUPPLEMENTAL INSTRUCTIONAL HOURS*						
<b>BASIC AID "CHOICE"/COURT ORDERED VOLUNTARY PUPIL TRANSFER</b>						
28. Regular Elementary and High School ADA (SB 937)						
<b>BASIC AID OPEN ENROLLMENT</b>						
29. Regular Elementary and High School ADA						

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

Description	Principal Appt. Software Data ID	2012-13 Estimated Actuals	2013-14 Budget
<b>BASE REVENUE LIMIT PER ADA</b>			
1. Base Revenue Limit per ADA (prior year)	0025	6,501.64	6,713.64
2. Inflation Increase	0041	212.00	106.00
3. All Other Adjustments	0042, 0525		
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,713.64	6,819.64
<b>REVENUE LIMIT SUBJECT TO DEFICIT</b>			
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	6,713.64	6,819.64
b. AB 851 Add-on (Meals, BTS, Special Adjustments)	0719	22.89	23.25
c. Revenue Limit ADA	0033	22,028.83	22,023.00
d. Total Base Revenue Limit (Lines 5a plus 5b, times 5c)	0034, 0724	148,397,874.16	150,700,966.47
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	148,397,874.16	150,700,966.47
<b>DEFICIT CALCULATION</b>			
16. Deficit Factor	0281	0.77728	0.77728
17. TOTAL DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	115,346,699.63	117,136,847.22
<b>OTHER REVENUE LIMIT ITEMS</b>			
18. Unemployment Insurance Revenue	0060	1,273,134.00	585,162.00
19. Less: Longer Day/Year Penalty	0287		
20. Less: Excess ROC/P Reserves Adjustment	0288		
21. Less: PERS Reduction	0195	246,688.00	256,150.00
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)	---	1,026,446.00	329,012.00
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	116,373,145.63	117,465,859.22

Description	Principal Appt. Software Data ID	2012-13 Estimated Actuals	2013-14 Budget
<b>REVENUE LIMIT - LOCAL SOURCES</b>			
25. Property Taxes	0587	9,473,308.00	10,097,873.00
26. Miscellaneous Funds	0588		
27. Community Redevelopment Funds	0589, 0721		
28. Less: Charter Schools In-lieu Taxes	0595		
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	9,473,308.00	10,097,873.00
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	106,899,837.63	107,367,986.22
b. Less: Education Protection Account (Object 8012)	0736	24,453,500.00	18,913,454.00
c. NET STATE AID (Line 31a minus 31b; if negative, then zero)	0737	82,446,337.63	88,454,532.22
<b>OTHER ITEMS</b>			
32. Less: County Office Funds Transfer	0458	292,919.00	327,936.00
33. Core Academic Program	9001		
34. California High School Exit Exam	9002		
35. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017		
36. Apprenticeship Funding	0570		
37. Community Day School Additional Funding	3103, 9007		
38. Basic Aid "Choice"/Court Ordered Voluntary Pupil Transfer/Basic Aid Open Enrollment	0634, 0629, 9037		
39. Basic Aid Supplement Charter School Adjustment	9018		
40. All Other Adjustments	---		
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(292,919.00)	(327,936.00)
42. TOTAL, NET STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31c and 41) (This amount should agree with Object 8011)	---	82,153,418.63	88,126,596.22
43. Less: Revenue Limit State Apportionment Receipts	---		
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43)	---	82,153,418.63	

<b>OTHER NON-REVENUE LIMIT ITEMS</b>			
45. Core Academic Program	9001		
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		
48. Apprenticeship Funding	0570		
49. Community Day School Additional Funding	3103, 9007		

# 01 GENERAL FUND



Description	Resource Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
<b>A. REVENUES</b>									
1) Revenue Limit Sources		8010-8099	113,663,969.88	2,662,944.45	116,326,914.33	114,731,129.00	2,662,944.00	117,394,073.00	0.9%
2) Federal Revenue		8100-8299	229,650.89	12,858,315.51	13,087,966.40	234,859.00	12,291,693.00	12,526,552.00	-4.3%
3) Other State Revenue		8300-8599	22,120,771.00	9,073,890.73	31,194,661.73	23,643,058.00	8,930,595.00	32,573,653.00	4.4%
4) Other Local Revenue		8600-8799	1,618,440.94	9,041,433.51	10,659,874.45	1,033,961.00	9,103,505.00	10,137,486.00	-4.9%
5) TOTAL, REVENUES			137,632,832.71	33,636,584.20	171,269,416.91	139,643,007.00	32,988,737.00	172,631,744.00	0.8%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	74,409,065.84	13,049,915.03	87,458,980.87	73,910,557.00	13,770,045.00	87,680,602.00	0.3%
2) Classified Salaries		2000-2999	16,456,923.00	9,581,269.75	26,038,192.75	17,623,494.00	10,567,860.00	28,191,354.00	8.3%
3) Employee Benefits		3000-3999	32,979,774.24	8,114,144.57	41,093,918.81	30,851,782.00	8,539,748.00	39,391,530.00	-4.1%
4) Books and Supplies		4000-4999	2,186,521.80	3,965,534.38	6,152,056.18	4,234,710.00	4,690,617.00	8,925,327.00	45.1%
5) Services and Other Operating Expenditures		5000-5999	9,797,924.58	6,323,642.46	16,121,567.04	10,774,947.00	6,410,642.00	17,185,589.00	6.6%
6) Capital Outlay		6000-6999	171,640.97	50,001.77	221,642.74	63,000.00	456,875.00	519,875.00	134.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,272,761.31	23,257.04	2,296,018.35	2,298,655.00	30,610.00	2,329,265.00	1.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,513,508.30)	1,908,576.43	(604,931.87)	(2,883,549.00)	2,159,323.00	(724,226.00)	19.7%
9) TOTAL, EXPENDITURES			135,761,103.44	43,016,341.43	178,777,444.87	136,873,596.00	46,625,720.00	183,499,316.00	2.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,871,729.27	(9,379,757.23)	(7,508,027.96)	2,769,411.00	(13,636,983.00)	(10,867,572.00)	44.7%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	3,500,000.00	0.00	3,500,000.00	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	646,984.00	0.00	646,984.00	610,156.00	0.00	610,156.00	-5.7%
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	(9,017,676.00)	9,017,676.00	0.00	(11,519,527.00)	11,519,527.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(6,164,660.00)	9,017,676.00	2,853,016.00	(12,129,683.00)	11,519,527.00	(610,156.00)	-121.4%

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)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(4,292,930.73)	(362,081.23)	(4,655,011.96)	(9,380,272.00)	(2,117,456.00)	(11,477,728.00)	146.6%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	21,201,075.46	6,475,343.93	27,676,419.39	16,908,144.73	6,113,262.70	23,021,407.43	-16.8%
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)			21,201,075.46	6,475,343.93	27,676,419.39	16,908,144.73	6,113,262.70	23,021,407.43	-16.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			21,201,075.46	6,475,343.93	27,676,419.39	16,908,144.73	6,113,262.70	23,021,407.43	-16.8%
2) Ending Balance, June 30 (E + F1e)			16,908,144.73	6,113,262.70	23,021,407.43	7,547,872.73	3,995,806.70	11,543,679.43	-49.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	50,000.00	0.00	50,000.00	50,000.00	0.00	50,000.00	0.0%
Stores		9712	150,000.00	0.00	150,000.00	150,000.00	0.00	150,000.00	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	6,113,262.70	6,113,262.70	0.00	3,995,806.70	3,995,806.70	-34.6%
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	11,324,862.73	0.00	11,324,862.73	1,824,586.73	0.00	1,824,586.73	-83.9%
0110 E-Rate	0000	9780			357.86			357.86	
0314 Deferred Maintenance	0000	9780			128,361.47			128,361.47	
0000 Common Core	0000	9780			990,000.00			990,000.00	
0790 Donations	0000	9780			129,782.64			129,782.64	
1100 Lottery	1100	9780			576,084.76			576,084.76	
0110 E-Rate	0000	9780	357.86		357.86				
0314 Deferred Maintenance	0000	9780	2,233,761.47		2,233,761.47				
0790 Donations	0000	9780	129,782.64		129,782.64				
0000 Future Operational Budget	0000	9780	8,686,022.00		8,686,022.00				
1100 Lottery	1100	9780	274,938.76		274,938.76				
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	5,383,282.00	0.00	5,383,282.00	5,523,286.00	0.00	5,523,286.00	2.6%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2012-13 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)	
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	28,211,701.73	6,113,262.70	34,324,964.43				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	2,500.00	0.00	2,500.00				
c) in Revolving Fund		9130	50,000.00	0.00	50,000.00				
d) with Fiscal Agent		9135	0.00	0.00	0.00				
e) collections awaiting deposit		9140	0.00	0.00	0.00				
2) Investments		9150	126,611.00	0.00	126,611.00				
3) Accounts Receivable		9200	41,324,143.00	0.00	41,324,143.00				
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	150,000.00	0.00	150,000.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			69,864,955.73	6,113,262.70	75,978,218.43				
<b>H. LIABILITIES</b>									
1) Accounts Payable		9500	37,956,811.00	0.00	37,956,811.00				
2) Due to Grantor Governments		9580	0.00	0.00	0.00				
3) Due to Other Funds		9610	15,000,000.00	0.00	15,000,000.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Deferred Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			52,956,811.00	0.00	52,956,811.00				
<b>I. FUND EQUITY</b>									
Ending Fund Balance, June 30 (G9 - H6)			16,908,144.73	6,113,262.70	23,021,407.43				

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)	
<b>REVENUE LIMIT SOURCES</b>									
Principal Apportionment									
State Aid - Current Year		8011	82,153,418.00	0.00	82,153,418.00	88,126,596.00	0.00	88,126,596.00	7.3%
Education Protection Account State Aid - Current Year		8012	24,453,500.00	0.00	24,453,500.00	18,913,454.00	0.00	18,913,454.00	-22.7%
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	117,517.15	0.00	117,517.15	134,389.00	0.00	134,389.00	14.4%
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	9,859,321.02	0.00	9,859,321.02	10,169,081.00	0.00	10,169,081.00	3.1%
Unsecured Roll Taxes		8042	565,308.10	0.00	565,308.10	448,863.00	0.00	448,863.00	-20.6%
Prior Years' Taxes		8043	98,754.10	0.00	98,754.10	100,000.00	0.00	100,000.00	1.3%
Supplemental Taxes		8044	66,574.79	0.00	66,574.79	123,620.00	0.00	123,620.00	85.7%
Education Revenue Augmentation Fund (ERAF)		8045	(4,434,612.96)	0.00	(4,434,612.96)	(4,478,975.00)	0.00	(4,478,975.00)	1.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	3,176,271.97	0.00	3,176,271.97	3,570,748.00	0.00	3,570,748.00	12.4%
Penalties and Interest from Delinquent Taxes		8048	24,174.16	0.00	24,174.16	30,147.00	0.00	30,147.00	24.7%
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%
<b>Subtotal, Revenue Limit Sources</b>			<b>116,080,226.33</b>	<b>0.00</b>	<b>116,080,226.33</b>	<b>117,137,923.00</b>	<b>0.00</b>	<b>117,137,923.00</b>	<b>0.9%</b>
<b>Revenue Limit Transfers</b>									
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(2,662,944.45)		(2,662,944.45)	(2,662,944.00)		(2,662,944.00)	0.0%
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		2,662,944.45	2,662,944.45		2,662,944.00	2,662,944.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	246,688.00	0.00	246,688.00	256,150.00	0.00	256,150.00	3.8%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, REVENUE LIMIT SOURCES</b>			<b>113,663,969.88</b>	<b>2,662,944.45</b>	<b>116,326,914.33</b>	<b>114,731,129.00</b>	<b>2,662,944.00</b>	<b>117,394,073.00</b>	<b>0.9%</b>
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	3,702,044.00	3,702,044.00	0.00	3,702,044.00	3,702,044.00	0.0%
Special Education Discretionary Grants		8182	0.00	275,157.59	275,157.59	0.00	453,195.00	453,195.00	64.7%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290		5,836,254.58	5,836,254.58		5,349,155.00	5,349,155.00	-8.3%
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		1,047,403.29	1,047,403.29		929,525.00	929,525.00	-11.3%
NCLB: Title III, Immigrant Education Program	4201	8290		40,654.10	40,654.10		42,590.00	42,590.00	4.8%

