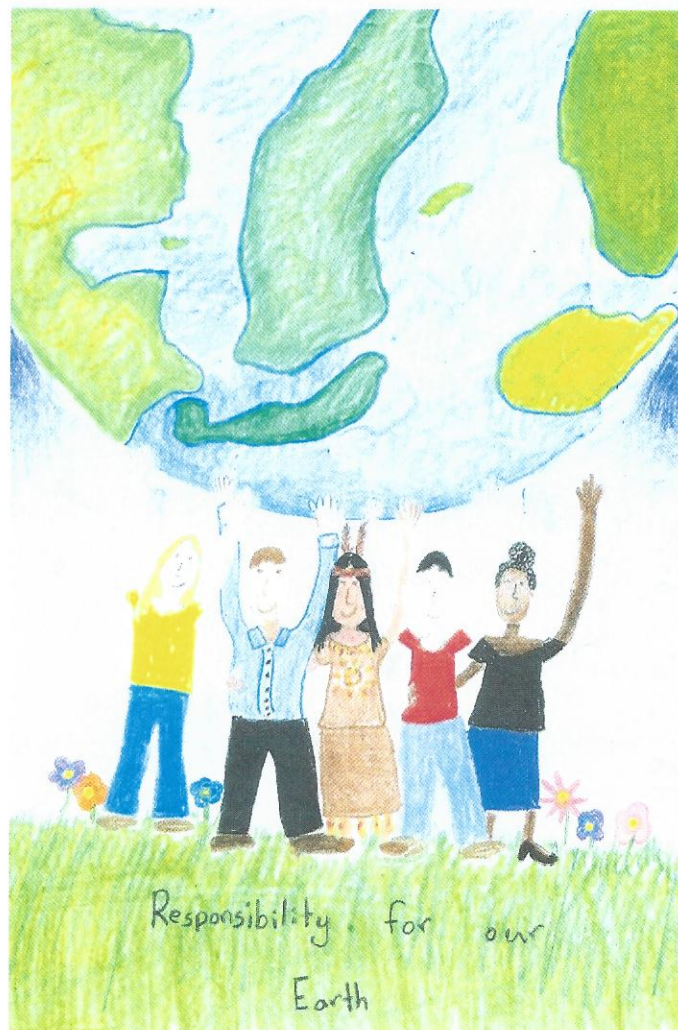


North Monterey County
Unified School District

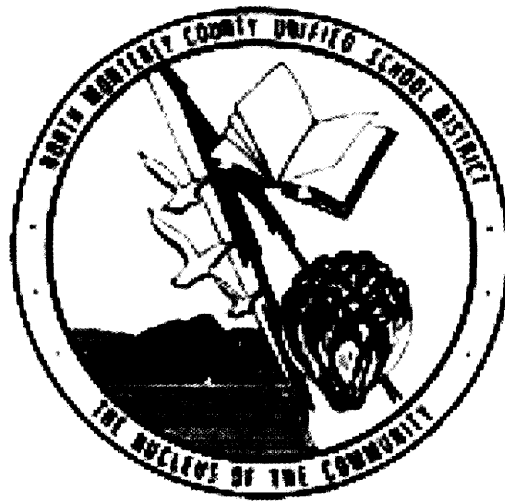
BUDGET
2013 - 2014



JUNE 27, 2013

North Monterey County **Unified School District**

Table of Contents



JUNE 27, 2013

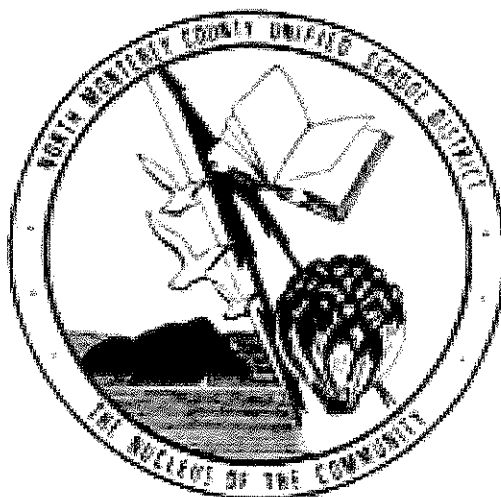
**North Monterey County Unified School District
2013-2014
TABLE OF CONTENTS**

Introduction
 General
 Board of Trustees
 Superintendent & Assistant Superintendents
 NMCUSD Telephone Directory

Narrative General Fund.....	Section A
Revenue	
Expenditures	
Enrollment	Section B
Assumptions	Section C
Governor's Budget	Section D
Budget Projections	Section E
Other Funds	Section F
Budget in State Format	Section G
Glossary	Section H

North Monterey County Unified School District

Introduction



JUNE 27, 2013

NORTH MONTEREY COUNTY SCHOOLS



Castroville Elementary School

Central Bay High School

Center for Independent Study

Echo Valley Elementary School

Elkhorn Elementary School

North Monterey County Middle School

North Monterey County High School

Prunedale Elementary School

NORTH MONTEREY COUNTY UNIFIED SCHOOL DISTRICT BOARD MEMBERS

Mr. Gary De Amaral, President nmc@deamaral.net



Gary De Amaral is a 4th-generation Monterey County resident who has resided at the same address in Prunedale for over 25 years. He has three children whose successful attendance of nationally ranked universities is directly attributable to the excellent NMCUSD teachers and staff that influenced them in every grade, from kindergarten at Echo Valley Elementary School through their graduation from North Monterey County High School. Gary coached youth basketball for 10 years at the Castroville Community Center, Moss Landing Middle School and North Monterey County Middle School. He is Past-President of the North Monterey County Chamber of Commerce and Castroville Festivals Incorporated and has served on many other civic groups and committees. Gary is a Microsoft Certified Professional in Network Evaluation and Design, has many years of business consulting experience and is currently retained as a Business Technology Analyst for Monterey County. Gary believes that fulfilling the potential of North Monterey County's children and schools is the foundation of a truly sustainable future for our community.

Mrs. Jennifer Skidgel-Clarke, Vice President
clarke4kids@gmail.com



Jennifer Skidgel-Clarke and her husband, David Clarke, have lived in Prunedale for the last 10 years. Jennifer graduated from Tokay High School in Lodi, CA, earned her Associates Degree from South Lake Tahoe Community College and

graduated from Cal Poly San Luis Obispo in 2000 with a bachelor's of science in Fruit Science. She is currently the Vice President of Food Safety and Regulatory Compliance for Steinbeck Country Produce, board member for Monterey County Farm Bureau and Past President of California Women for Agriculture. Jennifer is a product of the public school system, benefitted from community after-school programs, and believes in public schools and that education is the key to success.

Mrs. Polly Jimenez, Clerk Home Phone: (831) 633-3129



Mrs. Polly Jimenez has lived in the North County area for more than 30 years and taught in North County schools for 37 years. Although retired, she is still dedicated to education, particularly to educating the youth of our community, and is honored to be a part of this board. Mrs. Jimenez is a graduate of Carmel High School and California State Polytechnic University, San Luis Obispo. She has one daughter who graduated from district schools. Mrs. Jimenez volunteers on various local boards and has a long history of community service.

Mr. Samuel Laage slaage@sbcglobal.net



Born and raised in the Los Angeles area, Sam Laage is a graduate of UC Berkeley and the University of Michigan. A resident of the Monterey Bay area for over twenty years, Mr. Laage has had a variety of occupations. He has been teaching Biology at Gavilan Community College for the past ten years. Mr. Laage, his wife Dorothy, and their son Nathan live

on Elkhorn Road . Mr. Laage is a firm believer in participating in the democratic process and the importance of public education as a means of achieving true social equality. Mr. Laage was elected to the Board in 1997.

Mr. Mike Deckelman inca2cajun@yahoo.com

The Board of Education consists of five at-large members whose four-year terms are staggered so one half of the members are elected in each odd-numbered year, commencing on the first Friday in December next succeeding their election. The Superintendent serves as Secretary to the Board and at least one student representative (non-voting) is selected by the District's high school students to represent student interests in accordance with procedures approved by the Board. The term of a student Board member is one year and he/she attends all Board meetings except closed sessions.

The role of the Board is to provide leadership and citizen oversight of the District and ensure that the District is responsive to the values, beliefs, and priorities of the community. Major responsibilities include:

- Setting the direction for the District
- Establishing an effective and efficient organizational structure for the District
- Providing support to the Superintendent and staff as they carry out the Board's direction

- Ensuring accountability to the public for the performance of the District's schools
- Providing community leadership and advocacy on behalf of students, the District's education program, and public education

The Board also approves the District's budget and adopts all policies and curriculum. At the annual organizational meeting in December, the Board elects its president, clerk, vice president, and a parliamentarian from its members.

Governance Team Priorities Established Fall 2012

NMCUSD is a source of pride and will be the District of choice for our students, employees and the community

NMCUSD will refine the Strategic Plan to foster student and staff success

NMCUSD will maximize resources to provide facilities that support 21st Century Learning

NMCUSD will align all District and school systems to support teaching and learning

NMCUSD will establish trustee areas to ensure fair representations of the community on the Board of Education

North Monterey County Unified School District



Kari Yeater
Superintendent

Superintendent's Goals/Priorities

- Promote a positive image for the District and engage key stakeholders as partners in the District's improvement process
- Develop effective leadership strategies to promote a positive and collaborative culture which students, parents, and employees want to be a part of.
- Be visible and involved at school sites/programs to open up lines of communication and support appropriate problem solving and decision making.
- Improve communication structures and promote a positive, effective Governance Team
- Develop and implement systems that improve governance, strategic planning, and the evaluation process.
- Develop and implement a plan for hiring and retaining quality staff.

- Implement the DAIT recommendations within the LEA Plan and conduct ongoing instructional rounds/classroom visits to monitoring the quality of the instructional program and identify areas of focus, ultimately closing the academic achievement gap.
- Develop and begin implementation of an updated Facilities Master Plan and prepare for a possible Bond for 2013 while maintaining a fiscally solvent operating budget.

NORTH MONTEREY COUNTY UNIFIED SCHOOL DISTRICT
District Department Telephone Numbers
(831) 633-3343

Superintendent's Office

..... extension 210

Business Services

..... extension 200

 Payroll extension 240

 Accounts Payable..... extension 203

Curriculum & Instruction

..... extension 211

Human Resources

..... extension 215

 Benefits/Subcaller..... extension 201

Information Technology & Assessments

..... extension 219

Migrant Ed

..... extension 223

SIG

..... extension 217

Warehouse

..... extension 231

Facilities, Maintenance, Operations & Transportation

..... 728-4600

Child Nutrition

..... 632-0290

Student & Family Services

..... 633-5975

ELEMENTARY SCHOOLS

Castroville Elementary School [Website](#)

831- 633-2570 / FAX 831-633-2570

[Map](#) / 11161 Merritt Street, Castroville, CA 95012

Echo Valley Elementary School [Website](#)

831-663-2308 / FAX 831-633-1006

[Map](#) / 147 Echo Valley Road, Salinas, CA 93907

Elkhorn Elementary School [Website](#)

831- 633-2405 / FAX 831-633-0863

[Map](#) / 2235 Elkhorn Road, Castroville, CA 95012

Prunedale Elementary School [Website](#)

831-663-3963 / FAX 831- 663-5295

[Map](#) / 17719 Pesante Road, Salinas, CA 93907

MIDDLE SCHOOL

North Monterey County Middle School [Website](#)

831 633-3391 / FAX 831 633-3680

[Map](#) / 10301 Seymour Street, Castroville, CA 95012

HIGH SCHOOL

North Monterey County High School [Website](#)

831-633-5221, 831- 728-3654 / FAX 831- 633-2520

[Map](#) / 13990 Castroville Blvd., Castroville, CA 95012

Central Bay High School [Website](#)

831-663-2997, 831 728-1033 / FAX 663-1151

[Map](#) / 17500 Pesante Road, Salinas, CA 93907

Center for Independent Study [Website](#)

831-663-6154 / FAX 831-663-6184

North Monterey County Site / 17500 Pesante Road, Salinas, CA 93907

Monterey Peninsula Site / 1004 David Avenue, Bldg. E, Rm. 3, Pacific Grove,
CA 93950

North Monterey County
Unified School District

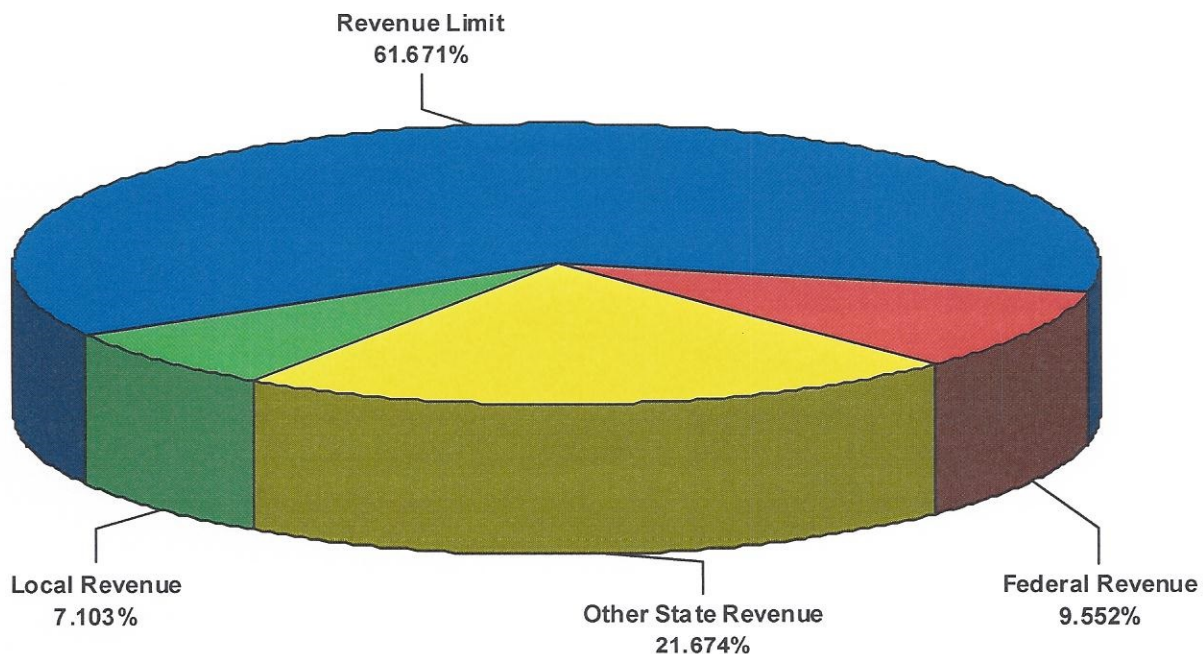
Budget
Revenues
2013 - 2014



JUNE 27, 2013

REVENUE

Revenue is categorized into two major components: "Restricted Monies" and "Unrestricted Monies". "Restricted Monies" are monies provided by the State or a Federal donor. The money must be used exclusively in the program in a manner in which the donor has approved. "Unrestricted Monies" are monies that can be used by a district in almost any manner to provide an education to children. Therefore, the only true discretionary monies a district has to spend are the "Unrestricted Monies". The North Monterey County Unified District "Unrestricted Monies" for the 2013-2014 school year amount to \$28,245,075 or 77.41% of our total revenue of \$36,486,198. "Restricted Monies" represent \$8,241,123 or 22.59%.



\$36,486,198



REVENUE LIMIT

The Revenue Limit is income received from the State for the Average Daily Attendance of students. Besides the benefit to the child, it is obvious to see the importance for the District to insure that students are recorded as being in class. This area is the largest portion of our income, representing 63.36% of our total monies received. The projected Revenue Limit Sources for the 2013-2014 school year is **\$23,118,236** based upon an average daily attendance (ADA) of **4,073** or enrollment of **4,180 students**. The increases in Revenue limit funds are due to a small COLA of 1.565% with a deficit factor of 3.28%.

FEDERAL REVENUES

Federal Revenues are <\$1,464,730> or <29.0%> less than last year. This is due to not having the carryover balances calculated at this time and the Federal Sequestering of Programs 2013-2014 school year. These balances and entitlements are traditionally prepared in the fall around November. This money is restricted and can only be spent on programs and items the donor wishes; therefore, it does not impact our budget decisions. In other words, for the most part these programs are an in-and-out part of our budget. We are also anticipating reductions in: Special Education Funding, Title II Part A Teacher Quality, Title III LEP, No Child Left Behind, Voc Ed, and various discretionary funding. Federal Revenues for 2013-2014 represent 9.552% of the budget income or **\$3,580,528**.

