



**Santa Barbara
Unified**
SCHOOL DISTRICT

2013-14 Adopted Budget



June 25, 2013



Santa Barbara Unified School District

720 Santa Barbara Street, Santa Barbara, CA 93101 Phone 805-963-4338, TDD 805-966-7734, Fax 805-966-6852
www.sbsdk12.org

To: Board of Education

From: Meg Jetté, Assistant Superintendent of Business

Date: June 17, 2013

Subject: Approval of the 2013-14 Adopted Budget

INTRODUCTION

Santa Barbara Unified School District (district) staff have prepared the fiscal year 2013-14, Adopted Budget for the board's review and adoption. The district staff has created the 2013-14 Adopted Budget using Revenue Limit Formula and not the Local Control Funding Formula (LCFF). The proposed changes to funding that are in the state's budget were not approved in time to incorporate them in to the district's Adopted Budget.

The Adopted Budget for the 2013-14 fiscal year projects a fund balance in the General Fund that meets the SBUSD's minimum recommended reserve requirement of 3 percent for the current year and two subsequent years. While the state required minimum reserve has been met, the district still faces budget uncertainties due to the LCFF funding model and its unresolved implementation methods. All estimates for funding have been based on the traditional revenue limit funding model and not the Local Control Funding Formula (LCFF).

The multi-year projections for this budget we prepared using the traditional revenue limit model assuming a 1.5 percent revenue limit Cost of Living Allowance (COLA) for 2013-14. Due to the uncertainty of the LCFF implementation staff projected flat funding for the two subsequent years.

The following narrative explains the major differences from the 2012-13 Second Interim Budget and the 2012-13 Estimated Actuals and the 2013-14 Adopted Budget. It further explains the assumptions used in the development of the Adopted Budget and its Multi-Year Projections (MYP).

LCFF

Due to the lack of information on the new funding model, LCFF, at the time of the completion of the Adopted Budget, staff will provide an update supplement on LCFF at the June 25, 2013 board meeting.

UNRESTRICTED ACTIVITY

SBUSD's operations are accounted for in the General Fund. Unrestricted activity includes all of the revenues and expenditures of the SBUSD that are made at the complete discretion of the board and are not subject to the rules requirements of the categorical programs. Presented below is a statement of unrestricted revenues and expenditures for the General Fund and Parcel Tax Funds combined. Any significant variances from the Second Interim Budget to the estimated actuals for 2012-13 are explained below the statements.

2012-13 Second Interim Budget vs. 2012-13 Estimated Actuals

UNRESTRICTED REVENUES				
	2012-13		2012-13	
	Second Interim		Estimated Actuals	Change
<u>Revenues</u>				
Revenue Limit Sources	\$ 82,352,238	\$	90,709,662	\$ 8,357,424
Federal Revenue	2,739		2,739	-
Other State Revenue	10,757,112		10,757,112	-
Other Local Revenue	4,350,349		4,357,749	7,400
Total Revenue	\$ 97,462,438	\$	105,827,262	\$ 8,364,824

Changes to Unrestricted Revenues

Revenue Limit Sources

The increase in revenue limit sources is due to a one-time distribution of cash from the former redevelopment agencies (RDA) of \$6.9 million as well as an increase of \$1.3 million in property taxes on-going from the RDA funds.

Federal Revenue

No change.

Other State Revenue

No change.

Other Local Revenue

The increase in local revenues is due to an increase in the amount of Mitigation/Developer Fees collected by the district.

UNRESTRICTED EXPENDITURES				
	2012-13		2012-13	
	Second Interim	Estimated	Actuals	Change
<u>Expenditures</u>				
Certificated Salaries	\$ 44,618,719	\$ 46,343,833	\$ 1,725,114	
Classified Salaries	11,520,689	11,950,194	429,505	
Employee Benefits	13,704,906	13,998,537	293,631	
Books and Supplies	2,310,353	2,309,791	(562)	
Services and Other Operating Expenses	8,873,189	8,708,786	(164,403)	
Capital Outlay	195,635	394,001	198,366	
Other Outgo (excludes transfers of indirect)			-	
Other Outgo - Transfers of indirect Cost	(1,158,679)	(1,158,905)	(226)	
Total Expenditures	\$ 80,064,812	\$ 82,546,237	\$ 2,481,425	

Significant Changes to Unrestricted Expenditure Estimates

Salaries and Benefits

The net increase of salaries is due to a two percent bonus for all staff off of the salary schedule, and additional cost associated with the two volunteer teacher professional development days in June 2013.

Services and Operating

The increase is due to the net effect of an increase in housekeeping expenditures and a decrease in contracted services.

Capital Outlay

The increase is due to the purchase of district network firewalls to enhance security and ensure continual computer network service for all district sites.

UNRESTRICTED OTHER FINANCING AND SOURCE/USES			
	2012-13 Second Interim	2012-13 Estimated Actuals	Change
<u>Other Financing Sources/Uses</u>			
Interfund Transfer - In	\$ 210,887	210,887	\$ -
Interfund Transfer - Out	740,673	4,740,673	4,000,000
Other Sources	-	-	-
Other Uses	94,406	94,406	-
Contributions	(17,714,993)	(18,050,509)	(335,516)
Total Other Financing Sources/Uses	\$ (18,339,185)	\$ (22,674,701)	\$ (4,335,516)
Net Increase (Decrease) in Fund Balance	\$ (941,559)	\$ 606,324	\$ 1,547,883

Significant Changes to Unrestricted Other Financing Sources/Uses Estimates

Transfers In

No change.

Transfers Out

The increase is due to one-time RDA funds moved to fund 17 (Special Reserve Fund) to account for any unforeseen consequences of the Common Core State Standards (CCSS) and LCFF.

Contributions

The increase in the contribution is due to increase costs in special education transportation.

UNRESTRICTED FUND BALANCE			
	2012-13 Second Interim	2012-13 Estimated Actuals	Change
<u>Fund Balance - Reserves</u>			
Beginning Fund Balance	\$ 7,256,984	\$ 7,256,984	\$ -
Results of Operations	(941,559)	606,324	1,547,883
Ending Fund Balance	\$ 6,315,425	\$ 7,863,308	\$ 1,547,883

Changes in Fund Balance

The district had projected an operating deficit in the amount of \$941,559 for the fiscal year 2012-13. However, with the amount of changes mentioned above, staff felt an explanation was needed to explain the large swing within the past three months. Staff projects a budget surplus for the second year in a row.

2012-13 Estimated Actuals vs. 2013-14 Adopted Budget

UNRESTRICTED REVENUES			
	2012-13 Estimated Actuals	2013-14 Adopted Budget	Change
<u>Revenues</u>			
Revenue Limit Sources	\$ 90,709,662	\$ 85,578,654	\$ (5,131,008)
Federal Revenue	2,739	2,739	-
Other State Revenue	10,757,112	12,194,380	1,437,268
Other Local Revenue	4,357,749	5,644,062	1,286,313
Total Revenue	\$ 105,827,262	\$ 103,419,835	\$ (2,407,427)

Changes to Revenue

Revenue Limit Sources

The decrease in funding is due to the one-time cash disbursement in 2012-13 of \$6.9 million and the increase in the estimate for property taxes.

Federal Revenue

No change.

Other State

The net increase is due to the new funding for the implementation of the CCSS and the district standard decrease of 10% state funds.

Other Local Revenue

The increase in local revenue is due mainly to the increase in the amounts of the new parcel taxes that will be in place from 2013-2017.

UNRESTRICTED EXPENDITURES			
	2012-13 Estimated Actuals	2013-14 Adopted Budget	Change
<u>Expenditures</u>			
Certificated Salaries	\$ 46,343,833	\$ 46,108,844	\$ (234,989)
Classified Salaries	11,950,194	11,762,514	(187,680)
Employee Benefits	13,998,537	13,990,347	(8,190)
Books and Supplies	2,309,791	3,826,399	1,516,608
Services and Other Operating Expenses	8,708,786	8,972,152	263,366
Capital Outlay	394,001	422,500	28,499
Other Outgo (excludes transfers of indirect)	-	-	-
Other Outgo - Transfers of indirect Cost	(1,158,905)	(966,206)	192,699
Total Expenditures	\$ 82,546,237	\$ 84,116,550	\$ 1,570,313

Changes in Expenditures

Salaries and Benefits

The net change in salaries is due to the decrease from 2012-13 from the 2% bonus and the two voluntary work days and the increases in 2013-14 for the new parcel tax staffing and normal step and column increases for staff.

Books and Supplies

The increase is due to the increased expenditures to implement 50% of the CCSS.

Services and Operating

The increase is due to increases in housekeeping and the increase in expenditures for professional/consultant services.

Capital Outlay

The increase is due to the need to purchase new district equipment such as three electric carts for school sites.

UNRESTRICTED OTHER FINANCING AND SOURCE/USES			
	2012-13 Estimated Actuals	2013-14 Adopted Budget	Change
<u>Other Financing Sources/Uses</u>			
Interfund Transfer - In	\$ 210,887	\$ -	\$ (210,887)
Interfund Transfer - Out	4,740,673	375,500	(4,365,173)
Other Sources	-	-	-
Other Uses	94,406	167,547	73,141
Contributions	(18,050,509)	(19,216,768)	(1,166,259)
Total Other Financing Sources/Uses	\$ (22,674,701)	\$ (19,759,815)	\$ (5,669,178)

Changes in Other Financing Sources/Uses

Transfers In

The transfer in 2012-13 was a correction to a parcel tax transfer in which funds were returned to the General Fund from 2011-12 that will not be needed in 2013-14.

Transfers Out

The decrease of \$4.3 million is due to a portion of the one-time funds from the RDA being transferred to Fund 17 (Special Reserve).

Contributions

The significant increase in the contribution is due to the net effect of the increase in special education due to the increase to 80 percent pay as you go as required in the Special Education Local Plan Area (SELPA) funding model, reduction in federal funding for special education due to sequestration, change of the speech/language pathologists to a 200 day schedule, reductions in the number of special education instructional aides for 2013-14, and the reduction of cost from Presence Learning.

UNRESTRICTED FUND BALANCE			
	2012-13 Estimated Actuals	2013-14 Adopted Budget	Change
<u>Fund Balance - Reserves</u>			
Beginning Fund Balance	7,256,984	7,863,308	606,324
Results of Operations	606,324	(456,530)	(1,062,854)
Ending Fund Balance	7,863,308	7,406,778	(456,530)

Changes in Other Financing Sources/Uses

The district anticipates deficit spending in the amount of \$456,530 for 2013-14, however, these are planned expenditure using ending fund balance from 2012-13. The planned expenditures are as follows: \$337,000 for the Munis financial system implementation, \$26,000 for a new fork lift, \$30,000 for three new electric carts for school sites, \$10,000 for computer server hardware and software, \$42,000 for a new delivery van, and \$11,000 for a new lawn mower.

PARCEL TAX ACTIVITY

In the November 2012 election, the voters approved two new parcel tax measures for SBUSD. Voters passed Measure A for the high schools in the amount of \$45 per parcel, and also passed Measure B for the elementary schools in the amount of \$48 per parcel. These new parcel taxes will be levied for four years beginning with the 2013-14 fiscal year. All funds received from the parcel taxes are local revenues that are deposited directly into the designated SBUSD Parcel Tax Fund at the County Treasury and are not touched by the State of California.

The district projects revenue from the new parcel taxes of \$3,151,709 in fiscal year 2013-14. The amount of revenue received by the district is directly impacted by the number of exemptions applied for and granted to senior citizens each year. The number of exemptions processed and approved can vary widely from one year to the next.

REDEVELOPMENT AGENCIES

On December 29, 2011, the California Supreme Court upheld ABX1 26(the Act) that dissolved RDAs in the State of California. The Santa Barbara Unified School District has three RDA's within its boundaries; Santa Barbara, Goleta, and Isla Vista. Property tax is generated in each of these RDAs. Since the RDAs have been dissolved, that property tax has been redistributed to the other taxing agencies within the boundaries using a formula approved by the state. Along with the property tax, which will become an ongoing stream of revenue for the district, will come periodic distributions of assets that have been liquidated by the RDA and also disbursed out to the taxing agencies. These liquidations of assets are to be considered "one-time" funds. The district also continues to receive pass-through funding from the RDAs that is used for facilities projects.

During the first year of the dissolution of the RDAs, fiscal year 2011-12 the district received \$2,751,624 in redistributed property tax that was applied against the district revenue. The additional property tax amount from the RDA reduced that amount of funding the state would have to provide the district directly with no additional funding going to the district. The 2012-13 fiscal year has provided property tax revenue from the RDAs of \$6,689,358 that offsets the district's state aid ongoing each year. In addition, the district received \$6,932,046 in asset liquidations that did result in **one-time** additional funding over the district's revenue limit. The district has used this cash to fund a **one-time** 2 percent off the salary schedule bonus for all employees estimated to be \$1.8 million, \$195,263 for firewalls to enhance the district network across all sites, \$153,000 for the purchase of two lawn mowers, a delivery van, two facilities trucks and three electric carts for sites. The district has also assigned \$337,000 of the 2012-13 fund balance for the implementation cost of its new financial system that will be paid in fiscal year 2013-14. Finally, the district has transferred \$4 million of this one-time money to its special reserve fund to prepare for any uncertainties in funding from the implementation of the LCFF and CCSS from the state. That cash will be transferred back to the general fund as needed.

RESTRICTED ACTIVITY

Restricted activity includes all of the revenues and expenditures of the district that are made in the categorical programs as prescribed by the state and federal governments. Presented below are statements of **restricted** revenues and expenditures for the SBUSD General Fund. Any significant variances from the 2012-13 estimated actuals to the 2013-14 adopted budget are explained.

RESTRICTED REVENUES			
	2012-13 Estimated Actuals	2013-14 Adopted Budget	Change
<u>Revenues</u>			
Revenue Limit Sources	\$ 3,299,312	\$ 3,263,548	\$ (35,764)
Federal Revenue	8,131,463	7,367,574	(763,889)
Other State Revenue	5,005,525	3,933,320	(1,072,205)
Other Local Revenue	3,556,578	1,031,996	(2,524,582)
Total Revenue	\$ 19,992,878	\$ 15,596,438	\$ (4,396,440)

Changes to Revenue

Revenue Limit Sources

There is a slight decrease due to a small reduction in the property tax transfer to special education.

Federal Revenue

The decrease is due to the significant reduction in federal revenues due to sequestration.

Other State Revenue

The decrease is due to the district budget principal of projecting a 10 percent reduction of state revenues and additional funds owed to the SELPA.

Other Local Revenue

The substantial decrease is due to the unknown nature of donations received from one year to the next so the district always budgets conservatively.

RESTRICTED EXPENDITURES			
	2012-13 Estimated Actuals	2013-14 Adopted Budget	Change
<u>Expenditures</u>			
Certificated Salaries	\$ 12,617,964	\$ 13,208,377	\$ 590,413
Classified Salaries	9,202,105	8,051,619	(1,150,486)
Employee Benefits	6,000,523	4,851,977	(1,148,546)
Books and Supplies	2,672,487	1,615,441	(1,057,046)
Services and Other Operating Expenses	8,187,556	6,678,709	(1,508,847)
Capital Outlay	161,268	118	(161,150)
Other Outgo (excludes transfers of indirect)	33,796	33,796	-
Other Outgo - Transfers of indirect Cost	556,735	373,169	(183,566)
Total Expenditures	\$ 39,432,434	\$ 34,813,206	\$ (4,619,228)

Changes in Expenditures

Salaries and Benefits

The net decrease is due to the reduction in the number of special education instructional aides in the 2013-14 budget with the increase in the number of work days to 200 for speech/language pathologists.

Services and Operating

The reduction is due to the need to decrease costs because of federal sequestration and the budgeted 10 percent reduction in state revenue.

Capital Outlay:

The decrease is due to the projects in the 9000 resources which are site foundations and donation funded accounts which amounted to \$161,268 in 2012-13. The amounts for planned projects by sites were not known at budget adoption for 2013-14 resulting in the decrease from 2012-13 to 2013-14.

Other Outgo:

The decrease is due to the reduction in the district's indirect cost rate for 2013-14 which reduces the amount of transfers for indirect costs.

RESTRICTED OTHER FINANCING AND SOURCE/USES			
	2012-13 Estimated Actuals	2013-14 Adopted Budget	Change
<u>Other Financing Sources/Uses</u>			
Interfund Transfer - In	\$ -	\$ -	\$ -
Interfund Transfer - Out	-	-	-
Sources	-	-	-
Uses	-	-	-
Contributions	18,050,509	19,216,768	1,166,259
Total Other Financing Sources/Uses	\$ 18,050,509	\$ 19,216,768	\$ 1,166,259

Changes in Other Financing Sources/Uses

Transfers In

No change.

Transfers Out

No change.

Contributions:

The significant increase in the contribution is due to the net effect of the increase in special education due to the increase to 80 percent pay as you go as required in the SELPA funding model, reduction in Federal funding for special education due to sequestration, change of the Speech/Language Pathologists to a 200 day schedule, reductions in the number of special education instructional aides for 2013-14, and the reduction of cost from Presence Learning.

RESTRICTED FUND BALANCE			
	2012-13 Estimated Actuals	2013-14 Adopted Budget	Change
<u>Fund Balance - Reserves</u>			
Beginning Fund Balance	\$ 1,685,744	\$ 296,697	\$ (1,389,047)
Results of Operations	(1,389,047)	-	(1,389,047)
Ending Fund Balance	\$ 296,697	\$ 296,697	\$ -

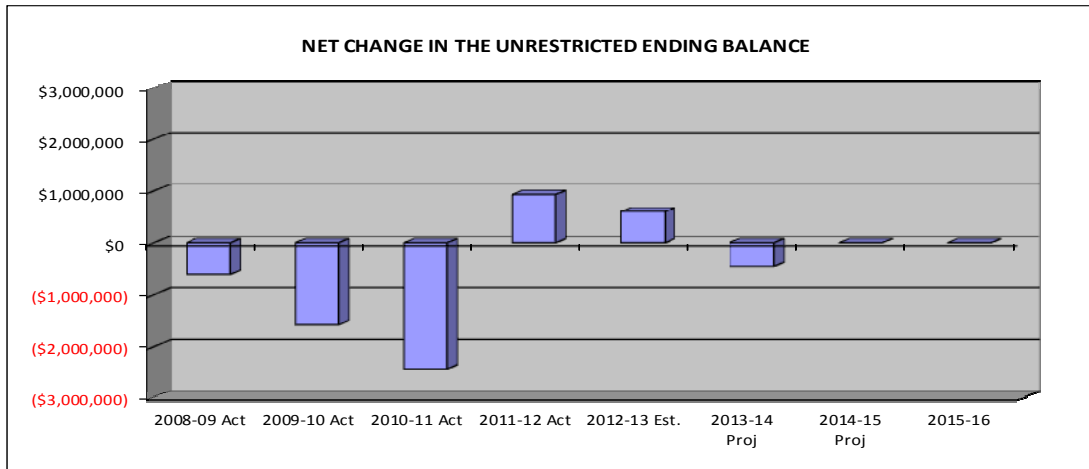
Changes in Fund Balance

Fund Balance:

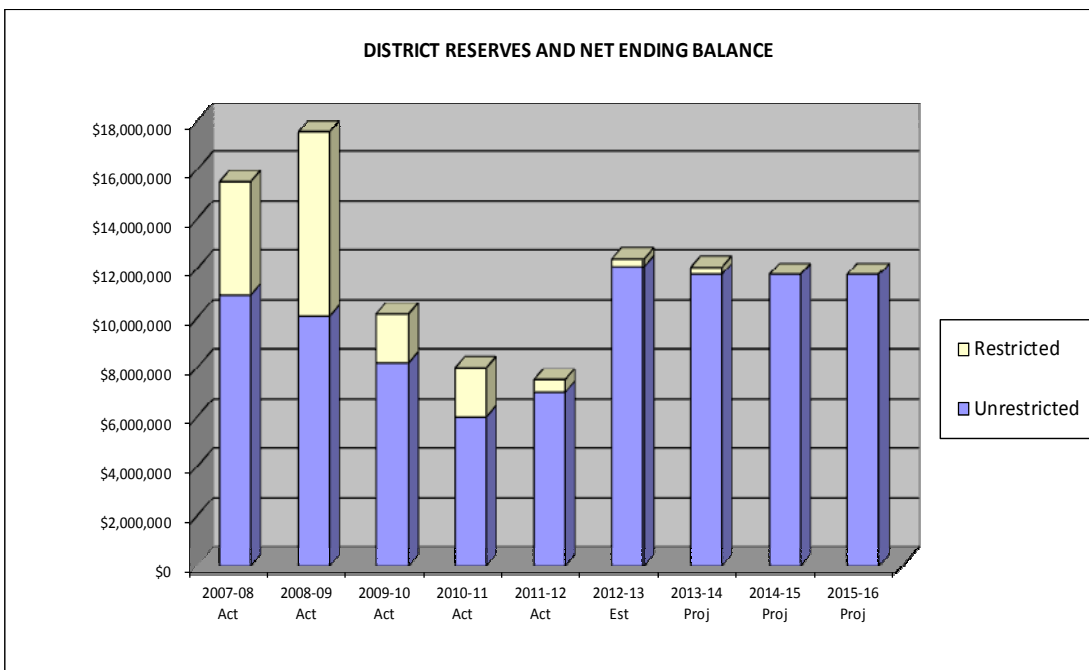
The district is projecting to not deficit spend in restrict programs in 2013-14 which will result in the amount of fund balance carrying over from 2012-13 to carry over into 2014-15.