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)	
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		640,509.99	640,509.99		640,376.00	640,376.00	0.0%
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		12,640.00	12,640.00		0.00	0.00	-100.0%
Vocational and Applied Technology Education	3500-3699	8290		85,037.78	85,037.78		151,500.00	151,500.00	78.2%
Safe and Drug Free Schools	3700-3799	8290		307,722.81	307,722.81		350,000.00	350,000.00	13.7%
All Other Federal Revenue	All Other	8290	229,650.89	910,891.37	1,140,542.26	234,859.00	673,308.00	908,167.00	-20.4%
<b>TOTAL, FEDERAL REVENUE</b>			229,650.89	12,858,315.51	13,087,966.40	234,859.00	12,291,693.00	12,526,552.00	-4.3%
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
Community Day School Additional Funding Current Year	2430	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	2430	8319		0.00	0.00		0.00	0.00	0.0%
ROC/P Entitlement Current Year	6355-6360	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6355-6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
Home-to-School Transportation	7230	8311		497,164.00	497,164.00		497,164.00	497,164.00	0.0%
Economic Impact Aid	7090-7091	8311		3,761,676.00	3,761,676.00		3,761,676.00	3,761,676.00	0.0%
Spec. Ed. Transportation	7240	8311		363,418.00	363,418.00		363,418.00	363,418.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	7,559,118.00	0.00	7,559,118.00	5,152,208.00	0.00	5,152,208.00	-31.8%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	672,027.00	0.00	672,027.00	615,217.00	0.00	615,217.00	-8.5%
Lottery - Unrestricted and Instructional Materials		8560	2,889,112.00	581,495.00	3,470,607.00	2,979,596.00	720,870.00	3,700,466.00	6.6%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	8010	8590		1,237,140.00	1,237,140.00		1,237,500.00	1,237,500.00	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		918,900.00	918,900.00		888,300.00	888,300.00	-3.3%
All Other State Revenue	All Other	8590	11,000,514.00	1,714,097.73	12,714,611.73	14,896,037.00	1,461,667.00	16,357,704.00	28.7%
<b>TOTAL, OTHER STATE REVENUE</b>			22,120,771.00	9,073,890.73	31,194,661.73	23,643,058.00	8,930,595.00	32,573,653.00	4.4%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
<b>OTHER LOCAL REVENUE</b>									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	610,155.64	0.00	610,155.64	610,000.00	0.00	610,000.00	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	31,510.00	0.00	31,510.00	5,000.00	0.00	5,000.00	-84.1%
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	89,998.00	0.00	89,998.00	99,641.00	0.00	99,641.00	10.7%
Interest		8660	593,106.92	0.00	593,106.92	175,300.00	0.00	175,300.00	-70.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677		0.00	0.00		0.00	0.00	0.0%
Interagency Services	All Other	8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	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	293,670.18	119,634.51	413,304.69	144,020.00	148,591.00	292,611.00	-29.2%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		8,921,799.00	8,921,799.00		8,954,914.00	8,954,914.00	0.4%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>1,618,440.94</b>	<b>9,041,433.51</b>	<b>10,659,874.45</b>	<b>1,033,961.00</b>	<b>9,103,505.00</b>	<b>10,137,466.00</b>	<b>-4.9%</b>
<b>TOTAL, REVENUES</b>			<b>137,632,832.71</b>	<b>33,636,584.20</b>	<b>171,269,416.91</b>	<b>139,643,007.00</b>	<b>32,988,737.00</b>	<b>172,631,744.00</b>	<b>0.8%</b>

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	64,979,438.58	10,113,029.37	75,092,467.95	64,289,689.00	10,228,514.00	74,518,203.00	-0.8%
Certificated Pupil Support Salaries		1200	2,878,967.13	1,595,509.34	4,474,476.47	3,017,727.00	2,187,896.00	5,205,423.00	16.3%
Certificated Supervisors' and Administrators' Salaries		1300	5,972,994.78	554,904.20	6,527,898.98	6,040,800.00	564,341.00	6,605,741.00	1.2%
Other Certificated Salaries		1900	577,865.35	786,472.12	1,364,337.47	562,341.00	788,894.00	1,351,235.00	-0.9%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>74,409,065.84</b>	<b>13,049,915.03</b>	<b>87,458,980.87</b>	<b>73,910,557.00</b>	<b>13,770,045.00</b>	<b>87,680,602.00</b>	<b>0.3%</b>
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	584,880.60	3,532,242.54	4,117,123.14	574,028.00	4,023,461.00	4,597,489.00	11.7%
Classified Support Salaries		2200	7,874,019.47	4,273,981.15	12,148,000.62	8,636,009.00	4,615,890.00	13,251,899.00	9.1%
Classified Supervisors' and Administrators' Salaries		2300	1,361,955.55	610,203.94	1,972,159.49	1,362,798.00	603,982.00	1,966,780.00	-0.3%
Clerical, Technical and Office Salaries		2400	6,214,921.60	1,103,173.02	7,318,094.62	6,619,550.00	1,261,789.00	7,881,339.00	7.7%
Other Classified Salaries		2900	421,145.78	61,669.10	482,814.88	431,109.00	62,738.00	493,847.00	2.3%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>16,456,923.00</b>	<b>9,581,269.75</b>	<b>26,038,192.75</b>	<b>17,623,494.00</b>	<b>10,567,860.00</b>	<b>28,191,354.00</b>	<b>8.3%</b>
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	6,073,697.04	1,036,710.63	7,110,407.67	5,965,314.50	1,118,897.00	7,084,211.50	-0.4%
PERS		3201-3202	1,845,435.00	1,033,195.05	2,878,630.05	1,905,468.00	1,176,797.00	3,082,265.00	7.1%
OASDI/Medicare/Alternative		3301-3302	2,290,963.48	888,405.46	3,179,368.94	2,370,779.50	1,013,481.00	3,384,260.50	6.4%
Health and Welfare Benefits		3401-3402	18,102,050.56	4,639,315.71	22,741,366.27	17,989,280.00	4,916,700.00	22,905,980.00	0.7%
Unemployment Insurance		3501-3502	995,912.28	243,171.15	1,239,083.43	51,202.00	12,606.00	63,808.00	-94.9%
Workers' Compensation		3601-3602	908,088.57	222,379.09	1,130,467.66	907,756.00	243,158.00	1,150,914.00	1.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	153,007.11	50,967.48	203,974.59	158,895.00	58,109.00	217,004.00	6.4%
Other Employee Benefits		3901-3902	2,610,620.20	0.00	2,610,620.20	1,503,087.00	0.00	1,503,087.00	-42.4%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>32,979,774.24</b>	<b>8,114,144.57</b>	<b>41,093,918.81</b>	<b>30,851,782.00</b>	<b>8,539,748.00</b>	<b>39,391,530.00</b>	<b>-4.1%</b>
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	293,953.30	202,861.00	496,814.30	2,043,540.00	581,760.00	2,625,300.00	428.4%
Books and Other Reference Materials		4200	44,059.68	343,829.77	387,889.45	15,651.00	97,513.00	113,164.00	-70.8%
Materials and Supplies		4300	1,569,205.35	2,207,736.76	3,776,942.11	1,952,919.00	3,626,881.00	5,579,800.00	47.7%
Noncapitalized Equipment		4400	279,303.47	1,211,106.85	1,490,410.32	222,600.00	384,463.00	607,063.00	-59.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>2,186,521.80</b>	<b>3,965,534.38</b>	<b>6,152,056.18</b>	<b>4,234,710.00</b>	<b>4,690,617.00</b>	<b>8,925,327.00</b>	<b>45.1%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	58,385.00	2,384,196.53	2,442,581.53	0.00	2,587,413.00	2,587,413.00	5.9%
Travel and Conferences		5200	143,164.20	215,867.26	359,031.46	150,013.00	244,122.00	394,135.00	9.8%
Dues and Memberships		5300	21,362.00	0.00	21,362.00	27,924.00	0.00	27,924.00	30.7%
Insurance		5400 - 5450	550,649.89	97,773.30	648,423.19	613,743.00	85,000.00	698,743.00	7.8%
Operations and Housekeeping Services		5500	4,543,412.87	55,754.00	4,599,166.87	4,624,800.00	43,985.00	4,668,785.00	1.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,520,096.02	288,151.75	1,808,247.77	2,938,662.00	571,815.00	3,510,477.00	94.1%
Transfers of Direct Costs		5710	134,291.66	(134,291.66)	0.00	127,074.00	(127,074.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(43,745.99)	(2,716.42)	(46,462.41)	(39,998.00)	(5,600.00)	(45,598.00)	-1.9%
Professional/Consulting Services and Operating Expenditures		5800	2,380,105.78	3,401,036.52	5,791,142.30	1,808,825.00	2,986,916.00	4,795,741.00	-17.2%
Communications		5900	480,203.15	17,871.18	498,074.33	523,904.00	24,065.00	547,969.00	10.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>9,797,924.58</b>	<b>6,323,642.46</b>	<b>16,121,567.04</b>	<b>10,774,947.00</b>	<b>6,410,642.00</b>	<b>17,185,589.00</b>	<b>6.6%</b>

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
<b>CAPITAL OUTLAY</b>									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	14,370.38	0.00	14,370.38	0.00	0.00	0.00	-100.0%
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	157,270.59	35,901.77	193,172.36	63,000.00	456,875.00	519,875.00	169.1%
Equipment Replacement		6500	0.00	14,100.00	14,100.00	0.00	0.00	0.00	-100.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>171,640.97</b>	<b>50,001.77</b>	<b>221,642.74</b>	<b>63,000.00</b>	<b>456,875.00</b>	<b>519,875.00</b>	<b>134.6%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	6,941.00	6,941.00	0.00	10,000.00	10,000.00	44.1%
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	79,905.00	16,316.04	96,221.04	105,798.00	20,610.00	126,408.00	31.4%
All Other Transfers		7281-7283	1,578,134.00	0.00	1,578,134.00	1,578,134.00	0.00	1,578,134.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	130,645.29	0.00	130,645.29	117,241.00	0.00	117,241.00	-10.3%
Other Debt Service - Principal		7439	484,077.02	0.00	484,077.02	497,482.00	0.00	497,482.00	2.8%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>2,272,761.31</b>	<b>23,257.04</b>	<b>2,296,018.35</b>	<b>2,298,655.00</b>	<b>30,610.00</b>	<b>2,329,265.00</b>	<b>1.4%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(1,908,576.43)	1,908,576.43	0.00	(2,159,323.00)	2,159,323.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(604,931.87)	0.00	(604,931.87)	(724,226.00)	0.00	(724,226.00)	19.7%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(2,513,508.30)</b>	<b>1,908,576.43</b>	<b>(604,931.87)</b>	<b>(2,883,549.00)</b>	<b>2,159,323.00</b>	<b>(724,226.00)</b>	<b>19.7%</b>
<b>TOTAL EXPENDITURES</b>			<b>135,761,103.44</b>	<b>43,016,341.43</b>	<b>178,777,444.87</b>	<b>136,873,596.00</b>	<b>46,625,720.00</b>	<b>183,499,316.00</b>	<b>2.6%</b>

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)	
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
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	3,500,000.00	0.00	3,500,000.00	0.00	0.00	0.00	-100.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>3,500,000.00</b>	<b>0.00</b>	<b>3,500,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>INTERFUND TRANSFERS OUT</b>									
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	646,984.00	0.00	646,984.00	610,156.00	0.00	610,156.00	-5.7%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>646,984.00</b>	<b>0.00</b>	<b>646,984.00</b>	<b>610,156.00</b>	<b>0.00</b>	<b>610,156.00</b>	<b>-5.7%</b>
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
Slate 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%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(10,778,662.96)	10,778,662.96	0.00	(11,519,527.00)	11,519,527.00	0.00	0.0%
Contributions from Restricted Revenues		8990	1,760,986.96	(1,760,986.96)	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>(9,017,676.00)</b>	<b>9,017,676.00</b>	<b>0.00</b>	<b>(11,519,527.00)</b>	<b>11,519,527.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>(6,164,660.00)</b>	<b>9,017,676.00</b>	<b>2,853,016.00</b>	<b>(12,129,683.00)</b>	<b>11,519,527.00</b>	<b>(610,156.00)</b>	<b>-121.4%</b>

<b>Resource</b>	<b>Description</b>	<b>2012-13 Estimated Actuals</b>	<b>2013-14 Budget</b>
5640	Medi-Cal Billing Option	481,404.31	481,404.31
6300	Lottery: Instructional Materials	502,998.00	502,998.00
6500	Special Education	577,303.00	0.00
6512	Special Ed: Mental Health Services	1,540,000.04	1,540,000.04
7090	Economic Impact Aid (EIA): State Compensatory Education (SCE)	460,942.11	460,942.11
7091	Economic Impact Aid (EIA): Limited English Proficiency (LEP)	513,451.13	513,451.13
7230	Transportation: Home to School	799,254.00	0.00
7400	Quality Education Investment Act	497,011.11	497,011.11
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	740,899.00	0.00
Total, Restricted Balance		<u>6,113,262.70</u>	<u>3,995,806.70</u>



# **12 CHILD DEVELOPMENT FUND**



Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,189,892.50	1,182,155.00	-0.7%
3) Other State Revenue		8300-8599	1,136,159.00	1,433,111.00	26.1%
4) Other Local Revenue		8600-8799	38,582.62	29,451.00	-23.7%
5) TOTAL REVENUES			2,364,634.12	2,644,717.00	11.8%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	494,444.55	508,511.00	2.8%
2) Classified Salaries		2000-2999	868,439.32	906,877.00	4.4%
3) Employee Benefits		3000-3999	678,015.83	816,761.00	20.5%
4) Books and Supplies		4000-4999	15,842.33	42,245.00	166.7%
5) Services and Other Operating Expenditures		5000-5999	120,252.77	192,224.00	59.8%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	57,459.34	57,459.35	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	122,891.87	111,161.00	-9.5%
9) TOTAL EXPENDITURES			2,357,346.01	2,635,238.35	11.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			7,288.11	9,478.65	30.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			7,288.11	9,478.65	30.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	279,968.03	287,256.14	2.6%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			279,968.03	287,256.14	2.6%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			279,968.03	287,256.14	2.6%
2) Ending Balance, June 30 (E + F1e)					
			287,256.14	296,734.79	3.3%
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	287,256.14	296,734.79	3.3%
	0000 Child Development General	0000	287,256.14		
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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	267,256.14		
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	200,000.00		
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			467,256.14		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	180,000.00		
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			180,000.00		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 - H6)			287,256.14		