OTHER STATE REVENUES

Other State Revenue is primarily comprised of Lottery, Class Size Reduction, Transportation (restricted funding), Economic Impact Aid (EIA, which is also a restricted income), Mandated Reimbursements, ROP, Cal-Safe, Targeted Instruction, Staff Development Funds and After School Safety. This component of our revenue represents 21.674% or **\$7,124,696**. From last year this budget line is \$67,416 more than last year.

LOCAL REVENUE

The primary revenue source in Local Revenue is Special Education funds, although we have other local grants that fall into this category such as interest income, Community Redevelopment Funds, leases, and various other funds. For the 2013-2014 school year, we are expecting a decrease of \$192,848 in local income or 6.8%. This decrease is due to the loss of one-time grants, such as, Family Enrichment & School Readiness. This part of the revenue represents 7.103% of our total revenues or a total of **\$2,662,738**.

REVENUE SUMMARY

Overall, the District is projected to receive about **\$36,486,198**. This is about <-2.3%> or **\$865,032** less than the 2012-2013 school year. This decrease is primarily due to the declining enrollment, loss of federal monies and one-time funds.

Revenues will be changing this year in how the formulas are calculated to fund school districts. The Legislature and the Governor have agreed in principal on how school funding will look using a funding system called LCFF or Local Control Funding Formula. This proposal is intended to give school districts a base funding and then additional funding by formula based upon types of students (low income and English language learners). Additionally these new funds will come with certain accountability requirements to ensure how they are spent. At this time the Governor has not signed this budget or the trailer bills that make this all work for us. However, our best estimate is this will provide us an estimated additional \$1.4 million. Once the State budget is adopted we will need to make revisions to this budget.

North Monterey County
Unified School District

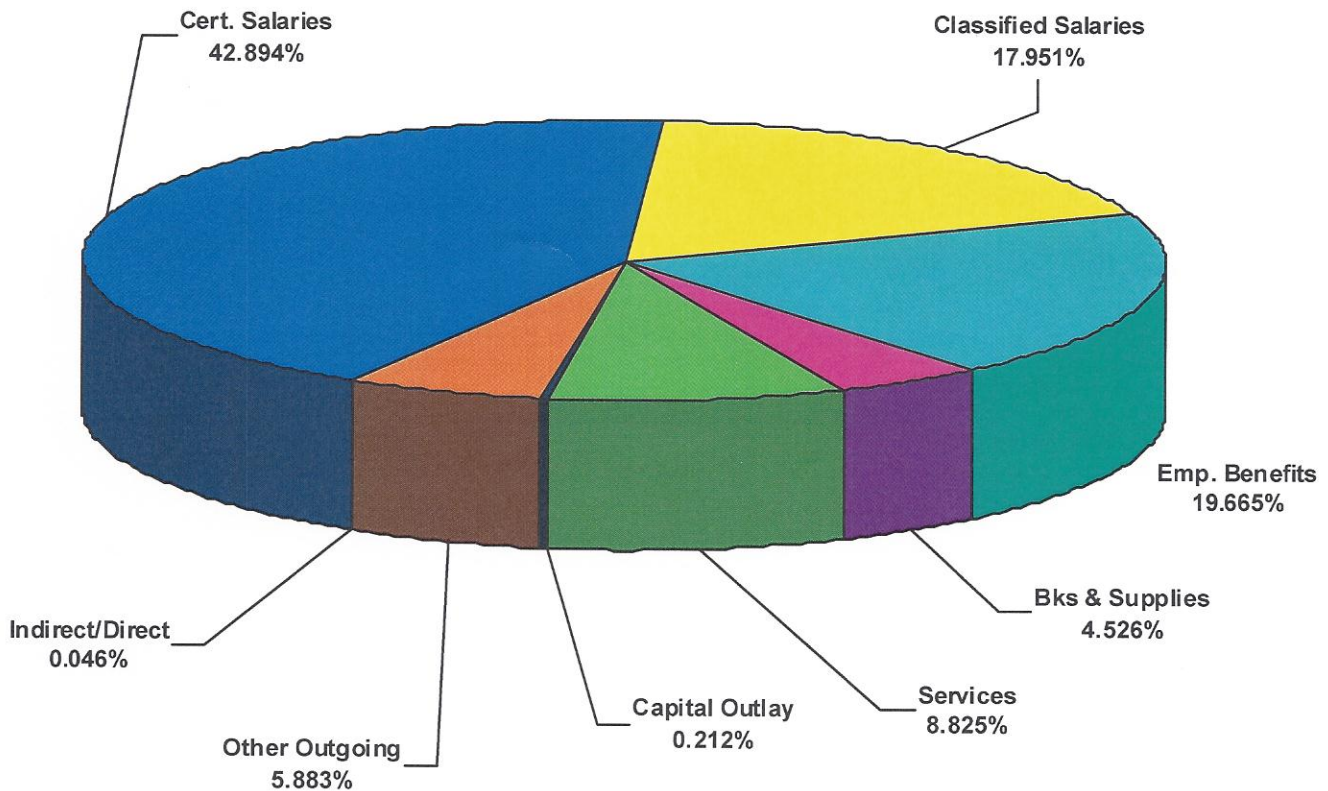
Budget
Expenditures
2013 - 2014



JUNE 27, 2013

EXPENDITURES

Expenditures have matching categories as the Revenue; "Restricted" and "Unrestricted". As noted before, this designation reflects how the money can be spent.



\$38,257,435



CERTIFICATED SALARIES

Certificated Salaries show an decrease of **\$419,214** or **<-2.5%>**. This decrease is due to declining enrollment, change in program, and retirements. Certificated salaries reflect a total of **\$16,425,075** or 42.894% of the total expenditure budget. Further breakout of this budget reflects \$13,331,337 in certificated teaching salaries, \$1,089,698 in certificated support salaries, \$1,686,162 in administrative salaries, and \$317,878 in teaching stipends and other certificated salaries, such as substitutes.

CLASSIFIED SALARIES

Classified salaries reflect an increase of \$820,752 or 13.6%. The changes in this budget line reflects bringing back Special Ed Programs from the County and reinstating support staff. For the 2013-2014 school year, classified salaries represent **17.951%** of the expenditure budget or **\$6,873,758**. Of this amount, \$614,455 is administration leaving \$6,259,303 for other classified support staff.

EMPLOYEE BENEFITS

Employee Benefits are a direct reflection of the salaries and numbers of employees. This year the decrease in employee benefits is **\$237,374** or 3.1%. This decrease costs in benefits is primarily attributed to a reduction in unemployment insurance rates. Employee benefits are **19.665%** or **\$7,530,120** of the total expenditure budget.

BOOKS AND SUPPLIES

Books and supplies are about 4.526% of our total expenditure budget or **\$1,733,074**. This area of the budget has an decrease of **\$319,441** or **<-15.6%>**. This decrease is a result of reduced restricted spending from carry-over and one-time funding.

SERVICES AND OTHER OPERATING EXPENSE

This area of the budget is used for payment of services of contractors outside the District, such as, repair of computers, copiers, heating and air conditioning, other various maintenance agreements, outside counseling services, legal services, auditors, phones, and the payment of utilities and insurance. For the 2013-2014 school year, this area of the budget shows a increase of \$46,718 for a total projected expenditure of **\$3,379,281** or **8.825%** of the total expenditure budget.

CAPITAL OUTLAY

Capital outlay is the purchase of new equipment or improvement to buildings. This area of the budget reflects **.212%** of the total expenditures or **\$81,000**. For the 2013-2014 school year, we are budgeting a increase of \$61,000 from last year. This increase is for new equipment for classrooms including those in Special Ed being taken back from the County.

OTHER OUTGOING

Other Outgoing represents tuition payments, transfers in/out, and debt service. Transfers are to other funds to support programs within the District. For NMCUSD these are payments to the County for Special Education excess costs. This year we will experience a decrease in Other Outgoing of approximately **\$914,891** or **<-28.9%>** with total expenditures resulting in **\$2,252,751** or **5.883%** of the overall budget. This decrease represents the take back of Special Ed programs from the County.

DIRECT/INDIRECT SUPPORT COSTS

Direct Costs are those expenses that may be charged directly as part of the cost of a product or service to all instructional programs, special projects, services to school district's programs, support service programs, auxiliary programs, facilities, and other outgoing programs. For this next year we show **\$17,624**. This is a decrease of **\$155,104**.

EXPENDITURE SUMMARY

Expenditures are budgeted to be **\$38,257,435** which is a **\$807,346** decrease from the 2012-2013 school year. It can further be shown that of this estimated 38 million dollars, 80.58% represents employee salaries and benefits (\$30,828,953). Of this, administrative and supervisory salaries represent 6.03% (\$2,306,617) of the total budget.

The balance of our budget outside of all salaries and benefits is about 19.42% representing \$7,428,482 and is spent on supplies, equipment, rents, utilities, insurance, etc. Of this, \$4,828,123 is restricted money that can only be spent as the donor so designates. This leaves the District with a whopping 6.8% of the total budget or \$2,600,359 of the budget as discretionary money. With this so-called discretionary money, we must pay the utilities, insurance, and leases amounting to about \$2,071,297. The remaining \$529,062 or 4.48% is left to spend on books, supplies and other equipment. We are also required to maintain a reserve of 3% or \$1,150,000 of our budget for a district of our size.

North Monterey County Unified School District

**Budget
Enrollment
2013 - 2014**



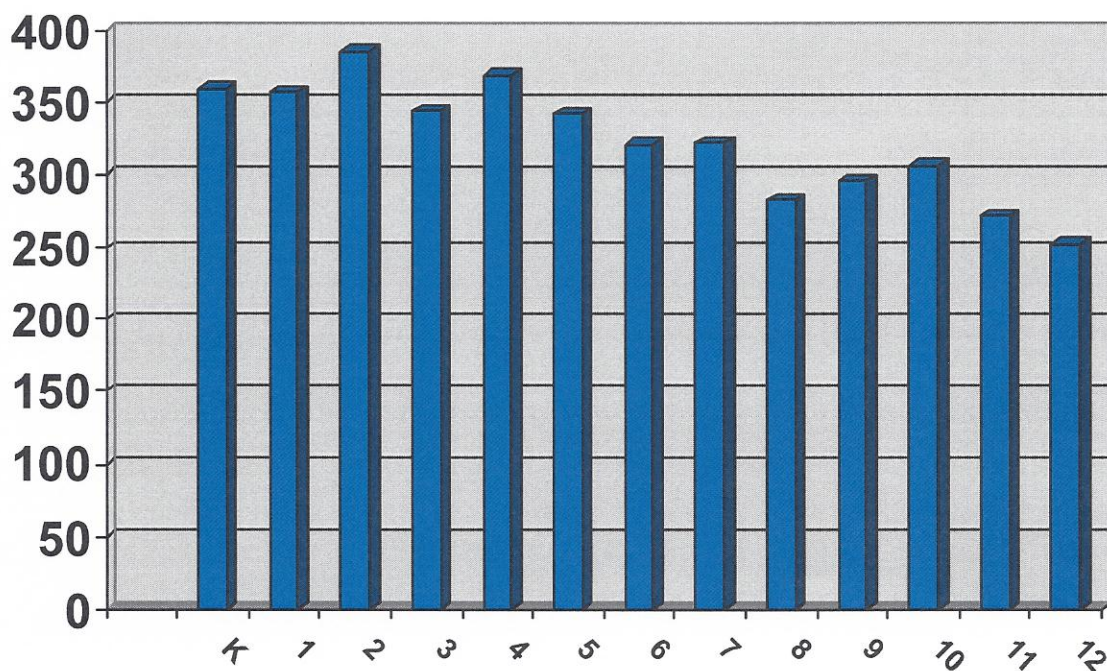
JUNE 27, 2013

ENROLLMENT

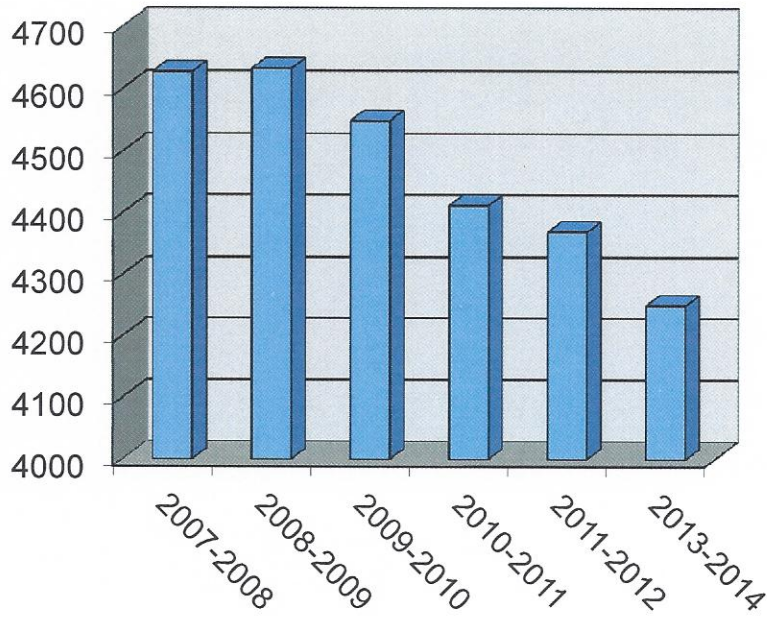
Enrollment for the 2013-2014 budget is projected to be 4,180 with average daily attendance or ADA. This is 98.43 ADA decrease from 2012-2013. The District has been declining for the past 5 years and at this time indicators do not support an increase in student population.

To project enrollment for the 2013-2014 school year, we have chosen to use a modified projection. We have included projections using a cohort method, a straight-line-extrapolation method, and a trend analysis method. In addition, we have looked at housing starts, birth rates, and developer fees to lend a hand in making these projections for enrollment. We believe the projections we call SWAG are our best estimation for enrollment this next year.