FUND BALANCE

The chart below reflects the SBUSD's net change in unrestricted ending balance. A positive number, one with the bar above the centerline, reflects that the district had more unrestricted income than expenditures in that particular fiscal year. A deficit amount, reflected with the bar below the centerline, indicates that the district had more unrestricted expenditures than income in that particular fiscal year. The significant decline in 2015-16 very conservatively assumes flat funding from 2012-13 and will change once the state adopts its budget and finalizes its funding model for schools. The district would still make its three percent required reserve even in this worst case scenario.

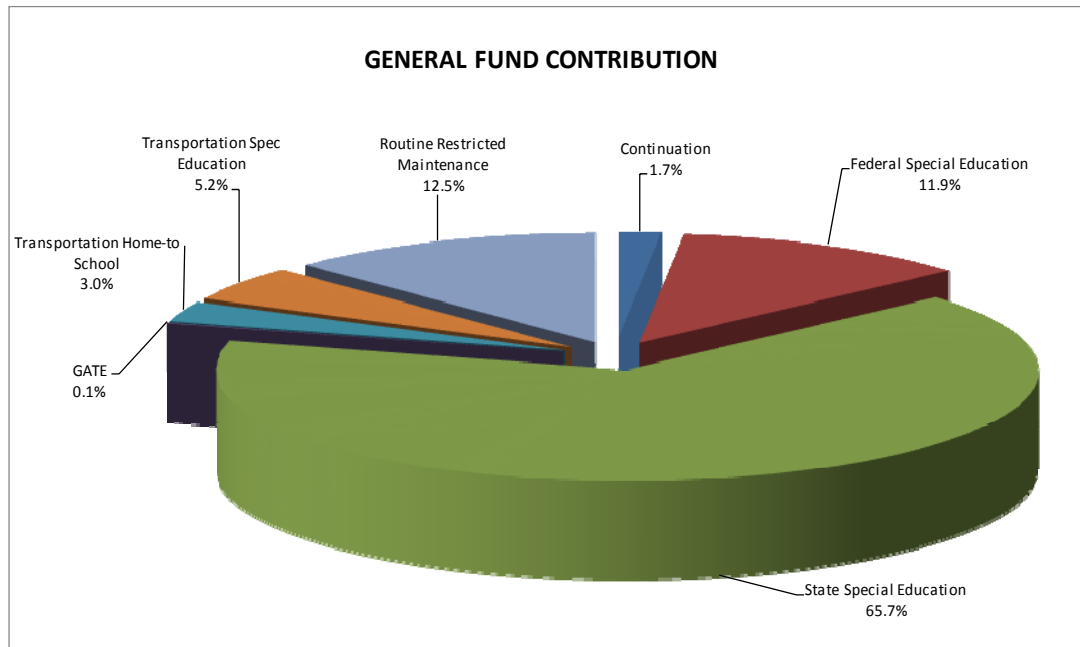


A school district's net ending balance is a reserve account to fund unforeseen events in a subsequent fiscal year. Included within the projected net ending balance is a "reserve for economic uncertainties," which is a minimum three percent balance that the state requires to be retained. The reserve for economic uncertainties is above the state's minimum requirement of three percent; and is currently projected at 9.86 percent for 2013-14.



ENCROACHMENT

Encroachment occurs when a restricted program is not fully funded by a dedicated funding source and the unfunded portion is paid for out of unrestricted general fund dollars. The graph below presents a picture of which categorical programs at the district are encroaching on the general fund and what percentage they each are of the total \$19,216,768 contribution.



LOTTERY REVENUE

Lottery funding is provided to school districts based on the prior year end of Average Daily Attendance (ADA). The rates per ADA are projected to remain the same in 2013-14 as they were in 2012-13. The lottery funding rates per ADA are projected to be \$124.25 for unrestricted and \$30 for restricted.

Lottery Revenue		
	2012-13 Estimated Actuals	2013-14 Adopted Budget
Unrestricted	\$ 1,716,187	\$ 1,505,331
Restricted - Instructional Materials	414,371	388,387
Total	\$ 2,130,558	\$ 1,893,718

Lottery funds are not predictable and can go up or down based on the sales of lottery tickets. The Lottery Commission will provide updates to the projections from time to time; however they do not make changes to the projections in the middle of the year on a routine basis. They will adjust estimates when there is a material change in the sales pattern up or down that can be relied upon through the end of the fiscal year. The district budgets lottery revenue very conservatively by estimating revenues for 2013-14 to be 89 percent of what is estimated to be received in 2012-13.

MULTIYEAR PROJECTIONS

The Multi-Year Projection (MYP) for the Fiscal Year 2013-14 Adopted Budget Report for the Santa Barbara Unified School District has been prepared for the board's review and approval. The MYP reflects flat funding as calculated in the 2012-13 traditional revenue limit model due to the uncertainty of the governor's budget.

More than ever, this year, the multi-year forecast will be different between the forecasted and actual results, due to events and circumstances that do not occur as anticipated, and those unexpected differences may be material. Stakeholders must recognize this inherent limitation of the financial forecast process. These limitations include issues such as the real possibility of a completely new funding model for schools by the state, unanticipated changes in enrollment trends and economic conditions.

GeneralFund Multiyear Projections Unrestricted/Restricted					
	2013-14		2014-15		2015-16
<u>Revenues</u>					
Revenue Limit Sources	\$	88,842,202	\$	89,250,578	\$ 88,842,202
Federal Revenue		7,370,313		7,370,313	7,370,313
Other State Revenue		16,127,700		16,127,700	14,987,700
Other Local Revenue		6,676,058		6,676,058	6,676,058
Other Financing Sources		-		-	-
<i>Total Revenue</i>	\$	119,016,273	\$	119,424,649	\$ 117,876,273
<u>Expenditures</u>					
Salaries & Benefits		97,973,678		98,809,981	99,014,190
Other Adjustments		-		(640,360)	(1,006,171)
Books and Supplies		5,441,840		5,815,398	4,301,840
Services and Other					
Operating Expenses		15,650,861		15,329,904	15,159,991
Capital Outlay		422,618		422,618	422,618
Other Outgo		(559,241)		(559,241)	(559,241)
Other Financing Uses		543,047		543,047	543,047
<i>Total Expenditures</i>	\$	119,472,803	\$	119,721,346	\$ 117,876,273
Net Gain Increase					
(Decrease) in Fund Balance	\$	(456,530)	\$	(296,697)	\$ -
Beginning Fund Balance		7,863,305		7,703,475	7,406,778
Other Reserves		4,375,322		4,375,322	4,375,322
Total Available Reserves	\$	11,782,098	\$	11,782,100	\$ 11,782,100
Total Available Reserves %		9.86%		9.84%	10.00%

Assumptions and Significant Adjustments in the Multiyear Projections

Revenues

All revenues projected on the multi-year projection were conservatively based on flat funding calculated using the 2013-14 Adopted Budget traditional revenue limit calculation. The flat funding assumption holds that revenues will remain unchanged from 2013-14 through 2015-16. The reality is that funding and the methods to calculate funding can and will change dramatically in the coming months. Staff did not have adequate information as the state budget had not been adopted, as to how funding will be calculated to incorporate those projections into this multi-year projection. When the state budget is passed and the funding method for schools is known, staff will prepare a more accurate multi-year projection.

Other State Revenue

Other state revenues are reduced in 2015-16 to reflect the end of the two years of CCSS funding in 2014-15. The district does not project to receive any CCSS funding in 2015-16.

Expenditures

Salaries and Benefits

Certificated salaries are projected to increase by .75% each year due to step and column movement. After a study, it was determined that up to 60% of certificated staff are already at the highest step on the salary schedules so the normal 1.5% was reduced to .75% to reflect only partial movement on the salary schedules. Classified salaries are projected to increase each year by an estimated 1.5 percent to account for step and column movement. We have also included a normal increase of 0.5 in health and welfare benefits each year.

Other Adjustments

These adjustments were added to the multi-year projection to identify how much would need to be cut out of the budget in 2014-15 and 2016 in order to maintain a balanced budget without having to use any reserves. These adjustments are based on the conservative assumption that the revenues would remain basically flat for the district.

Fund Balance

The combined restricted/unrestricted fund balances for the Santa Barbara Unified School District meets the minimum three percent reserve recommendation for all three years presented in this multiyear projection. The reduction in fund balance over the three years is due to the district conservatively projecting flat funding through 2015-16 due to the unknowns of how school districts will be funded along with the increased salary and benefit costs. The amount in the fund balance includes the \$4 million transfer from the general fund to the Special Reserve fund from one time RDA cash distributions. These funds are held in reserve to account for the unknown funding levels of LCFF and CCSS.

OTHER FUNDS

Below you will find revenue and expenditure detail and the effect on fund balance for all other district funds:

Fund 12 – Child Development Fund

This fund is used to account separately for federal, state, and local revenues to operate child development programs.

The principal revenues in this fund are:

- Child Nutrition Programs (federal)
- State Preschool
- Child Nutrition Programs (state)
- Child Development Apportionments

All funding received by a Local Education Agency (LEA) for, or from the operation of, child development services covered under the Child Care and Development Services Act (Education Code Section 8200 et seq.) shall be deposited into this fund. The moneys may be used only for expenditures for the operation of child development programs. The costs incurred in the maintenance and operation of child development services shall be paid from this fund, with accounting to reflect specific funding sources (Education Code Section 8328).

	2012-13		2013-14	
	Estimated		Adopted Budget	Net Change
Form 12 - Child Development	Actuals			
Revenues	A	B	(B - A) = C	
Federal Revenue	\$ 1,035,896	\$ 806,396	\$ (229,500)	
Other State	2,525,930	2,604,052	78,122	
Other Local	654,997	189,797	(465,200)	
Interfund Transfers-Transfer In	-	-	-	
Total	\$ 4,216,823	\$ 3,600,245	\$ (616,578)	
Expenditures	A	B	(A - B) = C	
Salaries and Benefits	\$ 3,509,448	1,159,440	\$ 2,350,008	
Books and Supplies	197,399	996,102	(798,703)	
Service and Other Operating	317,120	614,514	(297,394)	
Capital Outlay		117,238	(117,238)	
Other Outgo		521,113	(521,113)	
Transfers Out	200,971	191,838	9,133	
Total	\$ 4,224,938	\$ 3,600,245	\$ 624,693	
Change to Fund Balance	\$ (8,115)	\$ -	\$ 8,115	

Form 13 – Cafeteria Special Revenue Fund

This fund is used to account separately for federal, state, and local resources to operate the food service program (*Education Code* sections 38090–38093).

The principal revenues in this fund are:

- Child Nutrition Programs (federal)
- Child Nutrition Programs (state)
- Food Service Sales
- Interest
- All Other Local Revenue

The Cafeteria Special Revenue Fund (Fund 13) shall be used only for those expenditures authorized by the governing board as necessary for the operation of the LEA's food service program (*Education Code* sections 38091 and 38100).

The governing board of an LEA may establish and maintain within Fund 13, Cafeteria Special Revenue Fund, a reserve for cafeteria equipment (*Education Code* Section 38102).

Form 13 - Cafeteria	2012-13		2013-14	
	Estimated		Adopted Budget	Net Change
	Actuals			
Revenues	A		B	(B - A) = C
Federal Revenue	\$ 3,944,000	\$	4,159,000	\$ 215,000
Other State	307,600		334,000	26,400
Other Local	1,807,000		1,589,000	(218,000)
Interfund Transfers-Transfer In	256,100		253,000	(3,100)
Total	\$ 6,314,700	\$	6,335,000	\$ 20,300
Expenditures	A		B	(A - B) = C
Salaries and Benefits	\$ 3,419,075	\$	3,412,800	\$ 6,275
Books and Supplies	2,255,516		2,077,600	177,916
Service and Other Operating	443,089		394,500	48,589
Capital Outlay	25,571		30,500	(4,929)
Other Outgo	49,294		49,294	-
Transfers Out	-		-	-
Total	\$ 6,192,545	\$	5,964,694	\$ 227,851
Change to Fund Balance	\$ 122,155	\$	370,306	\$ 248,151

Form 14 – Deferred Maintenance Fund

This fund is used to account separately for state apportionments and the LEA's contributions for deferred maintenance purposes (Education Code sections 17582–17587).

The principal revenues in this fund are:

- Deferred maintenance allowance
- Interest
- Inter-fund transfers in

Moneys in this fund may be expended only for the following purposes:

- a) Major repair or replacement of plumbing, heating, air-conditioning, electrical, roofing, and floor systems
- b) Exterior and interior painting of school buildings, including a facility that a county office of education is authorized to use pursuant to *Education Code* sections 17280–17317
- c) The inspection, sampling, and analysis of building materials
- d) The encapsulation or removal of asbestos-containing materials
- e) The inspection, identification, sampling, and analysis of building materials to determine the presence of lead-containing materials
- f) Any other items of maintenance approved by the State Allocation Board

In addition, whenever the state funds provided pursuant to Education Code sections 17584 and 17585 (apportionments from the State Allocation Board) are insufficient to fully match the local funds deposited in this fund, the governing board of a school district may transfer the excess local funds deposited in this fund to any other expenditure classifications in other funds of the district (Education Code sections 17582 and 17583).

Form 14 - Deferred Maintenance	2012-13	2013-14	Net Change
	Estimated Actuals	Adopted Budget	
	A	B	(B - A) = C
Revenues			
Federal Revenue	\$ -	\$ -	\$ -
Other State	436,171	514,171	78,000
Other Local	1,500	500	(1,000)
Interfund Transfers-Transfer In	-	-	-
Total	\$ 437,671	\$ 514,671	\$ 77,000
Expenditures	A	B	(A - B) = C
Salaries and Benefits	\$ 51,676	\$ 53,123	\$ (1,447)
Books and Supplies	9,427	114,000	(104,573)
Service and Other Operating	375,604	347,498	28,106
Capital Outlay	-	-	-
Other Outgo	-	-	-
Transfers Out	-	-	-
Total	\$ 436,707	\$ 514,621	\$ (77,914)
Change to Fund Balance	\$ 964	\$ 50	\$ (914)

Form 17 – Special Reserve for Non-Capital Outlay

This fund is used primarily to provide for the accumulation of general fund moneys for general operating purposes other than for capital outlay (*Education Code* Section 42840). Amounts from this special reserve fund must first be transferred into the general fund or other appropriate fund before expenditures may be made (*Education Code* Section 42842).

Although this fund is authorized by statute, it does not meet the generally accepted accounting principles definition of a special revenue fund; it functions effectively as an extension of the general fund. For presentation in the audited financial statements, this fund can either be combined with the general fund, or it can be reported separately and the departure from GAAP explained.

Form 17 - Special Reserve non Capital	2012-13	2013-14	Net Change
	Estimated Actuals	Adopted Budget	
Revenues	A	B	(B - A) = C
Federal Revenue	\$ -	\$ -	\$ -
Other State	-	-	-
Other Local	-	-	-
Interfund Transfers-Transfer In	4,251,669	100,000	(4,151,669)
Total	\$ 4,251,669	\$ 100,000	\$ (4,151,669)
Expenditures	A	B	(A - B) = C
Salaries and Benefits	\$ -	\$ -	\$ -
Service and Other Operating	-	-	-
Capital Outlay	-	-	-
Other Outgo	-	-	-
Transfers Out	-	-	-
Total	\$ -	\$ -	\$ -
Change to Fund Balance	\$ 4,251,669	\$ 100,000	\$ (4,151,669)

Amounts transferred into this special reserve fund are intended to be saved for future needs of the district such as savings to replace turf fields as needed and to replace electric carts at school sites. The \$4 million transfer in to Fund 17 from the General Fund is to prepare for the unknowns of CCSS and LCFF funding in 2013-14 and beyond. Funding will be transferred out of this fund and into the proper fund when the time comes to make the necessary expenditures.

Form 21 – Building Fund

This fund exists primarily to account separately for proceeds from the sale of bonds (*Education Code* Section 15146) and may not be used for any purposes other than those for which the bonds were issued. Other authorized revenues to the building fund (fund 21) are proceeds from the sale or lease-with-option-to-purchase of real property (*Education Code* Section 17462) and revenue from rentals and leases of real property specifically authorized for deposit into the fund by the governing board (*Education Code* Section 41003).

The principal revenues and other sources in this fund are:

- Rentals and Leases
- Interest
- Proceeds from the Sale of Bonds
- Proceeds from the Sale/Lease-Purchase of Land and Buildings

Expenditures in fund 21, building fund, are most commonly made against the 6000 object codes for capital outlay. Another example of an authorized expenditure in Fund 21 is repayment of State School Building Aid out of proceeds from the sale of bonds (*Education Code* Section 16058).

Form 21 - Building	2012-13	2013-14	Net Change
	Estimated Actuals <i>A</i>	Adopted Budget <i>B</i>	
Revenues			(B - A) = C
Federal Revenue	\$ -	\$ -	\$ -
Other State	-	-	-
Other Local	417,292	1,065,920	648,628
Interfund Transfers-Transfer In	-	55,000,000	55,000,000
Total	\$ 417,292	\$ 56,065,920	\$ 55,648,628
Expenditures	A	B	(A - B) = C
Salaries and Benefits	\$ 583,115	593,804	\$ (10,689)
Books and Supplies	5,708	6,054	\$ (346)
Service and Other Operating	121,050	332,100	\$ (211,050)
Capital Outlay	28,907,430	31,303,999	\$ (2,396,569)
Other Outgo	-	-	\$ -
Transfers Out	-	-	-
Total	\$ 29,617,303	\$ 32,235,957	\$ (2,618,654)
Change to Fund Balance	\$ (29,200,011)	\$ 23,829,963	\$ 53,029,974

The increase of \$55 million in the building fund is due to the sale of bonds expected to take place in August 2013.

Form 25 – Capital Facilities Fund

This fund is used primarily to account separately for moneys received from fees levied on developers or other agencies as a condition of approving a development (*Education Code* sections 17620–17626). The authority for these levies may be county/city ordinances (*Government Codes* sections 65970–65981) or private agreements between the LEA and the developer. Interest earned in the Capital Facilities Fund (Fund 25) is restricted to that fund (*Government Code* Section 66006).

The principal revenues in this fund are the following:

- Interest
- Mitigation/Developer Fees

Expenditures in fund 25, capital facilities fund, are restricted to the purposes specified in Government Code sections 65970–65981 or to the items specified in agreements with the developer (Government Code Section 66006). Expenditures incurred in another fund may be reimbursed to that fund by means of an inter-fund transfer.

Form 25 - Capital Facilities	2012-13	2013-14	Net Change (B - A) = C
	Estimated Actuals <i>A</i>	Adopted Budget <i>B</i>	
Revenues			
Federal Revenue	\$ -	\$ -	\$ -
Other State	-	-	-
Other Local	590,000	621,000	31,000
Interfund Transfers-Transfer In	-	-	-
Total	\$ 590,000	\$ 621,000	\$ 31,000
Expenditures			
Salaries and Benefits	\$ 52,329	53,123	\$ (794)
Books and Supplies	110,175	67,500	\$ 42,675
Service and Other Operating	42,466	12,000	\$ 30,466
Capital Outlay	839,951	214,715	\$ 625,236
Other Outgo	-	-	\$ -
Transfers Out	-	-	\$ -
Total	\$ 1,044,921	\$ 347,338	\$ 697,583
Change to Fund Balance	\$ (454,921)	\$ 273,662	\$ 728,583

Form 35 – County School Facilities Fund

This fund is established pursuant to *Education Code* Section 17070.43 to receive apportionments from the 1998 State School Facilities Fund (Proposition 1A), the 2002 State School Facilities Fund (Proposition 47), or the 2004 State School Facilities Fund (Proposition 55) authorized by the State Allocation Board for new school facility construction, modernization projects, and facility hardship grants, as provided in the Leroy F. Greene School Facilities Act of 1998 (*Education Code* Section 17070 et seq.).

The principal revenues and other sources in this fund are:

- School Facilities Apportionments
- Interest
- Inter-fund Transfers In

Funding provided by the State Allocation Board for reconstruction of facilities after disasters such as flooding may be deposited to fund 35. Typical expenditures in this fund are payments for the costs of sites, site improvements, buildings, building improvements, and furniture and fixtures capitalized as a part of the construction project.

Form 35 - County School Facilities	2012-13	2013-14	Net Change
	Estimated Actuals	Adopted Budget	
<i>Revenues</i>	<i>A</i>	<i>B</i>	<i>(B - A) = C</i>
Federal Revenue	\$ -	\$ -	\$ -
Other State	-	-	-
Other Local	5,000	100	(4,900)
Interfund Transfers-Transfer In	-	-	-
Total	\$ 5,000	\$ 100	\$ (4,900)
<i>Expenditures</i>	<i>A</i>	<i>B</i>	<i>(A - B) = C</i>
Salaries and Benefits	\$ -	\$ -	\$ -
Books and Supplies	-	-	-
Service and Other Operating	-	-	-
Capital Outlay	2,279,139	-	2,279,139
Other Outgo	-	-	-
Transfers Out	-	-	-
Total	\$ 2,279,139	\$ -	\$ 2,279,139
Change to Fund Balance	\$ (2,274,139)	\$ 100	\$ 2,274,239

Form 40 – Special Reserve Fund (Capital Outlay)

This fund exists primarily to provide for the accumulation of general fund moneys for capital outlay purposes (*Education Code* Section 42840). This fund may also be used to account for any other revenues specifically for capital projects that are not restricted to funds 21, 25, 30, 35, or 49. Other authorized resources that may be transferred to the special reserve fund for capital outlay projects (fund 40) are proceeds from the sale or lease-with-option-to-purchase of real property (*Education Code* Section 17462) and rentals and leases of real property specifically authorized for deposit to the fund by the governing board (*Education Code* Section 41003).