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low- Income and Neglected	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,189,892.50	1,182,155.00	-0.7%
<b>TOTAL, FEDERAL REVENUE</b>			<b>1,189,892.50</b>	<b>1,182,155.00</b>	<b>-0.7%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6055, 6056, 6105	8590	1,136,159.00	1,433,111.00	26.1%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>1,136,159.00</b>	<b>1,433,111.00</b>	<b>26.1%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	1,582.00	2,000.00	26.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	37,000.62	27,451.00	-25.8%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>38,582.62</b>	<b>29,451.00</b>	<b>-23.7%</b>
<b>TOTAL REVENUES</b>			<b>2,364,634.12</b>	<b>2,644,717.00</b>	<b>11.8%</b>

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	494,444.55	508,511.00	2.8%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>494,444.55</b>	<b>508,511.00</b>	<b>2.8%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	440,831.67	446,062.00	1.2%
Classified Support Salaries		2200	188,208.45	189,657.00	0.8%
Classified Supervisors' and Administrators' Salaries		2300	93,230.55	104,414.00	12.0%
Clerical, Technical and Office Salaries		2400	97,954.10	117,954.00	20.4%
Other Classified Salaries		2900	48,214.55	48,790.00	1.2%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>868,439.32</b>	<b>906,877.00</b>	<b>4.4%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	47,745.82	45,471.00	-4.8%
PERS		3201-3202	79,912.19	85,345.00	6.8%
OASDI/Medicare/Alternative		3301-3302	65,105.18	70,972.00	9.0%
Health and Welfare Benefits		3401-3402	452,754.50	588,162.00	29.9%
Unemployment Insurance		3501-3502	14,831.12	6,528.00	-56.0%
Workers' Compensation		3601-3602	13,637.64	16,512.00	21.1%
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	4,029.38	3,771.00	-6.4%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>678,015.83</b>	<b>816,761.00</b>	<b>20.5%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	15,842.33	42,245.00	166.7%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>15,842.33</b>	<b>42,245.00</b>	<b>166.7%</b>

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,480.08	2,873.00	94.1%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	74,398.00	118,437.00	59.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,160.00	2,795.00	29.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	26,436.99	49,831.00	88.5%
Professional/Consulting Services and Operating Expenditures		5800	5,067.70	6,534.00	28.9%
Communications		5900	10,710.00	11,754.00	9.7%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>120,252.77</b>	<b>192,224.00</b>	<b>59.8%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	2,725.61	1,189.23	-56.4%
Other Debt Service - Principal		7439	54,733.73	56,270.12	2.8%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>57,459.34</b>	<b>57,459.35</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	122,891.87	111,161.00	-9.5%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>122,891.87</b>	<b>111,161.00</b>	<b>-9.5%</b>
<b>TOTAL EXPENDITURES</b>			<b>2,357,346.01</b>	<b>2,635,238.35</b>	<b>11.8%</b>

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



# **13 NUTRITION SERVICES FUND**



Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	8,821,904.00	9,942,585.00	12.7%
3) Other State Revenue		8300-8599	381,999.00	804,370.00	110.6%
4) Other Local Revenue		8600-8799	1,031,000.00	1,543,600.00	49.7%
5) TOTAL REVENUES			10,234,903.00	12,290,555.00	20.1%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,265,749.25	3,727,634.00	14.1%
3) Employee Benefits		3000-3999	1,677,095.54	1,797,465.00	7.2%
4) Books and Supplies		4000-4999	5,378,203.55	5,915,775.00	10.0%
5) Services and Other Operating Expenditures		5000-5999	162,420.12	210,767.00	29.8%
6) Capital Outlay		6000-6999	451,402.00	948,000.00	110.0%
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	482,040.00	613,065.00	27.2%
9) TOTAL EXPENDITURES			11,416,910.46	13,212,706.00	15.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,182,007.46)	(922,151.00)	-22.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,182,007.46)	(922,151.00)	-22.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,870,636.84	2,688,629.38	-30.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,870,636.84	2,688,629.38	-30.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,870,636.84	2,688,629.38	-30.5%
2) Ending Balance, June 30 (E + F1e)			2,688,629.38	1,766,478.38	-34.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	25,000.00	0.00	-100.0%
Stores		9712	40,000.00	0.00	-100.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			2,623,629.38	1,766,478.38	-32.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	2,046,129.38		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	2,500.00		
c) in Revolving Fund		9130	25,000.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,100,000.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	40,000.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			3,213,629.38		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	525,000.00		
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			525,000.00		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 - H6)			2,688,629.38		

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>REVENUE LIMIT SOURCES</b>					
Revenue Limit Transfers					
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
<b>TOTAL, REVENUE LIMIT SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	8,821,904.00	9,942,585.00	12.7%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>8,821,904.00</b>	<b>9,942,585.00</b>	<b>12.7%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	381,999.00	804,370.00	110.6%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>381,999.00</b>	<b>804,370.00</b>	<b>110.6%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	1,000,000.00	1,498,600.00	49.9%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	11,000.00	11,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	20,000.00	34,000.00	70.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>1,031,000.00</b>	<b>1,543,600.00</b>	<b>49.7%</b>
<b>TOTAL, REVENUES</b>			<b>10,234,903.00</b>	<b>12,290,555.00</b>	<b>20.1%</b>

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	2,816,939.56	3,234,195.00	14.8%
Classified Supervisors' and Administrators' Salaries		2300	244,332.55	273,389.00	11.9%
Clerical, Technical and Office Salaries		2400	204,477.14	220,050.00	7.6%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>3,265,749.25</b>	<b>3,727,634.00</b>	<b>14.1%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	337,285.47	388,181.00	15.1%
OASDI/Medicare/Alternative		3301-3302	245,287.00	270,543.00	10.3%
Health and Welfare Benefits		3401-3402	989,157.07	1,068,116.00	8.0%
Unemployment Insurance		3501-3502	36,683.00	1,842.00	-95.0%
Workers' Compensation		3601-3602	33,683.00	36,841.00	9.4%
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	35,000.00	31,942.00	-8.7%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>1,677,095.54</b>	<b>1,797,465.00</b>	<b>7.2%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	544,233.11	837,775.00	53.9%
Noncapitalized Equipment		4400	129,413.44	75,000.00	-42.0%
Food		4700	4,704,557.00	5,003,000.00	6.3%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>5,378,203.55</b>	<b>5,915,775.00</b>	<b>10.0%</b>

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	3,425.00	8,000.00	133.6%
Dues and Memberships		5300	1,290.00	800.00	-38.0%
Insurance		5400-5450	1,557.00	4,500.00	189.0%
Operations and Housekeeping Services		5500	11,000.00	11,000.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	99,650.00	147,500.00	48.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(11,212.88)	(30,033.00)	167.8%
Professional/Consulting Services and Operating Expenditures		5800	55,833.00	68,000.00	21.8%
Communications		5900	878.00	1,000.00	13.9%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>162,420.12</b>	<b>210,767.00</b>	<b>29.8%</b>
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	8,642.00	0.00	-100.0%
Equipment		6400	442,760.00	918,000.00	107.3%
Equipment Replacement		6500	0.00	30,000.00	New
<b>TOTAL, CAPITAL OUTLAY</b>			<b>451,402.00</b>	<b>948,000.00</b>	<b>110.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
<b>Debt Service</b>					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	482,040.00	613,065.00	27.2%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>482,040.00</b>	<b>613,065.00</b>	<b>27.2%</b>
<b>TOTAL, EXPENDITURES</b>			<b>11,416,910.46</b>	<b>13,212,706.00</b>	<b>15.7%</b>

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



# 21 BUILDING FUND



Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	204,223.99	41,500.00	-79.7%
5) TOTAL, REVENUES			204,223.99	41,500.00	-79.7%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	260,719.85	198,170.00	-24.0%
3) Employee Benefits		3000-3999	94,747.81	70,240.00	-25.9%
4) Books and Supplies		4000-4999	1,489,638.87	1,828,000.00	22.7%
5) Services and Other Operating Expenditures		5000-5999	647,822.85	872,163.00	34.6%
6) Capital Outlay		6000-6999	22,114,537.89	19,715,133.00	-10.8%
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			24,607,467.27	22,683,706.00	-7.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(24,403,243.28)	(22,642,206.00)	-7.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(24,403,243.28)	(22,642,206.00)	-7.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	47,125,449.30	22,722,206.02	-51.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			47,125,449.30	22,722,206.02	-51.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			47,125,449.30	22,722,206.02	-51.8%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	22,258,548.02	80,000.02	-99.6%
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	463,658.00	0.00	-100.0%
Measure "B"	0000	9780	463,658.00		
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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	26,682,206.02		
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	40,000.00		
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			26,722,206.02		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	4,000,000.00		
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			4,000,000.00		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 - H6)			22,722,206.02		

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	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	200,056.07	41,500.00	-79.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	4,167.92	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>204,223.99</b>	<b>41,500.00</b>	<b>-79.7%</b>
<b>TOTAL REVENUES</b>			<b>204,223.99</b>	<b>41,500.00</b>	<b>-79.7%</b>

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	43,668.05	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	174,337.08	150,605.00	-13.6%
Clerical, Technical and Office Salaries		2400	42,714.72	47,565.00	11.4%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>260,719.85</b>	<b>198,170.00</b>	<b>-24.0%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	26,495.38	22,625.00	-14.6%
OASDI/Medicare/Alternative		3301-3302	18,168.12	15,160.00	-16.6%
Health and Welfare Benefits		3401-3402	42,372.72	28,472.00	-32.8%
Unemployment Insurance		3501-3502	2,867.75	99.00	-96.5%
Workers' Compensation		3601-3602	2,606.84	1,982.00	-24.0%
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	2,237.00	1,902.00	-15.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>94,747.81</b>	<b>70,240.00</b>	<b>-25.9%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	878,431.02	200,000.00	-77.2%
Noncapitalized Equipment		4400	611,207.85	1,628,000.00	166.4%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>1,489,638.87</b>	<b>1,828,000.00</b>	<b>22.7%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	205,149.91	232,781.00	13.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	442,672.94	639,382.00	44.4%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>647,822.85</b>	<b>872,163.00</b>	<b>34.6%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	48,663.00	250,000.00	413.7%
Buildings and Improvements of Buildings		6200	21,663,769.76	19,465,133.00	-10.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	65,000.00	0.00	-100.0%
Equipment		6400	337,105.13	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>22,114,537.89</b>	<b>19,715,133.00</b>	<b>-10.8%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>24,607,467.27</b>	<b>22,683,706.00</b>	<b>-7.8%</b>

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



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

# **25 CAPITAL FACILITIES FUND**



Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,866,129.09	721,500.00	-61.3%
5) TOTAL, REVENUES			1,866,129.09	721,500.00	-61.3%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	787,932.37	1,206,968.00	53.2%
6) Capital Outlay		6000-6999	411,440.30	13,826,978.00	3260.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,199,372.67	15,033,946.00	1153.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			666,756.42	(14,312,446.00)	-2246.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	646,984.00	610,156.00	-5.7%
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			646,984.00	610,156.00	-5.7%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,313,740.42	(13,702,290.00)	-1143.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	19,912,865.84	21,226,606.26	6.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,912,865.84	21,226,606.26	6.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,912,865.84	21,226,606.26	6.6%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	21,226,606.26	7,524,316.26	-64.6%
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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	6,416,606.26		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	10,000.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	15,000,000.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			21,426,606.26		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	200,000.00		
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			200,000.00		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 - H6)			21,226,606.26		

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	672,300.59	0.00	-100.0%
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	65,551.77	46,500.00	-29.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	1,128,276.73	675,000.00	-40.2%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>1,866,129.09</b>	<b>721,500.00</b>	<b>-61.3%</b>
<b>TOTAL, REVENUES</b>			<b>1,866,129.09</b>	<b>721,500.00</b>	<b>-61.3%</b>

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

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	536,746.43	369,668.00	-31.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	31,238.30	25,500.00	-18.4%
Professional/Consulting Services and Operating Expenditures		5800	219,947.64	811,800.00	269.1%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>787,932.37</b>	<b>1,206,968.00</b>	<b>53.2%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	44,810.60	5,496,000.00	12165.0%
Buildings and Improvements of Buildings		6200	302,357.83	8,330,978.00	2655.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	64,271.87	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>411,440.30</b>	<b>13,826,978.00</b>	<b>3260.6%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>1,199,372.67</b>	<b>15,033,946.00</b>	<b>1153.5%</b>



Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	646,984.00	610,156.00	-5.7%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>646,984.00</b>	<b>610,156.00</b>	<b>-5.7%</b>
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>646,984.00</b>	<b>610,156.00</b>	<b>-5.7%</b>