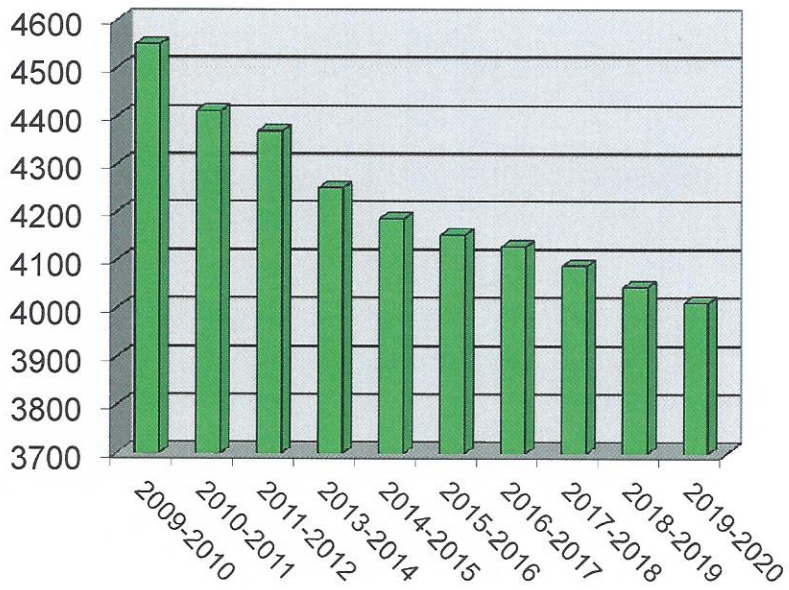
CBEDS ENROLLMENT



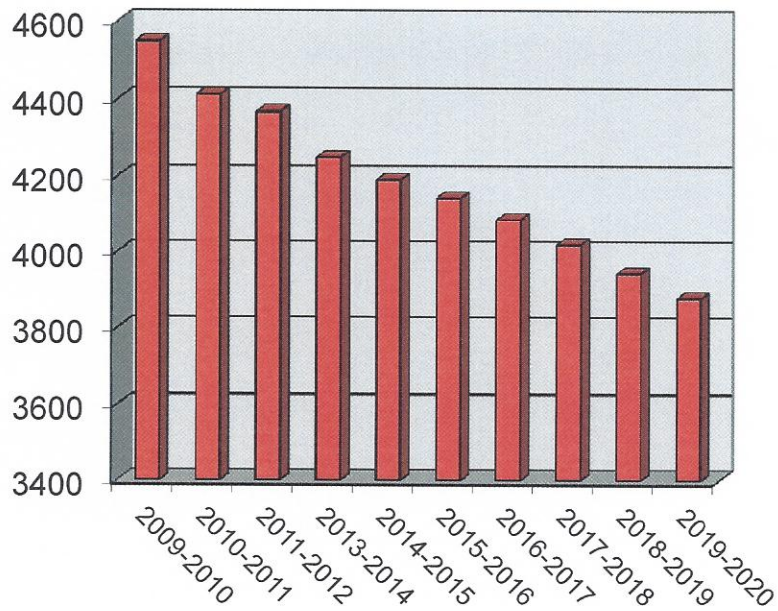
Historical Enrollment



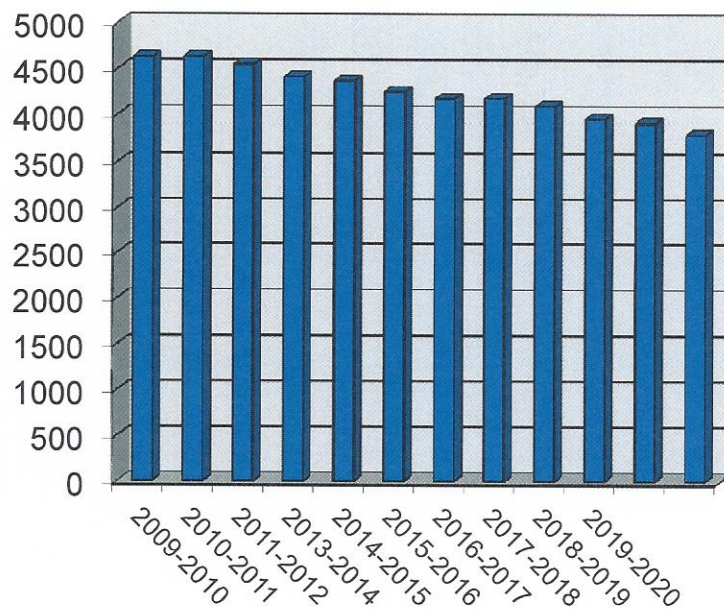
Cohort Survival Enrollment Projection

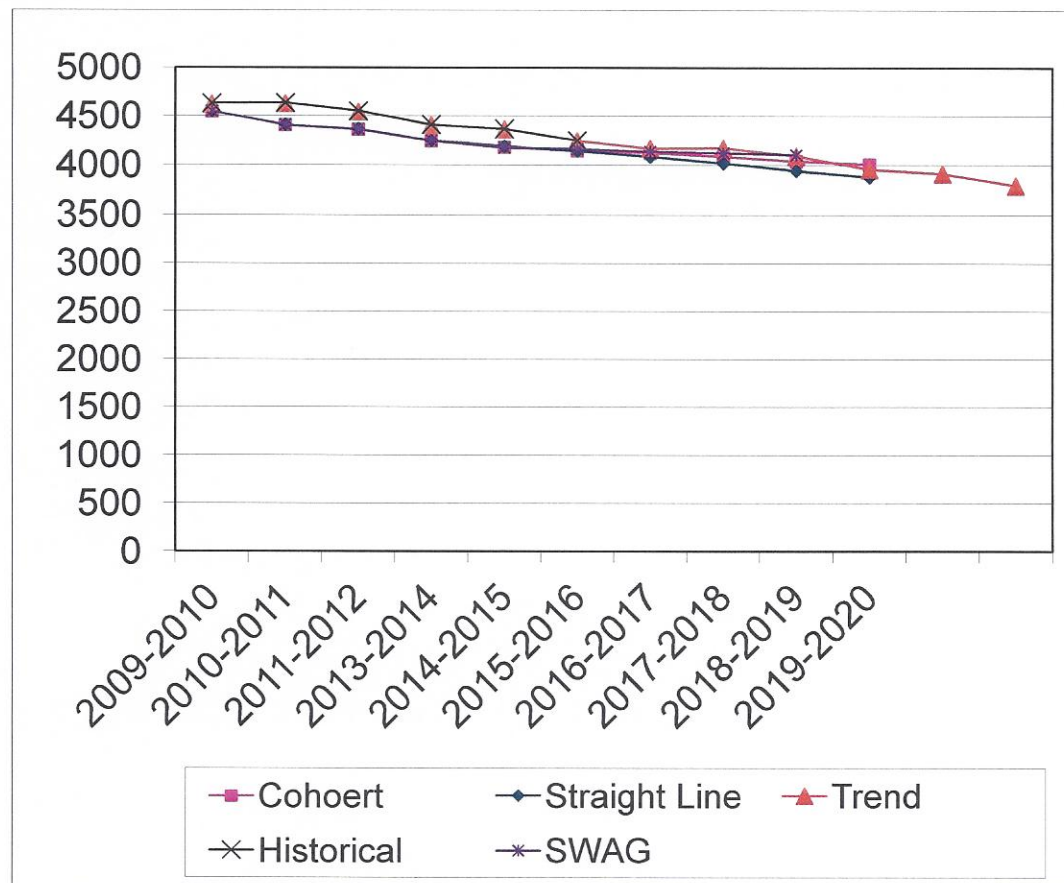


Straight Line Enrollment Projection



Trend Enrollment Projection





EIGHT LINE EXTRAPULATION					Average	Projected	Projected	Projected	Projected	Projected	Projected
2008-2009	2009-2010	2010-2011	2011-2012	2013-2014		YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5	YEAR 6
35		-9	24	-34	3	3	3	3	-1	-2	0
361	362	353	377	343		346	349	352	350	349	349
-7		-7	-13	20	-1	-1	-1	-1	0	-1	0
340	379	372	359	379		378	377	376	375	375	375
43		36	2	-22	12	12	10	12	7	8	5
366	321	357	359	337		349	359	371	378	386	391
-11		-60	44	18	-2	-2	-2	-2	-1	-1	8
328	361	301	345	363		361	359	358	357	357	364
15		15	-37	37	6	6	5	6	5	5	4
345	326	341	304	341		347	352	358	363	368	372
0		-32	17	-21	-7	-7	-6	-7	-8	-9	-6
344	349	317	334	313		306	300	293	285	276	270
14		13	-23	18	4	4	4	4	3	3	2
332	321	334	311	329		333	337	341	344	347	349
-62		-33	8	-13	-20	-20	-17	-20	-14	-16	-14
313	326	293	301	288		268	251	231	217	202	188
21		25	-13	-1	6		6	6	6	6	6
365	285	310	297	296		302	307	313	316	320	322
-2		-65	-6	5	-14	-14	-12	-13	-15	-17	-10
383	383	318	312	317		303	291	278	263	245	235
58		-15	-37	-26	-4	-4	-3	-4	-13	-15	-13
393	375	360	323	297		293	290	286	273	258	245
-16		-29	4	-60	-20	-20	-17	-20	-21	-23	-22
361	393	364	368	308		288	271	251	230	207	185
-83		24	-13	-40	-22		-22	-22	-22	-22	-22
401	368	392	379	339		317	301	279	268	255	235
2416	2419	2375	2389	2405		2420	2433	2448	2452	2457	2470
678	611	603	598	584		570	557	544	533	522	510
1538	1519	1434	1382	1261		1201	1153	1093	1034	965	899
0	0	0	0	0		0	0	0	0	0	0
4632	4549	4412	4369	4250		4191	4143	4085	4019	3944	3879

[illegible]

[illegible]

HISTORICAL DATA						
YEAR	2007-2008	2008-2009	2009-2010	2010-2011	2011-2012	2013-2014
K	326	361	362	353	377	343
1	347	340	379	372	359	379
2	323	366	321	357	359	337
3	339	328	361	301	345	363
4	330	345	326	341	304	341
5	344	344	349	317	334	313
6	318	332	321	334	311	329
7	375	313	326	293	301	288
8	344	365	285	310	297	296
9	385	383	383	318	312	317
10	335	393	375	360	323	297
11	377	361	393	364	368	308
12	484	401	368	392	379	339
K - 6	2327	2416	2419	2375	2389	2405
7 - 8	719	678	611	603	598	584
9 - 12	1581	1538	1519	1434	1382	1261
Ungraded	0	0	0	0	0	0
TOTAL	4627	4632	4549	4412	4369	4250

North Monterey County Unified School District

Budget *Assumptions* 2013 – 2014



JUNE 27, 2013

Restoration of Services and Budget Adds

- ▶ Appropriate level of campus supervision (bus, cafeteria, playground, locker rooms) – \$132,000
- ▶ Addition of 1 maintenance position to support completion of work orders – \$70,000
- ▶ Appropriate addressing of health services support - \$65,000
- ▶ Support of students/truancy/attendance - addition at high school - \$60,000
- ▶ Instructional supplies/materials for science, art and other consumables - \$75,000
- ▶ Preferred substitutes - \$15,000
- ▶ Mailings/publications/marketing (ADA revenue of 4 students)– \$25,000
- ▶ Technology deferred maintenance and supply budget (phones, HS wireless, etc.) – \$75,000
- ▶ Student records budget (cums, notices, etc.) - \$20,000
- ▶ Custodial support (substitutes, equipment) - \$41,000
- ▶ Special Education reorganization approved at May 16 Board meeting – neutral budget impact
- ▶ Election costs - \$62,000

North Monterey County
Unified School District

Governor's Budget Proposal
2013 - 2014



JUNE 27, 2013

THE GOVERNOR'S BUDGET

The Governor is in agreement with the legislature in concept but has not adopted the State Budget at the time of this budget. He has authority to blue pencil items from the budget and could change parts of the funding. It is believed that he will keep the LCFF proposal intact and that the District should see increased funding although restricted in some way.

LCFF or Local Control Funding Formula is a 8 year project that will fund schools at a base that was school funding in 2007-2008. In addition to the base funding school districts with 50% or more levels of low income families and/or English Language Learners will receive supplemental funding to support those students learning.

Overall California's revenues are growing with strong revenue gains in May \$939 million or 17.4% more than projected. This drives fiscal year-to-date revenues up by a total of \$956 million with only June's revenues to come in. This is significant in that the Governor projected conservatively low revenues for the current year closing. He and the legislature continue to use conservative revenue projections for the coming year while the Legislative Analyst's Office (LAO) is forecasting 2013-2014 revenues \$3.2 billion about his and the legislature's projections. Other indicators of the State's revenues are promising numbers in California's Gross Domestic Product growth of 3.5% the fifth highest in the nation, with construction and information services leading the way. Additionally the State's unemployment rate dropped to 9.0% the lowest since November 2008. All of this combined with the average price of single family homes going up by 29%, new single family homes growing 76% and multifamily permits by 185% shows the economic engine of California beginning to run again. These promising turn of events show hope in Education meeting its goal to restore Education to 2007 funding within the 8 year projected time.

North Monterey County
Unified School District

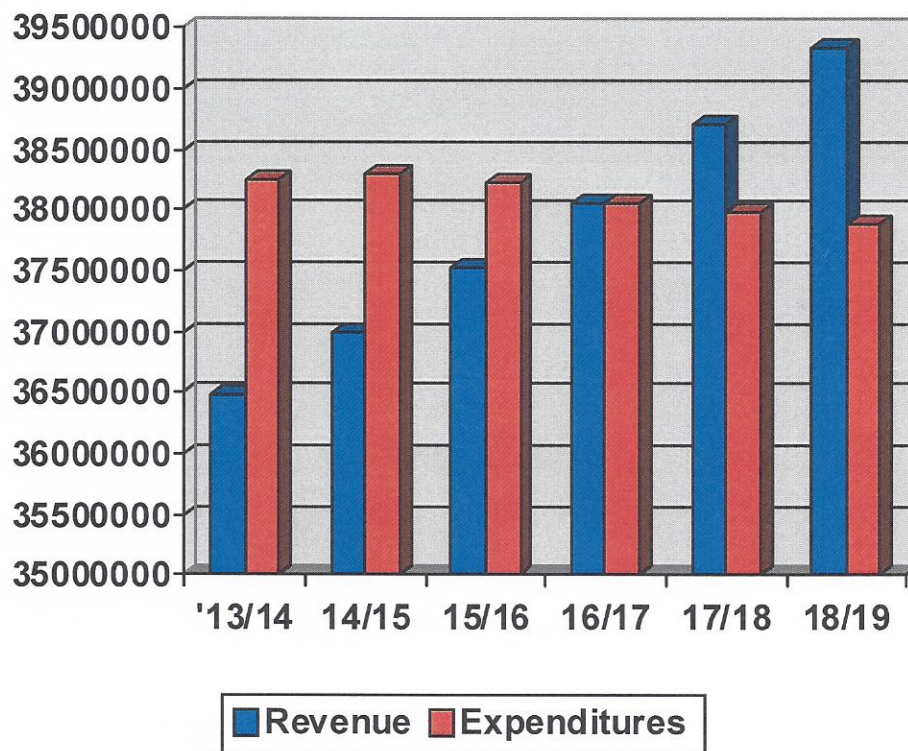
Budget
Budget Projections
2013 - 2014



JUNE 27, 2013

BUDGET PROJECTIONS

Budget projections are required as part of the budget planning process. These projections are based upon assumptions provided by School Services of California for COLA (Cost Of Living) increases for the future years. The program then calculates increases for budget years based upon our assumptions on student population growth, salary increases, staffing levels, and expectations for revenue. The following pages include our assumptions as to the COLA, Step and Column, Lottery, and Enrollments.



State law requires three years of projected budget; however, we are providing five. The future continues to look bright. The projections use assumptions listed on the following pages.

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	22,957,571.00				
a. Base Revenue Limit per ADA (Form RL, line 4, ID 0024)		6,810.05	0.00%	6,810.05	2.20%	6,959.87
b. AB 851 Add-on (Meals, BTS, Special Adj.) (Form RL, line 5b, ID 0719)		168.18	0.00%	168.18	0.00%	168.18
c. Revenue Limit ADA (Form RL, line 5c, ID 0033)		4,073.00	0.00%	4,073.00	-0.37%	4,058.00
d. Total Base Revenue Limit ([Line A1a plus A1b] times A1c) (ID 0034, 0724)		28,422,330.79	0.00%	28,422,330.79	1.77%	28,925,626.90
e. Other Revenue Limit (Form RL, lines 6 thru 14)		0.00	0.00%	0.00	0.00%	0.00
f. Total Revenue Limit Subject to Deficit (Sum lines A1d plus A1e, ID 0082)		28,422,330.79	0.00%	28,422,330.79	1.77%	28,925,626.90
g. Deficit Factor (Form RL, line 16)		0.81003	2.00%	0.82622	0.06%	0.82673
h. Deficit Revenue Limit (Line A1f times line A1g) (ID 0284)		23,022,940.61	2.00%	23,483,098.15	1.83%	23,913,683.53
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)		(160,665.00)	0.00%	(160,665.00)	0.00%	(160,665.00)
k. Other Adjustments (Form RL, lines 18 thru 20 and line 41)		95,295.39	0.00%	95,295.00	0.00%	95,295.00
l. Total Revenue Limit Sources (Sum lines A1h thru A1k) (Must equal line A1)		22,957,571.00	2.00%	23,417,728.15	1.84%	23,848,313.53
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	0.00
3. Other State Revenues	8300-8599	4,430,292.00	0.36%	4,446,259.00	1.07%	4,493,795.00
4. Other Local Revenues	8600-8799	857,212.00	1.56%	870,626.00	1.21%	881,127.00
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	(6,499,700.00)	-12.30%	(5,700,000.00)	3.51%	(5,900,000.00)
6. Total (Sum lines A1i thru A5)		21,745,375.00	5.93%	23,034,613.15	1.25%	23,323,235.53
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				12,394,389.00		12,394,389.00
b. Step & Column Adjustment						(40,174.00)
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	12,394,389.00	0.00%	12,394,389.00	-0.32%	12,354,215.00
2. Classified Salaries						
a. Base Salaries				3,482,243.00		3,482,243.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments						(10,434.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,482,243.00	0.00%	3,482,243.00	-0.30%	3,471,809.00
3. Employee Benefits	3000-3999	5,118,855.00	0.54%	5,146,452.00	0.31%	5,162,277.00
4. Books and Supplies	4000-4999	529,062.00	0.00%	529,061.00	-0.30%	527,491.00
5. Services and Other Operating Expenditures	5000-5999	2,133,843.00	0.00%	2,133,839.00	-0.36%	2,126,181.00
6. Capital Outlay	6000-6999	61,000.00	0.00%	61,000.00	-0.36%	60,781.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(123,546.00)	0.00%	(123,546.00)	-0.36%	(123,102.00)
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)				0.00		0.00
11. Total (Sum lines B1 thru B10)		23,595,846.00	0.12%	23,623,438.00	-0.19%	23,579,652.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(1,850,471.00)		(588,824.85)		(256,416.47)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		3,904,335.00		2,053,864.00		1,465,039.15
2. Ending Fund Balance (Sum lines C and D1)		2,053,864.00		1,465,039.15		1,208,622.68
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	5,000.00		5,000.00		5,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	895,984.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,152,880.00		1,150,435.00		1,148,354.00
2. Unassigned/Unappropriated	9790	0.00		309,604.15		55,268.68
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,053,864.00		1,465,039.15		1,208,622.68

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	1,152,880.00		1,150,435.00		1,148,354.00
c. Unassigned/Unappropriated	9790	0.00		309,604.15		55,268.68
(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	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		1,152,880.00		1,460,039.15		1,203,622.68
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.						
Explanation required for expenditure adjustments projected on lines B1d, B2d, and B10.						