The principal revenues and other sources in this fund are:

- Federal, State, or Local Revenues
- Rentals and Leases
- Interest
- Other Authorized Inter-fund Transfers In
- Proceeds from Sale/Lease-Purchase of Land and Buildings
- Federal Emergency Management Act (FEMA)

Resource 6200, class size reduction facilities funding, may be transferred from the general fund to fund 40 for construction projects. Transfers authorized by the governing board from the general fund must be expended for capital outlay purposes. Proceeds from the sale or lease-with-option-to-purchase may be spent for capital outlay purposes, costs of maintenance of the LEA's property, and future maintenance and renovation of school sites (*Education Code* Section 17462). Expenditures for capital outlay are most commonly made against the 6000 object codes for capital outlay. Salaries of school district employees whose work is directly related to projects financed by fund 40 revenues are capitalized as a part of the capital facilities project.

Form 40 - Capital Outlay	2012-13	2013-14	Net Change
	Estimated Actuals	Adopted Budget	
<i>Revenues</i>	<i>A</i>	<i>B</i>	<i>(B - A) = C</i>
Federal Revenue	\$ -	\$ -	\$ -
Other State	-	-	-
Other Local	165,200	400	(164,800)
Interfund Transfers-Transfer In	-	-	-
Total	\$ 165,200	\$ 400	\$ (164,800)
<i>Expenditures</i>	<i>A</i>	<i>B</i>	<i>(A - B) = C</i>
Salaries and Benefits	\$ -	\$ -	\$ -
Books and Supplies	15,900	-	15,900
Service and Other Operating	-	-	-
Capital Outlay	302,517	107,000	195,517
Other Outgo	-	-	-
Transfers Out	-	-	-
Total	\$ 318,417	\$ 107,000	\$ 211,417
Change to Fund Balance	\$ (153,217)	\$ (106,600)	\$ 46,617

Form 51 and 52 - Bond Interest and Redemption Funds

This fund is used for the repayment of bonds issued for an LEA (*Education Code* sections 15125–15262). The county board of supervisors issues the bonds. The proceeds from the sale of the bonds are deposited in the county treasury to the building fund (Fund 21) of the LEA. Any premiums or accrued interest received from the sale of the bonds must be deposited in the bond interest and redemption fund (Fund 51-54) of the LEA.

The County Auditor-Controller maintains control over the LEA's bond interest and redemption fund. The principal and interest on the bonds must be paid by the county treasurer from taxes levied by the County Auditor-Controller.

The principal revenues in this fund are:

- State Subventions for Homeowners' Exemptions
- Other Subventions/In-lieu Taxes
- Secured Roll Taxes
- Unsecured Roll Taxes
- Prior Years' Taxes
- Interest

Expenditures in this fund are limited to bond interest, redemption, and related costs. Any money remaining in this fund after the payment of all bonds and coupons payable from the fund, or any money in excess of an amount sufficient to pay all unpaid bonds and coupons payable from the fund, shall be transferred to the General Fund upon order of the County Auditor (*Education Code* Section 15234).

	2012-13	2013-14	
	Estimated	Adopted Budget	Net Change
Form 51/52 - Bond Interest & Redemption	Actuals		
Revenues	A	B	(B - A) = C
Federal Revenue	\$ -	\$ -	\$ -
Other State	65,402	35,467	(29,935)
Other Local	13,607,898	7,741,151	(5,866,747)
Interfund Transfers-Transfer In	-	-	-
Total	\$ 13,673,300	\$ 7,776,618	\$ (5,896,682)
Expenditures	A	B	(A - B) = C
Salaries and Benefits	\$ -	\$ -	\$ -
Books and Supplies	-	-	-
Service and Other Operating	-	-	-
Capital Outlay	-	-	-
Other Outgo	8,123,538	7,600,643	522,895
Transfers Out	-	-	-
Total	\$ 8,123,538	\$ 7,600,643	\$ 522,895
Change to Fund Balance	\$ 5,549,762	\$ 175,975	\$ (5,373,787)

ENROLLMENT/AVERAGE DAILY ATTENDANCE

The methodology used to project enrollment is a modified cohort survival technique. The cohort survival technique is an enrollment projection methodology that groups students by grade level upon entry and tracks them through each year that they stay in school. This methodology evaluates the longitudinal relationship of the number of students passing from one grade to the next in the subsequent year. In doing so, it more closely accounts for retention, drop outs, and in and out migration on a grade by grade basis.

We continue to use Fiscal Crisis & Management Assistance Team's (FCMAT) weighted cohort survival technique for our projections. Using this methodology, the first year of the projection is more heavily weighted toward the district's current year enrollment; the second year of the projection is weighted less and so on. This has the effect of giving the current year's enrollment more validity in forecasting a trend than would a standard cohort survival model.

Santa Barbara County Live Birth Data Santa Barbara Unified School District Kindergarten Projection

3 Year
Avg %
11.00%

Year	Births	Kdg Year	Actual Kdg	Percent of Births Five Years Later
Actuals				
2005	6,192	2010	682	11.01%
2006	6,166	2011	678	11.00%
Projection				
2007	6,289	2012	692	11.00%
2008	6,319	2013	695	11.00%
2009	6,039	2014	664	11.00%
2010	6,125	2015	666	10.87%
2011	6,161	2016	678	11.00%
2012	6,108	2017	672	11.00%
2013	6,131	2018	674	11.00%
2014	6,133	2019	675	11.00%
2015	6,124	2020	674	11.00%

Source for County Birth Data: State Department of Finance

ENROLLMENT/ADA HISTORY AND PROJECTIONS

Using the cohort survival, it is anticipated that the SBUSD will decline in enrollment over the next two school years. As a result, the district's MYP uses prior year P-2 ADA to project revenue limit revenue for the district for fiscal year 2014-15.

Description	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Proj	2014-15 Proj	2015-16 Proj
Total Enrollment	14,423	14,335	14,071	14,044	14,208	14,111	14,038	14,094
Total ADA	13,835	13,593	13,225	13,308	13,418	13,293	13,224	13,306

These figures do not include ADA from County Ed Programs

OTHER MULTI-YEAR PROJECTION ASSUMPTIONS

District staff utilized the following revenue assumptions outlined in the state's adopted budget and presented by School Services of California in its Financial Dartboard Matrix. The following financial variables are utilized in the MYP:

SSC School District and County Office Financial Projection Dartboard Governor's 2013-14 May Revision

This version of SSC's Financial Projection Dartboard is based on the Governor's 2013-14 May Revision. We have updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and ten-year T-bill planning factors per the latest economic forecasts. We have also inserted Local Control Funding Formula (LCFF) factors. We rely on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are, at best, general guidelines.

CURRENT LAW FACTORS						
Factor	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
Statutory COLA (applies to K-12 and COE Revenue Limits)	3.24%	1.565%	1.80%	2.20%	2.50%	2.70%
K-12 Revenue Limit Deficit % ¹	22.272%	18.997%	18.997%	18.997%	18.997%	18.997%
COE Revenue Limit Deficit % ¹	22.549%	19.233%	19.233%	19.233%	19.233%	19.233%
Net Revenue Limit Change: K-12 COEs	1.08% ² 1.08% ²	5.85%	1.80%	2.20%	2.50%	2.70%
COLA on state and local share only of Special Education, Child Nutrition, American Indian Education Centers/American Indian Early Childhood Education	0.00%	1.565%	1.80%	2.20%	2.50%	2.70%
Other state categorical programs COLA						
Tier I	0.00%	1.565%	1.80%	2.20%	2.50%	2.70%
Tier II	0.00%	1.565%	1.80%	2.20%	2.50%	2.70%
Tier III	0.00%	1.565%	1.80%	2.20%	2.50%	2.70%

ESTIMATED STATEWIDE AVERAGE BASE REVENUE LIMITS PER ADA "UNDEFICITED"			
Year	Elementary	High School	Unified
2012-13 Statewide Average (est.)	\$6,449	\$7,747	\$6,748
2013-14 Inflation Increase @ 1.565% COLA	101	121	106
2013-14 Statewide Average (est.)	\$6,550	\$7,868	\$6,854

LCFF FACTORS						
Factor	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
LCFF Planning Factors	SSC Simulator ³	SSC Simulator ³	SSC Simulator ³	SSC Simulator ³	SSC Simulator ³	SSC Simulator ³

Entitlement Factors per ADA	K-3	4-6	7-8	9-12
2012-13 Base Grants	\$6,342	\$6,437	\$6,628	\$7,680
COLA at 1.565%	99	101	104	120
2013-14 Base Grants	\$6,441	\$6,538	\$6,732	\$7,800

Entitlement Factors per ADA	K-3	4-6	7-8	9-12
2013-14 Base Grants	\$6,441	\$6,538	\$6,732	\$7,800
Adjustment Factors	11.23% CSR	-	-	2.8% CTE
CSR and CTE amounts	\$723	-	-	\$218

FACTORS FOR ALL SCENARIOS							
California CPI		2.30%	2.20%	2.30%	2.50%	2.70%	2.80%
California Lottery ⁴	Base	\$124	\$124	\$124	\$124	\$123	\$123
	Proposition 20	\$30	\$30	\$30	\$30	\$30	\$30
Interest Rate for Ten-Year Treasuries		1.79%	2.10%	2.40%	2.60%	2.90%	3.10%

¹ These deficit factors are estimated by SSC, based on the funding provided in the Governor's May Revision for 2013-14.

² This amount is the result of a one-time reduction in 2011-12 that was restored in 2012-13, which maintained flat funding for school agencies over a two-year period.

³ Go to the SSC LCFF Simulator at www.sscal.com. Your LCFF amounts for multiyear planning purposes will be provided based on your district-specific data.

⁴ The forecast for Lottery funding per ADA includes both base (unrestricted) funding and the amount restricted by Proposition 20 (2000) for instructional materials. Lottery funding is initially based on prior-year annual ADA—and is ultimately based on current-year annual ADA—times the historical statewide average excused absence factor of 1.04446.

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: Santa Barbara Unified School District

Date: June 21, 2013

Place: 720 Santa Barbara St.

Date: June 25, 2013

Time: 06:30 PM

Adoption Date: June 25, 2013

Signed: _____

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

Contact person for additional information on the budget reports:

Name: Meg Jette

Telephone: 805-963-4338 6230

Title: Assistant Superintendent Business

E-mail: mjette@sbsdk12.org

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

CRITERIA AND STANDARDS (continued)			Met	Not Met
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	

SUPPLEMENTAL INFORMATION			No	Yes
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)	X	

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:	\$	_____
Less: Amount of total liabilities reserved in budget:	\$	_____
Estimated accrued but unfunded liabilities:	\$	_____ 0.00

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

(☐) 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 25, 2013

For additional information on this certification, please contact:

Name: Meg Jette

Title: Assistant Superintendent of Business

Telephone: 805-963-4338 ext 6230

E-mail: mjette@sbsdk12.org

G = General Ledger Data; S = Supplemental Data

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

G = General Ledger Data; S = Supplemental Data

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

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals			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)	
A. REVENUES									
1) Revenue Limit Sources		8010-8099	90,709,662.00	3,299,312.00	94,008,974.00	85,578,654.00	3,263,548.00	88,842,202.00	-5.5%
2) Federal Revenue		8100-8299	2,739.00	8,131,463.00	8,134,202.00	2,739.00	7,367,574.00	7,370,313.00	-9.4%
3) Other State Revenue		8300-8599	10,757,112.00	5,005,525.00	15,762,637.00	12,194,380.00	3,933,320.00	16,127,700.00	2.3%
4) Other Local Revenue		8600-8799	4,357,749.00	3,556,578.00	7,914,327.00	5,644,062.00	1,031,996.00	6,676,058.00	-15.6%
5) TOTAL, REVENUES			105,827,262.00	19,992,878.00	125,820,140.00	103,419,835.00	15,596,438.00	119,016,273.00	-5.4%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	46,343,833.00	12,617,964.00	58,961,797.00	46,108,844.00	13,208,377.00	59,317,221.00	0.6%
2) Classified Salaries		2000-2999	11,950,165.00	9,202,105.00	21,152,270.00	11,762,514.00	8,051,619.00	19,814,133.00	-6.3%
3) Employee Benefits		3000-3999	13,998,537.00	6,000,523.00	19,999,060.00	13,990,347.00	4,851,977.00	18,842,324.00	-5.8%
4) Books and Supplies		4000-4999	2,309,698.40	2,672,487.00	4,982,185.40	3,826,399.00	1,615,441.00	5,441,840.00	9.2%
5) Services and Other Operating Expenditures		5000-5999	8,708,907.60	8,187,556.00	16,896,463.60	8,972,152.00	6,678,709.00	15,650,861.00	-7.4%
6) Capital Outlay		6000-6999	394,001.00	161,268.00	555,269.00	422,500.00	118.00	422,618.00	-23.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	33,796.00	33,796.00	0.00	33,796.00	33,796.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,158,905.00)	556,735.00	(602,170.00)	(966,206.00)	373,169.00	(593,037.00)	-1.5%
9) TOTAL, EXPENDITURES			82,546,237.00	39,432,434.00	121,978,671.00	84,116,550.00	34,813,206.00	118,929,756.00	-2.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			23,281,025.00	(19,439,556.00)	3,841,469.00	19,303,285.00	(19,216,768.00)	86,517.00	-97.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	210,887.00	0.00	210,887.00	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	4,740,673.00	0.00	4,740,673.00	375,500.00	0.00	375,500.00	-92.1%
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	94,406.00	0.00	94,406.00	167,547.00	0.00	167,547.00	77.5%
3) Contributions		8980-8999	(18,050,509.00)	18,050,509.00	0.00	(19,216,768.00)	19,216,768.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(22,674,701.00)	18,050,509.00	(4,624,192.00)	(19,759,815.00)	19,216,768.00	(543,047.00)	-88.3%

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)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			606,324.00	(1,389,047.00)	(782,723.00)	(456,530.00)	0.00	(456,530.00)	-41.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited	9791		7,256,984.01	1,685,744.25	8,942,728.26	7,863,308.01	296,697.25	8,160,005.26	-8.8%
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)			7,256,984.01	1,685,744.25	8,942,728.26	7,863,308.01	296,697.25	8,160,005.26	-8.8%
d) Other Restatements	9795		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,256,984.01	1,685,744.25	8,942,728.26	7,863,308.01	296,697.25	8,160,005.26	-8.8%
2) Ending Balance, June 30 (E + F1e)			7,863,308.01	296,697.25	8,160,005.26	7,406,778.01	296,697.25	7,703,475.26	-5.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash	9711		71,961.07	0.00	71,961.07	0.00	0.00	0.00	-100.0%
Stores	9712		71,390.94	0.00	71,390.94	0.00	0.00	0.00	-100.0%
Prepaid Expenditures	9713		1,987.00	0.00	1,987.00	0.00	0.00	0.00	-100.0%
All Others	9719		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted	9740		0.00	296,699.72	296,699.72	0.00	296,699.72	296,699.72	0.0%
c) Committed									
Stabilization Arrangements	9750		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments	9760		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments	9780		456,530.00	0.00	456,530.00	0.00	0.00	0.00	-100.0%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties	9789		0.00	0.00	0.00	4,761,467.01	0.00	4,761,467.01	New
Unassigned/Unappropriated Amount	9790		7,261,439.00	(2.47)	7,261,436.53	2,645,311.00	(2.47)	2,645,308.53	-63.6%

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)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	41,962,034.65	(18,316,810.93)	23,645,223.72				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	(36.00)	(36.00)				
c) in Revolving Fund		9130	71,961.07	0.00	71,961.07				
d) with Fiscal Agent		9135	0.00	0.00	0.00				
e) collections awaiting deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	56,992.36	138,176.26	195,168.62				
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	71,390.94	0.00	71,390.94				
7) Prepaid Expenditures		9330	1,987.00	0.00	1,987.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			42,164,366.02	(18,178,670.67)	23,985,695.35				
H. LIABILITIES									
1) Accounts Payable		9500	1,222.40	480.96	1,703.36				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	14,276,888.89	0.00	14,276,888.89				
5) Deferred Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			14,278,111.29	480.96	14,278,592.25				
I. FUND EQUITY									
Ending Fund Balance, June 30 (G9 - H6)			27,886,254.73	(18,179,151.63)	9,707,103.10				

			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)	
Description	Resource Codes	Object Codes							
REVENUE LIMIT SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	2,721,148.00	0.00	2,721,148.00	2,645,311.00	0.00	2,645,311.00	-2.8%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	599,213.00	0.00	599,213.00	599,213.00	0.00	599,213.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	79,687,727.00	0.00	79,687,727.00	79,791,096.00	0.00	79,791,096.00	0.1%
Unsecured Roll Taxes		8042	3,381,067.00	0.00	3,381,067.00	3,381,067.00	0.00	3,381,067.00	0.0%
Prior Years' Taxes		8043	(489,776.00)	0.00	(489,776.00)	(489,776.00)	0.00	(489,776.00)	0.0%
Supplemental Taxes		8044	353,159.00	0.00	353,159.00	353,159.00	0.00	353,159.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	12,359,028.00	0.00	12,359,028.00	6,688,470.00	0.00	6,688,470.00	-45.9%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, Revenue Limit Sources			98,611,566.00	0.00	98,611,566.00	92,968,540.00	0.00	92,968,540.00	-5.7%
Revenue Limit Transfers									
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(1,791,718.00)		(1,791,718.00)	(1,276,189.00)		(1,276,189.00)	-28.8%
Continuation Education ADA Transfer	2200	8091		697,661.00	697,661.00		729,161.00	729,161.00	4.5%
Community Day Schools Transfer	2430	8091		0.00	0.00		0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091		1,094,057.00	1,094,057.00		547,028.00	547,028.00	-50.0%
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	255,341.00	0.00	255,341.00	251,830.00	0.00	251,830.00	-1.4%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(6,365,527.00)	0.00	(6,365,527.00)	(6,365,527.00)	0.00	(6,365,527.00)	0.0%
Property Taxes Transfers		8097	0.00	1,507,594.00	1,507,594.00	0.00	1,987,359.00	1,987,359.00	31.8%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			90,709,662.00	3,299,312.00	94,008,974.00	85,578,654.00	3,263,548.00	88,842,202.00	-5.5%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	3,114,478.00	3,114,478.00	0.00	2,919,980.00	2,919,980.00	-6.2%
Special Education Discretionary Grants		8182	0.00	170,930.00	170,930.00	0.00	211,051.00	211,051.00	23.5%
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		2,633,207.00	2,633,207.00		2,369,886.00	2,369,886.00	-10.0%
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		557,323.00	557,323.00		491,415.00	491,415.00	-11.8%
NCLB: Title III, Immigrant Educator Program	4201	8290		83,023.00	83,023.00		47,340.00	47,340.00	-43.0%

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)	
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		662,612.00	662,612.00		427,474.00	427,474.00	-35.5%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
	3011-3020, 3026-3205, 4036-4126, 5510								
Other No Child Left Behind		8290		4,876.00	4,876.00		4,876.00	4,876.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290		82,179.00	82,179.00		73,961.00	73,961.00	-10.0%
Safe and Drug Free Schools	3700-3799	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	2,739.00	822,835.00	825,574.00	2,739.00	821,591.00	824,330.00	-0.2%
TOTAL, FEDERAL REVENUE			2,739.00	8,131,463.00	8,134,202.00	2,739.00	7,367,574.00	7,370,313.00	-9.4%
OTHER STATE REVENUE									
Other State Apportionments									
Community Day School Additional Funding Current Year	2430	8311		80,612.00	80,612.00		75,189.00	75,189.00	-6.7%
Prior Years	2430	8319		23,101.00	23,101.00		0.00	0.00	-100.0%
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		(151,865.00)	(151,865.00)		(854,081.00)	(854,081.00)	462.4%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
Home-to-School Transportation	7230	8311		208,788.00	208,788.00		208,788.00	208,788.00	0.0%
Economic Impact Aid	7090-7091	8311		2,190,515.00	2,190,515.00		1,971,585.00	1,971,585.00	-10.0%
Spec. Ed. Transportation	7240	8311		615,673.00	615,673.00		615,673.00	615,673.00	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	1,905,309.00	0.00	1,905,309.00	1,905,309.00	0.00	1,905,309.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	388,425.00	0.00	388,425.00	322,032.00	0.00	322,032.00	-17.1%
Lottery - Unrestricted and Instructional Materials		8560	1,716,187.00	414,371.00	2,130,558.00	1,505,331.00	388,387.00	1,893,718.00	-11.1%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		942,804.00	942,804.00		942,804.00	942,804.00	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		283,800.00	283,800.00		255,420.00	255,420.00	-10.0%
All Other State Revenue	All Other	8590	6,747,191.00	397,726.00	7,144,917.00	8,461,708.00	329,555.00	8,791,263.00	23.0%
TOTAL, OTHER STATE REVENUE			10,757,112.00	5,005,525.00	15,762,637.00	12,194,380.00	3,933,320.00	16,127,700.00	2.3%