# **35 SCHOOL FACILITY FUND**



Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	42,241.14	14,835.00	-64.9%
5) TOTAL, REVENUES			42,241.14	14,835.00	-64.9%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	21,177.81	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	22,536.38	25,000.00	10.9%
6) Capital Outlay		6000-6999	3,347,824.78	1,481,179.00	-55.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,391,538.97	1,506,179.00	-55.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(3,349,297.83)	(1,491,344.00)	-55.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(3,349,297.83)	(1,491,344.00)	-55.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	8,820,594.72	5,471,296.89	-38.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			8,820,594.72	5,471,296.89	-38.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			8,820,594.72	5,471,296.89	-38.0%
2) Ending Balance, June 30 (E + F1e)					
			5,471,296.89	3,979,952.89	-27.3%
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	5,471,296.89	3,979,952.89	-27.3%
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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	5,462,577.89		
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	8,719.00		
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			5,471,296.89		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 - H6)			5,471,296.89		

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	42,091.14	14,835.00	-64.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	150.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>42,241.14</b>	<b>14,835.00</b>	<b>-64.9%</b>
<b>TOTAL, REVENUES</b>			<b>42,241.14</b>	<b>14,835.00</b>	<b>-64.9%</b>

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	17,951.84	0.00	-100.0%
Noncapitalized Equipment		4400	3,225.97	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			21,177.81	0.00	-100.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	22,536.38	25,000.00	10.9%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>22,536.38</b>	<b>25,000.00</b>	<b>10.9%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	57,081.25	0.00	-100.0%
Buildings and Improvements of Buildings		6200	3,290,743.53	1,481,179.00	-55.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>3,347,824.78</b>	<b>1,481,179.00</b>	<b>-55.8%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>3,391,538.97</b>	<b>1,506,179.00</b>	<b>-55.6%</b>



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

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

# **51 BOND INTEREST AND REDEMPTION FUND**



Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	65,185.80	66,000.00	1.2%
4) Other Local Revenue		8600-8799	7,113,555.04	8,516,700.00	19.7%
5) TOTAL REVENUES			7,178,740.84	8,582,700.00	19.6%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	10,340,011.41	10,000,000.00	-3.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			10,340,011.41	10,000,000.00	-3.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(3,161,270.57)	(1,417,300.00)	-55.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(3,161,270.57)	(1,417,300.00)	-55.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	11,546,576.67	8,385,306.10	-27.4%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			11,546,576.67	8,385,306.10	-27.4%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			11,546,576.67	8,385,306.10	-27.4%
2) Ending Balance, June 30 (E + F1e)					
			8,385,306.10	6,968,006.10	-16.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	8,385,306.10	6,968,006.10	-16.9%
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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	8,385,306.10		
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			8,385,306.10		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 - H6)			8,385,306.10		

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	65,185.80	66,000.00	1.2%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			65,185.80	66,000.00	1.2%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	5,555,015.20	6,555,000.00	18.0%
Unsecured Roll		8612	774,532.07	975,000.00	25.9%
Prior Years' Taxes		8613	7,157.25	7,200.00	0.6%
Supplemental Taxes		8614	43,236.17	44,000.00	1.8%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	90,463.19	90,500.00	0.0%
Interest		8660	643,151.16	845,000.00	31.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			7,113,555.04	8,516,700.00	19.7%
<b>TOTAL, REVENUES</b>			7,178,740.84	8,582,700.00	19.6%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	3,917,946.20	5,000,000.00	27.6%
Bond Interest and Other Service Charges		7434	6,422,065.21	5,000,000.00	-22.1%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>10,340,011.41</b>	<b>10,000,000.00</b>	<b>-3.3%</b>
<b>TOTAL, EXPENDITURES</b>			<b>10,340,011.41</b>	<b>10,000,000.00</b>	<b>-3.3%</b>



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

# **67 SELF INSURANCE FUND**



Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,714,020.51	1,766,906.00	3.1%
5) TOTAL, REVENUES			1,714,020.51	1,766,906.00	3.1%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	150,119.58	159,460.00	6.2%
3) Employee Benefits		3000-3999	1,999,029.59	1,951,989.00	-2.4%
4) Books and Supplies		4000-4999	16,606.73	51,200.00	208.3%
5) Services and Other Operating Expenses		5000-5999	1,303,160.73	2,071,950.00	59.0%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			3,468,916.63	4,234,599.00	22.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,754,896.12)	(2,467,693.00)	40.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,150,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	4,650,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,500,000.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(5,254,896.12)	(2,467,693.00)	-53.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	11,358,306.95	6,103,410.83	-46.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,358,306.95	6,103,410.83	-46.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			11,358,306.95	6,103,410.83	-46.3%
2) Ending Net Position, June 30 (E + F1e)			6,103,410.83	3,635,717.83	-40.4%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	6,103,410.83	3,635,717.83	-40.4%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	6,263,900.83		
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	70,000.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	6,510.00		
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			6,340,410.83		

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	237,000.00		
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			237,000.00		
<b>I. NET POSITION</b>					
Net Position, June 30 (G10 - H7)			6,103,410.83		

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	48,694.93	16,000.00	-67.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	1,194,531.00	1,201,381.00	0.6%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	470,794.58	549,525.00	16.7%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>1,714,020.51</b>	<b>1,766,906.00</b>	<b>3.1%</b>
<b>TOTAL, REVENUES</b>			<b>1,714,020.51</b>	<b>1,766,906.00</b>	<b>3.1%</b>

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	62,043.12	62,403.00	0.6%
Clerical, Technical and Office Salaries		2400	88,076.46	97,057.00	10.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>150,119.58</b>	<b>159,460.00</b>	<b>6.2%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	17,139.10	18,206.00	6.2%
OASDI/Medicare/Alternative		3301-3302	10,629.47	12,199.00	14.8%
Health and Welfare Benefits		3401-3402	33,030.24	33,531.00	1.5%
Unemployment Insurance		3501-3502	1,578.76	80.00	-94.9%
Workers' Compensation		3601-3602	1,501.14	1,595.00	6.3%
OPEB, Allocated		3701-3702	1,933,703.85	1,884,847.00	-2.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	1,447.03	1,531.00	5.8%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>1,999,029.59</b>	<b>1,951,989.00</b>	<b>-2.4%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	15,115.92	41,200.00	172.6%
Noncapitalized Equipment		4400	1,490.81	10,000.00	570.8%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>16,606.73</b>	<b>51,200.00</b>	<b>208.3%</b>



Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	3.11	7,500.00	241057.6%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	62,425.00	135,000.00	116.3%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	53,331.61	95,000.00	78.1%
Transfers of Direct Costs - Interfund		5750	0.00	300.00	New
Professional/Consulting Services and Operating Expenditures		5800	1,186,891.37	1,833,500.00	54.5%
Communications		5900	509.64	650.00	27.5%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>1,303,160.73</b>	<b>2,071,950.00</b>	<b>59.0%</b>
<b>DEPRECIATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENSES</b>			<b>3,468,916.63</b>	<b>4,234,599.00</b>	<b>22.1%</b>

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	1,150,000.00	0.00	-100.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			1,150,000.00	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	4,650,000.00	0.00	-100.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			4,650,000.00	0.00	-100.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(3,500,000.00)	0.00	-100.0%

# **COMMUNITY FACILITIES DISTRICT**



Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	199,745.22	291,000.00	45.7%
5) TOTAL, REVENUES			199,745.22	291,000.00	45.7%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	24,171.75	30,167.00	24.8%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	167,088.75	270,833.00	62.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			191,260.50	301,000.00	57.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			8,484.72	(10,000.00)	-217.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	6,712.33	10,000.00	49.0%
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			6,712.33	10,000.00	49.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			15,197.05	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	1,275,553.65	1,290,750.70	1.2%
b) Audit Adjustments			0.00	0.00	0.0%
		9793			
c) As of July 1 - Audited (F1a + F1b)			1,275,553.65	1,290,750.70	1.2%
d) Other Restatements			0.00	0.00	0.0%
		9795			
e) Adjusted Beginning Balance (F1c + F1d)			1,275,553.65	1,290,750.70	1.2%
2) Ending Balance, June 30 (E + F1e)			1,290,750.70	1,290,750.70	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash			0.00	0.00	0.0%
		9711			
Stores			0.00	0.00	0.0%
		9712			
Prepaid Expenditures			0.00	0.00	0.0%
		9713			
All Others			0.00	0.00	0.0%
		9719			
b) Restricted			1,290,750.70	1,290,750.70	0.0%
		9740			
c) Committed					
Stabilization Arrangements			0.00	0.00	0.0%
		9750			
Other Commitments			0.00	0.00	0.0%
		9760			
d) Assigned					
Other Assignments			0.00	0.00	0.0%
		9780			
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties			0.00	0.00	0.0%
		9789			
Unassigned/Unappropriated Amount			0.00	0.00	0.0%
		9790			

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	1,290,750.70		
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			1,290,750.70		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) TOTAL LIABILITIES			0.00		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 - H6)			1,290,750.70		

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	199,718.67	290,000.00	45.2%
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	26.55	1,000.00	3666.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>199,745.22</b>	<b>291,000.00</b>	<b>45.7%</b>
<b>TOTAL, REVENUES</b>			<b>199,745.22</b>	<b>291,000.00</b>	<b>45.7%</b>

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



Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	24,171.75	30,167.00	24.8%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>24,171.75</b>	<b>30,167.00</b>	<b>24.8%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	117,088.75	175,833.00	50.2%
Other Debt Service - Principal		7439	50,000.00	95,000.00	90.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>167,088.75</b>	<b>270,833.00</b>	<b>62.1%</b>
<b>TOTAL EXPENDITURES</b>			<b>191,260.50</b>	<b>301,000.00</b>	<b>57.4%</b>

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	6,712.33	10,000.00	49.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>6,712.33</b>	<b>10,000.00</b>	<b>49.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale of Bonds		8951	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	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			6,712.33	10,000.00	49.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	156,523.21	150,000.00	-4.2%
5) TOTAL REVENUES			156,523.21	150,000.00	-4.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			156,523.21	150,000.00	-4.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	6,712.33	10,000.00	49.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(6,712.33)	(10,000.00)	49.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			149,810.88	140,000.00	-6.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	1,381,063.95	1,530,874.83	10.8%
b) Audit Adjustments			0.00	0.00	0.0%
		9793			
c) As of July 1 - Audited (F1a + F1b)			1,381,063.95	1,530,874.83	10.8%
d) Other Restatements			0.00	0.00	0.0%
		9795			
e) Adjusted Beginning Balance (F1c + F1d)			1,381,063.95	1,530,874.83	10.8%
2) Ending Balance, June 30 (E + F1e)			1,530,874.83	1,670,874.83	9.1%
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			1,530,874.83	1,670,874.83	9.1%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	1,530,874.83		
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			1,530,874.83		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) TOTAL LIABILITIES			0.00		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 - H6)			1,530,874.83		

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Other		8622	156,523.21	150,000.00	-4.2%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>156,523.21</b>	<b>150,000.00</b>	<b>-4.2%</b>
<b>TOTAL, REVENUES</b>			<b>156,523.21</b>	<b>150,000.00</b>	<b>-4.2%</b>

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



Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	6,712.33	10,000.00	49.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>6,712.33</b>	<b>10,000.00</b>	<b>49.0%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>(6,712.33)</b>	<b>(10,000.00)</b>	<b>49.0%</b>