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	160,665.00	1.80%	163,557.00	1.84%	166,568.00
2. Federal Revenues	8100-8299	3,580,528.00	12.86%	4,041,129.00	-0.36%	4,026,627.00
3. Other State Revenues	8300-8599	2,694,404.00	3.12%	2,778,443.00	1.15%	2,810,481.00
4. Other Local Revenues	8600-8799	1,805,526.00	1.56%	1,833,779.00	1.21%	1,855,897.00
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	6,499,700.00	-12.30%	5,700,000.00	3.51%	5,900,000.00
6. Total (Sum lines A1 thru A5)		14,740,823.00	-1.52%	14,516,908.00	1.67%	14,759,573.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				4,030,686.00		4,030,678.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(8.00)		(12,738.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	4,030,686.00	0.00%	4,030,678.00	-0.32%	4,017,940.00
2. Classified Salaries						
a. Base Salaries				3,391,515.00		3,391,508.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(7.00)		(10,856.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,391,515.00	0.00%	3,391,508.00	-0.32%	3,380,652.00
3. Employee Benefits	3000-3999	2,411,265.00	0.51%	2,423,528.00	0.27%	2,430,098.00
4. Books and Supplies	4000-4999	1,204,012.00	3.82%	1,250,000.00	0.00%	1,250,000.00
5. Services and Other Operating Expenditures	5000-5999	1,245,438.00	0.37%	1,250,000.00	0.00%	1,250,000.00
6. Capital Outlay	6000-6999	20,000.00	0.00%	20,000.00	-0.36%	19,928.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,252,751.00	0.00%	2,252,747.00	-0.36%	2,244,663.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	105,922.00	0.00%	105,922.00	-0.36%	105,542.00
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)				0.00		0.00
11. Total (Sum lines B1 thru B10)		14,661,589.00	0.43%	14,724,383.00	-0.17%	14,698,823.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		79,234.00		(207,475.00)		60,750.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		303,886.00		383,120.00		175,645.00
2. Ending Fund Balance (Sum lines C and D1)		383,120.00		175,645.00		236,395.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	383,121.00		175,645.00		236,395.00
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	(1.00)		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		383,120.00		175,645.00		236,395.00

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.						
Explanation required for expenditure adjustments projected on lines B1d, B2d, and B10.						

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	23,118,236.00	2.00%	23,581,285.15	1.84%	24,014,881.53
2. Federal Revenues	8100-8299	3,580,528.00	12.86%	4,041,129.00	-0.36%	4,026,627.00
3. Other State Revenues	8300-8599	7,124,696.00	1.40%	7,224,702.00	1.10%	7,304,276.00
4. Other Local Revenues	8600-8799	2,662,738.00	1.56%	2,704,405.00	1.21%	2,737,024.00
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)		36,486,198.00	2.92%	37,551,521.15	1.41%	38,082,808.53
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				16,425,075.00		16,425,067.00
b. Step & Column Adjustment				0.00		(40,174.00)
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(8.00)		(12,738.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	16,425,075.00	0.00%	16,425,067.00	-0.32%	16,372,155.00
2. Classified Salaries						
a. Base Salaries				6,873,758.00		6,873,751.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(7.00)		(21,290.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	6,873,758.00	0.00%	6,873,751.00	-0.31%	6,852,461.00
3. Employee Benefits	3000-3999	7,530,120.00	0.53%	7,569,980.00	0.30%	7,592,375.00
4. Books and Supplies	4000-4999	1,733,074.00	2.65%	1,779,061.00	-0.09%	1,777,491.00
5. Services and Other Operating Expenditures	5000-5999	3,379,281.00	0.13%	3,383,839.00	-0.23%	3,376,181.00
6. Capital Outlay	6000-6999	81,000.00	0.00%	81,000.00	-0.36%	80,709.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,252,751.00	0.00%	2,252,747.00	-0.36%	2,244,663.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(17,624.00)	0.00%	(17,624.00)	-0.36%	(17,560.00)
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				0.00		0.00
11. Total (Sum lines B1 thru B10)		38,257,435.00	0.24%	38,347,821.00	-0.18%	38,278,475.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(1,771,237.00)		(796,299.85)		(195,666.47)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		4,208,221.00		2,436,984.00		1,640,684.15
2. Ending Fund Balance (Sum lines C and D1)		2,436,984.00		1,640,684.15		1,445,017.68
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	5,000.00		5,000.00		5,000.00
b. Restricted	9740	383,121.00		175,645.00		236,395.00
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	895,984.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,152,880.00		1,150,435.00		1,148,354.00
2. Unassigned/Unappropriated	9790	(1.00)		309,604.15		55,268.68
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		2,436,984.00		1,640,684.15		1,445,017.68

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	1,152,880.00		1,150,435.00		1,148,354.00
c. Unassigned/Unappropriated	9790	0.00		309,604.15		55,268.68
d. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections)	979Z	(1.00)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		1,152,879.00		1,460,039.15		1,203,622.68
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.01%		3.81%		3.14%
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)		4,030.00		4,073.00		4,058.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		38,257,435.00		38,347,821.00		38,278,475.00
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)		38,257,435.00		38,347,821.00		38,278,475.00
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)		1,147,723.05		1,150,434.63		1,148,354.25
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)		1,147,723.05		1,150,434.63		1,148,354.25
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

K - 12 COLAs

K - 12 COLAs		Rev. Limit	Catagorical	CPI		
YEAR		Percent	Percent	YEAR		PERCENTAGE
BASE YR	2013-2014	1.57%	1.57%	BASE YR	2013-2014	0.00%
PROJ YR1	2014-2015	1.80%	1.57%	PROJ YR1	2014-2015	0.00%
PROJ YR2	2015-2016	2.20%	1.57%	PROJ YR2	2015-2016	0.00%
PROJ YR3	2016-2017	2.50%	1.57%	PROJ YR3	2016-2017	0.00%
PROJ YR4	2017-2018	2.70%	1.57%	PROJ YR4	2017-2018	0.00%
PROJ YR5	2018-2019	2.70%	1.57%	PROJ YR5	2018-2019	0.00%
PROJ YR6	2019-2020	2.70%	1.57%			

ENROLLMENT / ADA PROJECTIONS

YEAR		ADA	% CHANGE	Enroll	LOTTERY
BASE YR	2013-2014	4,073		0	\$124.00
PROJ YR1	2014-2015	4,073	0.00%	4,180	\$30.00
PROJ YR2	2015-2016	4,058	-0.36%	4,165	
PROJ YR3	2016-2017	4,034	-0.60%	4,140	97.44%
PROJ YR4	2017-2018	4,019	-0.36%	4,125	
PROJ YR5	2018-2019	4,000	-0.48%	4,105	

6/26/2013 11:31

SALARY STEP & COLUMN INCREASES

PERCENT

1100	0.00%	Teacher Salaries
1200	0.00%	Certificated Pupil Support Salaries
1300	0.00%	Certificated Supervisors' and Administrators Salaries
1900	0.00%	Other Certificated Salaries
2100	0.00%	Instructional Aides' Salaries
2200	0.00%	Classified Support Salaries
2300	0.00%	Classified Supervisors' and Administrators' Salaries
2400	0.00%	Clerical and Office Salaries
2900	0.00%	Other Classified Salaries

CONTRACT INCREASE

CERTIFICATED....

BASE YR	2013-2014	0.00%
PROJ YR1	2014-2015	0.00%
PROJ YR2	2015-2016	0.00%
PROJ YR3	2016-2017	0.00%
PROJ YR4	2017-2018	0.00%
PROJ YR5	2018-2019	0.00%

MANAGEMENT....

BASE YR	2013-2014	0.00%
PROJ YR1	2014-2015	0.00%
PROJ YR2	2015-2016	0.00%
PROJ YR3	2016-2017	0.00%
PROJ YR4	2017-2018	0.00%
PROJ YR5	2018-2019	0.00%

CLASSIFIED....

BASE YR	2013-2014	0.00%
PROJ YR1	2014-2015	0.00%
PROJ YR2	2015-2016	0.00%
PROJ YR3	2016-2017	0.00%
PROJ YR4	2017-2018	0.00%
PROJ YR5	2017-2018	0.00%

CONFIDENTIAL....

BASE YR	2013-2014	0.00%
PROJ YR1	2014-2015	0.00%
PROJ YR2	2015-2016	0.00%
PROJ YR3	2016-2017	0.00%
PROJ YR4	2017-2018	0.00%
PROJ YR5	2018-2019	0.00%

SUM-1

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SUMMARY UNRESTRICTED AND RESTRICTED

SUM-2

Description	Resource Codes	Object Codes	2013-2014 Base Year	Incr	2014-2015 Projected	Incr	2015-2016 Projected	Incr	2016-2017 Projected	Incr	2017-2018 Projected	Incr	2018-2019 Projected
D. NET INCREASE (DECREASE) IN FUND													
FUND BALANCE (C + D4)			-1,771,237	-26.42%	-1,303,278	-46.80%	-693,368	-97.59%	-16,724	#####	720,588	102.98%	1,462,643
E. FUND BALANCE, RESERVES													
1) Beginning Fund Balance													
a) As of July 1 - Unaudited		9791	4,208,221	-42.09%	2,436,984	-53.48%	1,133,706	-61.16%	440,338	-3.80%	423,614	170.10%	1,144,203
b) Audit Adjustments		9793	0	0.00%									
c) As of July 1 - Audited (F1a + F1b)			4,208,221	-42.09%	2,436,984	-53.48%	1,133,706	-61.16%	440,338	-3.80%	423,614	170.10%	1,144,203
d) Other Restatements		9795	0	0.00%									
e) Adjusted Beginning Balance (F1c + F1d)			4,208,221	-42.09%	2,436,984	-53.48%	1,133,706	-61.16%	440,338	-3.80%	423,614	170.10%	1,144,203
2) ENDING BALANCE, June 30 (E + F1e)			2,436,984	-53.48%	1,133,706	-61.16%	440,338	-3.80%	423,614	170.10%	1,144,203	127.83%	2,606,845
Components of Ending Fund Balance					0		0		0		0		0
a) Nonspendable					0		0		0		0		0
Revolving Cash		9711	5,000	0.00%	5,000	0.00%	5,000	0.00%	5,000	0.00%	5,000	0.00%	5,000
Stores		9712	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
Prepaid Expenditures		9713	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
All Others		9719	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
			0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
b) Restricted		9740	916,870	-131.02%	-284,394.94	137.02%	-674,085.17	44.58%	-974,601.44	22.99%	-1,198,642.84	11.88%	-1,341,056.45
c) Committed													
Stabilization Arrangements		9750	0	0.00%	708,702	-0.19%	707,390	-0.38%	704,685	-0.16%	703,553	-0.25%	701,792
Other Commitments (by Resource/Object)		9760	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
Other Designations (by Resource/Object)		9780	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
Reserve for Economic Uncertainties		9789	924,029	-23.77%	704,399	-42.93%	402,034	71.26%	688,530	137.36%	1,634,293	98.32%	3,241,110
Unassigned/Unappropriated Amount		9790	1,124,835	-100.00%		0.00%		0.00%		0.00%		0.00%	

6/26/2013 11:31

UNRESTRICTED AND RESTRICTED EXPENDITURES

Exp-1

Description	Resource Codes	Object Codes	2013-2014 Base Year	Percent Change	2014-2015 Projected	Percent Change	2015-2016 Projected	Percent Change	2016-2017 Projected	Percent Change	2017-2018 Projected	Percent Change	2018-2019 Projected
CERTIFICATED SALARIES													
Teacher Salaries		1100	13,331,337	0.00%	13,331,311	-0.36%	13,283,471	-0.60%	13,203,738	-0.36%	13,155,899	-0.48%	13,092,113
Certificated Pupil Support Salaries		1200	1,089,698	0.00%	1,089,698	-0.36%	1,085,785	-0.60%	1,079,268	-0.36%	1,075,358	-0.48%	1,070,144
Certificated Supervisors' and Administrators Salaries		1300	1,686,162	0.00%	1,686,162	0.00%	1,686,162	0.00%	1,686,162	0.00%	1,686,162	0.00%	1,686,162
Other Certificated Salaries		1900	317,878	0.00%	317,877	-0.36%	316,737	-0.60%	314,835	-0.36%	313,695	-0.48%	312,174
TOTAL, CERTIFICATED SALARIES			16,425,075	0.00%	16,425,046	-0.32%	16,372,155	-0.54%	16,284,004	-0.32%	16,231,113	-0.43%	16,180,592
CLASSIFIED SALARIES													
Classified Instructional Aides' Salaries		2100	1,429,129	0.00%	1,429,126	-0.36%	1,423,998	-0.60%	1,415,450	-0.36%	1,410,322	-0.48%	1,403,484
Classified Support Salaries		2200	2,833,163	0.00%	2,833,157	-0.36%	2,822,991	-0.60%	2,806,046	-0.36%	2,795,879	-0.48%	2,782,323
Classified Supervisors' and Administrators' Salaries		2300	614,455	0.00%	614,455	0.00%	614,455	0.00%	614,455	0.00%	614,455	0.00%	614,455
Clerical, Technical and Office Salaries		2400	1,669,382	0.00%	1,669,379	-0.36%	1,663,388	-0.60%	1,653,404	-0.36%	1,647,413	-0.48%	1,639,426
Other Classified Salaries		2900	327,629	0.00%	327,629	0.00%	327,629	0.00%	327,629	0.00%	327,629	0.00%	327,629
TOTAL CLASSIFIED SALARIES			6,873,758	0.00%	6,873,746	-0.31%	6,852,460	-0.52%	6,816,984	-0.31%	6,795,698	-0.42%	6,767,317
EMPLOYEE BENEFITS													
STRS		3101-3102	1,339,986	0.00%	1,339,984	-0.32%	1,335,669	-0.54%	1,328,478	-0.32%	1,324,163	-0.43%	1,318,411
PERS		3201-3202	1,110,912	0.00%	1,110,910	-0.31%	1,107,476	-0.52%	1,101,753	-0.31%	1,098,319	-0.42%	1,093,740
OASDI/Medicare/Alternative		3301-3302	842,037	0.00%	842,036	-0.32%	839,355	-0.53%	834,888	-0.32%	832,208	-0.43%	828,635
Health and Welfare Benefits		3401-3402	3,158,254	0.00%	3,158,248	-0.32%	3,148,192	-0.53%	3,131,432	-0.32%	3,121,376	-0.43%	3,107,968
Unemployment Insurance		3501-3502	12,291	0.00%	12,291	-0.32%	12,252	-0.53%	12,187	-0.32%	12,148	-0.43%	12,095
Workers' Compensation		3601-3602	963,748	4.14%	1,003,619	4.31%	1,046,857	4.51%	1,094,052	4.74%	1,145,875	4.98%	1,202,908
OPEB, Allocated		3701-3702	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
OPEB, Active Employees		3751-3752	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
PERS Reduction		3801-3802	102,892	0.00%	102,892	-0.31%	102,573	-0.52%	102,043	-0.31%	101,724	-0.42%	101,299
Other Employee Benefits		3901-3902	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
TOTAL, EMPLOYEE BENEFITS			7,530,120	0.53%	7,569,979	0.30%	7,592,375	0.16%	7,604,833	0.41%	7,635,813	0.38%	7,665,056
BOOKS AND SUPPLIES													
Approved Textbooks and Core Curricula Materials		4100	108,450	0.00%	108,450	-0.36%	108,061	-0.60%	107,412	-0.36%	107,023	-0.48%	106,504
Books and Other Reference Materials		4200	50,281	0.00%	50,281	-0.36%	50,100	-0.60%	49,800	-0.36%	49,619	-0.48%	49,379
Materials and Supplies		4300	1,415,269	0.00%	1,415,266	-0.36%	1,410,188	-0.60%	1,401,723	-0.36%	1,396,644	-0.48%	1,389,873
Noncapitalized Equipment		4400	159,074	0.00%	159,074	0.00%	159,074	0.00%	159,074	0.00%	159,074	0.00%	159,074
Food		4700	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
TOTAL, BOOKS AND SUPPLIES			1,733,074	0.00%	1,733,071	-0.33%	1,727,422	-0.54%	1,718,008	-0.33%	1,712,360	-0.44%	1,704,829