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)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	1,744,796.00	0.00	1,744,796.00	3,151,709.00	0.00	3,151,709.00	80.6%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to RL Deduction		8625	0.00	178,675.00	178,675.00	0.00	169,750.00	169,750.00	-5.0%
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	20,448.00	0.00	20,448.00	0.00	0.00	0.00	-100.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	267,615.00	0.00	267,615.00	294,000.00	0.00	294,000.00	9.9%
Interest		8660	300,000.00	0.00	300,000.00	300,000.00	0.00	300,000.00	0.0%
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	175,000.00	175,000.00	0.00	175,000.00	175,000.00	0.0%
Transportation Services	7230, 7240	8677		0.00	0.00		0.00	0.00	0.0%
Interagency Services	All Other	8677	238,504.00	0.00	238,504.00	238,504.00	112,349.00	350,853.00	47.1%
Mitigation/Developer Fees		8681	17,400.00	0.00	17,400.00	17,400.00	0.00	17,400.00	0.0%
All Other Fees and Contracts		8689	0.00	223,115.00	223,115.00	0.00	72,229.00	72,229.00	-67.6%
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	1,768,986.00	2,979,788.00	4,748,774.00	1,642,449.00	502,668.00	2,145,117.00	-54.8%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,357,749.00	3,556,578.00	7,914,327.00	5,644,062.00	1,031,996.00	6,676,058.00	-15.6%
TOTAL, REVENUES			105,827,262.00	19,992,878.00	125,820,140.00	103,419,835.00	15,596,438.00	119,016,273.00	-5.4%

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)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	38,001,525.00	9,825,473.00	47,826,998.00	38,946,786.00	9,078,234.00	48,025,020.00	0.4%
Certificated Pupil Support Salaries		1200	2,887,140.00	1,471,878.00	4,359,018.00	2,775,914.00	1,505,465.00	4,281,379.00	-1.8%
Certificated Supervisors' and Administrators' Salaries		1300	4,138,877.00	964,036.00	5,102,913.00	4,203,185.00	1,294,208.00	5,497,393.00	7.7%
Other Certificated Salaries		1900	1,316,291.00	356,577.00	1,672,868.00	182,959.00	1,330,470.00	1,513,429.00	-9.5%
TOTAL, CERTIFICATED SALARIES			46,343,833.00	12,617,964.00	58,961,797.00	46,108,844.00	13,208,377.00	59,317,221.00	0.6%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	147,596.00	5,671,314.00	5,818,910.00	84,921.00	4,996,291.00	5,081,212.00	-12.7%
Classified Support Salaries		2200	4,742,470.00	1,307,028.00	6,049,498.00	4,893,226.00	1,133,447.00	6,026,673.00	-0.4%
Classified Supervisors' and Administrators' Salaries		2300	925,889.00	205,718.00	1,131,607.00	990,088.00	212,268.00	1,202,356.00	6.3%
Clerical, Technical and Office Salaries		2400	4,893,745.00	756,884.00	5,650,629.00	5,104,412.00	743,571.00	5,847,983.00	3.5%
Other Classified Salaries		2900	1,240,465.00	1,261,161.00	2,501,626.00	689,867.00	966,042.00	1,655,909.00	-33.8%
TOTAL, CLASSIFIED SALARIES			11,950,165.00	9,202,105.00	21,152,270.00	11,762,514.00	8,051,619.00	19,814,133.00	-6.3%
EMPLOYEE BENEFITS									
STRS		3101-3102	3,738,146.00	997,281.00	4,735,427.00	3,882,872.00	955,401.00	4,838,273.00	2.2%
PERS		3201-3202	1,312,042.00	967,136.00	2,279,178.00	1,291,800.00	719,478.00	2,011,278.00	-11.8%
OASDI/Medicare/Alternative		3301-3302	1,547,767.00	871,332.00	2,419,099.00	1,543,742.00	633,734.00	2,177,476.00	-10.0%
Health and Welfare Benefits		3401-3402	4,834,968.00	2,190,952.00	7,025,920.00	5,257,817.00	1,904,871.00	7,162,688.00	1.9%
Unemployment Insurance		3501-3502	652,543.00	249,765.00	902,308.00	67,225.00	45,521.00	112,746.00	-87.5%
Workers' Compensation		3601-3602	663,467.00	251,100.00	914,567.00	645,281.00	197,401.00	842,682.00	-7.9%
OPEB, Allocated		3701-3702	1,038,071.00	377,970.00	1,416,041.00	1,069,737.00	348,525.00	1,418,262.00	0.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	158,490.00	70,800.00	229,290.00	177,863.00	47,046.00	224,909.00	-1.9%
Other Employee Benefits		3901-3902	53,043.00	24,187.00	77,230.00	54,010.00	0.00	54,010.00	-30.1%
TOTAL, EMPLOYEE BENEFITS			13,998,537.00	6,000,523.00	19,999,060.00	13,990,347.00	4,851,977.00	18,842,324.00	-5.8%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	1,396.00	284,386.00	285,782.00	1,396.00	261,000.00	262,396.00	-8.2%
Books and Other Reference Materials		4200	37,116.00	47,792.00	84,908.00	34,382.00	0.00	34,382.00	-59.5%
Materials and Supplies		4300	1,970,084.52	1,581,335.00	3,551,419.52	3,430,062.00	1,003,703.00	4,433,765.00	24.8%
Noncapitalized Equipment		4400	300,101.88	758,662.00	1,058,763.88	359,559.00	350,738.00	710,297.00	-32.9%
Food		4700	1,000.00	312.00	1,312.00	1,000.00	0.00	1,000.00	-23.8%
TOTAL, BOOKS AND SUPPLIES			2,309,698.40	2,672,487.00	4,982,185.40	3,826,399.00	1,615,441.00	5,441,840.00	9.2%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	88,524.00	88,524.00	0.00	95,000.00	95,000.00	7.3%
Travel and Conferences		5200	295,197.00	391,970.00	687,167.00	234,487.00	284,487.00	518,974.00	-24.5%
Dues and Memberships		5300	109,275.00	8,220.00	117,495.00	58,926.00	2,009.00	60,935.00	-48.1%
Insurance		5400 - 5450	502,515.00	0.00	502,515.00	525,000.00	0.00	525,000.00	4.5%
Operations and Housekeeping Services		5500	2,685,800.00	0.00	2,685,800.00	2,843,818.00	0.00	2,843,818.00	5.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	952,053.00	565,418.00	1,517,471.00	895,037.00	409,367.00	1,304,404.00	-14.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(247,500.00)	0.00	(247,500.00)	(193,900.00)	0.00	(193,900.00)	-21.7%
Professional/Consulting Services and Operating Expenditures		5800	3,314,879.60	7,084,041.00	10,398,920.60	3,527,733.00	5,839,212.00	9,366,945.00	-9.9%
Communications		5900	1,096,688.00	49,383.00	1,146,071.00	1,081,051.00	48,634.00	1,129,685.00	-1.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			8,708,907.60	8,187,556.00	16,896,463.60	8,972,152.00	6,678,709.00	15,650,861.00	-7.4%

			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)	
Description	Resource Codes	Object Codes							
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	147,841.00	147,841.00	0.00	0.00	0.00	-100.0%
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	394,001.00	13,427.00	407,428.00	422,500.00	118.00	422,618.00	3.7%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			394,001.00	161,268.00	555,269.00	422,500.00	118.00	422,618.00	-23.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	1,726.00	1,726.00	0.00	1,726.00	1,726.00	0.0%
State Special Schools		7130	0.00	32,070.00	32,070.00	0.00	32,070.00	32,070.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	33,796.00	33,796.00	0.00	33,796.00	33,796.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(556,735.00)	556,735.00	0.00	(373,169.00)	373,169.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(602,170.00)	0.00	(602,170.00)	(593,037.00)	0.00	(593,037.00)	-1.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,158,905.00)	556,735.00	(602,170.00)	(966,206.00)	373,169.00	(593,037.00)	-1.5%
TOTAL, EXPENDITURES			82,546,237.00	39,432,434.00	121,978,671.00	84,116,550.00	34,813,206.00	118,929,756.00	-2.5%

			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)	
Description	Resource Codes	Object Codes							
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund	8912		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund	8914		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In	8919		210,887.00	0.00	210,887.00	0.00	0.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			210,887.00	0.00	210,887.00	0.00	0.00	0.00	-100.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund	7611		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund	7612		4,251,669.00	0.00	4,251,669.00	100,000.00	0.00	100,000.00	-97.6%
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		256,100.00	0.00	256,100.00	253,000.00	0.00	253,000.00	-1.2%
Other Authorized Interfund Transfers Out	7619		232,904.00	0.00	232,904.00	22,500.00	0.00	22,500.00	-90.3%
(b) TOTAL, INTERFUND TRANSFERS OUT			4,740,673.00	0.00	4,740,673.00	375,500.00	0.00	375,500.00	-92.1%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments	8931		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease-Purchase of Land/Buildings	8953		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs	8965		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation	8971		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases	8972		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds	8973		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources	8979		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs	7651		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses	7699		94,406.00	0.00	94,406.00	167,547.00	0.00	167,547.00	77.5%
(d) TOTAL, USES			94,406.00	0.00	94,406.00	167,547.00	0.00	167,547.00	77.5%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues	8980		(18,050,509.00)	18,050,509.00	0.00	(19,216,768.00)	19,216,768.00	0.00	0.0%
Contributions from Restricted Revenues	8990		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances	8997		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(18,050,509.00)	18,050,509.00	0.00	(19,216,768.00)	19,216,768.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(22,674,701.00)	18,050,509.00	(4,624,192.00)	(19,759,815.00)	19,216,768.00	(543,047.00)	-88.3%

			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)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) Revenue Limit Sources		8010-8099	90,709,662.00	3,299,312.00	94,008,974.00	85,578,654.00	3,263,548.00	88,842,202.00	-5.2%
2) Federal Revenue		8100-8299	2,739.00	8,131,463.00	8,134,202.00	2,739.00	7,367,574.00	7,370,313.00	-9.4%
3) Other State Revenue		8300-8599	10,757,112.00	5,005,525.00	15,762,637.00	12,194,380.00	3,933,320.00	16,127,700.00	2.3%
4) Other Local Revenue		8600-8799	4,357,749.00	3,556,578.00	7,914,327.00	5,644,062.00	1,031,996.00	6,676,058.00	-15.6%
5) TOTAL, REVENUES			105,827,262.00	19,992,878.00	125,820,140.00	103,419,835.00	15,596,438.00	119,016,273.00	-5.2%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		47,232,990.72	23,144,247.00	70,377,237.72	49,775,986.00	19,375,443.00	69,151,429.00	-1.7%
2) Instruction - Related Services	2000-2999		12,573,864.92	5,244,770.00	17,818,634.92	10,830,917.00	4,583,826.00	15,414,743.00	-13.5%
3) Pupil Services	3000-3999		4,258,244.00	5,988,504.00	10,246,748.00	4,130,012.00	7,059,782.00	11,189,794.00	9.2%
4) Ancillary Services	4000-4999		1,085,193.00	427,143.00	1,512,336.00	1,104,201.00	0.00	1,104,201.00	-27.0%
5) Community Services	5000-5999		522,553.00	920,309.00	1,442,862.00	499,233.00	493,246.00	992,479.00	-31.2%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		6,162,227.00	896,505.00	7,058,732.00	6,746,067.00	702,600.00	7,448,667.00	5.5%
8) Plant Services	8000-8999		10,711,164.36	2,777,160.00	13,488,324.36	11,030,134.00	2,564,513.00	13,594,647.00	0.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	33,796.00	33,796.00	0.00	33,796.00	33,796.00	0.0%
10) TOTAL, EXPENDITURES			82,546,237.00	39,432,434.00	121,978,671.00	84,116,550.00	34,813,206.00	118,929,756.00	-2.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			23,281,025.00	(19,439,556.00)	3,841,469.00	19,303,285.00	(19,216,768.00)	86,517.00	-97.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		210,887.00	0.00	210,887.00	0.00	0.00	0.00	-100.0%
b) Transfers Out	7600-7629		4,740,673.00	0.00	4,740,673.00	375,500.00	0.00	375,500.00	-92.1%
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		94,406.00	0.00	94,406.00	167,547.00	0.00	167,547.00	77.5%
3) Contributions	8980-8999		(18,050,509.00)	18,050,509.00	0.00	(19,216,768.00)	19,216,768.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(22,674,701.00)	18,050,509.00	(4,624,192.00)	(19,759,815.00)	19,216,768.00	(543,047.00)	-88.3%

Description	Function Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			606,324.00	(1,389,047.00)	(782,723.00)	(456,530.00)	0.00	(456,530.00)	-41.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	7,256,984.01	1,685,744.25	8,942,728.26	7,863,308.01	296,697.25	8,160,005.26	-8.8%
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)			7,256,984.01	1,685,744.25	8,942,728.26	7,863,308.01	296,697.25	8,160,005.26	-8.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,256,984.01	1,685,744.25	8,942,728.26	7,863,308.01	296,697.25	8,160,005.26	-8.8%
2) Ending Balance, June 30 (E + F1e)			7,863,308.01	296,697.25	8,160,005.26	7,406,778.01	296,697.25	7,703,475.26	-5.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	71,961.07	0.00	71,961.07	0.00	0.00	0.00	-100.0%
Stores		9712	71,390.94	0.00	71,390.94	0.00	0.00	0.00	-100.0%
Prepaid Expenditures		9713	1,987.00	0.00	1,987.00	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	296,699.72	296,699.72	0.00	296,699.72	296,699.72	0.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	456,530.00	0.00	456,530.00	0.00	0.00	0.00	-100.0%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	4,761,467.01	0.00	4,761,467.01	New
Unassigned/Unappropriated Amount		9790	7,261,439.00	(2.47)	7,261,436.53	2,645,311.00	(2.47)	2,645,308.53	-63.6%

Resource	Description	2012-13 Estimated Actuals	2013-14 Budget
3205	Education Jobs Fund	4.00	4.00
5640	Medi-Cal Billing Option	0.91	0.91
6300	Lottery: Instructional Materials	209,980.17	209,980.17
6512	Special Ed: Mental Health Services	38,996.26	38,996.26
6660	Tobacco-Use Prevention Education: Elementary Grades 4-8 (09-10)	0.13	0.13
7091	Economic Impact Aid (EIA): Limited English Proficiency (LEP)	0.56	0.56
7400	Quality Education Investment Act	0.83	0.83
9010	Other Restricted Local	47,716.86	47,716.86
Total, Restricted Balance		296,699.72	296,699.72

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	1,515,398.00	1,557,745.00	2.8%
2) Federal Revenue		8100-8299	0.00	38,774.00	New
3) Other State Revenue		8300-8599	275,081.00	356,608.00	29.6%
4) Other Local Revenue		8600-8799	173,616.00	173,616.00	0.0%
5) TOTAL, REVENUES			1,964,095.00	2,126,743.00	8.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	972,507.00	1,051,437.00	8.1%
2) Classified Salaries		2000-2999	261,269.00	279,544.00	7.0%
3) Employee Benefits		3000-3999	252,082.00	262,367.00	4.1%
4) Books and Supplies		4000-4999	31,000.00	76,987.00	148.3%
5) Services and Other Operating Expenditures		5000-5999	58,672.00	58,672.00	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	401,199.00	401,199.00	0.0%
9) TOTAL, EXPENDITURES			1,976,729.00	2,130,206.00	7.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(12,634.00)	(3,463.00)	-72.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	22,017.00	22,500.00	2.2%
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			22,017.00	22,500.00	2.2%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			9,383.00	19,037.00	102.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	234,824.05	244,207.05	4.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			234,824.05	244,207.05	4.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			234,824.05	244,207.05	4.0%
2) Ending Balance, June 30 (E + F1e)			244,207.05	263,244.05	7.8%
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	19,066.84	27,502.84	44.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	225,140.21	235,741.21	4.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	256,313.31		
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	14,333.94		
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			270,647.25		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G9 - H6)			270,647.25		

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
REVENUE LIMIT SOURCES					
Principal Apportionment					
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.0%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.0%
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%
Transfers to Charter Schools in Lieu of Property Taxes		8096	1,515,398.00	1,515,398.00	0.0%
Property Taxes Transfers		8097	0.00	42,347.00	New
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			1,515,398.00	1,557,745.00	2.8%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	38,774.00	New
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
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%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	0.00	0.00	0.0%
NCLB: Title III, Immigrant Education Program	4201	8290	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	0.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	38,774.00	New

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	0.00	77,429.00	New
Prior Years	6500	8319	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	0.00	0.00	0.0%
Special Education Transportation	7240	8311	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	102,816.00	102,816.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	48,515.00	48,436.00	-0.2%
School Based Coordination Program	7250	8590	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	123,750.00	127,927.00	3.4%
TOTAL, OTHER STATE REVENUE			275,081.00	356,608.00	29.6%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,765.00	1,765.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	71,851.00	71,851.00	0.0%
All Other Local Revenue		8699	100,000.00	100,000.00	0.0%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			173,616.00	173,616.00	0.0%
TOTAL, REVENUES			1,964,095.00	2,126,743.00	8.3%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	852,114.00	935,774.00	9.8%
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	120,393.00	115,663.00	-3.9%
TOTAL, CERTIFICATED SALARIES			972,507.00	1,051,437.00	8.1%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	123,905.00	142,690.00	15.2%
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	72,850.00	71,861.00	-1.4%
Other Classified Salaries		2900	64,514.00	64,993.00	0.7%
TOTAL, CLASSIFIED SALARIES			261,269.00	279,544.00	7.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	79,339.00	85,603.00	7.9%
PERS		3201-3202	110.00	2,310.00	2000.0%
OASDI/Medicare/Alternative		3301-3302	33,456.00	35,546.00	6.2%
Health and Welfare Benefits		3401-3402	81,629.00	99,717.00	22.2%
Unemployment Insurance		3501-3502	13,599.00	663.00	-95.1%
Workers' Compensation		3601-3602	13,716.00	13,333.00	-2.8%
OPEB, Allocated		3701-3702	22,217.00	24,195.00	8.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	16.00	0.00	-100.0%
Other Employee Benefits		3901-3902	8,000.00	1,000.00	-87.5%
TOTAL, EMPLOYEE BENEFITS			252,082.00	262,367.00	4.1%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	31,000.00	76,987.00	148.3%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			31,000.00	76,987.00	148.3%

			2012-13	2013-14	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	1,000.00	1,000.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	34,572.00	34,572.00	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	18,300.00	18,300.00	0.0%
Communications		5900	4,800.00	4,800.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			58,672.00	58,672.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	401,199.00	401,199.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			401,199.00	401,199.00	0.0%
TOTAL, EXPENDITURES			1,976,729.00	2,130,206.00	7.8%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	22,017.00	22,500.00	2.2%
(a) TOTAL, INTERFUND TRANSFERS IN			22,017.00	22,500.00	2.2%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			22,017.00	22,500.00	2.2%

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	1,515,398.00	1,557,745.00	2.8%
2) Federal Revenue		8100-8299	0.00	38,774.00	New
3) Other State Revenue		8300-8599	275,081.00	356,608.00	29.6%
4) Other Local Revenue		8600-8799	173,616.00	173,616.00	0.0%
5) TOTAL, REVENUES			1,964,095.00	2,126,743.00	8.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		1,200,559.00	1,362,704.00	13.5%
2) Instruction - Related Services	2000-2999		245,755.00	237,087.00	-3.5%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		71,851.00	71,851.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		401,199.00	401,199.00	0.0%
8) Plant Services	8000-8999		57,365.00	57,365.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,976,729.00	2,130,206.00	7.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(12,634.00)	(3,463.00)	-72.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	22,017.00	22,500.00	2.2%
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			22,017.00	22,500.00	2.2%

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			9,383.00	19,037.00	102.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	234,824.05	244,207.05	4.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			234,824.05	244,207.05	4.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			234,824.05	244,207.05	4.0%
2) Ending Balance, June 30 (E + F1e)			244,207.05	263,244.05	7.8%
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	19,066.84	27,502.84	44.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	225,140.21	235,741.21	4.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2012-13	2013-14
		Estimated Actuals	Budget
6300	Lottery: Instructional Materials	15,590.99	24,026.99
9010	Other Restricted Local	3,475.85	3,475.85
Total, Restricted Balance		19,066.84	27,502.84

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,035,896.00	806,396.00	-22.2%
3) Other State Revenue		8300-8599	2,525,930.00	2,604,052.00	3.1%
4) Other Local Revenue		8600-8799	654,997.00	189,797.00	-71.0%
5) TOTAL, REVENUES			4,216,823.00	3,600,245.00	-14.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,587,912.00	1,159,440.00	-27.0%
2) Classified Salaries		2000-2999	1,088,578.00	996,102.00	-8.5%
3) Employee Benefits		3000-3999	832,958.00	614,514.00	-26.2%
4) Books and Supplies		4000-4999	197,399.00	117,238.00	-40.6%
5) Services and Other Operating Expenditures		5000-5999	317,120.00	521,113.00	64.3%
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	200,971.00	191,838.00	-4.5%
9) TOTAL, EXPENDITURES			4,224,938.00	3,600,245.00	-14.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(8,115.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(8,115.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	364,914.30	356,799.30	-2.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			364,914.30	356,799.30	-2.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			364,914.30	356,799.30	-2.2%
2) Ending Balance, June 30 (E + F1e)			356,799.30	356,799.30	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	356,800.10	356,800.10	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(0.80)	(0.80)	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	753,713.40		
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			753,713.40		
H. LIABILITIES					
1) Accounts Payable		9500	11.06		
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			11.06		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G9 - H6)			753,702.34		