# MULTIYEAR PROJECTIONS



COLTON JOINT UNIFIED SCHOOL DISTRICT  
MULTI-YEAR PROJECTION  
2013-14 ADOPTED BUDGET

3.24% COLA,  
22.272% Deficit

1.565% COLA,  
22.272% Deficit

1.8% COLA,  
22.272% Deficit

2.2% COLA,  
22.272% Deficit

Description	Object	2012-13 Estimate Budget	% of Change	2013-14 Adopted Budget	% of Change	2014-15 Projected Budget	% of Change	2015-16 Projected Budget	% of Change
<b>Revenues &amp; Other Financing Sources:</b>									
Revenue Limit Sources	8010-8099	\$ 116,326,914	-0.5%	\$ 117,394,073	0.8%	\$ 119,801,134	3.0%	\$ 122,695,927	2.4%
Federal Revenue	8100-8299	\$ 13,087,966	-34.5%	\$ 12,526,552	-3.1%	\$ 12,526,552	-4.3%	\$ 12,526,552	0.0%
Other State Revenue	8300-8599	\$ 31,194,662	2.2%	\$ 32,573,653	6.1%	\$ 30,974,244	-0.7%	\$ 29,528,914	-4.7%
Other Local Revenues	8600-8799	\$ 10,659,874	0.7%	\$ 10,137,466	-10.0%	\$ 10,369,859	-2.7%	\$ 10,652,934	2.7%
Other Financing Sources/Transfers In	89XX	\$ 3,500,000		\$ -		\$ -		\$ -	
<b>Total, Revenues:</b>		<b>\$ 174,769,417</b>	<b>-5.0%</b>	<b>\$ 172,631,744</b>	<b>-3.3%</b>	<b>\$ 173,671,789</b>	<b>-0.6%</b>	<b>\$ 175,404,327</b>	<b>1.0%</b>
<b>Expenditures &amp; Other Financing Uses:</b>									
Certificated Salaries	1000-1999	\$ 87,458,981	-6.6%	\$ 87,680,602	-0.1%	\$ 97,219,314	11.2%	\$ 98,968,049	1.8%
Classified Salaries	2000-2999	\$ 26,038,193	-6.1%	\$ 28,191,354	5.2%	\$ 28,797,538	10.6%	\$ 29,162,136	1.3%
Employee Benefits	3000-3999	\$ 41,093,919	4.9%	\$ 39,391,530	1.3%	\$ 42,907,952	4.4%	\$ 43,346,106	1.0%
Books & Supplies	4000-4999	\$ 6,152,056	1.3%	\$ 8,925,327	58.6%	\$ 7,320,335	19.0%	\$ 8,945,884	22.2%
Services & Operating Expenses	5000-5999	\$ 16,121,567	6.7%	\$ 17,185,589	16.1%	\$ 15,067,343	-6.5%	\$ 15,188,903	0.8%
Capital Outlay	6000-6599	\$ 221,643	-68.4%	\$ 519,875	67.3%	\$ 19,713	-91.1%	\$ 20,127	2.1%
Other Outgo	7400-7499	\$ 2,296,018	-20.3%	\$ 2,329,265	-9.2%	\$ 2,329,265	1.4%	\$ 2,329,265	0.0%
Direct Support/Indirect Costs	7300-7399	\$ (604,932)	17.6%	\$ (724,226)	16.2%	\$ (724,226)	19.7%	\$ (724,226)	0.0%
Other Financing Uses/Transfers Out	76XX	\$ 646,984	-68.9%	\$ 610,156	-20.4%	\$ 610,156		\$ 610,156	
<b>Total, Expenditures:</b>		<b>\$ 179,424,429</b>	<b>-4.0%</b>	<b>\$ 184,109,472</b>	<b>4.1%</b>	<b>\$ 193,547,389</b>	<b>7.9%</b>	<b>\$ 197,846,400</b>	<b>2.2%</b>
<b>Net Inc. (Dec.) in Fund Balance</b>		<b>\$ (4,655,012)</b>	<b>55.5%</b>	<b>\$ (11,477,728)</b>	<b>-843.7%</b>	<b>\$ (19,875,601)</b>	<b>327.0%</b>	<b>\$ (22,442,073)</b>	<b>12.9%</b>
<b>Beginning Balance July 1st</b>		<b>\$ 27,676,419</b>		<b>\$ 23,021,407</b>		<b>\$ 11,543,679</b>		<b>\$ (8,331,921)</b>	
<b>Ending Balance</b>		<b>\$ 23,021,407</b>	<b>-11.9%</b>	<b>\$ 11,543,679</b>	<b>-58.3%</b>	<b>\$ (8,331,921)</b>	<b>-136.2%</b>	<b>\$ (30,773,994)</b>	<b>269.4%</b>
<b>Components of Ending Balance</b>									
<b>A) Nonspendable</b>									
Revolving Cash	9711	\$ 50,000		\$ 50,000		\$ 50,000		\$ 50,000	
Stores	9712	\$ 150,000		\$ 150,000		\$ 150,000		\$ 150,000	
Prepaid Expenditures	9713					\$ -		\$ -	
<b>B) Restricted</b>	9740	\$ 6,113,263		\$ 3,995,807		\$ 3,995,807		\$ 3,995,807	
<b>C) Committed</b>	9750								
<b>D) Assigned</b>									
Common Core	9780	\$ -		\$ 990,000		\$ -		\$ -	
Donations	9780	\$ 129,783		\$ 129,783		\$ 129,783		\$ 129,783	
Mandated Costs	9780	\$ -		\$ -		\$ -		\$ -	
Lottery	9780	\$ 274,939		\$ 576,085		\$ -		\$ -	
Deferred Maintenance	9780	\$ 2,233,761		\$ 128,361		\$ 128,361		\$ 128,361	
E-Rate	9780	\$ 358		\$ 358		\$ 358		\$ 358	
Saturday School	9780	\$ -		\$ -		\$ -		\$ -	
Assigned for Future Operational Budget	9780	\$ 8,686,022		\$ -		\$ -		\$ -	
<b>E) Unassigned &amp; Unappropriated</b>									
Economic Uncertainties @ 3%	9789	\$ 5,383,282		\$ 5,523,286		\$ 5,806,422		\$ 5,935,392	
Unassigned/Unappropriated	9790	\$ 0		\$ 0		\$ (18,592,651)		\$ (41,163,694)	
<b>% of Unrestricted Reserve</b>		<b>3.00%</b>		<b>3.00%</b>		<b>-6.61%</b>		<b>-17.81%</b>	

Major Budget Changes:	2012-13	2013-14	2014-15	2015-16
Revenue Limit COLA	\$0	\$1,814,512	\$2,104,085	\$2,618,646
Common Core One Time Revenue @ \$170/ADA	-	\$3,740,000	(\$3,740,000)	-
Tier III Categorical Flexibility Ends June 30, 2015	-	-	-	\$4,579,912
ACE Concessions	(\$5,624,372)	(\$6,400,000)	\$6,400,000	\$6,400,000
MGMT Concessions	(\$763,135)	(\$949,000)	\$949,000	\$949,000
CSEA Concessions	(\$1,946,000)	\$1,946,000	-	-

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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. Revenue Limit Sources	8010-8099	117,394,073.00	2.05%	119,801,134.00	2.42%	122,695,927.00
2. Federal Revenues	8100-8299	12,526,552.00	0.00%	12,526,552.00	0.00%	12,526,552.00
3. Other State Revenues	8300-8599	32,573,653.00	-4.91%	30,974,244.00	-4.67%	29,528,914.00
4. Other Local Revenues	8600-8799	10,137,466.00	2.29%	10,369,859.00	2.73%	10,652,934.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
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)		172,631,744.22	0.60%	173,671,789.00	1.00%	175,404,327.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				87,680,602.00		97,219,314.00
b. Step & Column Adjustment				1,595,117.00		1,618,282.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				7,943,595.00		130,453.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	87,680,602.00	10.88%	97,219,314.00	1.80%	98,968,049.00
2. Classified Salaries						
a. Base Salaries				28,191,354.00		28,797,538.00
b. Step & Column Adjustment				360,450.00		364,598.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				245,734.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	28,191,354.00	2.15%	28,797,538.00	1.27%	29,162,136.00
3. Employee Benefits	3000-3999	39,391,530.00	8.93%	42,907,952.00	1.02%	43,346,106.00
4. Books and Supplies	4000-4999	8,925,327.00	-17.98%	7,320,335.00	22.21%	8,945,884.00
5. Services and Other Operating Expenditures	5000-5999	17,185,589.00	-12.33%	15,067,343.00	0.81%	15,188,903.00
6. Capital Outlay	6000-6999	519,875.00	-96.21%	19,713.00	2.10%	20,127.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,329,265.00	0.00%	2,329,265.00	0.00%	2,329,265.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(724,226.00)	0.00%	(724,226.00)	0.00%	(724,226.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	610,156.00	0.00%	610,156.00	0.00%	610,156.00
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)		184,109,472.00	5.13%	193,547,390.00	2.22%	197,846,400.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(11,477,727.78)		(19,875,601.00)		(22,442,073.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		23,021,407.43		11,543,679.65		(8,331,921.35)
2. Ending Fund Balance (Sum lines C and D1)		11,543,679.65		(8,331,921.35)		(30,773,994.35)
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	200,000.00		200,000.00		200,000.00
b. Restricted	9740	3,995,806.70		3,995,807.00		3,995,807.00
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	1,824,586.73		258,502.00		258,502.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	5,523,286.00		5,806,422.00		5,935,392.00
2. Unassigned/Unappropriated	9790	0.00		(18,592,652.35)		(41,163,695.35)
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		11,543,679.43		(8,331,921.35)		(30,773,994.35)

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)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	5,523,286.00		5,806,422.00		5,935,392.00
c. Unassigned/Unappropriated	9790	0.00		(18,592,652.05)		(41,163,695.05)
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	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		5,523,286.00		(12,786,230.05)		(35,228,303.05)
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.00%		-6.61%		-17.81%
<b>F. RECOMMENDED RESERVES</b>						
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?	No					
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)						
		21,958.98		22,008.00		22,058.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		184,109,472.00		193,547,390.00		197,846,400.00
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)		184,109,472.00		193,547,390.00		197,846,400.00
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)		5,523,284.16		5,806,421.70		5,935,392.00
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)		5,523,284.16		5,806,421.70		5,935,392.00
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		NO		NO

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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. Revenue Limit Sources	8010-8099	114,731,129.00				
a. Base Revenue Limit per ADA (Form RL, line 4, ID 0024)		6,819.64	1.80%	6,942.64	2.20%	7,095.38
b. AB 851 Add-on (Meals, BTS, Special Adj.) (Form RL, line 5b, ID 0719)		23.25	0.09%	23.27	2.19%	23.78
c. Revenue Limit ADA (Form RL, line 5c, ID 0033)		22,023.00	0.22%	22,072.46	0.22%	22,121.62
d. Total Base Revenue Limit ([Line A1a plus A1b] times A1c) (ID 0034, 0724)		150,700,966.47	2.03%	153,754,769.84	2.43%	157,487,352.24
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)		150,700,966.47	2.03%	153,754,769.84	2.43%	157,487,352.24
g. Deficit Factor (Form RL, line 16)		0.77728	0.00%	0.77728	0.00%	0.77728
h. Deficit Revenue Limit (Line A1f times line A1g) (ID 0284)		117,136,847.22	2.03%	119,510,507.50	2.43%	122,411,769.15
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)		(2,662,944.00)	0.00%	(2,662,994.00)	0.00%	(2,662,994.00)
k. Other Adjustments (Form RL, lines 18 thru 20 and line 41)		257,226.00	13.00%	290,676.50	-2.23%	284,207.85
l. Total Revenue Limit Sources (Sum lines A1h thru A1k) (Must equal line A1)		114,731,129.22	2.10%	117,138,190.00	2.47%	120,032,983.00
2. Federal Revenues	8100-8299	234,859.00	0.00%	234,859.00	0.00%	234,859.00
3. Other State Revenues	8300-8599	23,643,058.00	-4.19%	22,651,902.00	-7.78%	20,889,735.00
4. Other Local Revenues	8600-8799	1,033,961.00	0.00%	1,033,961.00	0.00%	1,033,960.00
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	(11,519,527.00)	29.92%	(14,966,252.00)	-1.19%	(14,787,558.00)
6. Total (Sum lines A11 thru A5)		128,123,480.22	-1.59%	126,092,660.00	1.04%	127,403,979.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				73,910,557.00		82,671,875.00
b. Step & Column Adjustment				1,356,397.00		1,387,531.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				7,404,921.00		130,453.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	73,910,557.00	11.85%	82,671,875.00	1.84%	84,189,859.00
2. Classified Salaries						
a. Base Salaries				17,623,494.00		18,112,716.00
b. Step & Column Adjustment				243,488.00		247,460.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				245,734.00		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	17,623,494.00	2.78%	18,112,716.00	1.37%	18,360,176.00
3. Employee Benefits	3000-3999	30,851,782.00	9.73%	33,852,276.00	1.08%	34,217,100.00
4. Books and Supplies	4000-4999	4,234,710.00	-37.90%	2,629,718.00	61.81%	4,255,267.00
5. Services and Other Operating Expenditures	5000-5999	10,774,947.00	-19.66%	8,656,701.00	1.40%	8,778,261.00
6. Capital Outlay	6000-6999	63,000.00	-68.71%	19,713.00	2.10%	20,127.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,298,655.00	0.00%	2,298,655.00	0.00%	2,298,655.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,883,549.00)	0.00%	(2,883,549.00)	0.00%	(2,883,549.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	610,156.00	0.00%	610,156.00	0.00%	610,156.00
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)		137,483,752.00	6.17%	145,968,261.00	2.66%	149,846,052.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(9,360,271.78)		(19,875,601.00)		(22,442,073.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		16,908,144.73		7,547,872.95		(12,327,728.05)
2. Ending Fund Balance (Sum lines C and D1)		7,547,872.95		(12,327,728.05)		(34,769,801.05)
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	200,000.00		200,000.00		200,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	1,824,586.73		258,502.00		258,502.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	5,523,286.00		5,806,422.00		5,935,392.00
2. Unassigned/Unappropriated	9790	0.00	Negative; revise assignments	(18,592,652.05)	Negative; revise assignments	(41,163,695.05)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		7,547,872.73		(12,327,728.05)		(34,769,801.05)

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)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	5,523,286.00		5,806,422.00		5,935,392.00
c. Unassigned/Unappropriated	9790	0.00		(18,592,652.05)		(41,163,695.05)
(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)						
		5,523,286.00		(12,786,230.05)		(35,228,303.05)