6/26/2013 11:31

UNRESTRICTED AND RESTRICTED EXPENDITURES

Exp-2

Description	Resource Codes	Object Codes	2013-2014 Base Year	Percent Change	2014-2015 Projected	Percent Change	2015-2016 Projected	Percent Change	2016-2017 Projected	Percent Change	2017-2018 Projected	Percent Change	2018-2019 Projected
SERVICES, OTHER OPERATING EXPENSES													
Subagreements for Services		5100	135,500	0.00%	135,500	-0.36%	135,013	-0.60%	134,203	-0.36%	133,717	-0.48%	133,069
Travel and Conference		5200	106,393	0.00%	106,393	-0.36%	106,011	-0.60%	105,375	-0.36%	104,993	-0.48%	104,484
Dues and Memberships		5300	11,150	0.00%	11,150	-0.36%	11,110	-0.60%	11,043	-0.36%	11,003	-0.48%	10,950
Insurance		5400-5450	227,203	0.00%	227,203	-0.36%	226,387	-0.60%	225,028	-0.36%	224,213	-0.48%	223,126
Operation and Housekeeping Services		5500	710,668	0.00%	710,667	-0.36%	708,116	-0.60%	703,866	-0.36%	701,316	-0.48%	697,915
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	139,181	0.00%	139,181	-0.36%	138,681	-0.60%	137,849	-0.36%	137,349	-0.48%	136,683
Transfers of Direct Costs		5710	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
Transfers of Direct Costs - Interfund		5750	-9,437	0.00%	-9,437	-0.36%	-9,403	-0.60%	-9,347	-0.36%	-9,313	-0.48%	-9,268
Professional/Consultant Services and Operating Expenditures		5800	1,985,146	0.00%	1,985,142	-0.36%	1,978,018	-0.60%	1,966,146	-0.36%	1,959,022	-0.48%	1,949,524
Communications		5900	73,477	0.00%	73,477	-0.36%	73,213	-0.60%	72,774	-0.36%	72,510	-0.48%	72,158
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			3,379,281	0.00%	3,379,274	-0.36%	3,367,148	-0.60%	3,346,937	-0.36%	3,334,810	-0.48%	3,318,641
CAPITAL OUTLAY													
Land		6100	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
Land Improvements		6170	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
Buildings and Improvements of Buildings		6200	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
Equipment		6400	61,000	0.00%	61,000	-0.36%	60,781	-0.60%	60,416	-0.36%	60,197	-0.48%	59,905
Equipment Replacement		6500	20,000	0.00%	20,000	-0.36%	19,928	-0.60%	19,809	-0.36%	19,737	-0.48%	19,641
TOTAL, CAPITAL OUTLAY			81,000	0.00%	81,000	-0.36%	80,709	-0.60%	80,225	-0.36%	79,934	-0.48%	79,546
OTHER OUTGO (excluding Direct Support/Indirect Costs)													
Tuition													
Tuition for Instruction Under Interdistrict													
Attendance Agreements		7110	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
State Special Schools		7130	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
Tuition, Excess Costs, and/or Deficit Payments		7141	840,000	0.00%	839,998	-0.36%	836,984	-0.60%	831,960	-0.36%	828,946	-0.48%	824,927
Payments to County Offices		7142	1,412,751	0.00%	1,412,748	-0.36%	1,407,679	-0.60%	1,399,229	-0.36%	1,394,159	-0.48%	1,387,400
Payments to JPAs		7143	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
Transfers of Pass - Through Revenues													
To Districts or Charter Schools		7211	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
To County Offices		7212	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
To JPAs		7213	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
Special Education SELPA Transfers Of Apportionments													
To Districts or Charter Schools	6500	7221	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
To County Offices	6500	7222	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
To JPAs	6500	7223	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0

6/26/2013 11:31

UNRESTRICTED AND RESTRICTED EXPENDITURES

Exp-3

Description	Resource Codes	Object Codes	2013-2014 Base Year	Percent Change	2014-2015 Projected	Percent Change	2015-2016 Projected	Percent Change	2016-2017 Projected	Percent Change	2017-2018 Projected	Percent Change	2018-2019 Projected
Continued ... OTHER OUTGO (excluding Direct Support/Indirect Costs)													
ROC/P Transfers of Apportionments													
To Districts or Charter Schools	6330	7221	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
To County Offices	6330	7222	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
To JPAs	6330	7223	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
Other Transfers of Apportionments	All Other	7221-7223	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
			0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
All Other Transfers		7281-7283	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
All Other Transfers Out to All Others		7299	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
Debt Service													
Debt Service - Interest		7438	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
Other Debt Service - Principal		7439	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
TOTAL, OTHER OUTGO (excluding Direct Support/Indirect Costs)			2,252,751	0.00%	2,252,747	-0.36%	2,244,663	-0.60%	2,231,189	-0.36%	2,223,105	-0.48%	2,212,326
DIRECT SUPPORT/INDIRECT COSTS													
Transfers of Indirect Costs		7310	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
Transfers of Indirect Costs - Interfund		7350	-17,624	0.00%	-17,624	-0.36%	-17,561	-0.60%	-17,455	-0.36%	-17,392	-0.48%	-17,308
TOTAL, SUPPORT/INDIRECT COSTS			-17,624	0.00%	-17,624	-0.36%	-17,561	-0.60%	-17,455	-0.36%	-17,392	-0.48%	-17,308
TOTAL, EXPENDITURES			38,257,435	0.10%	38,297,239	-0.20%	38,219,372	-0.40%	38,064,725	-0.18%	37,995,442	-0.27%	37,891,001

Description	Resource Codes	Object Codes	2013-2014 Base Year	Percent Change	2014-2015 Projected	Percent Change	2015-2016 Projected	Percent Change	2016-2017 Projected	Percent Change	2017-2018 Projected	Percent Change	2018-2019 Projected
REVENUE LIMIT SOURCES													
Principal Apportionment													
State Aid - Current Year		8011	5,580,223	1.80%	5,680,656	1.84%	5,785,245	1.90%	5,895,151	2.34%	6,032,961	2.22%	6,166,600
Education Protection Account State Aid - Current Year		8012	4,668,519	1.80%	4,752,543	1.84%	4,840,045	1.90%	4,931,994	2.34%	5,047,288	2.22%	5,159,093
Charter Schools General Purpose Entitlement - State Aide		8015	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
State Aide - Prior Year		8019	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
Tax Relief Subventions													
Homeowners' Exemptions		8021	82,471	1.80%	83,955	1.84%	85,501	1.90%	87,125	2.34%	89,162	2.22%	91,137
Timber Yield Tax		8022	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
Other Subventions/In-Lieu Taxes		8029	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
County & District Taxes													
Secured Roll Taxes		8041	12,124,614	1.80%	12,342,833	1.84%	12,570,083	1.90%	12,808,885	2.34%	13,108,315	2.22%	13,398,684
Unsecured Roll Taxes		8042	522,781	1.80%	532,190	1.84%	541,988	1.90%	552,285	2.34%	565,196	2.22%	577,716
Prior Years' Taxes		8043	248,747	1.80%	253,224	1.84%	257,886	1.90%	262,785	2.34%	268,928	2.22%	274,886
Supplemental Taxes		8044	85,922	1.80%	87,468	1.84%	89,079	1.90%	90,771	2.34%	92,893	2.22%	94,951
Education Revenue Augmentation Fund (ERAF)		8045	-260,328	1.80%	-265,013	1.84%	-269,893	1.90%	-275,020	2.34%	-281,449	2.22%	-287,684
Community Redevelopment Funds (SB 617/699/1992)		8047	40,573	1.80%	41,303	1.84%	42,064	1.90%	42,863	2.34%	43,865	2.22%	44,836
Penalties and Interest on Delinquent Revenue Limit Taxes		8048	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
Miscellaneous Funds (EC 41604)													
Royalties and Bonuses		8081	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
Other In-Lieu Taxes		8082	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
Less: Non-Revenue Limit (50%) Adjustment		8089	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
SUBTOTAL, REVENUE LIMIT SOURCES			23,093,522	1.80%	23,509,160	1.84%	23,941,999	1.90%	24,396,839	2.34%	24,967,159	2.22%	25,520,220
REVENUE LIMIT TRANSFERS													
Transfers of Unrestricted Revenue Limit	0000	8091	-160,665	1.80%	-163,557	1.84%	-166,568	1.90%	-169,732	2.34%	-173,700	2.22%	-177,548
Continuation Education ADA Transfer	2200	8091	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
Community Day School Transfer	2430	8091	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
Special Education ADA Transfer	6500	8091	160,665	1.80%	163,557	1.84%	166,568	1.90%	169,732	2.34%	173,700	2.22%	177,548
ROC/P Apprentice Hours Transfer	6350	8091	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
All Other Revenue Limit Transfers	All Other	8091	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
PERS Reduction Transfer		8092	117,337	1.80%	119,449	1.84%	121,648	1.90%	123,959	2.34%	126,857	2.22%	129,667
Transfers to Charters In Lieu of Property Taxes		8096	-92,623	1.80%	-94,290	1.84%	-96,026	1.90%	-97,850	2.34%	-100,138	2.22%	-102,356
Property Tax Transfers		8097	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
Revenue Limit Transfers - Prior Year		8099	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
TOTAL REVENUE LIMIT SOURCES			23,118,236	1.80%	23,534,319	1.84%	23,967,621	1.90%	24,422,948	2.34%	24,993,878	2.22%	25,547,531

COMBINED RESTRICTED UNRESTRICTED REVENUES

REV-2

Description	Resource Codes	Object Codes	2013-2014 Base Year	Percent Change	2014-2015 Projected	Percent Change	2015-2016 Projected	Percent Change	2016-2017 Projected	Percent Change	2017-2018 Projected	Percent Change	2018-2019 Projected
FEDERAL REVENUES													
Maintenance and Operation		8110	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
Special Education Entitlement		8181	510,618	0.00%	510,617	-0.36%	508,785	-0.60%	505,731	-0.36%	503,898	-0.48%	501,455
Discretionary Grants		8182	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
Child Nutrition Programs		8220	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
Forest Reserve Funds		8260	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
Flood Control Funds		8270	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
Wildlife Reserve Funds		8280	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
FEMA		8281	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
Interagency Contracts Between LEAs		8285	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
Pass-Through Revenues from Federal Sources		8287	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
NCLB Title I Part A Basic Grants Low Inc & Neg	3010	8290	800,714	0.00%	800,712	-0.36%	797,839	-0.60%	793,050	-0.36%	790,177	-0.48%	786,346
NCLB Title I Part D Local Delinquent Programs	3025	8290	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
NCLB Title II Part A Teacher Quality	4035	8290	153,548	0.00%	153,548	-0.36%	152,997	-0.60%	152,078	-0.36%	151,527	-0.48%	150,793
NCLB Title III Immigrant Education	4201	8290	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
NCLB Title III Limited English Proficient (LEP) E	4203	8290	174,063	0.00%	174,063	-0.36%	173,438	-0.60%	172,397	-0.36%	171,772	-0.48%	170,940
NCLB Title V Part B Public Charter Schools Gr	4610	8290	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
Other No Child Left Behind	3011-3020,3	8290	1,872,589	0.00%	1,872,585	-0.36%	1,865,866	-0.60%	1,854,666	-0.36%	1,847,946	-0.48%	1,838,986
Vocational & Applied Technology Education	3500-3699	8290	31,742	0.00%	31,742	-0.36%	31,628	-0.60%	31,438	-0.36%	31,324	-0.48%	31,172
Safe and Drug Free Schools	3700-3799	8290	10,232	0.00%	10,232	-0.36%	10,195	-0.60%	10,134	-0.36%	10,097	-0.48%	10,048
Other Federal Revenues	All Other	8290	27,022	0.00%	27,022	-0.36%	26,925	-0.60%	26,763	-0.36%	26,666	-0.48%	26,537
TOTAL FEDERAL REVENUES			3,580,528	0.00%	3,580,521	-0.36%	3,567,672	-0.60%	3,546,258	-0.36%	3,533,409	-0.48%	3,516,277
OTHER STATE REVENUES													
Other State Apportionments													
Community Day School Additional Funding													
Current Year	2430	8311	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
Prior Year	2430	8319	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
ROC/P Entitlement													
Current Year	6350-6360	8311	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
Prior Year	6350-6360	8319	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
Special Education Master Plan													
Current Year	6500	8311	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
Prior Year	6500	8319	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
Home-to-School Transportation	7230	8311	1,043,298	1.56%	1,059,624	1.21%	1,072,404	0.96%	1,082,750	1.20%	1,095,772	1.08%	1,107,608
Economic Impact Aid	7090-7091	8311	1,158,030	1.56%	1,176,151	1.21%	1,190,337	0.96%	1,201,821	1.20%	1,216,275	1.08%	1,229,413
Spec Ed. Transportation	7240	8311	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0

COMBINED RESTRICTED UNRESTRICTED REVENUES

REV-3

Description	Resource Codes	Object Codes	2013-2014 Base Year	Percent Change	2014-2015 Projected	Percent Change	2015-2016 Projected	Percent Change	2016-2017 Projected	Percent Change	2017-2018 Projected	Percent Change	2018-2019 Projected
continue ... OTHER STATE REVENUES													
All Other State Apportionments - Current Yea	All Other	8311	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
All Other State Apportionments - Prior Year	All Other	8319	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
Year Round School Incentive		8425	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
Class Size Reduction K-3		8434	824,670	1.56%	837,574	1.21%	847,677	0.96%	855,855	1.20%	866,148	1.08%	875,504
Child Nutrition Programs		8520	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
Mandated Costs Reimbursements		8550	115,659	1.56%	117,469	1.21%	118,886	0.96%	120,033	1.20%	121,476	1.08%	122,788
State Lottery Revenue		8560	678,098	-7.50%	627,242	0.00%	627,241	-0.36%	624,990	-0.60%	621,238	-0.36%	618,988
Tax Relief Subventions Restrict Levies -Other													
Homeowners' Exemptions		8575	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
Other Subventions In-Lieu Taxes		8576	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
Pass-Through Revenues from													
State Sources		8587	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
School Based Coordination Program	7250	8590	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
After School Education & Safety (ASES)	6010	8590	364,785	1.56%	370,493	1.21%	374,962	0.96%	378,579	1.20%	383,132	1.08%	387,271
Charter School Facility Grant	6030	8590	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
Drug/Alcohol/Tobacco Funds	6605-6680	8590	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
Healthly Start	6240-6245	8590	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
Class Size Reduction Facilities	6200	8590	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
School Community Violence Prevention Grar	7391	8590	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
Quality Education Investment Act	7400	8590	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
		8590	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
		8590	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
		8590	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
		8590	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
		8590	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
		8590	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
		8590	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
		8590	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
		8590	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
		8590	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
All Other State Revenue	All Other	8590	2,940,156	1.56%	2,986,164	1.21%	3,022,181	0.96%	3,051,338	1.20%	3,088,036	1.08%	3,121,391
TOTAL, OTHER STATE REVENUES			7,124,696	0.70%	7,174,717	1.10%	7,253,688	0.85%	7,315,366	1.05%	7,392,079	0.96%	7,462,963