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
FEDERAL REVENUE					
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	1,035,896.00	806,396.00	-22.2%
TOTAL, FEDERAL REVENUE			1,035,896.00	806,396.00	-22.2%
OTHER STATE REVENUE					
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	2,414,452.00	2,414,452.00	0.0%
All Other State Revenue	All Other	8590	111,478.00	189,600.00	70.1%
TOTAL, OTHER STATE REVENUE			2,525,930.00	2,604,052.00	3.1%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	531,303.00	189,797.00	-64.3%
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	123,694.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			654,997.00	189,797.00	-71.0%
TOTAL, REVENUES			4,216,823.00	3,600,245.00	-14.6%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,429,530.00	1,057,803.00	-26.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	158,382.00	101,637.00	-35.8%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,587,912.00	1,159,440.00	-27.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	796,939.00	692,160.00	-13.1%
Classified Support Salaries		2200	59,700.00	50,210.00	-15.9%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	231,939.00	253,732.00	9.4%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,088,578.00	996,102.00	-8.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	112,023.00	85,410.00	-23.8%
PERS		3201-3202	144,819.00	105,449.00	-27.2%
OASDI/Medicare/Alternative		3301-3302	123,747.00	83,828.00	-32.3%
Health and Welfare Benefits		3401-3402	323,726.00	243,773.00	-24.7%
Unemployment Insurance		3501-3502	32,389.00	21,114.00	-34.8%
Workers' Compensation		3601-3602	30,263.00	21,973.00	-27.4%
OPEB, Allocated		3701-3702	49,815.00	38,001.00	-23.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	14,449.00	14,966.00	3.6%
Other Employee Benefits		3901-3902	1,727.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			832,958.00	614,514.00	-26.2%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	127,588.00	52,427.00	-58.9%
Noncapitalized Equipment		4400	9,228.00	4,228.00	-54.2%
Food		4700	60,583.00	60,583.00	0.0%
TOTAL, BOOKS AND SUPPLIES			197,399.00	117,238.00	-40.6%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	14,322.00	12,624.00	-11.9%
Dues and Memberships		5300	468.00	468.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	33,679.00	28,641.00	-15.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	14,448.00	14,846.00	2.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	241,426.00	452,358.00	87.4%
Communications		5900	12,777.00	12,176.00	-4.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			317,120.00	521,113.00	64.3%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	200,971.00	191,838.00	-4.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			200,971.00	191,838.00	-4.5%
TOTAL, EXPENDITURES			4,224,938.00	3,600,245.00	-14.8%

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

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,035,896.00	806,396.00	-22.2%
3) Other State Revenue		8300-8599	2,525,930.00	2,604,052.00	3.1%
4) Other Local Revenue		8600-8799	654,997.00	189,797.00	-71.0%
5) TOTAL, REVENUES			4,216,823.00	3,600,245.00	-14.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		76,583.00	107,242.00	40.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		3,900,716.00	3,259,871.00	-16.4%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		200,971.00	191,838.00	-4.5%
8) Plant Services	8000-8999		46,668.00	41,294.00	-11.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,224,938.00	3,600,245.00	-14.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(8,115.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(8,115.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	364,914.30	356,799.30	-2.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			364,914.30	356,799.30	-2.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			364,914.30	356,799.30	-2.2%
2) Ending Balance, June 30 (E + F1e)			356,799.30	356,799.30	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	356,800.10	356,800.10	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(0.80)	(0.80)	0.0%

Resource	Description	2012-13	2013-14
		Estimated Actuals	Budget
6145	Child Development: Facilities Renovation and Repair	1.13	1.13
9010	Other Restricted Local	356,798.97	356,798.97
Total, Restricted Balance		356,800.10	356,800.10

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,944,000.00	4,159,000.00	5.5%
3) Other State Revenue		8300-8599	307,600.00	334,000.00	8.6%
4) Other Local Revenue		8600-8799	1,807,000.00	1,589,000.00	-12.1%
5) TOTAL, REVENUES			6,058,600.00	6,082,000.00	0.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,502,700.00	2,514,100.00	0.5%
3) Employee Benefits		3000-3999	916,375.00	898,700.00	-1.9%
4) Books and Supplies		4000-4999	2,255,516.03	2,077,600.00	-7.9%
5) Services and Other Operating Expenditures		5000-5999	443,088.97	394,500.00	-11.0%
6) Capital Outlay		6000-6999	25,571.00	30,500.00	19.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	49,294.00	49,294.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			6,192,545.00	5,964,694.00	-3.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(133,945.00)	117,306.00	-187.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	256,100.00	253,000.00	-1.2%
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			256,100.00	253,000.00	-1.2%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			122,155.00	370,306.00	203.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	47,899.60	170,054.60	255.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			47,899.60	170,054.60	255.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			47,899.60	170,054.60	255.0%
2) Ending Balance, June 30 (E + F1e)			170,054.60	540,360.60	217.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	39,631.53	0.00	-100.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	94,824.53	500,962.06	428.3%
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	35,598.54	39,398.54	10.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(642,382.82)		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	8,055.03		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	59,618.56		
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	39,631.53		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			(535,077.70)		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G9 - H6)			(535,077.70)		

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
REVENUE LIMIT SOURCES					
Revenue Limit Transfers					
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Child Nutrition Programs		8220	3,944,000.00	4,159,000.00	5.5%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			3,944,000.00	4,159,000.00	5.5%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	307,600.00	334,000.00	8.6%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			307,600.00	334,000.00	8.6%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	1,716,000.00	1,554,000.00	-9.4%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	91,000.00	35,000.00	-61.5%
TOTAL, OTHER LOCAL REVENUE			1,807,000.00	1,589,000.00	-12.1%
TOTAL, REVENUES			6,058,600.00	6,082,000.00	0.4%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	2,169,300.00	2,143,200.00	-1.2%
Classified Supervisors' and Administrators' Salaries		2300	125,300.00	122,000.00	-2.6%
Clerical, Technical and Office Salaries		2400	208,100.00	248,900.00	19.6%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,502,700.00	2,514,100.00	0.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	283,100.00	277,700.00	-1.9%
OASDI/Medicare/Alternative		3301-3302	177,000.00	173,050.00	-2.2%
Health and Welfare Benefits		3401-3402	355,500.00	351,200.00	-1.2%
Unemployment Insurance		3501-3502	27,000.00	24,900.00	-7.8%
Workers' Compensation		3601-3602	27,700.00	26,800.00	-3.2%
OPEB, Allocated		3701-3702	44,275.00	43,850.00	-1.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	1,200.00	600.00	-50.0%
Other Employee Benefits		3901-3902	600.00	600.00	0.0%
TOTAL, EMPLOYEE BENEFITS			916,375.00	898,700.00	-1.9%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	374,909.76	306,000.00	-18.4%
Noncapitalized Equipment		4400	61,606.27	19,600.00	-68.2%
Food		4700	1,819,000.00	1,752,000.00	-3.7%
TOTAL, BOOKS AND SUPPLIES			2,255,516.03	2,077,600.00	-7.9%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	7,490.00	5,700.00	-23.9%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	30,185.00	31,100.00	3.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	105,313.97	112,600.00	6.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	247,500.00	193,900.00	-21.7%
Professional/Consulting Services and Operating Expenditures		5800	32,600.00	31,700.00	-2.8%
Communications		5900	20,000.00	19,500.00	-2.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			443,088.97	394,500.00	-11.0%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	20,301.00	20,000.00	-1.5%
Equipment		6400	5,270.00	10,500.00	99.2%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			25,571.00	30,500.00	19.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	7,040.28	4,813.00	-31.6%
Other Debt Service - Principal		7439	42,253.72	44,481.00	5.3%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			49,294.00	49,294.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			6,192,545.00	5,964,694.00	-3.7%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	256,100.00	253,000.00	-1.2%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			256,100.00	253,000.00	-1.2%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			256,100.00	253,000.00	-1.2%

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,944,000.00	4,159,000.00	5.5%
3) Other State Revenue		8300-8599	307,600.00	334,000.00	8.6%
4) Other Local Revenue		8600-8799	1,807,000.00	1,589,000.00	-12.1%
5) TOTAL, REVENUES			6,058,600.00	6,082,000.00	0.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		6,027,409.76	5,793,300.00	-3.9%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		115,841.24	122,100.00	5.4%
9) Other Outgo	9000-9999	Except 7600-7699	49,294.00	49,294.00	0.0%
10) TOTAL, EXPENDITURES			6,192,545.00	5,964,694.00	-3.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(133,945.00)	117,306.00	-187.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	256,100.00	253,000.00	-1.2%
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			256,100.00	253,000.00	-1.2%

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			122,155.00	370,306.00	203.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	47,899.60	170,054.60	255.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			47,899.60	170,054.60	255.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			47,899.60	170,054.60	255.0%
2) Ending Balance, June 30 (E + F1e)			170,054.60	540,360.60	217.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	39,631.53	0.00	-100.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	94,824.53	500,962.06	428.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	35,598.54	39,398.54	10.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2012-13	2013-14
		Estimated Actuals	Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School I	94,824.53	500,962.06
Total, Restricted Balance		94,824.53	500,962.06

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	436,171.00	514,171.00	17.9%
4) Other Local Revenue		8600-8799	1,500.00	500.00	-66.7%
5) TOTAL, REVENUES			437,671.00	514,671.00	17.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	38,759.00	39,424.00	1.7%
3) Employee Benefits		3000-3999	12,917.00	13,699.00	6.1%
4) Books and Supplies		4000-4999	9,427.00	114,000.00	1109.3%
5) Services and Other Operating Expenditures		5000-5999	375,604.00	347,498.00	-7.5%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			436,707.00	514,621.00	17.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			964.00	50.00	-94.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			964.00	50.00	-94.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,234.02	3,198.02	43.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,234.02	3,198.02	43.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,234.02	3,198.02	43.2%
2) Ending Balance, June 30 (E + F1e)			3,198.02	3,248.02	1.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	3,198.02	3,248.02	1.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	5,406.35		
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			5,406.35		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G9 - H6)			5,406.35		

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
OTHER STATE REVENUE					
All Other State Revenue		8590	436,171.00	514,171.00	17.9%
TOTAL, OTHER STATE REVENUE			436,171.00	514,171.00	17.9%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,500.00	500.00	-66.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,500.00	500.00	-66.7%
TOTAL, REVENUES			437,671.00	514,671.00	17.6%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	38,759.00	39,424.00	1.7%
TOTAL, CLASSIFIED SALARIES			38,759.00	39,424.00	1.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	4,390.00	4,307.00	-1.9%
OASDI/Medicare/Alternative		3301-3302	2,748.00	3,018.00	9.8%
Health and Welfare Benefits		3401-3402	3,250.00	3,950.00	21.5%
Unemployment Insurance		3501-3502	560.00	434.00	-22.5%
Workers' Compensation		3601-3602	415.00	398.00	-4.1%
OPEB, Allocated		3701-3702	732.00	766.00	4.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	712.00	826.00	16.0%
Other Employee Benefits		3901-3902	110.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			12,917.00	13,699.00	6.1%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	9,427.00	114,000.00	1109.3%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			9,427.00	114,000.00	1109.3%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	371,329.00	276,798.00	-25.5%
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	4,275.00	70,700.00	1553.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			375,604.00	347,498.00	-7.5%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			436,707.00	514,621.00	17.8%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General, Special Reserve, & Building Funds		8915	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	436,171.00	514,171.00	17.9%
4) Other Local Revenue		8600-8799	1,500.00	500.00	-66.7%
5) TOTAL, REVENUES			437,671.00	514,671.00	17.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		436,707.00	514,621.00	17.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			436,707.00	514,621.00	17.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			964.00	50.00	-94.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			964.00	50.00	-94.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,234.02	3,198.02	43.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,234.02	3,198.02	43.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,234.02	3,198.02	43.2%
2) Ending Balance, June 30 (E + F1e)			3,198.02	3,248.02	1.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	3,198.02	3,248.02	1.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	4,251,669.00	100,000.00	-97.6%
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			4,251,669.00	100,000.00	-97.6%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,251,669.00	100,000.00	-97.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	23,653.34	4,275,322.34	17974.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,653.34	4,275,322.34	17974.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,653.34	4,275,322.34	17974.9%
2) Ending Balance, June 30 (E + F1e)			4,275,322.34	4,375,322.34	2.3%
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	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	4,275,322.34	4,375,322.34	2.3%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	4,355,396.03		
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			4,355,396.03		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G9 - H6)			4,355,396.03		

			2012-13	2013-14	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	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%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	4,251,669.00	100,000.00	-97.6%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			4,251,669.00	100,000.00	-97.6%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			4,251,669.00	100,000.00	-97.6%

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	4,251,669.00	100,000.00	-97.6%
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			4,251,669.00	100,000.00	-97.6%

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,251,669.00	100,000.00	-97.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	23,653.34	4,275,322.34	17974.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,653.34	4,275,322.34	17974.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,653.34	4,275,322.34	17974.9%
2) Ending Balance, June 30 (E + F1e)			4,275,322.34	4,375,322.34	2.3%
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 (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	4,275,322.34	4,375,322.34	2.3%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	417,292.00	1,065,920.00	155.4%
5) TOTAL, REVENUES			417,292.00	1,065,920.00	155.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	432,069.00	437,362.00	1.2%
3) Employee Benefits		3000-3999	151,046.00	156,442.00	3.6%
4) Books and Supplies		4000-4999	5,708.00	6,054.00	6.1%
5) Services and Other Operating Expenditures		5000-5999	121,050.00	332,100.00	174.3%
6) Capital Outlay		6000-6999	28,907,429.72	31,303,999.00	8.3%
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			29,617,302.72	32,235,957.00	8.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(29,200,010.72)	(31,170,037.00)	6.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	55,000,000.00	New
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	55,000,000.00	New

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(29,200,010.72)	23,829,963.00	-181.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	35,153,193.42	5,953,182.70	-83.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			35,153,193.42	5,953,182.70	-83.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			35,153,193.42	5,953,182.70	-83.1%
2) Ending Balance, June 30 (E + F1e)			5,953,182.70	29,783,145.70	400.3%
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	5,953,185.03	29,783,148.03	400.3%
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	(2.33)	(2.33)	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	19,484,517.43		
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	50,000.00		
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			19,534,517.43		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G9 - H6)			19,534,517.43		

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	156,550.00	320,920.00	105.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	260,742.00	745,000.00	185.7%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			417,292.00	1,065,920.00	155.4%
TOTAL, REVENUES			417,292.00	1,065,920.00	155.4%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	121,513.00	121,982.00	0.4%
Classified Supervisors' and Administrators' Salaries		2300	177,192.00	177,192.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	133,364.00	138,188.00	3.6%
TOTAL, CLASSIFIED SALARIES			432,069.00	437,362.00	1.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	48,770.00	47,770.00	-2.1%
OASDI/Medicare/Alternative		3301-3302	31,924.00	33,456.00	4.8%
Health and Welfare Benefits		3401-3402	42,751.00	47,388.00	10.8%
Unemployment Insurance		3501-3502	4,704.00	4,813.00	2.3%
Workers' Compensation		3601-3602	4,744.00	4,407.00	-7.1%
OPEB, Allocated		3701-3702	8,291.00	8,484.00	2.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	8,962.00	9,703.00	8.3%
Other Employee Benefits		3901-3902	900.00	421.00	-53.2%
TOTAL, EMPLOYEE BENEFITS			151,046.00	156,442.00	3.6%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	5,708.00	6,054.00	6.1%
TOTAL, BOOKS AND SUPPLIES			5,708.00	6,054.00	6.1%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	119,850.00	331,100.00	176.3%
Communications		5900	1,200.00	1,000.00	-16.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			121,050.00	332,100.00	174.3%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	28,092,213.72	30,975,743.00	10.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	815,216.00	328,256.00	-59.7%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			28,907,429.72	31,303,999.00	8.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			29,617,302.72	32,235,957.00	8.8%

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

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	55,000,000.00	New
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	55,000,000.00	New
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	55,000,000.00	New

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	417,292.00	1,065,920.00	155.4%
5) TOTAL, REVENUES			417,292.00	1,065,920.00	155.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		29,617,302.72	32,010,957.00	8.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	225,000.00	New
10) TOTAL, EXPENDITURES			29,617,302.72	32,235,957.00	8.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(29,200,010.72)	(31,170,037.00)	6.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	55,000,000.00	New
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	55,000,000.00	New

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(29,200,010.72)	23,829,963.00	-181.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	35,153,193.42	5,953,182.70	-83.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			35,153,193.42	5,953,182.70	-83.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			35,153,193.42	5,953,182.70	-83.1%
2) Ending Balance, June 30 (E + F1e)			5,953,182.70	29,783,145.70	400.3%
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	5,953,185.03	29,783,148.03	400.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(2.33)	(2.33)	0.0%

Resource	Description	2012-13	2013-14
		Estimated Actuals	Budget
9010	Other Restricted Local	5,953,185.03	29,783,148.03
Total, Restricted Balance		5,953,185.03	29,783,148.03

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	590,000.00	621,000.00	5.3%
5) TOTAL, REVENUES			590,000.00	621,000.00	5.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	38,470.00	39,424.00	2.5%
3) Employee Benefits		3000-3999	13,859.00	13,699.00	-1.2%
4) Books and Supplies		4000-4999	110,175.00	67,500.00	-38.7%
5) Services and Other Operating Expenditures		5000-5999	42,466.00	12,000.00	-71.7%
6) Capital Outlay		6000-6999	839,951.00	214,715.00	-74.4%
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			1,044,921.00	347,338.00	-66.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(454,921.00)	273,662.00	-160.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(454,921.00)	273,662.00	-160.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,791,183.39	1,336,262.39	-25.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,791,183.39	1,336,262.39	-25.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,791,183.39	1,336,262.39	-25.4%
2) Ending Balance, June 30 (E + F1e)			1,336,262.39	1,609,924.39	20.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,336,262.39	1,609,924.39	20.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,087,031.73		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	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			2,087,031.73		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G9 - H6)			2,087,031.73		

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	10,000.00	11,000.00	10.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	580,000.00	610,000.00	5.2%
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%
TOTAL, OTHER LOCAL REVENUE			590,000.00	621,000.00	5.3%
TOTAL, REVENUES			590,000.00	621,000.00	5.3%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	22,150.00	22,150.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	16,320.00	17,274.00	5.8%
TOTAL, CLASSIFIED SALARIES			38,470.00	39,424.00	2.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	4,390.00	4,307.00	-1.9%
OASDI/Medicare/Alternative		3301-3302	2,659.00	3,018.00	13.5%
Health and Welfare Benefits		3401-3402	4,328.00	3,950.00	-8.7%
Unemployment Insurance		3501-3502	560.00	434.00	-22.5%
Workers' Compensation		3601-3602	385.00	398.00	3.4%
OPEB, Allocated		3701-3702	715.00	766.00	7.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	712.00	826.00	16.0%
Other Employee Benefits		3901-3902	110.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			13,859.00	13,699.00	-1.2%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	108,825.00	67,500.00	-38.0%
Noncapitalized Equipment		4400	1,350.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			110,175.00	67,500.00	-38.7%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	3,230.00	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	9,246.00	3,000.00	-67.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	29,890.00	9,000.00	-69.9%
Communications		5900	100.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			42,466.00	12,000.00	-71.7%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	839,951.00	214,715.00	-74.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			839,951.00	214,715.00	-74.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,044,921.00	347,338.00	-66.8%

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

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	590,000.00	621,000.00	5.3%
5) TOTAL, REVENUES			590,000.00	621,000.00	5.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,044,921.00	347,338.00	-66.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,044,921.00	347,338.00	-66.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(454,921.00)	273,662.00	-160.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(454,921.00)	273,662.00	-160.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,791,183.39	1,336,262.39	-25.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,791,183.39	1,336,262.39	-25.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,791,183.39	1,336,262.39	-25.4%
2) Ending Balance, June 30 (E + F1e)			1,336,262.39	1,609,924.39	20.5%
Components of Ending Fund Balance)					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,336,262.39	1,609,924.39	20.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2012-13	2013-14
		Estimated Actuals	Budget
9010	Other Restricted Local	1,336,262.39	1,609,924.39
Total, Restricted Balance		1,336,262.39	1,609,924.39

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,000.00	100.00	-98.0%
5) TOTAL, REVENUES			5,000.00	100.00	-98.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	2,279,139.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,279,139.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,274,139.00)	100.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,274,139.00)	100.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,276,523.25	2,384.25	-99.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,276,523.25	2,384.25	-99.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,276,523.25	2,384.25	-99.9%
2) Ending Balance, June 30 (E + F1e)			2,384.25	2,484.25	4.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,384.25	2,484.25	4.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	174,925.96		
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	165,358.71		
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			340,284.67		
H. LIABILITIES					
1) Accounts Payable		9500	70,000.00		
2) Due to Grantor Governments		9590	165,358.71		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			235,358.71		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G9 - H6)			104,925.96		

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	5,000.00	100.00	-98.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,000.00	100.00	-98.0%
TOTAL, REVENUES			5,000.00	100.00	-98.0%

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

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	2,279,139.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,279,139.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,279,139.00	0.00	-100.0%

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

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

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,000.00	100.00	-98.0%
5) TOTAL, REVENUES			5,000.00	100.00	-98.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		2,279,139.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,279,139.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(2,274,139.00)	100.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,274,139.00)	100.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,276,523.25	2,384.25	-99.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,276,523.25	2,384.25	-99.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,276,523.25	2,384.25	-99.9%
2) Ending Balance, June 30 (E + F1e)			2,384.25	2,484.25	4.2%
Components of Ending Fund Balance)					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,384.25	2,484.25	4.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2012-13	2013-14
		Estimated Actuals	Budget
7710	State School Facilities Projects	2,384.25	2,484.25
Total, Restricted Balance		2,384.25	2,484.25

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	165,200.00	400.00	-99.8%
5) TOTAL, REVENUES			165,200.00	400.00	-99.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	15,900.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	302,517.00	107,000.00	-64.6%
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			318,417.00	107,000.00	-66.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(153,217.00)	(106,600.00)	-30.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(153,217.00)	(106,600.00)	-30.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	343,055.11	189,838.11	-44.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			343,055.11	189,838.11	-44.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			343,055.11	189,838.11	-44.7%
2) Ending Balance, June 30 (E + F1e)			189,838.11	83,238.11	-56.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	189,838.11	83,238.11	-56.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	135,688.63		
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			135,688.63		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G9 - H6)			135,688.63		