**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.

One-time salary concessions restored

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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. Revenue Limit Sources	8010-8099	2,662,944.00	0.00%	2,662,944.00	0.00%	2,662,944.00
2. Federal Revenues	8100-8299	12,291,693.00	0.00%	12,291,693.00	0.00%	12,291,693.00
3. Other State Revenues	8300-8599	8,930,595.00	-6.81%	8,322,342.00	3.81%	8,639,179.00
4. Other Local Revenues	8600-8799	9,103,505.00	2.55%	9,335,898.00	3.03%	9,618,974.00
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	11,519,527.00	29.92%	14,966,252.00	-1.19%	14,787,558.00
6. Total (Sum lines A1 thru A5)		44,508,264.00	6.90%	47,579,129.00	0.89%	48,000,348.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				13,770,045.00		14,547,439.00
b. Step & Column Adjustment				238,720.00		230,751.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				538,674.00		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	13,770,045.00	5.65%	14,547,439.00	1.59%	14,778,190.00
2. Classified Salaries						
a. Base Salaries				10,567,860.00		10,684,822.00
b. Step & Column Adjustment				116,962.00		117,138.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				0.00		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	10,567,860.00	1.11%	10,684,822.00	1.10%	10,801,960.00
3. Employee Benefits	3000-3999	8,539,748.00	6.04%	9,055,676.00	0.81%	9,129,006.00
4. Books and Supplies	4000-4999	4,690,617.00	0.00%	4,690,617.00	0.00%	4,690,617.00
5. Services and Other Operating Expenditures	5000-5999	6,410,642.00	0.00%	6,410,642.00	0.00%	6,410,642.00
6. Capital Outlay	6000-6999	456,875.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	30,610.00	0.00%	30,610.00	0.00%	30,610.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	2,159,323.00	0.00%	2,159,323.00	0.00%	2,159,323.00
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)		46,625,720.00	2.04%	47,579,129.00	0.89%	48,000,348.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(2,117,456.00)		0.00		0.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		6,113,262.70		3,995,806.70		3,995,806.70
2. Ending Fund Balance (Sum lines C and D1)		3,995,806.70		3,995,806.70		3,995,806.70
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	3,995,806.70		3,995,807.00		3,995,807.00
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		(0.30)		(0.30)
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		3,995,806.70		3,995,806.70		3,995,806.70



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)
<b>E. AVAILABLE RESERVES</b>						
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					
<b>3. Total Available Reserves (Sum lines E1a thru E2c)</b>						
<b>F. ASSUMPTIONS</b>						
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.						
One-time salary concessions restored						

# **CRITERIA AND STANDARDS**



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):

District's ADA Standard Percentage Level:

**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		ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
	Original Budget (Use Form RL, Line 5c [5b])	Estimated/Unaudited Actuals (Form RL, Line 5c [5b])		
Third Prior Year (2010-11)	22,202.78	22,199.87	0.0%	Met
Second Prior Year (2011-12)	22,161.00	22,196.33	N/A	Met
First Prior Year (2012-13)	22,026.04	22,028.83	N/A	Met
Budget Year (2013-14) (Criterion 4A1, Step 2a)	22,023.00			

**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):

District's Enrollment Standard Percentage Level:

**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	Budget	Enrollment		Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
		Enrollment	CBEDS Actual		
Third Prior Year (2010-11)	24,265	23,401	23,401	3.6%	Not Met
Second Prior Year (2011-12)	23,249	23,192	23,192	0.2%	Met
First Prior Year (2012-13)	23,055	23,191	23,191	N/A	Met
Budget Year (2013-14)	23,200				

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

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

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

Explanation:  
(required if NOT met)

Standard Met

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)

Standard 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)	22,136	23,401	94.6%
Second Prior Year (2011-12)	21,979	23,192	94.8%
First Prior Year (2012-13)	21,930	23,191	94.6%
	Historical Average Ratio:		94.7%
	District's ADA to Enrollment Standard (historical average ratio plus 0.5%):		95.2%

**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)	21,959	23,200	94.7%	Met
1st Subsequent Year (2014-15)	22,008	23,255	94.6%	Met
2nd Subsequent Year (2015-16)	22,058	23,314	94.6%	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)

Standard 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)
<b>Step 1 - Funded COLA</b>				
a. Base Revenue Limit (BRL) per ADA (Form RL, Line 4) (Form MYP, Unrestricted, Line A1a)	6,713.64	6,819.64	6,942.64	7,095.38
b. Deficit Factor (Form RL, Line 16) (Form MYP, Unrestricted, Line A1g)	0.77728	0.77728	0.77728	0.77728
c. Funded BRL per ADA (Step 1a times Step 1b)	5,218.38	5,300.77	5,396.38	5,515.10
d. Prior Year Funded BRL per ADA		5,218.38	5,300.77	5,396.38
e. Difference (Step 1c minus Step 1d)		82.39	95.61	118.72
f. Percent Change Due to COLA (Step 1e divided by Step 1d)		1.58%	1.80%	2.20%
<b>Step 2 - Change in Population</b>				
a. Revenue Limit (Funded) ADA (Form RL, Line 5c) (Form MYP, Unrestricted, Line A1c)	22,028.83	22,023.00	22,072.46	22,121.62
b. Prior Year Revenue Limit (Funded) ADA		22,028.83	22,023.00	22,072.46
c. Difference (Step 2a minus Step 2b)		(5.83)	49.46	49.16
d. Percent Change Due to Population (Step 2c divided by Step 2b)		-0.03%	0.22%	0.22%
<b>Step 3 - Total Change in Funded COLA and Population (Step 1f plus Step 2d)</b>		1.55%	2.02%	2.42%
<b>Revenue Limit Standard (Step 3, plus/minus 1%):</b>		.55% to 2.55%	1.02% to 3.02%	1.42% to 3.42%

**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)	9,473,308.00	10,097,873.00		
Percent Change from Previous Year		N/A	N/A	N/A
<b>Basic Aid Standard (percent change from previous year, plus/minus 1%):</b>		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)
<b>Necessary Small School Standard (Funded COLA change - Step 1f, plus/minus 1%):</b>	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)	116,080,226.33	117,137,923.00	119,288,834.00	122,183,627.00
District's Projected Change in Revenue Limit:		0.91%	1.84%	2.43%
<b>Revenue Limit Standard:</b>		<b>.55% to 2.55%</b>	<b>1.02% to 3.02%</b>	<b>1.42% to 3.42%</b>
<b>Status:</b>		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 MET - Projected change in revenue limit has met the standard for the budget and two subsequent fiscal years.

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

Standard Met
--------------

**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)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2010-11)	122,345,609.36	134,821,687.31	90.7%
Second Prior Year (2011-12)	121,654,247.91	132,861,005.04	91.6%
First Prior Year (2012-13)	123,845,763.08	135,761,103.44	91.2%
	Historical Average Ratio:		91.2%

	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):	88.2% to 94.2%	88.2% to 94.2%	88.2% to 94.2%

**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)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form MYP, Lines B1-B3)	Total Expenditures (Form MYP, Lines B1-B8, B10)		
Budget Year (2013-14)	122,385,833.00	136,873,596.00	89.4%	Met
1st Subsequent Year (2014-15)	134,636,867.00	145,358,105.00	92.6%	Met
2nd Subsequent Year (2015-16)	136,767,135.00	149,235,896.00	91.6%	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)

Standard Met
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**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):	1.55%	2.02%	2.42%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-8.45% to 11.55%	-7.98% to 12.02%	-7.58% to 12.42%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-3.45% to 6.55%	-2.98% to 7.02%	-2.58% to 7.42%

**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
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b>			
First Prior Year (2012-13)	13,087,966.40		
Budget Year (2013-14)	12,526,552.00	-4.29%	Yes
1st Subsequent Year (2014-15)	12,526,552.00	0.00%	No
2nd Subsequent Year (2015-16)	12,526,552.00	0.00%	No

Explanation:  
(required if Yes)

Reduction due to sequestration

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)</b>			
First Prior Year (2012-13)	31,194,661.73		
Budget Year (2013-14)	32,573,653.00	4.42%	No
1st Subsequent Year (2014-15)	30,974,244.00	-4.91%	Yes
2nd Subsequent Year (2015-16)	29,528,914.00	-4.67%	Yes

Explanation:  
(required if Yes)

2013-14 common core funds budgeted  
2014-15 QEIA and Common Core revenue eliminated  
2015-16 Tier III flex eliminated

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)</b>			
First Prior Year (2012-13)	10,659,874.45		
Budget Year (2013-14)	10,137,466.00	-4.90%	Yes
1st Subsequent Year (2014-15)	10,369,859.00	2.29%	No
2nd Subsequent Year (2015-16)	10,652,934.00	2.73%	No

Explanation:  
(required if Yes)

Premium received from sale of TRAN in 2012-13

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)</b>			
First Prior Year (2012-13)	6,152,056.18		
Budget Year (2013-14)	8,925,327.00	45.08%	Yes
1st Subsequent Year (2014-15)	7,320,335.00	-17.98%	Yes
2nd Subsequent Year (2015-16)	8,945,884.00	22.21%	Yes

Explanation:  
(required if Yes)

Common core funds allocated for the purchase of textbooks and materials

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

First Prior Year (2012-13)	16,121,567.04		
Budget Year (2013-14)	17,185,589.00	6.60%	Yes
1st Subsequent Year (2014-15)	15,067,343.00	-12.33%	Yes
2nd Subsequent Year (2015-16)	15,188,903.00	0.81%	No

**Explanation:**  
(required if Yes)

Deferred maintenance projects, 851 S. Mt. Vernon lease terminated

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
<b>Total Federal, Other State, and Other Local Revenue (Criterion 6B)</b>			
First Prior Year (2012-13)	54,942,502.58		
Budget Year (2013-14)	55,237,671.00	0.54%	Met
1st Subsequent Year (2014-15)	53,870,655.00	-2.47%	Met
2nd Subsequent Year (2015-16)	52,708,400.00	-2.16%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)</b>			
First Prior Year (2012-13)	22,273,623.22		
Budget Year (2013-14)	26,110,916.00	17.23%	Not Met
1st Subsequent Year (2014-15)	22,387,678.00	-14.26%	Not Met
2nd Subsequent Year (2015-16)	24,134,787.00	7.80%	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 MET - Projected total operating revenues have not changed by more than the standard for the budget and two subsequent fiscal years.

**Explanation:**

Federal Revenue  
(linked from 6B  
if NOT met)

**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)

Common core funds allocated for the purchase of textbooks and materials

**Explanation:**

Services and Other Exps.  
(linked from 6B  
if NOT met)

Deferred maintenance projects, 851 S. Mt. Vernon lease terminated

**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?
- 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)

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

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	184,109,472.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)		1% Required Minimum Contribution (Line 2c times 1%)	Budgeted Contribution <sup>1</sup> to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	184,109,472.00	1,841,094.72	3,666,982.00	Met

<sup>1</sup> 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)

Standard Met

**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<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> 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)	9,195,420.74		
b. Undesignated Amounts (Funds 01 and 17, Object 9790)	0.00		
c. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)		5,304,167.00	5,383,282.00
d. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)		0.00	0.00
e. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
f. Available Reserves (Lines 1a through 1e)	9,195,420.74	5,304,167.00	5,383,282.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	186,865,008.07	176,895,144.08	179,424,428.87
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)	186,865,008.07	176,895,144.08	179,424,428.87
3. District's Available Reserve Percentage (Line 1f divided by Line 2d)	4.9%	3.0%	3.0%
<b>District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):</b>	<b>1.6%</b>	<b>1.0%</b>	<b>1.0%</b>

<sup>1</sup>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.

<sup>2</sup>A school district that is the Administrative Unit of a Special Education Local Plan Area (SELPA) may exclude from its expenditures 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)	(2,740,170.17)	135,202,856.31	2.0%	Not Met
Second Prior Year (2011-12)	1,132,378.34	132,861,005.04	N/A	Met
First Prior Year (2012-13)	(4,292,930.73)	136,408,087.44	3.1%	Not Met
Budget Year (2013-14) (Information only)	(9,360,272.00)	137,483,752.00		

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

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

- 1a. STANDARD NOT MET - Unrestricted deficit spending has exceeded the standard percentage levels for two or more of the previous three fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budgets, and what change, if any, will be made to ensure that the subsequent budgets are balanced within the standard.

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

Concessions for certificated and management employees are included. Negotiations with classified employees is on-going. Further fiscal recovery measures must be implemented.

**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 <sup>1</sup>	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

<sup>1</sup> 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):

District's Fund Balance Standard Percentage Level:

**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 <sup>2</sup> (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2010-11)	21,742,135.00	22,808,867.29	N/A	Met
Second Prior Year (2011-12)	20,228,873.00	20,068,697.12	0.8%	Met
First Prior Year (2012-13)	21,695,839.00	21,201,075.46	2.3%	Not Met
Budget Year (2013-14) (Information only)	16,908,144.73			

<sup>2</sup> 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)

Standard Met

**10. CRITERION: Reserves**

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

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

<sup>1</sup> 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.

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

<sup>3</sup> 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):	21,959	22,008	22,058
<b>District's Reserve Standard Percentage Level:</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>

**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?
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)	184,109,472.00	193,547,390.00	197,846,400.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00		
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	184,109,472.00	193,547,390.00	197,846,400.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	5,523,284.16	5,806,421.70	5,935,392.00
6. Reserve Standard - by Amount (\$63,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. <b>District's Reserve Standard</b> <b>(Greater of Line B5 or Line B6)</b>	<b>5,523,284.16</b>	<b>5,806,421.70</b>	<b>5,935,392.00</b>

**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)	5,523,286.00	5,806,422.00	5,935,392.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	(18,592,652.05)	(41,163,695.05)
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)	0.00		
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)	5,523,286.00	(12,786,230.05)	(35,228,303.05)
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.00%	-6.61%	-17.81%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>5,523,284.16</b>	<b>5,806,421.70</b>	<b>5,935,392.00</b>
Status:	Met	Not Met	Not Met

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

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

- 1a. STANDARD NOT MET - Projected available reserves are below the standard in one or more of the budget or two subsequent fiscal years. Provide reasons for reserves falling below the standard and what plans and actions are anticipated to be taken to increase reserves to, or above, the standard.