COMBINED RESTRICTED UNRESTRICTED REVENUES

REV-4

Description	Resource Codes	Object Codes	2013-2014 Base Year	Percent Change	2014-2015 Projected	Percent Change	2015-2016 Projected	Percent Change	2016-2017 Projected	Percent Change	2017-2018 Projected	Percent Change	2018-2019 Projected
OTHER LOCAL REVENUES													
Other Local Revenue													
xxx District Taxes													
Other Restricted Levies													
Secured Roll		8615	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
Unsecured Roll		8616	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
Prior Years' Taxes		8617	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
Supplemental Taxes		8618	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
Non-Ad Valorem Taxes													
Parcel Taxes		8621	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
Other		8622	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
Community Redevelopment Funds													
Not Subject to Revenue Limit Deduction		8625	152,458	1.56%	154,844	1.21%	156,711	0.96%	158,223	1.20%	160,126	1.08%	161,856
Penalties and Interest from													
Delinquent Non-Revenue Limit Taxes		8629	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
Sales													
Sale of Equipment/Supplies		8631	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
Sale of Publications		8632	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
Food Services Sales		8634	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
All Other Sales		8639	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
Leases and Rentals		8650	34,500	1.56%	35,040	1.21%	35,462	0.96%	35,805	1.20%	36,235	1.08%	36,627
Interest		8660	20,375	1.56%	20,694	1.21%	20,943	0.96%	21,145	1.20%	21,400	1.08%	21,631
Net Increase (Decrease) in the Fair Value													
Of Investments		8662	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
Fees and Contracts													
Adult Education Fees		8671	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
Non-Resident Students		8672	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
Transportation Fees From Individuals		8675	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
Transportation Services	7230, 7240	8677	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
Interagency Services	All Other	8677	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
Mitigation/Developer Fees		8681	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
All Other Fees and Contracts		8689	14,800	1.56%	15,032	1.21%	15,213	0.96%	15,360	1.20%	15,544	1.08%	15,712
Other Local Revenue													
Plus: Misc Funds Non-Revenue													
Limit (50%) Adjustment		8691	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
Pass-Through Revenues From													
Local Sources		8697	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
All Other Local Revenue		8699	755,381	1.56%	767,201	1.21%	776,455	0.96%	783,946	1.20%	793,374	1.08%	801,944
Tuition		8710	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
			0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
All Other Transfers In		8781-8783	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0

COMBINED RESTRICTED UNRESTRICTED REVENUES

REV-5

Description	Resource Codes	Object Codes	2013-2014 Base Year	Percent Change	2014-2015 Projected	Percent Change	2015-2016 Projected	Percent Change	2016-2017 Projected	Percent Change	2017-2018 Projected	Percent Change	2018-2019 Projected
continued ... OTHER LOCAL REVENUES													
Transfers Of Apportionments													
Special Education SELPA Transfers													
From Districts	6500	8791	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
From County Offices	6500	8792	1,685,224	1.56%	1,711,594	1.21%	1,732,239	0.96%	1,748,951	1.20%	1,769,985	1.08%	1,789,104
From JPAs	6500	8793	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
ROC/P Transfers													
From Districts	6350, 6360	8791	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
From County Offices	6350, 6360	8792	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
From JPAs	6350, 6360	8793	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
Other Transfers of Apportionments													
From Districts	All Other	8791	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
From County Offices	All Other	8792	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
From JPAs	All Other	8793	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
All Other Transfers In From All Others		8799	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
TOTAL, OTHER LOCAL REVENUES			2,662,738	1.56%	2,704,405	1.21%	2,737,024	0.96%	2,763,429	1.20%	2,796,665	1.08%	2,826,873
TOTAL, REVENUES			36,486,198	1.39%	36,993,961	1.44%	37,526,004	1.39%	38,048,001	1.76%	38,716,031	1.65%	39,353,644

6/26/2013 11:31

ExpRev1

Description	Resource Codes	Object Codes	2013-2014 Base Year	2014-2015 Projected	2015-2016 Projected	2016-2017 Projected	2017-2018 Projected	2018-2019 Projected
CERTIFICATED SALARIES								
Teacher Salaries		1100	36.54%	36.04%	35.40%	34.70%	33.98%	33.27%
Certificated Pupil Support Salaries		1200	2.99%	2.95%	2.89%	2.84%	2.78%	2.72%
Certificated Supervisors' and Administrators' Salaries		1300	4.62%	4.56%	4.49%	4.43%	4.36%	4.28%
Other Certificated Salaries		1900	0.87%	0.86%	0.84%	0.83%	0.81%	0.79%
TOTAL, CERTIFICATED SALARIES			45.02%	44.40%	43.63%	42.80%	41.92%	41.07%
CLASSIFIED SALARIES								
Instructional Aides' Salaries		2100	3.92%	3.86%	3.79%	3.72%	3.64%	3.57%
Classified Support Salaries		2200	7.77%	7.66%	7.52%	7.38%	7.22%	7.07%
Classified Supervisors' and Administrators' Salaries		2300	1.68%	1.66%	1.64%	1.61%	1.59%	1.56%
Clerical and Office Salaries		2400	4.58%	4.51%	4.43%	4.35%	4.26%	4.17%
Other Certificated Salaries		2900	0.90%	0.89%	0.87%	0.86%	0.85%	0.83%
TOTAL, CLASSIFIED SALARIES			18.84%	18.58%	18.26%	17.92%	17.55%	17.20%
EMPLOYEE BENEFITS								
STRS		3101-3102	3.67%	3.62%	3.56%	3.49%	3.42%	3.35%
PERS		3201-3202	3.04%	3.00%	2.95%	2.90%	2.84%	2.78%
OASDI/Medicare/Alternative		3301-3302	2.31%	2.28%	2.24%	2.19%	2.15%	2.11%
Health and Welfare Benefits		3401-3402	8.66%	8.54%	8.39%	8.23%	8.06%	7.90%
Unemployment Insurance		3501-3502	0.03%	0.03%	0.03%	0.03%	0.03%	0.03%
Workers' Compensation		3601-3602	2.64%	2.71%	2.79%	2.88%	2.96%	3.06%
OPEB, Allocated		3701-3702	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OPEB, Active Employees		3751-3752	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PERS Reduction		3801-3802	0.28%	0.28%	0.27%	0.27%	0.26%	0.26%
Other Employee Benefits		3901-3902	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TOTAL, EMPLOYEE BENEFITS			20.64%	20.46%	20.23%	19.99%	19.72%	19.48%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.30%	0.29%	0.29%	0.28%	0.28%	0.27%
Books and Other Reference Materials		4200	0.14%	0.14%	0.13%	0.13%	0.13%	0.13%
Materials and Supplies		4300	3.88%	3.83%	3.76%	3.68%	3.61%	3.53%
Noncapitalized Equipment		4400	0.44%	0.43%	0.42%	0.42%	0.41%	0.40%
Food		4700	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TOTAL, BOOKS AND SUPPLIES			4.75%	4.68%	4.60%	4.52%	4.42%	4.33%

6/26/2013 11:31

ExpRev2

Description	Resource Codes	Object Codes	2013-2014 Base Year	2014-2015 Projected	2015-2016 Projected	2016-2017 Projected	2017-2018 Projected	2018-2019 Projected
SERVICES, OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.37%	0.37%	0.36%	0.35%	0.35%	0.34%
Travel and Conference		5200	0.29%	0.29%	0.28%	0.28%	0.27%	0.27%
Dues and Memberships		5300	0.03%	0.03%	0.03%	0.03%	0.03%	0.03%
Insurance		5400-5450	0.62%	0.61%	0.60%	0.59%	0.58%	0.57%
Operation and Housekeeping Services		5500	1.95%	1.92%	1.89%	1.85%	1.81%	1.77%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.38%	0.38%	0.37%	0.36%	0.35%	0.35%
Transfers of Direct Costs		5710	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Transfers of Direct Costs - Interfund		5750	-0.03%	-0.03%	-0.03%	-0.02%	-0.02%	-0.02%
Professional/Consultanting Services and Operating Expenditures		5800	5.44%	5.37%	5.27%	5.17%	5.06%	4.95%
Communications		5900	0.20%	0.20%	0.20%	0.19%	0.19%	0.18%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			9.26%	9.13%	8.97%	8.80%	8.61%	8.43%
CAPITAL OUTLAY								
Land		6100	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Land Improvements		6170	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Buildings and Improvements of Buildings		6200	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
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%
Equipment		6400	0.17%	0.16%	0.16%	0.16%	0.16%	0.15%
Equipment Replacment		6500	0.05%	0.05%	0.05%	0.05%	0.05%	0.05%
TOTAL, CAPITAL OUTLAY			0.22%	0.22%	0.22%	0.21%	0.21%	0.20%
OTHER OUTGO (excluding Direct Support/Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
State Special Schools		7130	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Tuition, Excess Costs, and/or Deficit Payments		7141	2.30%	2.27%	2.23%	2.19%	2.14%	2.10%
Payments to County Offices		7142	3.87%	3.82%	3.75%	3.68%	3.60%	3.53%
Payments to JPAs		7143	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Transfers of Pass - Through Revenues								
To Districts		7211	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
To County Offices		7212	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
To JPAs		7213	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Special Education SELPA Transfers Of Apportionments								
To Districts	6500	7221	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
To County Offices	6500	7222	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
To JPAs	6500	7223	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

6/26/2013 11:31

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Description	Resource Codes	Object Codes	2013-2014 Base Year	2014-2015 Projected	2015-2016 Projected	2016-2017 Projected	2017-2018 Projected	2018-2019 Projected
Continued ... OTHER OUTGO (excluding Direct Support/Indirect Costs)								
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6330	7221	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
To County Offices	6330	7222	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
To JPAs	6330	7223	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Other Transfers of Apportionments	All Other	7221-7223	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
All Other Transfers		7281-7283	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
All Other Transfers Out to All Others		7299	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Debt Service								
Debt Service - Interest		7438	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Other Debt Service - Principal		7439	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TOTAL, OTHER OUTGO (excluding Direct Support/Indirect Costs)			6.17%	6.09%	5.98%	5.86%	5.74%	5.62%
DIRECT SUPPORT/INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Transfers of Indirect Costs - Interfund		7350	-0.05%	-0.05%	-0.05%	-0.05%	-0.04%	-0.04%
TOTAL, SUPPORT/INDIRECT COSTS			-0.05%	-0.05%	-0.05%	-0.05%	-0.04%	-0.04%
TOTAL, EXPENDITURES			104.85%	103.52%	101.85%	100.04%	98.14%	96.28%

6/26/2013 11:31

ExpADA-1

Description	Resource Codes	Object Codes	2013-2014 Base Year	2014-2015 Projected	2015-2016 Projected	2016-2017 Projected	2017-2018 Projected	2018-2019 Projected
CERTIFICATED SALARIES								
Teacher Salaries		1100	\$3,273.10	\$3,273.10	\$3,273.10	\$3,273.10	\$3,273.10	\$3,273.10
Certificated Pupil Support Salaries		1200	\$267.54	\$267.54	\$267.54	\$267.54	\$267.54	\$267.54
Certificated Supervisors' and Administrators Salaries		1300	\$413.99	\$413.99	\$415.48	\$417.99	\$419.51	\$421.55
Other Certificated Salaries		1900	\$78.05	\$78.05	\$78.05	\$78.05	\$78.05	\$78.05
TOTAL, CERTIFICATED SALARIES			\$4,032.67	\$4,032.67	\$4,034.16	\$4,036.67	\$4,038.19	\$4,040.24
CLASSIFIED SALARIES								
Instructional Aides' Salaries		2100	\$350.88	\$350.88	\$350.88	\$350.88	\$350.88	\$350.88
Classified Support Salaries		2200	\$695.60	\$695.60	\$695.60	\$695.60	\$695.60	\$695.60
Classified Supervisors' and Administrators' Salaries		2300	\$150.86	\$150.86	\$151.40	\$152.32	\$152.87	\$153.62
Clerical and Office Salaries		2400	\$409.87	\$409.87	\$409.87	\$409.87	\$409.87	\$409.87
Other Certificated Salaries		2900	\$80.44	\$80.44	\$80.73	\$81.22	\$81.51	\$81.91
TOTAL CLASSIFIED SALARIES			\$1,687.64	\$1,687.64	\$1,688.47	\$1,689.88	\$1,690.72	\$1,691.87
EMPLOYEE BENEFITS								
STRS		3101-3102	\$328.99	\$328.99	\$329.11	\$329.32	\$329.44	\$329.61
PERS		3201-3202	\$272.75	\$272.75	\$272.89	\$273.12	\$273.25	\$273.44
OASDI/Medicare/Alternative		3301-3302	\$206.74	\$206.74	\$206.82	\$206.96	\$207.05	\$207.16
Health and Welfare Benefits		3401-3402	\$775.41	\$775.41	\$775.73	\$776.26	\$776.58	\$777.01
Unemployment Insurance		3501-3502	\$3.02	\$3.02	\$3.02	\$3.02	\$3.02	\$3.02
Workers' Compensation		3601-3602	\$236.62	\$246.41	\$257.95	\$271.21	\$285.09	\$300.73
OPEB, Allocated		3701-3702	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
OPEB, Active Employees		3751-3752	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
PERS Reduction		3801-3802	\$25.26	\$25.26	\$25.27	\$25.30	\$25.31	\$25.33
Other Employee Benefits		3901-3902	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL, EMPLOYEE BENEFITS			\$1,848.79	\$1,858.58	\$1,870.79	\$1,885.18	\$1,899.74	\$1,916.31
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	\$26.63	\$26.63	\$26.63	\$26.63	\$26.63	\$26.63
Books and Other Reference Materials		4200	\$12.34	\$12.34	\$12.34	\$12.34	\$12.34	\$12.34
Materials and Supplies		4300	\$347.48	\$347.48	\$347.48	\$347.48	\$347.48	\$347.48
Noncapitalized Equipment		4400	\$39.06	\$39.06	\$39.20	\$39.43	\$39.58	\$39.77
Food		4700	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL, BOOKS AND SUPPLIES			\$425.50	\$425.50	\$425.64	\$425.88	\$426.02	\$426.22

Description	Resource Codes	Object Codes	2013-2014 Base Year	2014-2015 Projected	2015-2016 Projected	2016-2017 Projected	2017-2018 Projected	2018-2019 Projected
SERVICES, OTHER OPERATING EXPENSES								
Subagreements for Services		5100	\$33.27	\$33.27	\$33.27	\$33.27	\$33.27	\$33.27
Travel and Conference		5200	\$26.12	\$26.12	\$26.12	\$26.12	\$26.12	\$26.12
Dues and Memberships		5300	\$2.74	\$2.74	\$2.74	\$2.74	\$2.74	\$2.74
Insurance		5400-5450	\$55.78	\$55.78	\$55.78	\$55.78	\$55.78	\$55.78
Operation and Housekeeping Services		5500	\$174.48	\$174.48	\$174.48	\$174.48	\$174.48	\$174.48
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	\$34.17	\$34.17	\$34.17	\$34.17	\$34.17	\$34.17
Transfers of Direct Costs		5710	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Transfers of Direct Costs - Interfund		5750	-\$2.32	-\$2.32	-\$2.32	-\$2.32	-\$2.32	-\$2.32
Professional/Consulting Services and Operating Expenditures		5800	\$487.39	\$487.39	\$487.39	\$487.39	\$487.39	\$487.39
Communications		5900	\$18.04	\$18.04	\$18.04	\$18.04	\$18.04	\$18.04
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			\$829.68	\$829.68	\$829.68	\$829.68	\$829.68	\$829.68
CAPITAL OUTLAY								
Land		6100	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Land Improvements		6170	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Buildings and Improvements of Buildings		6200	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
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
Equipment		6400	\$14.98	\$14.98	\$14.98	\$14.98	\$14.98	\$14.98
Equipment Replacment		6500	\$4.91	\$4.91	\$4.91	\$4.91	\$4.91	\$4.91
TOTAL, CAPITAL OUTLAY			\$19.89	\$19.89	\$19.89	\$19.89	\$19.89	\$19.89
OTHER OUTGO (excluding Direct Support/Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
State Special Schools		7130	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Tuition, Excess Costs, and/or Deficit Payments		7141	\$206.24	\$206.24	\$206.24	\$206.24	\$206.24	\$206.24
Payments to County Offices		7142	\$346.86	\$346.86	\$346.86	\$346.86	\$346.86	\$346.86
Payments to JPAs		7143	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Transfers of Pass - Through Revenues								
To Districts		7211	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
To County Offices		7212	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
To JPAs		7213	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Special Education SELPA Transfers Of Apportionments								
To Districts	6500	7221	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
To County Offices	6500	7222	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
To JPAs	6500	7223	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

6/26/2013 11:31

ExpADA-3

Description	Resource Codes	Object Codes	2013-2014 Base Year	2014-2015 Projected	2015-2016 Projected	2016-2017 Projected	2017-2018 Projected	2018-2019 Projected
Continued ... OTHER OUTGO (excluding Direct Support/Indirect Costs)								
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6330	7221	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
To County Offices	6330	7222	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
To JPAs	6330	7223	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Transfers of Apportionments	All Other	7221-7223	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
All Other Transfers		7281-7283	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
All Other Transfers Out to All Others		7299	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Debt Service								
Debt Service - Interest		7438	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Debt Service - Principal		7439	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL, OTHER OUTGO (excluding Direct Support/Indirect Costs)			\$553.09	\$553.09	\$553.09	\$553.09	\$553.09	\$553.09
DIRECT SUPPORT/INDIRECT COSTS								
Transfers of Indirect Costs		7310	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Transfers of Indirect Costs - Interfund		7350	-\$4.33	-\$4.33	-\$4.33	-\$4.33	-\$4.33	-\$4.33
TOTAL, SUPPORT/INDIRECT COSTS			-\$4.33	-\$4.33	-\$4.33	-\$4.33	-\$4.33	-\$4.33
TOTAL, EXPENDITURES			\$9,392.94	\$9,402.73	\$9,417.41	\$9,435.94	\$9,453.01	\$9,472.96

North Monterey County
Unified School District

Final Budget
Other Funds
2013 - 2014



JUNE 27, 2013

OTHER FUNDS

ADULT EDUCATION FUND (11)

The Adult Education Fund supports the District's adult education programs: Community Based English Tutoring, Adult Basic Education Program, Adult Correctional Program, and Adult Vocational Ed Program.