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	5,200.00	400.00	-92.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	160,000.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			165,200.00	400.00	-99.8%
TOTAL, REVENUES			165,200.00	400.00	-99.8%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	15,900.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			15,900.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	81,032.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	221,485.00	107,000.00	-51.7%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			302,517.00	107,000.00	-64.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			318,417.00	107,000.00	-66.4%

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

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

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	165,200.00	400.00	-99.8%
5) TOTAL, REVENUES			165,200.00	400.00	-99.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		318,417.00	107,000.00	-66.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			318,417.00	107,000.00	-66.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(153,217.00)	(106,600.00)	-30.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(153,217.00)	(106,600.00)	-30.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	343,055.11	189,838.11	-44.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			343,055.11	189,838.11	-44.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			343,055.11	189,838.11	-44.7%
2) Ending Balance, June 30 (E + F1e)			189,838.11	83,238.11	-56.2%
Components of Ending Fund Balance)					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	189,838.11	83,238.11	-56.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2012-13	2013-14
		Estimated Actuals	Budget
9010	Other Restricted Local	189,838.11	83,238.11
Total, Restricted Balance		189,838.11	83,238.11

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	63,118.00	34,325.00	-45.6%
4) Other Local Revenue		8600-8799	13,079,051.00	7,473,851.00	-42.9%
5) TOTAL, REVENUES			13,142,169.00	7,508,176.00	-42.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	7,694,168.00	7,206,598.00	-6.3%
10) TOTAL, EXPENDITURES			7,694,168.00	7,206,598.00	-6.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			5,448,001.00	301,578.00	-94.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	66,772.00	66,772.00	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			66,772.00	66,772.00	0.0%

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,514,773.00	368,350.00	-93.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,741,289.33	11,256,062.33	96.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,741,289.33	11,256,062.33	96.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,741,289.33	11,256,062.33	96.1%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance)			11,256,062.33	11,624,412.33	3.3%
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	11,256,062.33	11,624,412.33	3.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2012-13	2013-14
		Estimated Actuals	Budget
9010	Other Restricted Local	11,256,062.33	11,624,412.33
Total, Restricted Balance		11,256,062.33	11,624,412.33

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,284.00	1,142.00	-50.0%
4) Other Local Revenue		8600-8799	528,847.00	267,300.00	-49.5%
5) TOTAL, REVENUES			531,131.00	268,442.00	-49.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	429,370.00	394,045.00	-8.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			429,370.00	394,045.00	-8.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			101,761.00	(125,603.00)	-223.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			101,761.00	(125,603.00)	-223.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	353,637.27	455,398.27	28.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			353,637.27	455,398.27	28.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			353,637.27	455,398.27	28.8%
2) Ending Balance, June 30 (E + F1e)			455,398.27	329,795.27	-27.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	455,398.27	329,795.27	-27.6%
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
G. ASSETS					
1) Cash					
a) in County Treasury		9110	283,206.53		
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			283,206.53		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G9 - H6)			283,206.53		

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	2,284.00	1,142.00	-50.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,284.00	1,142.00	-50.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	489,192.00	244,596.00	-50.0%
Unsecured Roll		8612	25,978.00	12,989.00	-50.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	3,877.00	4,815.00	24.2%
Non-Ad Valorem Taxes Other		8622	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Interest		8660	9,800.00	4,900.00	-50.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			528,847.00	267,300.00	-49.5%
TOTAL, REVENUES			531,131.00	268,442.00	-49.5%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	110,000.00	205,000.00	86.4%
Bond Interest and Other Service Charges		7434	319,370.00	189,045.00	-40.8%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			429,370.00	394,045.00	-8.2%
TOTAL, EXPENDITURES			429,370.00	394,045.00	-8.2%

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

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,284.00	1,142.00	-50.0%
4) Other Local Revenue		8600-8799	528,847.00	267,300.00	-49.5%
5) TOTAL, REVENUES			531,131.00	268,442.00	-49.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	429,370.00	394,045.00	-8.2%
10) TOTAL, EXPENDITURES			429,370.00	394,045.00	-8.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			101,761.00	(125,603.00)	-223.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			101,761.00	(125,603.00)	-223.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	353,637.27	455,398.27	28.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			353,637.27	455,398.27	28.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			353,637.27	455,398.27	28.8%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance)			455,398.27	329,795.27	-27.6%
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	455,398.27	329,795.27	-27.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2012-13	2013-14
		Estimated Actuals	Budget
9010	Other Restricted Local	455,398.27	329,795.27
Total, Restricted Balance		455,398.27	329,795.27

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

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	0.00	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	462,653.78	462,653.78	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			462,653.78	462,653.78	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			462,653.78	462,653.78	0.0%
2) Ending Net Position, June 30 (E + F1e)			462,653.78	462,653.78	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	462,653.78	462,653.78	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	457,662.41		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	110,000.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	10,000.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			577,662.41		

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net OPEB Obligation		9664	0.00		
b) Compensated Absences		9665	0.00		
c) COPs Payable		9666	0.00		
d) Capital Leases Payable		9667	0.00		
e) Lease Revenue Bonds Payable		9668	0.00		
f) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
I. NET POSITION					
Net Position, June 30 (G10 - H7)			577,662.41		

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	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%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	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 - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	0.00	0.0%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			0.00	0.00	0.0%

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

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

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	0.00	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	462,653.78	462,653.78	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			462,653.78	462,653.78	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			462,653.78	462,653.78	0.0%
2) Ending Net Position, June 30 (E + F1e)			462,653.78	462,653.78	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	462,653.78	462,653.78	0.0%

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

Description	2012-13 Estimated Actuals			2013-14 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
ELEMENTARY						
1. General Education			7,126.95	7,091.87	7,091.87	7,126.94
a. Kindergarten	688.12	688.11				
b. Grades One through Three	1,874.48	1,874.48				
c. Grades Four through Six	1,661.80	1,661.80				
d. Grades Seven and Eight	2,900.05	2,900.05				
e. Opportunity Schools and Full-Day Opportunity Classes	0.00	0.00				
f. Home and Hospital	2.50	2.50				
g. Community Day School	0.00	0.00				
2. Special Education						
a. Special Day Class	196.70	196.70	196.70	196.70	196.70	196.70
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	0.00	0.00	0.00	0.00	0.00	0.00
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions	0.00	0.00	0.00	0.00	0.00	0.00
3. TOTAL, ELEMENTARY	7,323.65	7,323.64	7,323.65	7,288.57	7,288.57	7,323.64
HIGH SCHOOL						
4. General Education			5,872.74	5,781.10	5,781.10	5,872.74
a. Grades Nine through Twelve	5,739.44	5,739.44				
b. Continuation Education	123.60	123.60				
c. Opportunity Schools and Full-Day Opportunity Classes	0.00	0.00				
d. Home and Hospital	9.70	9.70				
e. Community Day School	0.00	0.00				
5. Special Education						
a. Special Day Class	216.20	216.20	216.20	216.20	216.20	216.20
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	5.56	5.56	5.56	5.56	5.56	5.56
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL, HIGH SCHOOL	6,094.50	6,094.50	6,094.50	6,002.86	6,002.86	6,094.50
COUNTY SUPPLEMENT						
7. County Community Schools (EC 1982[a])						
a. Elementary	27.25	27.25	27.25	27.25	27.25	27.25
b. High School	2.19	2.19	2.19	3.53	3.53	2.19
8. Special Education						
a. Special Day Class - Elementary	0.00	0.00	0.00	0.00	0.00	0.00
b. Special Day Class - High School	0.00	0.00	0.00	0.00	0.00	0.00
c. Nonpublic, Nonsectarian Schools - Elementary	0.00	0.00	0.00	0.00	0.00	0.00
d. Nonpublic, Nonsectarian Schools - High School	0.00	0.00	0.00	0.00	0.00	0.00
e. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - Elementary	0.00	0.00	0.00	0.00	0.00	0.00
f. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - High School	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL, ADA REPORTED BY COUNTY OFFICES	29.44	29.44	29.44	30.78	30.78	29.44
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	13,447.59	13,447.58	13,447.59	13,322.21	13,322.21	13,447.58
11. ADA for Necessary Small Schools also included in lines 3 and 6.						
12. REGIONAL OCCUPATIONAL CENTERS & PROGRAMS*						

Description	2012-13 Estimated Actuals			2013-14 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
CLASSES FOR ADULTS						
13. Concurrently Enrolled Secondary Students*						
14. Adults Enrolled, State Apportioned*						
15. Students 21 Years or Older and Students 19 or Older Not Continuously Enrolled Since Their 18th Birthday, Participating in Full-Time Independent Study*						
16. TOTAL, CLASSES FOR ADULTS (sum lines 13 through 15)						
17. Adults in Correctional Facilities						
18. TOTAL, ADA (sum lines 10, 12, 16, and 17)	13,447.59	13,447.58	13,447.59	13,322.21	13,322.21	13,447.58
SUPPLEMENTAL INSTRUCTIONAL HOURS						
19. ELEMENTARY*						
20. HIGH SCHOOL*						
21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS (sum lines 19 and 20)						
COMMUNITY DAY SCHOOLS - Additional Funds						
22. ELEMENTARY						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only	0.00	0.00	0.00	0.00	0.00	0.00
b. 7th & 8th Hour Pupil Hours (Hours)*						
23. HIGH SCHOOL						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only	0.00	0.00	0.00	0.00	0.00	0.00
b. 7th & 8th Hour Pupil Hours (Hours)*						
CHARTER SCHOOLS						
24. Charter ADA Funded Through the Block Grant						
a. Charters Sponsored by Unified Districts - Resident (EC 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RL)	0.00	0.00	0.00	0.00	0.00	0.00
b. All Other Block Grant Funded Charters	1,228.93	1,228.93	1,228.93	1,228.93	1,228.93	1,228.93
25. Charter ADA Funded Through the Revenue Limit						
26. TOTAL, CHARTER SCHOOLS ADA (sum lines 24a, 24b, and 25)	1,228.93	1,228.93	1,228.93	1,228.93	1,228.93	1,228.93
27. SUPPLEMENTAL INSTRUCTIONAL HOURS*						
BASIC AID "CHOICE"/COURT ORDERED VOLUNTARY PUPIL TRANSFER						
28. Regular Elementary and High School ADA (SB 937)						
BASIC AID OPEN ENROLLMENT						
29. Regular Elementary and High School ADA						

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

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF JUNE										
A. BEGINNING CASH			7,113,890.00	6,320,457.00	1,606,157.00	(3,598,202.00)	(5,494,328.00)	(3,844,630.00)	19,117,569.00	14,435,525.00
B. RECEIPTS										
Revenue Limit Sources										
Principal Apportionment	8010-8019		0.00	0.00	0.00	661,328.00	0.00	0.00	661,328.00	0.00
Property Taxes	8020-8079		0.00	0.00	0.00	5,250,000.00	9,987,000.00	31,213,457.00	3,179,653.00	0.00
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299		0.00	654,836.00	654,836.00	654,836.00	654,836.00	654,836.00	654,836.00	654,836.00
Other State Revenue	8300-8599		0.00	1,399,066.00	1,399,066.00	1,399,066.00	1,399,066.00	1,399,066.00	1,399,066.00	1,399,066.00
Other Local Revenue	8600-8799		556,338.00	556,338.00	556,338.00	556,338.00	556,338.00	556,338.00	556,338.00	556,338.00
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			556,338.00	2,610,240.00	2,610,240.00	8,521,568.00	12,597,240.00	33,823,697.00	6,451,221.00	2,610,240.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		870,367.00	958,827.00	5,748,803.00	5,748,803.00	5,748,803.00	5,748,803.00	5,748,803.00	5,748,803.00
Classified Salaries	2000-2999		1,651,178.00	1,651,178.00	1,651,178.00	1,651,178.00	1,651,178.00	1,651,178.00	1,651,178.00	1,651,178.00
Employee Benefits	3000-3999		344,266.00	1,681,642.00	1,681,642.00	1,681,642.00	1,681,642.00	1,681,642.00	1,681,642.00	1,681,642.00
Books and Supplies	4000-4999		30,909.00	491,903.00	491,903.00	491,903.00	491,903.00	491,903.00	491,903.00	491,903.00
Services	5000-5999		1,304,238.00	1,304,238.00	1,304,238.00	1,304,238.00	1,304,238.00	1,304,238.00	1,304,238.00	1,304,238.00
Capital Outlay	6000-6599		10,075.00	0.00	78,394.00	26,871.00	1,662.00	5,489.00	42,416.00	19,852.00
Other Outgo	7000-7499		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund Transfers Out	7600-7629		0.00	0.00	45,435.00	106,234.00	25,500.00	0.00	100,000.00	12,275.00
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			4,211,033.00	6,087,788.00	11,001,593.00	11,010,869.00	10,904,926.00	10,883,253.00	11,020,180.00	10,909,891.00
D. BALANCE SHEET TRANSACTIONS										
Assets										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299		3,952,366.00	1,693,020.00	3,176,183.00	539,100.00	(172,451.00)	249,962.00	(111,747.00)	(20,118.00)
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
SUBTOTAL ASSETS			0.00	3,952,366.00	1,693,020.00	3,176,183.00	539,100.00	(172,451.00)	249,962.00	(111,747.00)
Liabilities										
Accounts Payable	9500-9599		1,091,104.00	2,929,772.00	(10,811.00)	(54,075.00)	(129,835.00)	228,207.00	1,338.00	(1,322.00)
Due To Other Funds	9610									
Current Loans	9640									
Deferred Revenues	9650									
SUBTOTAL LIABILITIES			0.00	1,091,104.00	2,929,772.00	(10,811.00)	(54,075.00)	228,207.00	1,338.00	(1,322.00)
Nonoperating										
Suspense Clearing	9910		0.00							
TOTAL BALANCE SHEET TRANSACTIONS			0.00	2,861,262.00	(1,236,752.00)	3,186,994.00	593,175.00	(42,616.00)	21,755.00	(113,085.00)
E. NET INCREASE/DECREASE (B - C + D)			(793,433.00)	(4,714,300.00)	(5,204,359.00)	(1,896,126.00)	1,649,698.00	22,962,199.00	(4,682,044.00)	(8,318,447.00)
F. ENDING CASH (A + E)			6,320,457.00	1,606,157.00	(3,598,202.00)	(5,494,328.00)	(3,844,630.00)	19,117,569.00	14,435,525.00	6,117,078.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF	JUNE								
A. BEGINNING CASH		6,117,078.00	(1,827,324.00)	26,781,284.00	18,629,295.00				
B. RECEIPTS									
Revenue Limit Sources									
Principal Apportionment	8010-8019	0.00	661,328.00	0.00	0.00	661,327.00		2,645,311.00	2,645,311.00
Property Taxes	8020-8079	0.00	35,959,119.00	185,000.00	4,549,000.00	0.00	0.00	90,323,229.00	90,323,229.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	(4,126,338.00)			(4,126,338.00)	(4,126,338.00)
Federal Revenue	8100-8299	654,836.00	654,836.00	654,836.00	821,953.00			7,370,313.00	7,370,313.00
Other State Revenue	8300-8599	1,399,066.00	1,399,066.00	1,399,066.00	1,399,066.00	737,974.00		16,127,700.00	16,127,700.00
Other Local Revenue	8600-8799	556,338.00	556,338.00	556,338.00	556,340.00			6,676,058.00	6,676,058.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	0.00			0.00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00			0.00	0.00
TOTAL RECEIPTS		2,610,240.00	39,230,687.00	2,795,240.00	3,200,021.00	1,399,301.00	0.00	119,016,273.00	119,016,273.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	5,748,803.00	5,748,803.00	5,748,803.00	5,748,800.00			59,317,221.00	59,317,221.00
Classified Salaries	2000-2999	1,651,178.00	1,651,178.00	1,651,178.00	1,651,175.00			19,814,133.00	19,814,133.00
Employee Benefits	3000-3999	1,681,642.00	1,681,642.00	1,681,642.00	1,681,638.00			18,842,324.00	18,842,324.00
Books and Supplies	4000-4999	491,903.00	491,903.00	491,903.00	491,901.00			5,441,840.00	5,441,840.00
Services	5000-5999	1,304,238.00	1,304,238.00	1,304,238.00	1,304,243.00			15,650,861.00	15,650,861.00
Capital Outlay	6000-6599	16,446.00	73,804.00	73,804.00	73,805.00			422,618.00	422,618.00
Other Outgo	7000-7499	(559,241.00)	0.00	0.00	0.00			(559,241.00)	(559,241.00)
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	86,056.00			375,500.00	375,500.00
All Other Financing Uses	7630-7699	167,547.00	0.00	0.00	0.00			167,547.00	167,547.00
TOTAL DISBURSEMENTS		10,502,516.00	10,951,568.00	10,951,568.00	11,037,618.00	0.00	0.00	119,472,803.00	119,472,803.00
D. BALANCE SHEET TRANSACTIONS									
Assets									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299	(132,962.00)	412,993.00	3,650.00	513,558.00			10,103,554.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340				0.00			0.00	
SUBTOTAL ASSETS		(132,962.00)	412,993.00	3,650.00	513,558.00	0.00	0.00	10,103,554.00	
Liabilities									
Accounts Payable	9500-9599	(80,836.00)	83,504.00	(689.00)	(800.00)			4,055,557.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Deferred Revenues	9650							0.00	
SUBTOTAL LIABILITIES		(80,836.00)	83,504.00	(689.00)	(800.00)	0.00	0.00	4,055,557.00	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET TRANSACTIONS		(52,126.00)	329,489.00	4,339.00	514,358.00	0.00	0.00	6,047,997.00	
E. NET INCREASE/DECREASE (B - C + D)		(7,944,402.00)	28,608,608.00	(8,151,989.00)	(7,323,239.00)	1,399,301.00	0.00	5,591,467.00	(456,530.00)
F. ENDING CASH (A + E)		(1,827,324.00)	26,781,284.00	18,629,295.00	11,306,056.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								12,705,357.00	

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	58,961,797.00	301	40,183.00	303	58,921,614.00	305	371,189.00		307	58,550,425.00	309
2000 - Classified Salaries	21,152,270.00	311	171,824.00	313	20,980,446.00	315	506,926.00		317	20,473,520.00	319
3000 - Employee Benefits (Excluding 3800)	19,769,770.00	321	1,472,487.00	323	18,297,283.00	325	194,627.00		327	18,102,656.00	329
4000 - Books, Supplies Equip Replace. (6500)	4,982,185.40	331	142,312.00	333	4,839,873.40	335	517,853.00		337	4,322,020.40	339
5000 - Services. . . & 7300 - Indirect Costs	16,294,293.60	341	202,588.00	343	16,091,705.60	345	2,976,919.00		347	13,114,786.60	349
TOTAL					119,130,922.00	365	TOTAL			114,563,408.00	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	46,676,658.00 375
2. Salaries of Instructional Aides Per EC 41011.		2100	5,806,417.00 380
3. STRS.		3101 & 3102	3,740,682.00 382
4. PERS.		3201 & 3202	673,248.00 383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	1,122,141.00 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	4,624,904.00 385
7. Unemployment Insurance.		3501 & 3502	588,373.00 390
8. Workers' Compensation Insurance.		3601 & 3602	603,764.00 392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	0.00
10. Other Benefits (EC 22310).		3901 & 3902	2,114.00 393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			63,838,301.00 395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			50,536.00 396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.			63,787,765.00 397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.			55.68%
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)	55.68%
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).	114,563,408.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	59,317,221.00	301	37,020.00	303	59,280,201.00	305	905,049.00		307	58,375,152.00	309
2000 - Classified Salaries	19,814,133.00	311	446,289.00	313	19,367,844.00	315	256,254.00		317	19,111,590.00	319
3000 - Employee Benefits (Excluding 3800)	18,617,415.00	321	1,522,753.00	323	17,094,662.00	325	219,139.00		327	16,875,523.00	329
4000 - Books, Supplies Equip Replace. (6500)	5,441,840.00	331	146,000.00	333	5,295,840.00	335	477,194.00		337	4,818,646.00	339
5000 - Services. . . & 7300 - Indirect Costs	15,057,824.00	341	126,489.00	343	14,931,335.00	345	2,941,339.00		347	11,989,996.00	349
TOTAL					115,969,882.00	365	TOTAL			111,170,907.00	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	46,838,089.00 375
2. Salaries of Instructional Aides Per EC 41011.		2100	5,081,212.00 380
3. STRS.		3101 & 3102	3,831,114.00 382
4. PERS.		3201 & 3202	475,099.00 383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	978,398.00 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	4,633,157.00 385
7. Unemployment Insurance.		3501 & 3502	36,578.00 390
8. Workers' Compensation Insurance.		3601 & 3602	557,702.00 392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	0.00
10. Other Benefits (EC 22310).		3901 & 3902	0.00 393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			62,431,349.00 395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			65,377.00 396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.			62,365,972.00 397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.			56.10%
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)	56.10%
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).	111,170,907.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

Approved indirect cost rate: 0.00%
Highest rate used in any program: 5.86%

Note: In one or more resources, the rate used is greater than the approved rate.