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

2013-14 Salary concessions are reinstated in 2014-15. On-going salary reductions must be implemented to address on-going deficit spending

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**SUPPLEMENTAL INFORMATION**

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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?

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?

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?

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)?

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:



**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
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>				
First Prior Year (2012-13)	(10,778,662.96)			
Budget Year (2013-14)	(11,519,527.00)	740,864.04	6.9%	Met
1st Subsequent Year (2014-15)	(14,966,252.00)	3,446,725.00	29.9%	Not Met
2nd Subsequent Year (2015-16)	(14,787,558.00)	(178,694.00)	-1.2%	Met
<b>1b. Transfers In, General Fund *</b>				
First Prior Year (2012-13)	3,500,000.00			
Budget Year (2013-14)	0.00	(3,500,000.00)	-100.0%	Not Met
1st Subsequent Year (2014-15)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2015-16)	0.00	0.00	0.0%	Met
<b>1c. Transfers Out, General Fund *</b>				
First Prior Year (2012-13)	646,984.00			
Budget Year (2013-14)	610,156.00	(36,828.00)	-5.7%	Met
1st Subsequent Year (2014-15)	610,156.00	0.00	0.0%	Met
2nd Subsequent Year (2015-16)	610,156.00	0.00	0.0%	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. **NOT MET** - The projected contributions from the unrestricted general fund to restricted general fund programs have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

**Explanation:** (required if NOT met) 2013-14 Salary concessions are reinstated in 2014-15. On-going salary reductions must be implemented to address on-going deficit spending

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 in to general fund 01 from self insurance fund 67 to assist with cash flow

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)

Standard Met

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

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

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**S6. Long-term Commitments**

Identify all existing and new multiyear commitments<sup>1</sup> 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.

<sup>1</sup> 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)

2. If Yes to item 1, list all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments 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:		Principal Balance as of July 1, 2013
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	4	12-0000	12-0000-7400	101,270
Certificates of Participation	8	01-0000-8011	01-0000-7400	4,629,718
General Obligation Bonds	27	51-9051	51-9051-7400	203,509,614
Supp Early Retirement Program	2	01-0000-8011	01-0000-3900	1,917,907
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (do not include OPEB):

CFD #2	23	94-0000-8600	94-0000-7400	4,195,000
Classroom Leases	monthly	25-9811 & 25-9812	25-9811 & 25-9812-5600	369,668

Type of Commitment (continued)	Prior Year (2012-13)	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Capital Leases	57,459	15,000	15,000	15,000
Certificates of Participation	614,722	614,722	614,722	614,722
General Obligation Bonds	10,648,017	10,663,925	10,798,825	10,798,825
Supp Early Retirement Program	2,554,301	1,444,923	472,984	0
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

CFD #2	284,178	292,053	294,383	301,360
Classroom Leases	471,742	369,668	369,668	369,668

Total Annual Payments:	14,630,419	13,400,291	12,565,582	12,099,575
Has total annual payment increased over prior year (2012-13)?		No	No	No

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

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DATA ENTRY: Enter an explanation if Yes.

- 1a. No - Annual payments for long-term commitments have not increased in one or more of the budget and two subsequent fiscal years.

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

Standard Met
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**S6C. Identification of Decreases to Funding Sources Used to Pay Long-term Commitments**

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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
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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)

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**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)

2. For the district's OPEB:  
a. Are they lifetime benefits?

b. Do benefits continue past age 65?

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?

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

	Self-Insurance Fund	Governmental Fund
	561,656	0

4. OPEB Liabilities

a. OPEB actuarial accrued liability (AAL)	32,982,007.00
b. OPEB unfunded actuarial accrued liability (UAAL)	32,420,351.00
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	Jun 30, 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	3,722,508.00	3,812,398.00	3,903,254.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	1,884,847.00	1,804,972.00	1,670,135.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	1,884,847.00	1,804,972.00	1,670,135.00
d. Number of retirees receiving OPEB benefits	154	124	91

**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)

Yes
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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:

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3. Self-Insurance Liabilities

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

7,389,613.00
3,567,470.00

4. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs  
b. Amount contributed (funded) for self-insurance programs

	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
a. Required contribution (funding) for self-insurance programs	1,465,000.00	1,465,000.00	1,465,000.00
b. Amount contributed (funded) for self-insurance programs	1,201,381.00	1,213,395.00	1,225,528.00

**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	1,126.0	1,093.0	1,165.0	1,167.5

**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:

Feb 21, 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:

Feb 21, 2013

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?

Yes

If Yes, date of budget revision board adoption:

Jul 01, 2013

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

No

No

**One Year Agreement**

Total cost of salary settlement

(6,408,455)

0

0

% change in salary schedule from prior year

-3.8%

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:

N/A

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits

Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)

7. Amount included for any tentative salary schedule increases

Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)

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

- Are costs of H&W benefit changes included in the budget and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)

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

Are any new costs from prior year settlements included in the budget?

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

If Yes, explain the nature of the new costs:


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

- Are step & column adjustments included in the budget and MYPs?
- Cost of step & column adjustments
- Percent change in step & column over prior year

Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)

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

- Are savings from attrition included in the budget and MYPs?
- Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?

Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)

**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.):

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**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-management) FTE positions	554.0	593.0	593.0	593.0

**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.

None

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

209,775

7. Amount included for any tentative salary schedule increases

Budget Year  
(2013-14)

1st Subsequent Year  
(2014-15)

2nd Subsequent Year  
(2015-16)

0

0

0

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

1. Are costs of H&W benefit changes included in the budget and MYPs?
2. Total cost of H&W benefits
3. Percent of H&W cost paid by employer
4. Percent projected change in H&W cost over prior year

Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Yes	Yes	Yes
8,265,141	8,843,700	9,462,759
100.0%	100.0%	100.0%
1.7%	7.0%	7.0%

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

- Are any new costs from prior year settlements included in the budget?  
If Yes, amount of new costs included in the budget and MYPs  
If Yes, explain the nature of the new costs:

No		
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**Classified (Non-management) Step and Column Adjustments**

1. Are step & column adjustments included in the budget and MYPs?
2. Cost of step & column adjustments
3. Percent change in step & column over prior year

Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Yes	Yes	Yes
380,656	384,995	389,384
	1.1%	1.1%

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

1. Are savings from attrition included in the budget and MYPs?
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?

Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Yes	Yes	Yes
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.):

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**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	104.0	102.0	102.0	102.0

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

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

n/a

If Yes, complete question 2.

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

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)
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Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?

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Total cost of salary settlement

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% change in salary schedule from prior year (may enter text, such as "Reopener")

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Negotiations Not Settled

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

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

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

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


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

	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
--	--------------------------	----------------------------------	----------------------------------

- Are step & column adjustments included in the budget and MYPs?
- Cost of step and column adjustments
- Percent change in step & column over prior year


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

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


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**ADDITIONAL FISCAL INDICATORS**

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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?
  
- A2. Is the system of personnel position control independent from the payroll system?
  
- 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)
  
- A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?
  
- 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?
  
- A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?
  
- A7. Is the district's financial system independent of the county office system?
  
- 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)
  
- A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

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

**Comments:**  
(optional)

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**End of School District Budget Criteria and Standards Review**

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# CASHFLOW



Object	July	August	September	October	November	December	January	February
<b>ESTIMATES THROUGH THE MONTH OF</b>								
<b>A. BEGINNING CASH</b>	34,214,161.00	22,623,390.00	16,807,477.00	28,542,571.00	28,019,883.00	23,723,415.00	30,054,897.00	18,495,449.00
<b>B. RECEIPTS</b>								
Revenue Limit Sources	4,266,094.00	4,266,094.00	12,407,336.00	7,878,973.00	7,878,973.00	12,407,336.00	7,878,973.00	8,239,907.00
Principal Apportionment	655,925.00	14,115.00		13,656.00	1,082,531.00	4,344,762.00	896,652.00	508,309.00
Property Taxes	12,694.00	16,790.00	17,603.00	17,286.00	28,278.00	20,338.00	20,061.00	20,573.00
Miscellaneous Funds	15,126.00	74,829.00	852,122.00	454,220.00	29,628.00	387,802.00	1,105,781.00	989,867.00
Federal Revenue		567,802.00	2,371,927.00	5,097,106.00	1,548,831.00	1,935,908.00	1,744,612.00	3,887,415.00
Other State Revenue	109,796.00	27,348.00	219,190.00	1,295,715.00	448,985.00	1,869,943.00	1,321,650.00	1,325,197.00
Other Local Revenue								
Interfund Transfers In	9,930,000.00						(9,930,000.00)	
All Other Financing Sources	14,989,635.00	4,966,978.00	15,868,178.00	14,556,958.00	10,817,226.00	20,966,089.00	2,837,729.00	14,971,288.00
<b>TOTAL RECEIPTS</b>								
<b>C. DISBURSEMENTS</b>								
Certificated Salaries	1,322,778.00	4,147,449.00	7,284,291.00	7,475,081.00	7,719,906.00	7,601,034.00	7,587,389.00	7,557,271.00
Classified Salaries	909,598.00	2,123,860.00	2,202,189.00	2,253,985.00	2,282,918.00	2,234,278.00	2,178,304.00	2,279,112.00
Employee Benefits	84,571.00	276,348.00	374,568.00	369,517.00	259,902.00	3,341,232.00	3,337,919.00	3,347,666.00
Books and Supplies	117,285.00	1,083,613.00	709,750.00	1,517,223.00	1,064,056.00	312,331.00	304,382.00	220,799.00
Services								
Capital Outlay		31,908.00	109,231.00	128,455.00	43,345.00			24,002.00
Other Outgo								
Interfund Transfers Out				60,479.00	394,945.00	274,331.00	94,766.00	97,975.00
All Other Financing Uses								
<b>TOTAL DISBURSEMENTS</b>	2,434,232.00	10,516,996.00	14,048,865.00	15,079,646.00	15,113,694.00	14,634,607.00	14,397,177.00	15,061,336.00
<b>D. BALANCE SHEET TRANSACTIONS</b>								
<b>Assets</b>								
Cash Not In Treasury								
Accounts Receivable	18,236,832.00	8,077,105.00	10,337,360.00					
Due From Other Funds								
Stores								
Prepaid Expenditures								
Other Current Assets								
<b>SUBTOTAL ASSETS</b>	0.00	18,236,832.00	8,077,105.00	0.00	0.00	0.00	0.00	0.00
<b>Liabilities</b>								
Accounts Payable		10,559,006.00	421,579.00					
Due To Other Funds		15,000,000.00						
Current Loans		16,824,000.00						
Deferred Revenues								
<b>SUBTOTAL LIABILITIES</b>	0.00	42,383,006.00	8,343,000.00	0.00	0.00	0.00	0.00	0.00
Nonoperating								
Suspense Clearing		0.00						
<b>TOTAL BALANCE SHEET TRANSACTIONS</b>	0.00	(24,146,174.00)	9,915,781.00	0.00	0.00	0.00	0.00	0.00
<b>E. NET INCREASE/DECREASE</b>								
(B - C + D)	(11,590,771.00)	(5,815,913.00)	11,736,094.00	(522,668.00)	(4,296,468.00)	6,331,482.00	(11,559,448.00)	(90,048.00)
<b>F. ENDING CASH (A + E)</b>	22,623,390.00	16,807,477.00	28,542,571.00	28,019,883.00	23,723,415.00	30,054,897.00	18,495,449.00	18,405,401.00
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>								

Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
<b>ESTIMATES THROUGH THE MONTH OF</b>								
<b>JUNE</b>								
<b>A. BEGINNING CASH</b>	18,405,401.00	19,582,996.00	16,525,077.00	16,870,309.00				
<b>B. RECEIPTS</b>								
Revenue Limit Sources								
Principal Apportionment	12,968,271.00	6,040,146.00	0.00	4,728,364.00	18,679,583.00		107,040,050.00	107,040,050.00
Property Taxes	501,673.00	1,876,453.00	121,772.00	82,025.00			10,097,873.00	10,097,873.00
Miscellaneous Funds	17,339.00	26,349.00	18,294.00	15,657.00	24,886.00		256,150.00	256,150.00
Federal Revenue	266,545.00	878,355.00	1,093,922.00	2,033,298.00	4,345,037.00		12,526,552.00	12,526,552.00
Other State Revenue	2,044,673.00	2,628,787.00	994,974.00	1,683,570.00	8,128,048.00		32,573,653.00	32,573,653.00
Other Local Revenue	534,713.00	405,051.00	404,150.00	844,379.00	1,331,339.00		10,137,466.00	10,137,466.00
Interfund Transfers In							0.00	0.00
All Other Financing Sources			15,000,000.00		(15,000,000.00)		0.00	0.00
<b>TOTAL RECEIPTS</b>	16,333,214.00	11,855,151.00	17,573,112.00	9,387,293.00	17,508,893.00	0.00	172,631,744.00	172,631,744.00
<b>C. DISBURSEMENTS</b>								
Certificated Salaries	7,562,704.00	7,834,872.00	7,842,706.00	7,722,138.00	7,345,761.00		87,680,602.00	87,680,602.00
Classified Salaries	2,262,774.00	2,277,549.00	2,279,826.00	2,373,549.00	2,120,232.00		28,191,354.00	28,191,354.00
Employee Benefits	3,338,072.00	3,364,562.00	3,398,208.00	4,824,044.00	798,567.00		39,391,530.00	39,391,530.00
Books and Supplies	520,226.00	357,091.00	2,393,059.00	513,988.00	2,988,545.00		8,925,327.00	8,925,327.00
Services	1,409,839.00	1,078,996.00	1,113,110.00	4,022,779.00	1,768,609.00		17,185,589.00	17,185,589.00
Capital Outlay	5,660.00		23,359.00	102,066.00	78,468.00		519,875.00	519,875.00
Other Outgo	56,344.00		207,612.00	268,896.00	8,552.00		1,905,039.00	1,905,039.00
Interfund Transfers Out							610,156.00	610,156.00
All Other Financing Uses							0.00	0.00
<b>TOTAL DISBURSEMENTS</b>	15,155,619.00	14,913,070.00	17,227,880.00	20,437,616.00	15,088,734.00	0.00	184,109,472.00	184,109,472.00
<b>D. BALANCE SHEET TRANSACTIONS</b>								
<b>Assets</b>								
Cash Not in Treasury							0.00	
Accounts Receivable							36,651,297.00	
Due From Other Funds							0.00	
Stores							0.00	
Prepaid Expenditures							0.00	
Other Current Assets							0.00	
<b>SUBTOTAL ASSETS</b>	0.00	0.00	0.00	0.00	0.00	0.00	36,651,297.00	
<b>Liabilities</b>								
Accounts Payable							12,030,585.00	
Due To Other Funds							15,000,000.00	
Current Loans							24,117,000.00	
Deferred Revenues							0.00	
<b>SUBTOTAL LIABILITIES</b>	0.00	0.00	0.00	0.00	0.00	0.00	51,147,585.00	
Suspense Clearing							0.00	
<b>TOTAL BALANCE SHEET TRANSACTIONS</b>	0.00	0.00	0.00	0.00	0.00	0.00	(14,496,288.00)	
<b>E. NET INCREASE/DECREASE (B - C + D)</b>	1,177,595.00	(3,057,919.00)	345,232.00	(11,050,323.00)	2,420,159.00	0.00	(25,974,016.00)	(11,477,728.00)
<b>F. ENDING CASH (A + E)</b>	19,582,996.00	16,525,077.00	16,870,309.00	5,819,986.00				
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>							8,240,145.00	

ESTIMATES THROUGH THE MONTH OF		July	August	September	October	November	December	January	February
<b>A. BEGINNING CASH</b>		5,819,986.00	16,846,755.00	16,732,570.00	23,379,836.00	23,036,175.00	18,299,129.00	23,950,144.00	21,712,157.00
<b>B. RECEIPTS</b>									
Revenue Limit Sources									
Principal Apportionment	8010-8019	4,382,616.00	4,382,616.00	12,617,077.00	7,888,714.00	7,888,714.00	12,617,077.00	7,888,714.00	8,464,969.00
Property Taxes	8020-8079	655,924.00	14,479.00		13,389.00	961,305.00	4,159,571.00	879,071.00	448,343.00
Miscellaneous Funds	8080-8099	12,895.00	16,791.00	17,631.00	18,512.00	19,438.00	20,400.00	21,430.00	22,502.00
Federal Revenue	8100-8299		860,644.00	860,644.00	458,763.00		391,680.00	1,116,838.00	999,765.00
Other State Revenue	8300-8599		573,481.00	2,395,647.00	5,351,962.00	1,584,320.00	1,955,267.00	1,762,058.00	2,916,289.00
Other Local Revenue	8600-8799	120,776.00	128,623.00	221,389.00	1,308,673.00	453,475.00	1,888,642.00	1,334,867.00	1,338,448.00
Interfund Transfers In	8910-8929								
All Other Financing Sources	8930-8979								
<b>TOTAL RECEIPTS</b>		5,172,011.00	5,115,990.00	16,112,388.00	15,040,013.00	10,867,262.00	21,032,637.00	13,002,978.00	14,190,336.00
<b>C. DISBURSEMENTS</b>									
Certificated Salaries	1000-1999		4,563,241.00	7,867,035.00	8,073,088.00	8,337,498.00	8,209,116.00	8,194,380.00	8,161,852.00
Classified Salaries	2000-2999	1,388,917.00	2,341,578.00	2,312,298.00	2,366,662.00	2,397,063.00	2,345,932.00	2,287,218.00	2,393,067.00
Employee Benefits	3000-3999	955,076.00	2,939,412.00	3,027,594.00	3,118,422.00	3,211,974.00	3,308,334.00	3,407,584.00	3,509,812.00
Books and Supplies	4000-4999	93,028.00	290,166.00	412,025.00	406,466.00	285,891.00	343,563.00	334,820.00	242,879.00
Services	5000-5999	123,150.00	927,793.00	731,042.00	1,366,740.00	992,977.00	897,543.00	921,250.00	1,065,546.00
Capital Outlay	6000-6599			19,713.00					
Other Outgo	7000-7499			110,323.00	62,294.00	398,695.00	277,074.00	95,713.00	67,975.00
Interfund Transfers Out	7600-7629								
All Other Financing Uses	7630-7699								
<b>TOTAL DISBURSEMENTS</b>		2,560,171.00	11,062,190.00	14,480,030.00	15,383,674.00	15,624,298.00	15,381,622.00	15,240,985.00	15,441,131.00
<b>D. BALANCE SHEET TRANSACTIONS</b>									
Assets									
Cash Not in Treasury	9111-9199								
Accounts Receivable	9200-9299	18,679,583.00	8,700,000.00	5,014,908.00					
Due From Other Funds	9310								
Stores	9320								
Prepaid Expenditures	9330								
Other Current Assets	9340								
<b>SUBTOTAL ASSETS</b>		0.00	18,679,583.00	8,700,000.00	5,014,908.00	0.00	0.00	0.00	0.00
Liabilities									
Accounts Payable	9500-9599								
Due To Other Funds	9610	10,264,654.00	2,867,985.00						
Current Loans	9640								
Deferred Revenues	9650								
<b>SUBTOTAL LIABILITIES</b>		0.00	10,264,654.00	2,867,985.00	0.00	0.00	0.00	0.00	0.00
Nonoperating									
Suspense Clearing	9910								
<b>TOTAL BALANCE SHEET TRANSACTIONS</b>		0.00	8,414,929.00	5,832,015.00	0.00	0.00	0.00	0.00	0.00
<b>E. NET INCREASE/DECREASE (B - C + D)</b>									
		11,029,769.00	(114,195.00)	6,647,266.00	(343,661.00)	(4,737,046.00)	5,651,015.00	(2,237,987.00)	(1,250,795.00)
<b>F. ENDING CASH (A + E)</b>		16,846,755.00	16,732,570.00	23,379,836.00	23,036,175.00	18,299,129.00	23,950,144.00	21,712,157.00	20,461,362.00
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>									



ESTIMATES THROUGH THE MONTH OF	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
<b>A. BEGINNING CASH</b>		20,461,362.00	20,978,416.00	16,680,134.00	2,476,592.00				
<b>B. RECEIPTS</b>									
Revenue Limit Sources									
Principal Apportionment	8010-8019	13,193,333.00	6,265,208.00	643,942.00	4,728,364.00	19,129,709.00		109,447,111.00	109,447,111.00
Property Taxes	8020-8079	461,837.00	1,739,860.00	20,411.00	120,352.00			10,097,873.00	10,097,873.00
Miscellaneous Funds	8080-8099	23,627.00	26,348.00	2,114,862.00	21,431.00	14,934.00		256,150.00	256,150.00
Federal Revenue	8100-8299	1,286,645.00	887,138.00	2,114,862.00	2,457,630.00	1,972,667.00		12,526,552.00	12,526,552.00
Other State Revenue	8300-8699	1,055,120.00	2,352,075.00	944,324.00	1,689,570.00	8,420,131.00		30,974,244.00	30,974,244.00
Other Local Revenue	8600-8799	540,060.00	409,101.00	408,191.00	852,823.00	1,364,791.00		10,369,859.00	10,369,859.00
Interfund Transfers In	8910-8929							0.00	
All Other Financing Sources	8930-8979							0.00	
<b>TOTAL RECEIPTS</b>		16,540,622.00	11,679,530.00	4,131,730.00	9,864,170.00	30,902,232.00	0.00	173,671,769.00	173,671,769.00
<b>C. DISBURSEMENTS</b>									
Certificated Salaries	1000-1999	8,167,721.00	8,461,661.00	8,969,361.00	9,107,522.00	9,108,839.00		97,219,314.00	97,219,314.00
Classified Salaries	2000-2999	2,375,913.00	2,391,426.00	2,403,382.00	2,523,552.00	1,270,470.00		28,797,538.00	28,797,538.00
Employee Benefits	3000-3999	3,615,106.00	3,723,559.00	3,935,265.00	5,395,246.00	2,860,569.00		42,907,952.00	42,907,952.00
Books and Supplies	4000-4999	572,249.00	392,800.00	1,793,148.00	539,687.00	1,613,611.00		7,320,335.00	7,320,335.00
Services	5000-5999	1,246,135.00	1,008,366.00	1,146,503.00	3,113,462.00	1,536,836.00		15,087,343.00	15,087,343.00
Capital Outlay	6000-6599							19,713.00	19,713.00
Other Outgo	7000-7499	46,344.00		187,613.00	282,341.00	76,467.00		1,605,039.00	1,605,039.00
Interfund Transfers Out	7600-7629				610,156.00			610,156.00	610,156.00
All Other Financing Uses	7630-7699							0.00	
<b>TOTAL DISBURSEMENTS</b>		16,023,468.00	15,677,812.00	18,335,272.00	21,571,966.00	16,484,781.00	0.00	193,547,390.00	193,547,390.00
<b>D. BALANCE SHEET TRANSACTIONS</b>									
Assets									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							32,394,491.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
<b>SUBTOTAL ASSETS</b>		0.00	0.00	0.00	0.00	0.00	0.00	32,394,491.00	
Liabilities									
Accounts Payable	9500-9599							13,132,639.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Deferred Revenues	9650							0.00	
<b>SUBTOTAL LIABILITIES</b>		0.00	0.00	0.00	0.00	0.00	0.00	13,132,639.00	
Nonoperating									
Suspense Clearing	9910							0.00	
<b>TOTAL BALANCE SHEET TRANSACTIONS</b>		0.00	0.00	0.00	0.00	0.00	0.00	19,261,852.00	
<b>E. NET INCREASE/DECREASE</b>									
(B - C + D)		517,054.00	(4,298,282.00)	(14,203,542.00)	(11,707,796.00)	14,437,441.00	0.00	(613,749.00)	(19,875,601.00)
<b>F. ENDING CASH (A + E)</b>		20,978,416.00	16,680,134.00	2,476,592.00	(9,231,204.00)				
<b>G. ENDING CASH PLUS CASH ACCRUALS AND ADJUSTMENTS</b>								5,206,237.00	

# Current Expense Formula



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	87,680,602.00	301	0.00	303	87,680,602.00	305	1,194,928.00		307	86,485,674.00	309
2000 - Classified Salaries	28,191,354.00	311	10,000.00	313	28,181,354.00	315	3,501,216.00		317	24,680,138.00	319
3000 - Employee Benefits (Excluding 3800)	39,174,526.00	321	870.00	323	39,173,656.00	325	1,571,048.00		327	37,602,608.00	329
4000 - Books, Supplies Equip Replace. (6500)	8,925,327.00	331	1.00	333	8,925,326.00	335	2,235,108.00		337	6,690,218.00	339
5000 - Services . . . & 7300 - Indirect Costs	16,461,363.00	341	21,108.00	343	16,440,255.00	345	2,995,681.00		347	13,444,574.00	349
TOTAL					180,401,193.00	365			TOTAL	168,903,212.00	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	375
2. Salaries of Instructional Aides Per EC 41011. . . . .		2100	380
3. STRS. . . . .		3101 & 3102	382
4. PERS. . . . .		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative. . . . .		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .		3401 & 3402	385
7. Unemployment Insurance. . . . .		3501 & 3502	390
8. Workers' Compensation Insurance. . . . .		3601 & 3602	392
9. OPEB, Active Employees (EC 41372). . . . .		3751 & 3752	393
10. Other Benefits (EC 22310). . . . .		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .			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). . . . .			0.00
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .			396
14. TOTAL SALARIES AND BENEFITS. . . . .			397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. . . . .			60.76%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X'). . . . .			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high) . . . . .	55.00%
2. Percentage spent by this district (Part II, Line 15) . . . . .	60.76%
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). . . . .	168,903,212.00
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	0.00

# **INTERFUND ACTIVITIES**



Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(45,598.00)	0.00	(724,228.00)				
Other Sources/Uses Detail					0.00	610,156.00		
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	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	49,831.00	0.00	111,161.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(30,033.00)	613,065.00	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	0.00		
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	0.00		
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								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	25,500.00	0.00						
Other Sources/Uses Detail					610,156.00	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					10,000.00	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	10,000.00		
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								

July 1 Budget (Single Adoption)  
2013-14 Budget  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
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	300.00	0.00						
Other Sources/Uses Detail					0.00	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								
<b>TOTALS</b>	<b>75,631.00</b>	<b>(75,631.00)</b>	<b>724,226.00</b>	<b>(724,226.00)</b>	<b>620,156.00</b>	<b>620,156.00</b>		