Child Development Fund (12)

The Child Development Fund is for Preschool and Child Care programs in the District.

CAFETERIA FUND (13)

This fund is the operating fund for the food service program providing breakfast and lunch to the District's students. The S.H.A.P.E. program, which educates children on proper eating habits, and the California Nutrition Grant are also operated out of this fund.

DEFERRED MAINTENANCE FUND (14)

Fire alarms, heating and air conditioning, painting, roofing, asphalt, and carpet replacement make up the majority of the kinds of projects completed through our Deferred Maintenance Fund.

Projects funded by Deferred Maintenance are reported to the State through a 5-year plan submitted in March of each year. This plan and its projects are approved by the State. The program is limited to repairs and maintenance of buildings in the District. The State provides a matching contribution to the districts. What we provide in the fund is limited in dollar amount. The amount of contribution is calculated based on a percentage of the General Fund.

BUILDING FUND – (21)

This fund is for building projects.

COUNTY SCHOOL FACILITIES FUND (35)

This fund is the flow through account for the new state building projects.
This account holds money received from the state building program.

North Monterey County
Unified School District

FINAL BUDGET
State Forms
2013 - 2014



JUNE 27, 2013

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2012-13 Estimated Actuals	2013-14 Budget
01	General Fund/County School Service Fund	GS	GS
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund		
11	Adult Education Fund	G	G
12	Child Development Fund	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		
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	GS	
CEB	Current Expense Formula/Minimum Classroom Comp. - Budget		GS
CHG	Change Order Form		
DEBT	Schedule of Long-Term Liabilities		
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2012-13 Estimated Actuals	2013-14 Budget
MYP	Multiyear Projections - General Fund		GS
NCMOE	No Child Left Behind Maintenance of Effort	GS	
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	22,196,915.00	196,191.00	22,393,106.00	22,957,571.00	160,665.00	23,118,236.00	3.2%
2) Federal Revenue		8100-8299	0.00	5,045,258.00	5,045,258.00	0.00	3,580,528.00	3,580,528.00	-29.0%
3) Other State Revenue		8300-8599	4,395,225.00	2,662,055.00	7,057,280.00	4,430,292.00	2,694,404.00	7,124,696.00	1.0%
4) Other Local Revenue		8600-8799	1,032,438.00	1,823,148.00	2,855,586.00	857,212.00	1,805,526.00	2,662,738.00	-6.8%
5) TOTAL, REVENUES			27,624,578.00	9,726,652.00	37,351,230.00	28,245,075.00	8,241,123.00	36,486,198.00	-2.3%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	12,702,871.00	4,141,418.00	16,844,289.00	12,394,389.00	4,030,686.00	16,425,075.00	-2.5%
2) Classified Salaries		2000-2999	3,248,587.00	2,804,419.00	6,053,006.00	3,482,243.00	3,391,515.00	6,873,758.00	13.6%
3) Employee Benefits		3000-3999	5,357,203.00	2,410,291.00	7,767,494.00	5,118,855.00	2,411,265.00	7,530,120.00	-3.1%
4) Books and Supplies		4000-4999	551,240.00	1,501,275.00	2,052,515.00	529,062.00	1,204,012.00	1,733,074.00	-15.6%
5) Services and Other Operating Expenditures		5000-5999	1,944,143.00	1,388,420.00	3,332,563.00	2,133,843.00	1,245,438.00	3,379,281.00	1.4%
6) Capital Outlay		6000-6999	20,000.00	0.00	20,000.00	61,000.00	20,000.00	81,000.00	305.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299							
		7400-7499	28,574.00	3,139,068.00	3,167,642.00	0.00	2,252,751.00	2,252,751.00	-28.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(542,169.00)	369,441.00	(172,728.00)	(123,546.00)	105,922.00	(17,624.00)	-89.8%
9) TOTAL, EXPENDITURES			23,310,449.00	15,754,332.00	39,064,781.00	23,595,846.00	14,661,589.00	38,257,435.00	-2.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,314,129.00	(6,027,680.00)	(1,713,551.00)	4,649,229.00	(6,420,466.00)	(1,771,237.00)	3.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(5,883,404.00)	5,883,404.00	0.00	(6,499,700.00)	6,499,700.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(5,883,404.00)	5,883,404.00	0.00	(6,499,700.00)	6,499,700.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,569,275.00)	(144,276.00)	(1,713,551.00)	(1,850,471.00)	79,234.00	(1,771,237.00)	3.4%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	5,473,610.00	448,168.00	5,921,778.00	3,904,335.00	303,886.00	4,208,221.00	-28.9%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,473,610.00	448,168.00	5,921,778.00	3,904,335.00	303,886.00	4,208,221.00	-28.9%
d) Other Restatements		9795	0.00	(6.00)	(6.00)	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,473,610.00	448,162.00	5,921,772.00	3,904,335.00	303,886.00	4,208,221.00	-28.9%
2) Ending Balance, June 30 (E + F1e)			3,904,335.00	303,886.00	4,208,221.00	2,053,864.00	383,120.00	2,436,984.00	-42.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	5,000.00	0.00	5,000.00	5,000.00	0.00	5,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	303,887.00	303,887.00	0.00	383,121.00	383,121.00	26.1%
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	389,202.00	0.00	389,202.00	895,984.00	0.00	895,984.00	130.2%
Lottery	1100	9780				486,840.00		486,840.00	
EPA	1400	9780				409,144.00		409,144.00	
Lottery	1100	9780	321,894.00		321,894.00				
CSR	1300	9780	67,308.00		67,308.00				
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	1,200,000.00	0.00	1,200,000.00	1,152,880.00	0.00	1,152,880.00	-3.9%
Unassigned/Unappropriated Amount		9790	2,310,133.00	(1.00)	2,310,132.00	0.00	(1.00)	(1.00)	-100.0%

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

			2012-13 Estimated Actuals			2013-14 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
REVENUE LIMIT SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	9,615,000.00	0.00	9,615,000.00	5,580,223.00	0.00	5,580,223.00	-42.0%
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	4,668,519.00	0.00	4,668,519.00	New
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	82,471.00	0.00	82,471.00	82,471.00	0.00	82,471.00	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	12,124,614.00	0.00	12,124,614.00	12,124,614.00	0.00	12,124,614.00	0.0%
Unsecured Roll Taxes		8042	522,781.00	0.00	522,781.00	522,781.00	0.00	522,781.00	0.0%
Prior Years' Taxes		8043	248,747.00	0.00	248,747.00	248,747.00	0.00	248,747.00	0.0%
Supplemental Taxes		8044	85,922.00	0.00	85,922.00	85,922.00	0.00	85,922.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(259,201.00)	0.00	(259,201.00)	(260,328.00)	0.00	(260,328.00)	0.4%
Community Redevelopment Funds (SB 617/699/1992)		8047	347.00	0.00	347.00	40,573.00	0.00	40,573.00	11592.5%
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			22,420,681.00	0.00	22,420,681.00	23,093,522.00	0.00	23,093,522.00	3.0%
Revenue Limit Transfers									
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(196,191.00)		(196,191.00)	(160,665.00)		(160,665.00)	-18.1%
Continuation Education ADA Transfer	2200	8091		0.00	0.00		0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091		0.00	0.00		0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091		196,191.00	196,191.00		160,665.00	160,665.00	-18.1%

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)	
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	48,407.00	0.00	48,407.00	117,337.00	0.00	117,337.00	142.4%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(75,982.00)	0.00	(75,982.00)	(92,623.00)	0.00	(92,623.00)	21.9%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			22,196,915.00	196,191.00	22,393,106.00	22,957,571.00	160,665.00	23,118,236.00	3.2%
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	579,571.00	579,571.00	0.00	510,618.00	510,618.00	-11.9%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low- Income and Neglected	3010	8290		795,057.00	795,057.00		800,714.00	800,714.00	0.7%
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		225,478.00	225,478.00		153,548.00	153,548.00	-31.9%
NCLB: Title III, Immigrant Education Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		177,162.00	177,162.00		174,063.00	174,063.00	-1.7%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290		3,203,636.00	3,203,636.00		1,872,589.00	1,872,589.00	-41.5%
Vocational and Applied Technology Education	3500-3699	8290		35,269.00	35,269.00		31,742.00	31,742.00	-10.0%
Safe and Drug Free Schools	3700-3799	8290		10,232.00	10,232.00		10,232.00	10,232.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	18,853.00	18,853.00	0.00	27,022.00	27,022.00	43.3%
TOTAL, FEDERAL REVENUE			0.00	5,045,258.00	5,045,258.00	0.00	3,580,528.00	3,580,528.00	-29.0%
OTHER STATE REVENUE									
Other State Apportionments									
Community Day School Additional Funding									
Current Year	2430	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	2430	8319		0.00	0.00		0.00	0.00	0.0%
ROC/P Entitlement									
Current Year	6355-6360	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6355-6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
Home-to-School Transportation	7230	8311		1,043,298.00	1,043,298.00		1,043,298.00	1,043,298.00	0.0%
Economic Impact Aid	7090-7091	8311		1,052,875.00	1,052,875.00		1,158,030.00	1,158,030.00	10.0%
Spec. Ed. Transportation	7240	8311		0.00	0.00		0.00	0.00	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	824,670.00	0.00	824,670.00	824,670.00	0.00	824,670.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	115,659.00	0.00	115,659.00	115,659.00	0.00	115,659.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	571,332.00	138,226.00	709,558.00	549,807.00	128,291.00	678,098.00	-4.4%
Tax Relief Subventions									

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		414,000.00	414,000.00		364,785.00	364,785.00	-11.9%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590		0.00	0.00		0.00	0.00	0.0%
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590		0.00	0.00		0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	2,883,564.00	13,656.00	2,897,220.00	2,940,156.00	0.00	2,940,156.00	1.5%
TOTAL, OTHER STATE REVENUE			4,395,225.00	2,662,055.00	7,057,280.00	4,430,292.00	2,694,404.00	7,124,696.00	1.0%

			2012-13 Estimated Actuals			2013-14 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to RL Deduction		8625	478,027.00	0.00	478,027.00	152,458.00	0.00	152,458.00	-68.1%
Penalties and Interest from									
Delinquent Non-Revenue									
Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	33,000.00	0.00	33,000.00	34,500.00	0.00	34,500.00	4.5%
Interest		8660	20,000.00	0.00	20,000.00	20,375.00	0.00	20,375.00	1.9%
Net Increase (Decrease) in the Fair Value of Investments									
		8662	30,500.00	0.00	30,500.00	0.00	0.00	0.00	-100.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677		0.00	0.00		0.00	0.00	0.0%
Interagency Services	All Other	8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	44,000.00	0.00	44,000.00	14,800.00	0.00	14,800.00	-66.4%

			2012-13 Estimated Actuals			2013-14 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
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	426,911.00	137,924.00	564,835.00	635,079.00	120,302.00	755,381.00	33.7%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		1,685,224.00	1,685,224.00		1,685,224.00	1,685,224.00	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			1,032,438.00	1,823,148.00	2,855,586.00	857,212.00	1,805,526.00	2,662,738.00	-6.8%
TOTAL, REVENUES			27,624,578.00	9,726,652.00	37,351,230.00	28,245,075.00	8,241,123.00	36,486,198.00	-2.3%

			2012-13 Estimated Actuals			2013-14 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	10,857,408.00	3,043,792.00	13,901,200.00	10,379,687.00	2,951,650.00	13,331,337.00	-4.1%
Certificated Pupil Support Salaries		1200	467,612.00	574,726.00	1,042,338.00	553,349.00	536,349.00	1,089,698.00	4.5%
Certificated Supervisors' and Administrators' Salaries		1300	1,137,166.00	410,874.00	1,548,040.00	1,205,318.00	480,844.00	1,686,162.00	8.9%
Other Certificated Salaries		1900	240,685.00	112,026.00	352,711.00	256,035.00	61,843.00	317,878.00	-9.9%
TOTAL, CERTIFICATED SALARIES			12,702,871.00	4,141,418.00	16,844,289.00	12,394,389.00	4,030,686.00	16,425,075.00	-2.5%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	117,307.00	839,761.00	957,068.00	130,925.00	1,298,204.00	1,429,129.00	49.3%
Classified Support Salaries		2200	1,288,198.00	1,368,993.00	2,657,191.00	1,474,817.00	1,358,346.00	2,833,163.00	6.6%
Classified Supervisors' and Administrators' Salaries		2300	442,179.00	142,865.00	585,044.00	358,447.00	256,008.00	614,455.00	5.0%
Clerical, Technical and Office Salaries		2400	1,240,322.00	371,449.00	1,611,771.00	1,300,290.00	369,092.00	1,669,382.00	3.6%
Other Classified Salaries		2900	160,581.00	81,351.00	241,932.00	217,764.00	109,865.00	327,629.00	35.4%
TOTAL, CLASSIFIED SALARIES			3,248,587.00	2,804,419.00	6,053,006.00	3,482,243.00	3,391,515.00	6,873,758.00	13.6%
EMPLOYEE BENEFITS									
STRS		3101-3102	1,050,886.00	346,199.00	1,397,085.00	1,007,002.00	332,984.00	1,339,986.00	-4.1%
PERS		3201-3202	544,756.00	433,314.00	978,070.00	592,439.00	518,473.00	1,110,912.00	13.6%
OASDI/Medicare/Alternative		3301-3302	431,702.00	251,718.00	683,420.00	481,448.00	360,589.00	842,037.00	23.2%
Health and Welfare Benefits		3401-3402	2,267,938.00	952,827.00	3,220,765.00	2,315,217.00	843,037.00	3,158,254.00	-1.9%
Unemployment Insurance		3501-3502	180,248.00	74,081.00	254,329.00	7,985.00	4,306.00	12,291.00	-95.2%
Workers' Compensation		3601-3602	777,785.00	324,101.00	1,101,886.00	662,016.00	301,732.00	963,748.00	-12.5%
OPEB, Allocated		3701-3702	79,588.00	4,460.00	84,048.00	0.00	0.00	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	22,101.00	21,068.00	43,169.00	52,748.00	50,144.00	102,892.00	138.3%
Other Employee Benefits		3901-3902	2,199.00	2,523.00	4,722.00	0.00	0.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			5,357,203.00	2,410,291.00	7,767,494.00	5,118,855.00	2,411,265.00	7,530,120.00	-3.1%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	29,500.00	143,202.00	172,702.00	108,450.00	0.00	108,450.00	-37.2%
Books and Other Reference Materials		4200	120.00	29,148.00	29,268.00	0.00	50,281.00	50,281.00	71.8%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Materials and Supplies		4300	458,721.00	901,159.00	1,359,880.00	329,036.00	1,086,233.00	1,415,269.00	4.1%
Noncapitalized Equipment		4400	62,899.00	427,766.00	490,665.00	91,576.00	67,498.00	159,074.00	-87.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			551,240.00	1,501,275.00	2,052,515.00	529,062.00	1,204,012.00	1,733,074.00	-15.6%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	29,000.00	215,105.00	244,105.00	29,000.00	106,500.00	135,500.00	-44.5%
Travel and Conferences		5200	30,143.00	58,605.00	88,748.00	46,889.00	59,504.00	106,393.00	19.9%
Dues and Memberships		5300	14,910.00	2,373.00	17,283.00	11,000.00	150.00	11,150.00	-35.5%
Insurance		5400 - 5450	218,000.00	5,136.00	223,136.00	227,203.00	0.00	227,203.00	1.8%
Operations and Housekeeping Services		5500	718,445.00	0.00	718,445.00	710,668.00	0.00	710,668.00	-1.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	75,054.00	74,246.00	149,300.00	97,884.00	41,297.00	139,181.00	-6.8%
Transfers of Direct Costs		5710	122,360.00	(122,360.00)	0.00	143,448.00	(143,448.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	540.00	(5,510.00)	(4,970.00)	500.00	(9,937.00)	(9,437.00)	89.9%
Professional/Consulting Services and Operating Expenditures		5800	647,888.00	1,145,964.00	1,793,852.00	819,506.00	1,165,640.00	1,985,146.00	10.7%
Communications		5900	87,803.00	14,861.00	102,664.00	47,745.00	25,732.00	73,477.00	-28.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,944,143.00	1,388,420.00	3,332,563.00	2,133,843.00	1,245,438.00	3,379,281.00	1.4%