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	2,492,202.00	141,005.00	5.66%
01	3410	290,340.00	17,014.00	5.86%
01	3550	77,953.00	4,108.00	5.27%
01	4035	527,434.00	29,889.00	5.67%
01	4201	78,591.00	4,432.00	5.64%
01	4203	649,403.00	13,209.00	2.03%
01	5810	401,464.00	2,677.00	0.67%
01	6010	809,384.00	44,896.00	5.55%
01	7090	565,752.00	2,922.00	0.52%
01	7091	1,716,882.00	67,064.00	3.91%
01	7220	165,516.00	7,976.00	4.82%
01	7230	909,416.00	52,393.00	5.76%
01	7240	1,592,466.00	79,841.00	5.01%
01	7400	284,585.00	16,051.00	5.64%
01	9010	4,182,314.00	73,258.00	1.75%
12	5025	799,226.00	46,608.00	5.83%
12	5210	216,795.00	12,705.00	5.86%
12	6105	2,425,659.00	141,658.00	5.84%

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	1,932,998.09		277,011.16	2,210,009.25
2. State Lottery Revenue	8560	1,755,266.00		423,807.00	2,179,073.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	(1,096,736.00)			Unbalanced (1,096,736.00)
6. Total Available (Sum Lines A1 through A5)		2,591,528.09	0.00	700,818.16	3,292,346.25
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	336,901.00			336,901.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	74,999.00			74,999.00
4. Books and Supplies	4000-4999	10,142.00		375,932.00	386,074.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	2,463.00			2,463.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			750.00	750.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			98,565.00	98,565.00
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		424,505.00	0.00	475,247.00	899,752.00
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	2,167,023.09	0.00	225,571.16	2,392,594.25
D. COMMENTS: Explanation needed for amounts in shaded cells for Resource 6300					

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

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	1,932,998.09		277,011.16	2,210,009.25
2. State Lottery Revenue	8560	1,755,266.00		423,807.00	2,179,073.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	(1,096,736.00)	1,096,736.00		0.00
6. Total Available (Sum Lines A1 through A5)		2,591,528.09	1,096,736.00	700,818.16	4,389,082.25
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries:	1000-1999	336,901.00			336,901.00
2. Classified Salaries:	2000-2999	0.00			0.00
3. Employee Benefits:	3000-3999	74,999.00			74,999.00
4. Books and Supplies	4000-4999	10,142.00		375,932.00	386,074.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	2,463.00			2,463.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			750.00	750.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			98,565.00	98,565.00
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		424,505.00	0.00	475,247.00	899,752.00
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	2,167,023.09	1,096,736.00	225,571.16	3,489,330.25
D. COMMENTS:					
This is an error and will be corrected in first interim.					

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

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

Description	Object Codes	2013-14 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted except line A1i)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. Revenue Limit Sources	8010-8099	85,578,654.00				
a. Base Revenue Limit per ADA (Form RL, line 4, ID 0024)		7,889.95	0.00%	7,889.95	0.00%	7,889.95
b. AB 851 Add-on (Meals, BTS, Special Adj.) (Form RL, line 5b, ID 0719)		87.09	0.00%	87.09	0.00%	87.09
c. Revenue Limit ADA (Form RL, line 5c, ID 0033)		13,447.59	-0.46%	13,385.41	-0.47%	13,322.21
d. Total Base Revenue Limit ((Line A1a plus A1b) times A1c) (ID 0034, 0724)		107,271,963.33	-0.46%	106,775,950.99	-0.47%	106,271,802.06
e. Other Revenue Limit (Form RL, lines 6 thru 14)		42.67	73.42%	74.00	0.00%	74.00
f. Total Revenue Limit Subject to Deficit (Sum lines A1d plus A1e, ID 0082)		107,272,006.00	-0.46%	106,776,024.99	-0.47%	106,271,876.06
g. Deficit Factor (Form RL, line 16)		0.81003	0.00%	0.81003	0.00%	0.81003
h. Deficit Revenue Limit (Line A1f times line A1g) (ID 0284)		86,893,543.02	-0.46%	86,491,783.52	-0.47%	86,083,407.76
i. Plus: Other Adjustments (e.g., basic aid, charter schools object 8015, prior year adjustments objects 8019 and 8099)			0.00%		0.00%	
j. Revenue Limit Transfers (Objects 8091 and 8097)		(1,276,189.00)	0.00%	(1,276,189.00)	0.00%	(1,276,189.00)
k. Other Adjustments (Form RL, lines 18 thru 20 and line 41)		(38,700.02)	-2093.37%	771,435.24	0.00%	771,435.24
l. Total Revenue Limit Sources (Sum lines A1h thru A1k) (Must equal line A1)		85,578,654.00	0.48%	85,987,029.76	-0.47%	85,578,654.00
2. Federal Revenues	8100-8299	2,739.00	0.00%	2,739.00	0.00%	2,739.00
3. Other State Revenues	8300-8599	12,194,380.00	0.00%	12,194,380.00	-9.35%	11,054,380.00
4. Other Local Revenues	8600-8799	5,644,062.00	0.00%	5,644,062.00	0.00%	5,644,062.00
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	(19,216,768.00)	0.00%	(19,216,768.00)	0.00%	(19,216,768.00)
6. Total (Sum lines A1l thru A5)		84,203,067.00	0.48%	84,611,442.76	-1.83%	83,063,067.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				46,108,844.00		46,454,660.00
b. Step & Column Adjustment				345,816.00		348,410.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	46,108,844.00	0.75%	46,454,660.00	0.75%	46,803,070.00
2. Classified Salaries						
a. Base Salaries				11,762,514.00		11,298,592.02
b. Step & Column Adjustment				176,438.00		179,084.20
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(640,359.98)		(1,006,171.45)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	11,762,514.00	-3.94%	11,298,592.02	-7.32%	10,471,504.77
3. Employee Benefits	3000-3999	13,990,347.00	0.50%	14,060,298.74	0.50%	14,130,600.23
4. Books and Supplies	4000-4999	3,826,399.00	0.00%	3,826,399.00	-29.79%	2,686,399.00
5. Services and Other Operating Expenditures	5000-5999	8,972,152.00	0.00%	8,972,152.00	0.00%	8,972,152.00
6. Capital Outlay	6000-6999	422,500.00	0.00%	422,500.00	0.00%	422,500.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(966,206.00)	0.00%	(966,206.00)	0.00%	(966,206.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	375,500.00	0.00%	375,500.00	0.00%	375,500.00
b. Other Uses	7630-7699	167,547.00	0.00%	167,547.00	0.00%	167,547.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		84,659,597.00	-0.06%	84,611,442.76	-1.83%	83,063,067.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(456,530.00)		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		7,863,308.01		7,406,778.01		7,406,778.01
2. Ending Fund Balance (Sum lines C and D1)		7,406,778.01		7,406,778.01		7,406,778.01
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	4,761,467.01		4,196,435.60		4,196,435.60
2. Unassigned/Unappropriated	9790	2,645,311.00		3,210,342.41		3,210,342.41
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		7,406,778.01		7,406,778.01		7,406,778.01

Description	Object Codes	2013-14 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	4,761,467.01		4,196,435.60		4,196,435.60
c. Unassigned/Unappropriated	9790	2,645,311.00		3,210,342.41		3,210,342.41
(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	4,375,322.34		4,375,322.34		4,375,322.34
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		11,782,100.35		11,782,100.35		11,782,100.35
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.						
The multi year projections were prepared under the basic assumption of flat funding across all sources for 2014-15 and 2015-16. This very conservative assumption was derived to to the fact that the state has not passed its budget at the time these projections were created with the impending implementation of a new funding formula. The district believes that revenues will be increased over the two out years based on information provided from School Services of California, but did not find it prudent to increase revenues in these projections at this time. Revenue limit sources are based on the same revenue limit calculation with the change in ADA. Other state revenues were reduced in 2015-16 to reflect the end of CCSS funding. The district did include step and column salary increases across classified and certificated staff over 2014-15 and 2015- 16 and is confident that additional revenues from either LCFF or COLAs and reduction in the deficit factor will be sufficient to cover these increases to maintain the required 3% reserve. The district has included amounts in Other Adjustments to reflect what cuts would be needed to avoid deficit spending and the use of reserves in the two out years. The district also maintains a Special Reserve fund of \$4 million to cover unknown effects of the state budget.						

Description	Object Codes	2013-14 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. Revenue Limit Sources	8010-8099	3,263,548.00	0.00%	3,263,548.00	0.00%	3,263,548.00
2. Federal Revenues	8100-8299	7,367,574.00	0.00%	7,367,574.00	0.00%	7,367,574.00
3. Other State Revenues	8300-8599	3,933,320.00	0.00%	3,933,320.00	0.00%	3,933,320.00
4. Other Local Revenues	8600-8799	1,031,996.00	0.00%	1,031,996.00	0.00%	1,031,996.00
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	19,216,768.00	0.00%	19,216,768.00	0.00%	19,216,768.00
6. Total (Sum lines A1 thru A5)		34,813,206.00	0.00%	34,813,206.00	0.00%	34,813,206.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				13,208,377.00		13,307,440.00
b. Step & Column Adjustment				99,063.00		99,806.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	13,208,377.00	0.75%	13,307,440.00	0.75%	13,407,246.00
2. Classified Salaries						
a. Base Salaries				8,051,619.00		8,172,393.00
b. Step & Column Adjustment				120,774.00		122,586.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	8,051,619.00	1.50%	8,172,393.00	1.50%	8,294,979.00
3. Employee Benefits	3000-3999	4,851,977.00	0.50%	4,876,236.89	0.50%	4,900,618.07
4. Books and Supplies	4000-4999	1,615,441.00	23.12%	1,988,998.50	-18.78%	1,615,441.00
5. Services and Other Operating Expenditures	5000-5999	6,678,709.00	-4.81%	6,357,751.86	-2.67%	6,187,838.93
6. Capital Outlay	6000-6999	118.00	0.00%	118.00	0.00%	118.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	33,796.00	0.00%	33,796.00	0.00%	33,796.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	373,169.00	0.00%	373,169.00	0.00%	373,169.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		34,813,206.00	0.85%	35,109,903.25	-0.85%	34,813,206.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		0.00		(296,697.25)		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		296,697.25		296,697.25		0.00
2. Ending Fund Balance (Sum lines C and D1)		296,697.25		0.00		0.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	296,699.72		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	(2.47)		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		296,697.25		0.00		0.00

Description	Object Codes	2013-14 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
The district projected a 10% reduction in restricted revenues in 2013-14 and carried those projections across the two subsequent years maintaining the flat funding concept across this budget. The future status of categorical funding was not known at the time this budget was prepared due to the significant changes proposed in the new funding model. Step and column increases were applied to categorical programs for classified and certificated staff. In 2014-15 the district projects to spend down the carryover fund balance from categorical programs then projects a balanced budget in 2015-16 with no carryover.						

Description	Object Codes	2013-14 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. Revenue Limit Sources	8010-8099	88,842,202.00	0.46%	89,250,577.76	-0.46%	88,842,202.00
2. Federal Revenues	8100-8299	7,370,313.00	0.00%	7,370,313.00	0.00%	7,370,313.00
3. Other State Revenues	8300-8599	16,127,700.00	0.00%	16,127,700.00	-7.07%	14,987,700.00
4. Other Local Revenues	8600-8799	6,676,058.00	0.00%	6,676,058.00	0.00%	6,676,058.00
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)		119,016,273.00	0.34%	119,424,648.76	-1.30%	117,876,273.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				59,317,221.00		59,762,100.00
b. Step & Column Adjustment				444,879.00		448,216.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	59,317,221.00	0.75%	59,762,100.00	0.75%	60,210,316.00
2. Classified Salaries						
a. Base Salaries				19,814,133.00		19,470,985.02
b. Step & Column Adjustment				297,212.00		301,670.20
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(640,359.98)		(1,006,171.45)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	19,814,133.00	-1.73%	19,470,985.02	-3.62%	18,766,483.77
3. Employee Benefits	3000-3999	18,842,324.00	0.50%	18,936,535.63	0.50%	19,031,218.30
4. Books and Supplies	4000-4999	5,441,840.00	6.86%	5,815,397.50	-26.03%	4,301,840.00
5. Services and Other Operating Expenditures	5000-5999	15,650,861.00	-2.05%	15,329,903.86	-1.11%	15,159,990.93
6. Capital Outlay	6000-6999	422,618.00	0.00%	422,618.00	0.00%	422,618.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	33,796.00	0.00%	33,796.00	0.00%	33,796.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(593,037.00)	0.00%	(593,037.00)	0.00%	(593,037.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	375,500.00	0.00%	375,500.00	0.00%	375,500.00
b. Other Uses	7630-7699	167,547.00	0.00%	167,547.00	0.00%	167,547.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		119,472,803.00	0.21%	119,721,346.01	-1.54%	117,876,273.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(456,530.00)		(296,697.25)		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		8,160,005.26		7,703,475.26		7,406,778.01
2. Ending Fund Balance (Sum lines C and D1)		7,703,475.26		7,406,778.01		7,406,778.01
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	296,699.72		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	4,761,467.01		4,196,435.60		4,196,435.60
2. Unassigned/Unappropriated	9790	2,645,308.53		3,210,342.41		3,210,342.41
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		7,703,475.26		7,406,778.01		7,406,778.01

Description	Object Codes	2013-14 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	4,761,467.01		4,196,435.60		4,196,435.60
c. Unassigned/Unappropriated	9790	2,645,311.00		3,210,342.41		3,210,342.41
d. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections)	979Z	(2.47)		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	4,375,322.34		4,375,322.34		4,375,322.34
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		11,782,097.88		11,782,100.35		11,782,100.35
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		9.86%		9.84%		10.00%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	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)		13,291.43		13,385.41		13,322.21
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		119,472,803.00		119,721,346.01		117,876,273.00
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)		119,472,803.00		119,721,346.01		117,876,273.00
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)		3,584,184.09		3,591,640.38		3,536,288.19
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)		3,584,184.09		3,591,640.38		3,536,288.19
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Section I - Expenditures	Funds 01, 09, and 62			2012-13 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	128,790,479.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3355 and 3385)	All	All	1000-7999	10,834,544.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999 except 3801-3802	1,508,188.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	555,151.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	4,740,673.00
6. All Other Financing Uses	All	9100 9200	7699 7651	94,406.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. PERS Reduction	All	All	3801-3802	225,463.00
10. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C9, D1, or D2.			
11. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C10)				7,123,881.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	133,945.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures before adjustments (Line A minus lines B and C11, plus lines D1 and D2)				110,965,999.00
F. Charter school expenditure adjustments (From Section V)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				110,965,999.00

Section II - Expenditures Per ADA		2012-13 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, lines 3, 6, 26, 28, and 29)		14,647.07
B. Supplemental Instructional Hours converted to ADA (Form A, Annual ADA column, lines 21 and 27 - Currently not collected due to flexibility provisions of SBX3 4 as amended by SB 70)		
C. Total ADA before adjustments (Lines A plus B)		14,647.07
D. Charter school ADA adjustments (From Section V)		0.00
E. Adjusted total ADA (Lines C plus D)		14,647.07
F. Expenditures per ADA (Line I.G divided by Line II.E)		7,575.99
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	106,623,385.18	7,882.71
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section VI)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	106,623,385.18	7,882.71
B. Required effort (Line A.2 times 90%)	95,961,046.66	7,094.44
C. Current year expenditures (Line I.G and Line II.F)	110,965,999.00	7,575.99
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2014-15 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

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

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

Aggregate Expenditures/Per ADA Expenditures	Total	Per ADA
B. MOE deficiency amount if MOE not met Col 1 (Line III.D) and Col 2 (Line III.D x Line II.E)	0.00	0.00
C. Education Jobs Fund expenditures applied (Using lowest amount needed) (Lowest amount in Line IV.B, up to amount available in Line IV.A4)	0.00	0.00
D. Total expenditures, with adjustments, Col 1 (Line I.G plus Line IV.C)	110,965,999.00	
E. Total expenditures per ADA, with adjustments, Col 2 (Col 1 Line IV.D divided by Line II.E)		7,575.99
F. Adjusted MOE expenditures deficiency amount, Col 1 (Line IV.B minus Line IV.C)	0.00	
G. Adjusted MOE per pupil expenditure deficiency amount, Col 2 (Line III.B minus IV.E) (If negative, then zero)		0.00
H. MOE determination with Education Jobs Fund expenditure adjustment. (If both amounts in lines F and G are positive, MOE not met. If either column in Line IV.F or IV.G equals zero, MOE requirement has been met)	MOE Met	
I. MOE adjusted deficiency percentage, if MOE not met; otherwise zero. Col 1 (Line IV.F divided by Line III.B) and Col 2 (Line IV.G divided by Line III.B) (Funding under NCLB covered programs in FY 2014-15 may be reduced by the lower of the two percentages)	0.00%	0.00%

SECTION V - Detail of Charter School Adjustments (used in Section I, Line F and Section II, Line D)		
Charter School Name/Reason for Adjustment	Expenditure Adjustment	ADA Adjustment
Total charter school adjustments	0.00	0.00

SECTION VI - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Description	Principal Appt. Software Data ID	2012-13 Estimated Actuals	2013-14 Budget
BASE REVENUE LIMIT PER ADA			
1. Base Revenue Limit per ADA (prior year)	0025	7,571.95	7,783.95
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	7,783.95	7,889.95
REVENUE LIMIT SUBJECT TO DEFICIT			
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	7,783.95	7,889.95
b. AB 851 Add-on (Meals, BTS, Special Adjustments)	0719	85.75	87.09
c. Revenue Limit ADA	0033	13,447.59	13,447.59
d. Total Base Revenue Limit (Lines 5a plus 5b, times 5c)	0034, 0724	105,828,499.02	107,271,963.33
6. Allowance for Necessary Small School	0489	0.00	0.00
7. Gain or Loss from Interdistrict Attendance Agreements	0272	0.00	0.00
8. Meals for Needy Pupils	0090		
9. Special Revenue Limit Adjustments	0274	15.00	42.67
10. One-time Equalization Adjustments	0275		
11. Miscellaneous Revenue Limit Adjustments	0276, 0659	0.00	0.00
12. Less: All Charter District Revenue Limit Adjustment	0217	0.00	0.00
13. Beginning Teacher Salary Incentive Funding	0552		
14. Less: Class Size Penalties Adjustment	0173	0.00	0.00
15. REVENUE LIMIT SUBJECT TO DEFICIT (Sum Lines 5d through 11, plus Line 13, minus Lines 12 and 14)	0082	105,828,514.02	107,272,006.00
DEFICIT CALCULATION			
16. Deficit Factor	0281	0.77728	0.81003
17. TOTAL DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	82,258,387.38	86,893,543.02
OTHER REVENUE LIMIT ITEMS			
18. Unemployment Insurance Revenue	0060	945,962.00	165,631.00
19. Less: Longer Day/Year Penalty	0287	0.00	0.00
20. Less: Excess ROC/P Reserves Adjustment	0288	0.00	0.00
21. Less: PERS Reduction	0195	255,341.00	251,830.00
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)	- - -	690,621.00	(86,199.00)
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	82,949,008.38	86,807,344.02

Description	Principal Appt. Software Data ID	2012-13 Estimated Actuals	2013-14 Budget
REVENUE LIMIT - LOCAL SOURCES			
25. Property Taxes	0587	83,634,759.00	83,634,759.00
26. Miscellaneous Funds	0588		
27. Community Redevelopment Funds	0589, 0721	12,255,659.00	6,688,470.00
28. Less: Charter Schools In-lieu Taxes	0595	6,365,527.00	6,365,527.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	89,524,891.00	83,957,702.00
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	0.00	2,849,642.02
b. Less: Education Protection Account (Object 8012)	0736	2,721,148.00	2,645,311.00
c. NET STATE AID (Line 31a minus 31b; if negative, then zero)	0737	0.00	204,331.02
OTHER ITEMS			
32. Less: County Office Funds Transfer	0458	174,526.76	174,523.00
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	0.00	
39. Basic Aid Supplement Charter School Adjustment	9018	0.00	
40. All Other Adjustments	- - -	174,526.76	(29,808.02)
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	- - -	0.00	(204,331.02)
42. TOTAL, NET STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31c and 41) (This amount should agree with Object 8011)	- - -	0.00	0.00
43. Less: Revenue Limit State Apportionment Receipts	- - -		
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43)	- - -	0.00	

OTHER NON-REVENUE LIMIT ITEMS			
45. Core Academic Program	9001	1,034,654.00	1,034,654.00
46. California High School Exit Exam	9002	17,304.00	17,304.00
47. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017	0.00	0.00
48. Apprenticeship Funding	0570	0.00	0.00
49. Community Day School Additional Funding	3103, 9007	0.00	0.00

July 1 Budget (Single Adoption)
2012-13 Estimated Actuals
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				
01 GENERAL FUND								
Expenditure Detail	0.00	(247,500.00)	0.00	(602,170.00)				
Other Sources/Uses Detail					210,887.00	4,740,673.00	0.00	0.00
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	401,199.00	0.00				
Other Sources/Uses Detail					22,017.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	200,971.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	247,500.00	0.00	0.00	0.00				
Other Sources/Uses Detail					256,100.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					4,251,669.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00			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							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

Description	Direct Costs - Interfund		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							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	247,500.00	(247,500.00)	602,170.00	(602,170.00)	4,740,673.00	4,740,673.00	0.00	0.00

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				
01 GENERAL FUND								
Expenditure Detail	0.00	(193,900.00)	0.00	(593,037.00)				
Other Sources/Uses Detail					0.00	375,500.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	401,199.00	0.00				
Other Sources/Uses Detail					22,500.00	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	0.00	0.00	191,838.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	193,900.00	0.00	0.00	0.00				
Other Sources/Uses Detail					253,000.00	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					100,000.00	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	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund	Interfund	Due From	Due To
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	Other Funds 9310	Other Funds 9610
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					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								
TOTALS	193,900.00	(193,900.00)	593,037.00	(593,037.00)	375,500.00	375,500.00		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

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

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)	13,629.59		100.0%	Not Met
Second Prior Year (2011-12)	13,297.17	13,308.04	N/A	Met
First Prior Year (2012-13)	13,327.56	13,447.59	N/A	Met
Budget Year (2013-14) (Criterion 4A1, Step 2a)	13,447.59			

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)

The District became unified July 1, 2011 therefore the state has not hard coded the 10-11 estimated actuals figures in SACS.

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 CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2010-11)	14,207	14,071	1.0%	Met
Second Prior Year (2011-12)	13,976	14,044	N/A	Met
First Prior Year (2012-13)	13,994	14,208	N/A	Met
Budget Year (2013-14)	14,111			

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)

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines 3, 6, and 25)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2010-11)	0	14,071	0.0%
Second Prior Year (2011-12)	13,224	14,044	94.2%
First Prior Year (2012-13)	13,418	14,208	94.4%
Historical Average Ratio:			62.9%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			63.4%

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)	13,291	14,111	94.2%	Not Met
1st Subsequent Year (2014-15)	13,385	14,038	95.3%	Not Met
2nd Subsequent Year (2015-16)	13,322	14,094	94.5%	Not 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 NOT MET - Projected P-2 ADA to enrollment ratio is above the standard for one or more of the budget or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation:
(required if NOT met)

The District Unified July 1, 2011 so the district's historical average will take some time to adjust for the change. It appears as if the normal percentage of ADA to enrollment is somewhere between 94-95%

4. CRITERION: Revenue Limit

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

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

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

4A1. Calculating the District's Revenue Limit Standard

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

Projected Revenue Limit

	Prior Year (2012-13)	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Step 1 - Funded COLA				
a. Base Revenue Limit (BRL) per ADA (Form RL, Line 4) (Form MYP, Unrestricted, Line A1a)	7,783.95	7,889.95	7,889.95	7,889.95
b. Deficit Factor (Form RL, Line 16) (Form MYP, Unrestricted, Line A1g)	0.77728	0.81003	0.81003	0.81003
c. Funded BRL per ADA (Step 1a times Step 1b)	6,050.31	6,391.10	6,391.10	6,391.10
d. Prior Year Funded BRL per ADA		6,050.31	6,391.10	6,391.10
e. Difference (Step 1c minus Step 1d)		340.79	0.00	0.00
f. Percent Change Due to COLA (Step 1e divided by Step 1d)		5.63%	0.00%	0.00%
Step 2 - Change in Population				
a. Revenue Limit (Funded) ADA (Form RL, Line 5c) (Form MYP, Unrestricted, Line A1c)	13,447.59	13,447.59	13,385.41	13,322.21
b. Prior Year Revenue Limit (Funded) ADA		13,447.59	13,447.59	13,385.41
c. Difference (Step 2a minus Step 2b)		0.00	(62.18)	(63.20)
d. Percent Change Due to Population (Step 2c divided by Step 2b)		0.00%	-0.46%	-0.47%
Step 3 - Total Change in Funded COLA and Population (Step 1f plus Step 2d)		5.63%	-0.46%	-0.47%
Revenue Limit Standard (Step 3, plus/minus 1%):		4.63% to 6.63%	-1.46% to .54%	-1.47% to .53%

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)	95,890,418.00	90,323,229.00	90,323,229.00	90,323,229.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate Revenue Limit Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

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

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

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

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

	Prior Year (2012-13)	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Revenue Limit (Fund 01, Objects 8011, 8012, 8020-8089)	98,611,566.00	92,968,540.00	92,352,556.76	92,448,934.76
District's Projected Change in Revenue Limit:		-5.72%	-0.66%	0.10%
Revenue Limit Standard:		4.63% to 6.63%	-1.46% to .54%	-1.47% to .53%
Status:		Not Met	Met	Met

4C. Comparison of District Revenue Limit to the Standard

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

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

Explanation:
(required if NOT met)

During fiscal year 2012-13 the district received a large cash distribution from the redevelopment agencies that acutally pushed us into basic aid for one year as the distribution was a one time liquidation of RDA assets.

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)	0.00		0.0%
Second Prior Year (2011-12)	70,835,072.36	77,861,778.05	91.0%
First Prior Year (2012-13)	72,292,535.00	82,546,237.00	87.6%
	Historical Average Ratio:		59.5%

District's Reserve Standard Percentage (Criterion 10B, Line 4): District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
	3.0%	3.0%	3.0%
	56.5% to 62.5%	56.5% to 62.5%	56.5% to 62.5%

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 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2013-14)	71,861,705.00	84,116,550.00	85.4%	Not Met
1st Subsequent Year (2014-15)	71,813,550.76	84,068,395.76	85.4%	Not Met
2nd Subsequent Year (2015-16)	71,405,175.00	82,520,020.00	86.5%	Not 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 NOT MET - Projected ratio(s) of unrestricted salary and benefit costs to total unrestricted expenditures are outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting salaries and benefits, and what changes, if any, will be made to bring the projected salary and benefit costs within the standard.

Explanation:
(required if NOT met)

The district does not meet the standard in the three years as additional salary costs are required to maintain class size reduction levels. The district also has additional salaries and benefits funded by its new parcel taxes beginning 2013-14 through 2016-17.

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):	5.63%	-0.46%	-0.47%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-4.37% to 15.63%	-10.46% to 9.54%	-10.47% to 9.53%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	.63% to 10.63%	-5.46% to 4.54%	-5.47% to 4.53%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2012-13)	8,134,202.00		
Budget Year (2013-14)	7,370,313.00	-9.39%	Yes
1st Subsequent Year (2014-15)	7,370,313.00	0.00%	No
2nd Subsequent Year (2015-16)	7,370,313.00	0.00%	No

Explanation:
(required if Yes)

Federal revenues are reduced by almost 10% in the 2012-13 budget due to federal sequestration. Future levels remain flat.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2012-13)	15,762,637.00		
Budget Year (2013-14)	16,127,700.00	2.32%	No
1st Subsequent Year (2014-15)	16,127,700.00	0.00%	No
2nd Subsequent Year (2015-16)	14,987,700.00	-7.07%	Yes

Explanation:
(required if Yes)

Other state revenue is reduced in 2015-16 as the district projects to receive no funding for CCSS in 2015-16 while it does project to receive 50% funding in 2013-14 and 2014-15.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2012-13)	7,914,327.00		
Budget Year (2013-14)	6,676,058.00	-15.65%	Yes
1st Subsequent Year (2014-15)	6,676,058.00	0.00%	No
2nd Subsequent Year (2015-16)	6,676,058.00	0.00%	No

Explanation:
(required if Yes)

As a budget standard, the district reduces other local revenue which consists mainly of local donations and contributions from foundations that are not known at the time the budget is adopted.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2012-13)	4,982,185.40		
Budget Year (2013-14)	5,441,840.00	9.23%	No
1st Subsequent Year (2014-15)	5,815,397.50	6.86%	Yes
2nd Subsequent Year (2015-16)	4,301,840.00	-26.03%	Yes

Explanation:
(required if Yes)

The reductions are due to the projected loss in CCSS funding in 2015-16. Most of the implementation costs will be incurred in 2013-14 and less in 2014-15 ten dramatically less in 2015-16..

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

First Prior Year (2012-13)	16,896,463.60		
Budget Year (2013-14)	15,650,861.00	-7.37%	Yes
1st Subsequent Year (2014-15)	15,329,903.86	-2.05%	No
2nd Subsequent Year (2015-16)	15,159,990.93	-1.11%	No

Explanation:
(required if Yes)

There were a number of one time settlements and legal fees that required additional expenditures in 2012-13 that are not anticipated in 2013-14 and beyond.

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
----------------------------	--------	--------------------------------------	--------

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

First Prior Year (2012-13)	31,811,166.00		
Budget Year (2013-14)	30,174,071.00	-5.15%	Not Met
1st Subsequent Year (2014-15)	30,174,071.00	0.00%	Met
2nd Subsequent Year (2015-16)	29,034,071.00	-3.78%	Met

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

First Prior Year (2012-13)	21,878,649.00		
Budget Year (2013-14)	21,092,701.00	-3.59%	Met
1st Subsequent Year (2014-15)	21,145,301.36	0.25%	Met
2nd Subsequent Year (2015-16)	19,461,830.93	-7.96%	Met

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

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

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

Explanation:

Federal Revenue
(linked from 6B
if NOT met)

Federal revenues are reduced by almost 10% in the 2012-13 budget due to federal sequestration. Future levels remain flat.

Explanation:

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

Other state revenue is reduced in 2015-16 as the district projects to receive no funding for CCSS in 2015-16 while it does project to receive 50% funding in 2013-14 and 2014-15.

Explanation:

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

As a budget standard, the district reduces other local revenue which consists mainly of local donations and contributions from foundations that are not known at the time the budget is adopted.

- 1b. STANDARD MET - Projected total operating expenditures have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:

Books and Supplies
(linked from 6B
if NOT met)

Explanation:

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

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) 0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	119,472,803.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)		1% Required Minimum Contribution (Line 2c times 1%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	119,472,803.00	1,194,728.03	2,390,160.00	Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

Explanation:

(required if NOT met
and Other is marked)

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves¹ as a percentage of total expenditures and other financing uses² in two out of three prior fiscal years.

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2010-11)	Second Prior Year (2011-12)	First Prior Year (2012-13)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Designated for Economic Uncertainties (Funds 01 and 17, Object 9770)	0.00		
b. Undesignated Amounts (Funds 01 and 17, Object 9790)	0.00		
c. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)		3,557,459.00	4,275,322.34
d. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)		0.00	7,261,439.00
e. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	(1.02)	(2.47)
f. Available Reserves (Lines 1a through 1e)	0.00	3,557,457.98	11,536,758.87
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	0.00	118,581,976.32	126,813,750.00
b. Less: Special Education Pass-through Funds (Fund 01, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			
c. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			0.00
d. Net Expenditures and Other Financing Uses (Line 2a minus Line 2b, or Line 2a plus Line 2c)	0.00	118,581,976.32	126,813,750.00
3. District's Available Reserve Percentage (Line 1f divided by Line 2d)	0.0%	3.0%	9.1%

District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):

0.0%	1.0%	3.0%
------	------	------

¹Available 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.

²A 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)		0.00	0.0%	Met
Second Prior Year (2011-12)	7,093,511.10	78,452,817.28	N/A	Met
First Prior Year (2012-13)	606,324.00	87,381,316.00	N/A	Met
Budget Year (2013-14) (Information only)	(456,530.00)	84,659,597.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund Balance

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

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

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

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

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 ² (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)	0.00		0.0%	Met
Second Prior Year (2011-12)	0.00	163,472.91	N/A	Met
First Prior Year (2012-13)	4,642,395.40	7,256,984.01	N/A	Met
Budget Year (2013-14) (Information only)	7,863,308.01			

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

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

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

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

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

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

	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
District Estimated P-2 ADA (Criterion 3, Item 3B):	13,291	13,385	13,322
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
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)	119,472,803.00	119,721,346.01	117,876,273.00
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)	119,472,803.00	119,721,346.01	117,876,273.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	3,584,184.09	3,591,640.38	3,536,288.19
6. Reserve Standard - by Amount (\$63,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	3,584,184.09	3,591,640.38	3,536,288.19

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)	4,761,467.01	4,196,435.60	4,196,435.60
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	2,645,311.00	3,210,342.41	3,210,342.41
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)	(2.47)	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)	4,375,322.34	4,375,322.34	4,375,322.34
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)	11,782,097.88	11,782,100.35	11,782,100.35
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	9.86%	9.84%	10.00%
District's Reserve Standard (Section 10B, Line 7):	3,584,184.09	3,591,640.38	3,536,288.19
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

- 1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

- 1a. Does your district have ongoing general fund expenditures in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources?

No

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

S3. Use of Ongoing Revenues for One-time Expenditures

- 1a. Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues?

No

- 1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

No

- 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
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2012-13)	(18,050,509.00)			
Budget Year (2013-14)	(19,216,768.00)	1,166,259.00	6.5%	Met
1st Subsequent Year (2014-15)	(19,216,768.00)	0.00	0.0%	Met
2nd Subsequent Year (2015-16)	(19,216,768.00)	0.00	0.0%	Met
1b. Transfers In, General Fund *				
First Prior Year (2012-13)	210,877.00			
Budget Year (2013-14)	0.00	(210,877.00)	-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
1c. Transfers Out, General Fund *				
First Prior Year (2012-13)	4,740,673.00			
Budget Year (2013-14)	375,500.00	(4,365,173.00)	-92.1%	Not Met
1st Subsequent Year (2014-15)	375,500.00	0.00	0.0%	Met
2nd Subsequent Year (2015-16)	375,500.00	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. MET - Projected contributions have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

202-13 transfers in to the general fund include amounts transferred back into the general fund from district parcel t

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)

202-13 transfers in to the general fund include a one time amount transferred back into the general fund from district parcel tax fund that was transferred in error in 2011-12.

1c. NOT MET - The projected transfers out of 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 timeframes, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

The amount for 2012-13 includes \$4 million of one time funding from the RDA dissolution that has been transferred to the district special reserve fund 17 for any contingency that might come up with CCSS funding and LCFF funding in future years.

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

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payments for the budget year and two subsequent fiscal years.

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

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

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

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

- Does your district have long-term (multiyear) commitments?
(If No, skip item 2 and Sections S6B and S6C)
- 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				
Certificates of Participation				
General Obligation Bonds	30	Property taxes in the Bond Int Red Fund 51/52	7XXX	134,889,803
Supp Early Retirement Program	4	General Fund	Res: 0000 Obj: 5835	1,721,402
State School Building Loans				
Compensated Absences		General Fund	1XXX and 2XXX	650,000

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

Type of Commitment (continued)	Prior Year (2012-13) Annual Payment (P & I)	Budget Year (2013-14) Annual Payment (P & I)	1st Subsequent Year (2014-15) Annual Payment (P & I)	2nd Subsequent Year (2015-16) Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds	5,382,712	7,192,539	6,935,863	7,008,733
Supp Early Retirement Program	573,800	573,800	573,800	573,800
State School Building Loans				
Compensated Absences	650,000	650,000	650,000	650,000

Other Long-term Commitments (continued):

Total Annual Payments:	6,606,512	8,416,339	8,159,663	8,232,533

Has total annual payment increased over prior year (2012-13)? **Yes** **Yes** **Yes**

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

DATA ENTRY: Enter an explanation if Yes.

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

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

The increase in payments for the general obligation bonds will be paid with property tax money out of fund 51/52.

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

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

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

No

2.

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

Yes

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

Yes

- b. Do benefits continue past age 65?

Yes

- c. Describe any other characteristics of the district's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:

The district provides contributions for retiree healthcare benefits to employees upon attainment of age 55 if the employee has at least 10 years of service with the district. Classified and Certificated retirees receive fixed dollar benefits and Management retirees receive medical, dental, and vision coverage. Generally, benefits are provided until age 65. However, Classified and Certificated employees hired before 10/7/1982 receive benefits for their lifetimes. There are others that receive benefits based on specific agreements made with the District at retirement.

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

Actuarial

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

Self-Insurance Fund

Governmental Fund

4. OPEB Liabilities

- a. OPEB actuarial accrued liability (AAL)
b. OPEB unfunded actuarial accrued liability (UAAL)
c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?

13,616,000.00

13,616,000.00

Actuarial

- d. If based on an actuarial valuation, indicate the date of the OPEB valuation

Jul 01, 2011

Data must be entered.

5. OPEB Contributions

- a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)
d. Number of retirees receiving OPEB benefits

Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
919,000.00	919,000.00	919,000.00
1,534,324.00	1,571,014.00	1,571,014.00
1,093,000.00	1,093,000.00	1,093,000.00
420	420	420

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

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:

Workers compensation through SISC

3. Self-Insurance Liabilities

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

791,736.00

0.00

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)
791,736.00	791,736.00	791,736.00
791,736.00	791,736.00	791,736.00

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	625.0	615.0	615.0	615.0

Certificated (Non-management) Salary and Benefit Negotiations

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

Yes

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

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

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

Negotiations Settled

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

Jun 11, 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:

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:

Jun 11, 2013

4. Period covered by the agreement:

Begin Date: Jul 01, 2012

End Date: Jun 30, 2013

5. Salary settlement:

Budget Year
(2013-14)

1st Subsequent Year
(2014-15)

2nd Subsequent Year
(2015-16)

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

Yes

Yes

Yes

One Year Agreement

Total cost of salary settlement

1,200,000

0

0

% change in salary schedule from prior year

n/a

or

Multiyear Agreement

Total cost of salary settlement

N/A

% 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

--

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)
Yes	Yes	Yes
18,842,324	18,936,536	18,766,484
5.0%	5.0%	5.0%

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:

No		

--

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)
Yes		
	444,879	448,216
0.8%	0.8%	0.8%

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)
No	No	No
No	No	No

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2012-13)	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Number of classified (non-managment) FTE positions	528.0	528.0	528.0	528.0

Classified (Non-management) Salary and Benefit Negotiations

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

Yes

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

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

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

Negotiations Settled

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

Jun 11, 2013

- 2b. Per Government Code Section 3547.5(b), was the agreement certified
by the district superintendent and chief business official?

Yes

If Yes, date of Superintendent and CBO certification:

Jun 11, 2103

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:

Jun 11, 2013

4. Period covered by the agreement:

Begin Date:

Jul 01, 2013

End Date:

Jun 30, 2013

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

400,000

0

0

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

N/a

% 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

Budget Year
(2013-14)

1st Subsequent Year
(2014-15)

2nd Subsequent Year
(2015-16)

7. Amount included for any tentative salary schedule increases

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)

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:

--

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
	297,212	301,670
2.0%	2.0%	2.0%

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)
No	No	No
No	No	No

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2012-13)	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Number of management, supervisor, and confidential FTE positions	53.0	53.0	53.0	53.0

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

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

Yes

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:

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

Total cost of salary settlement

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

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

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

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

**Management/Supervisor/Confidential
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)
Yes	Yes	Yes

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

- Are step & column adjustments included in the budget and MYPs?
- Cost of step and column adjustments
- 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

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

- 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

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

ADDITIONAL FISCAL INDICATORS

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

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

A1.	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	<div>No</div>
A2.	Is the system of personnel position control independent from the payroll system?	<div>Yes</div>
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)	<div>No</div>
A4.	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?	<div>No</div>
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?	<div>No</div>
A6.	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	<div>No</div>
A7.	Is the district's financial system independent of the county office system?	<div>Yes</div>
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)	<div>No</div>
A9.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	<div>No</div>

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review

SACS2013 Financial Reporting Software - 2013.1.0
6/18/2013 2:50:23 PM

42-76786-0000000

July 1 Budget (Single Adoption)
2013-14 Budget

Technical Review Checks

Santa Barbara Unified

Santa Barbara County

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

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

IMPORT CHECKS

CHK-FUNDxRESOURCE - (W) - The following combinations for FUND and RESOURCE are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate.

EXCEPTION

ACCOUNT FD - RS - PY - GO - FN - OB	FUND	RESOURCE	VALUE
--	------	----------	-------

01-6200-0-0000-0000-9790	01	6200	-0.37
01-6200-0-0000-0000-9791	01	6200	-0.37
01-6200-0-0000-0000-979Z	01	6200	-0.37

Explanation: These are very immaterial amounts that the district was not able to eliminate at this time. The very small balances will be eliminated at first interim.

01-6660-0-0000-0000-9740	01	6660	0.13
01-6660-0-0000-0000-9791	01	6660	0.13
01-6660-0-0000-0000-979Z	01	6660	0.13

Explanation: These are very immaterial amounts that the district was not able to eliminate at this time. The very small balances will be eliminated at first interim.

CHK-RESOURCExOBJECTA - (W) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception (s) should be considered appropriate.

EXCEPTION

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
--	----------	--------	-------

01-6500-0-5001-0000-8590	6500	8590	122,714.00
09-6500-0-5001-0000-8590	6500	8590	4,177.00

Explanation: This issue appears to be a problem with a change in the SACS account matrix for this budget, as in the past, the district has been able to use this resource object combination for out of home care revenues received from the SELPA. We were unable to solve the issue at this time. This will be further addressed at first interim and maybe accounted for in a different

object code.

GENERAL LEDGER CHECKS

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

FUND	RESOURCE	OBJECT	VALUE
01	6500	8311	-854,081.00

Explanation: This negative balance is to reflect the increased amount of state revenue that the district has been reduced by the SELPA through the funding model. These are revenues that will be taken from the district.

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

SACS2013 Financial Reporting Software - 2013.1.0
6/18/2013 2:51:40 PM

42-76786-0000000

July 1 Budget (Single Adoption)
2012-13 Estimated Actuals
Technical Review Checks

Santa Barbara Unified

Santa Barbara County

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

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

IMPORT CHECKS

CHK-FUNDxRESOURCE - (W) - The following combinations for FUND and RESOURCE are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. EXCEPTION

ACCOUNT	FUND	RESOURCE	VALUE
FD - RS - PY - GO - FN - OB			
17-9010-0-0000-0000-9110	17	9010	1,442.62
17-9010-0-0000-0000-9740	17	9010	0.00
17-9010-0-0000-0000-979Z	17	9010	0.00

Explanation: This is an immaterial issue with an old transaction and an old balance that we were unable to fix at adopted budget. It will be eliminated at first interim.

GENERAL LEDGER CHECKS

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

FUND	RESOURCE	OBJECT	VALUE
01	6500	8311	-151,865.00

Explanation: This negative balance is to reflect the amount of state revenue that the district has been reduced by the SELPA through the funding model. These are revenues that will be taken from the district

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.