			2012-13 Estimated Actuals			2013-14 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	20,000.00	0.00	20,000.00	61,000.00	0.00	61,000.00	205.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	20,000.00	20,000.00	New
TOTAL, CAPITAL OUTLAY			20,000.00	0.00	20,000.00	61,000.00	20,000.00	81,000.00	305.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	14,000.00	0.00	14,000.00	0.00	0.00	0.00	-100.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	1,144,643.00	1,144,643.00	0.00	840,000.00	840,000.00	-26.6%
Payments to County Offices		7142	0.00	1,994,425.00	1,994,425.00	0.00	1,412,751.00	1,412,751.00	-29.2%
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%

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)	
All Other Transfers Out to All Others		7299	14,574.00	0.00	14,574.00	0.00	0.00	0.00	-100.0%
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)			28,574.00	3,139,068.00	3,167,642.00	0.00	2,252,751.00	2,252,751.00	-28.9%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(369,438.00)	369,441.00	3.00	(105,922.00)	105,922.00	0.00	-100.0%
Transfers of Indirect Costs - Interfund		7350	(172,731.00)	0.00	(172,731.00)	(17,624.00)	0.00	(17,624.00)	-89.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(542,169.00)	369,441.00	(172,728.00)	(123,546.00)	105,922.00	(17,624.00)	-89.8%
TOTAL, EXPENDITURES			23,310,449.00	15,754,332.00	39,064,781.00	23,595,846.00	14,661,589.00	38,257,435.00	-2.1%

			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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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)	
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(5,883,404.00)	5,883,404.00	0.00	(6,499,700.00)	6,499,700.00	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			(5,883,404.00)	5,883,404.00	0.00	(6,499,700.00)	6,499,700.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(5,883,404.00)	5,883,404.00	0.00	(6,499,700.00)	6,499,700.00	0.00	0.0%

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	306,794.00	310,671.00	1.3%
4) Other Local Revenue		8600-8799	23,608.00	44,000.00	86.4%
5) TOTAL REVENUES			330,402.00	354,671.00	7.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	217,395.00	123,821.00	-43.0%
2) Classified Salaries		2000-2999	29,100.00	26,919.00	-7.5%
3) Employee Benefits		3000-3999	69,217.00	64,822.00	-6.3%
4) Books and Supplies		4000-4999	40,450.00	25,395.00	-37.2%
5) Services and Other Operating Expenditures		5000-5999	5,743.00	5,538.00	-3.6%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			361,905.00	246,495.00	-31.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(31,503.00)	108,176.00	-443.4%
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)			(31,503.00)	108,176.00	-443.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	115,410.00	83,907.00	-27.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			115,410.00	83,907.00	-27.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			115,410.00	83,907.00	-27.3%
2) Ending Balance, June 30 (E + F1e)			83,907.00	192,083.00	128.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	83,907.00	192,083.00	128.9%
Adult Ed	0000	9780		192,083.00	
Adult Ed.	0000	9780	83,907.00		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
No Child Left Behind	3105, 3200, 4045	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	59,118.00	59,118.00	0.0%
All Other State Revenue		8590	247,676.00	251,563.00	1.6%
TOTAL, OTHER STATE REVENUE			306,794.00	310,671.00	1.3%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	42.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	23,566.00	44,000.00	86.7%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			23,608.00	44,000.00	86.4%
TOTAL, REVENUES			330,402.00	354,671.00	7.3%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	133,190.00	71,101.00	-46.6%
Certificated Pupil Support Salaries		1200	21,963.00	0.00	-100.0%
Certificated Supervisors' and Administrators' Salaries		1300	62,242.00	52,720.00	-15.3%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			217,395.00	123,821.00	-43.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	29,100.00	26,919.00	-7.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			29,100.00	26,919.00	-7.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	19,954.00	10,217.00	-48.8%
PERS		3201-3202	4,598.00	4,966.00	8.0%
OASDI/Medicare/Alternative		3301-3302	5,923.00	7,469.00	26.1%
Health and Welfare Benefits		3401-3402	17,935.00	35,478.00	97.8%
Unemployment Insurance		3501-3502	4,347.00	79.00	-98.2%
Workers' Compensation		3601-3602	16,060.00	6,188.00	-61.5%
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	400.00	425.00	6.3%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			69,217.00	64,822.00	-6.3%
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	40,450.00	25,395.00	-37.2%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			40,450.00	25,395.00	-37.2%

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%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	315.00	New
Professional/Consulting Services and Operating Expenditures		5800	4,438.00	4,418.00	-0.5%
Communications		5900	1,305.00	805.00	-38.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,743.00	5,538.00	-3.6%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			361,905.00	246,495.00	-31.9%

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					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)					
			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2012-13 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	306,794.00	310,671.00	1.3%
4) Other Local Revenue		8600-8799	23,608.00	44,000.00	86.4%
5) TOTAL REVENUES			330,402.00	354,671.00	7.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		191,933.00	137,494.00	-28.4%
2) Instruction - Related Services	2000-2999		140,505.00	109,001.00	-22.4%
3) Pupil Services	3000-3999		29,467.00	0.00	-100.0%
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			361,905.00	246,495.00	-31.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(31,503.00)	108,176.00	-443.4%
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)			(31,503.00)	108,176.00	-443.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	115,410.00	83,907.00	-27.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			115,410.00	83,907.00	-27.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			115,410.00	83,907.00	-27.3%
2) Ending Balance, June 30 (E + F1e)			83,907.00	192,083.00	128.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	83,907.00	192,083.00	128.9%
Adult Ed	0000	9780		192,083.00	
Adult Ed.	0000	9780	83,907.00		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2012-13	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	7,000.00	7,000.00	0.0%
3) Other State Revenue		8300-8599	882,120.00	935,674.00	6.1%
4) Other Local Revenue		8600-8799	371,567.00	516,934.00	39.1%
5) TOTAL, REVENUES			1,260,687.00	1,459,608.00	15.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	581,494.00	587,198.00	1.0%
2) Classified Salaries		2000-2999	348,135.00	381,181.00	9.5%
3) Employee Benefits		3000-3999	267,679.00	390,825.00	46.0%
4) Books and Supplies		4000-4999	54,076.00	23,788.00	-56.0%
5) Services and Other Operating Expenditures		5000-5999	42,236.00	55,843.00	32.2%
6) Capital Outlay		6000-6999	7,500.00	7,500.00	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	76,747.00	17,624.00	-77.0%
9) TOTAL, EXPENDITURES			1,377,867.00	1,463,959.00	6.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(117,180.00)	(4,351.00)	-96.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(117,180.00)	(4,351.00)	-96.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	272,034.00	154,854.00	-43.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			272,034.00	154,854.00	-43.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			272,034.00	154,854.00	-43.1%
2) Ending Balance, June 30 (E + F1e)			154,854.00	150,503.00	-2.8%
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	42,034.00	29,747.00	-29.2%
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	112,820.00	224,145.00	98.7%
Child Dev	0000	9780		224,145.00	
Child Dev.	0000	9780	112,820.00		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(103,389.00)	New

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

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	7,000.00	7,000.00	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	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			7,000.00	7,000.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	300.00	300.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8567	0.00	0.00	0.0%
State Preschool	6055, 6056, 6105	8590	881,820.00	935,374.00	6.1%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			882,120.00	935,674.00	6.1%
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	316.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	243,353.00	264,017.00	8.5%
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	127,898.00	252,917.00	97.7%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			371,567.00	516,934.00	39.1%
TOTAL, REVENUES			1,260,687.00	1,459,608.00	15.8%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	448,511.00	456,255.00	1.7%
Certificated Pupil Support Salaries		1200	28,500.00	24,368.00	-14.5%
Certificated Supervisors' and Administrators' Salaries		1300	104,483.00	106,575.00	2.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			581,494.00	587,198.00	1.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	235,943.00	239,462.00	1.5%
Classified Support Salaries		2200	44,045.00	47,345.00	7.5%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	68,147.00	94,374.00	38.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			348,135.00	381,181.00	9.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	54,732.00	47,457.00	-13.3%
PERS		3201-3202	26,993.00	33,767.00	25.1%
OASDI/Medicare/Alternative		3301-3302	40,956.00	52,010.00	27.0%
Health and Welfare Benefits		3401-3402	79,782.00	214,054.00	168.3%
Unemployment Insurance		3501-3502	12,465.00	510.00	-95.9%
Workers' Compensation		3601-3602	47,625.00	39,774.00	-16.5%
OPEB, Allocated		3701-3702	2,000.00	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	3,041.00	3,253.00	7.0%
Other Employee Benefits		3901-3902	85.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			267,679.00	390,825.00	46.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	51,861.00	22,834.00	-56.0%
Noncapitalized Equipment		4400	2,215.00	954.00	-56.9%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			54,076.00	23,788.00	-56.0%

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	5,119.00	3,150.00	-38.5%
Dues and Memberships		5300	1,015.00	1,112.00	9.6%
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	4,950.00	4,480.00	-9.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	18,220.00	16,622.00	-8.8%
Professional/Consulting Services and Operating Expenditures		5800	9,336.00	28,495.00	205.2%
Communications		5900	3,596.00	1,984.00	-44.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			42,236.00	55,843.00	32.2%
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	7,500.00	7,500.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			7,500.00	7,500.00	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	76,747.00	17,624.00	-77.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			76,747.00	17,624.00	-77.0%
TOTAL, EXPENDITURES			1,377,867.00	1,463,959.00	6.2%

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	7,000.00	7,000.00	0.0%
3) Other State Revenue		8300-8599	882,120.00	935,674.00	6.1%
4) Other Local Revenue		8600-8799	371,567.00	516,934.00	39.1%
5) TOTAL, REVENUES			1,260,687.00	1,459,608.00	15.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		930,369.00	1,043,562.00	12.2%
2) Instruction - Related Services	2000-2999		283,563.00	316,961.00	11.8%
3) Pupil Services	3000-3999		48,100.00	42,557.00	-11.5%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		76,747.00	17,624.00	-77.0%
8) Plant Services	8000-8999		39,088.00	43,255.00	10.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,377,867.00	1,463,959.00	6.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(117,180.00)	(4,351.00)	-96.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(117,180.00)	(4,351.00)	-96.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	272,034.00	154,854.00	-43.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			272,034.00	154,854.00	-43.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			272,034.00	154,854.00	-43.1%
2) Ending Balance, June 30 (E + F1e)			154,854.00	150,503.00	-2.8%
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	42,034.00	29,747.00	-29.2%
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	112,820.00	224,145.00	98.7%
Child Dev	0000	9780		224,145.00	
Child Dev.	0000	9780	112,820.00		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(103,389.00)	New

Resource	Description	2012-13	2013-14
		Estimated Actuals	Budget
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	300.00	300.00
6130	Child Development: Center-Based Reserve Account	29,447.00	29,447.00
9010	Other Restricted Local	12,287.00	0.00
Total, Restricted Balance		42,034.00	29,747.00

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	1,930,000.00	1,800,000.00	-6.7%
3) Other State Revenue		8300-8599	174,000.00	165,000.00	-5.2%
4) Other Local Revenue		8600-8799	247,200.00	245,600.00	-0.6%
5) TOTAL, REVENUES			2,351,200.00	2,210,600.00	-6.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	679,269.00	684,322.00	0.7%
3) Employee Benefits		3000-3999	303,120.00	298,533.00	-1.5%
4) Books and Supplies		4000-4999	1,220,390.00	1,264,650.00	3.6%
5) Services and Other Operating Expenditures		5000-5999	64,322.00	216,387.00	236.4%
6) Capital Outlay		6000-6999	110,798.00	118,000.00	6.5%
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	95,984.00	0.00	-100.0%
9) TOTAL, EXPENDITURES			2,473,883.00	2,581,892.00	4.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(122,683.00)	(371,292.00)	202.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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)			(122,683.00)	(371,292.00)	202.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,605,871.00	1,483,188.00	-7.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,605,871.00	1,483,188.00	-7.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,605,871.00	1,483,188.00	-7.6%
2) Ending Balance, June 30 (E + F1e)			1,483,188.00	1,111,896.00	-25.0%
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	1,483,188.00	1,111,896.00	-25.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
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	1,930,000.00	1,800,000.00	-6.7%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,930,000.00	1,800,000.00	-6.7%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	174,000.00	165,000.00	-5.2%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			174,000.00	165,000.00	-5.2%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	245,000.00	240,000.00	-2.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,200.00	3,400.00	54.5%
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	0.00	2,200.00	New
TOTAL, OTHER LOCAL REVENUE			247,200.00	245,600.00	-0.6%
TOTAL, REVENUES			2,351,200.00	2,210,600.00	-6.0%

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	540,807.00	541,658.00	0.2%
Classified Supervisors' and Administrators' Salaries		2300	83,492.00	84,910.00	1.7%
Clerical, Technical and Office Salaries		2400	54,970.00	57,754.00	5.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			679,269.00	684,322.00	0.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	106,473.00	120,195.00	12.9%
OASDI/Medicare/Alternative		3301-3302	47,516.00	51,681.00	8.8%
Health and Welfare Benefits		3401-3402	111,228.00	87,431.00	-21.4%
Unemployment Insurance		3501-3502	7,543.00	352.00	-95.3%
Workers' Compensation		3601-3602	30,227.00	28,107.00	-7.0%
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	133.00	10,767.00	7995.5%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			303,120.00	298,533.00	-1.5%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	126,390.00	104,650.00	-17.2%
Noncapitalized Equipment		4400	34,000.00	45,000.00	32.4%
Food		4700	1,060,000.00	1,115,000.00	5.2%
TOTAL, BOOKS AND SUPPLIES			1,220,390.00	1,264,650.00	3.6%

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	7,500.00	6,000.00	-20.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	1,500.00	1,500.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	16,800.00	56,987.00	239.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(13,250.00)	(7,500.00)	-43.4%
Professional/Consulting Services and Operating Expenditures		5800	49,202.00	156,900.00	218.9%
Communications		5900	2,570.00	2,500.00	-2.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			64,322.00	216,387.00	236.4%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	3,000.00	New
Equipment		6400	110,798.00	115,000.00	3.8%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			110,798.00	118,000.00	6.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	95,984.00	0.00	-100.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			95,984.00	0.00	-100.0%
TOTAL EXPENDITURES			2,473,883.00	2,581,892.00	4.4%

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

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,930,000.00	1,800,000.00	-6.7%
3) Other State Revenue		8300-8599	174,000.00	165,000.00	-5.2%
4) Other Local Revenue		8600-8799	247,200.00	245,600.00	-0.6%
5) TOTAL, REVENUES			2,351,200.00	2,210,600.00	-6.0%
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		2,377,899.00	2,578,892.00	8.5%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		95,984.00	0.00	-100.0%
8) Plant Services	8000-8999		0.00	3,000.00	New
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,473,883.00	2,581,892.00	4.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(122,683.00)	(371,292.00)	202.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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)			(122,683.00)	(371,292.00)	202.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,605,871.00	1,483,188.00	-7.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,605,871.00	1,483,188.00	-7.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,605,871.00	1,483,188.00	-7.6%
2) Ending Balance, June 30 (E + F1e)			1,483,188.00	1,111,896.00	-25.0%
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	1,483,188.00	1,111,896.00	-25.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2012-13	2013-14
		Estimated Actuals	Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	1,483,188.00	1,111,896.00
Total, Restricted Balance		1,483,188.00	1,111,896.00

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	175,000.00	178,169.00	1.8%
4) Other Local Revenue		8600-8799	3,000.00	980.00	-67.3%
5) TOTAL, REVENUES			178,000.00	179,149.00	0.6%
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	11,000.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	190,900.00	8,000.00	-95.8%
6) Capital Outlay		6000-6999	202,443.00	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			404,343.00	8,000.00	-98.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(226,343.00)	171,149.00	-175.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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)			(226,343.00)	171,149.00	-175.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	447,605.00	221,262.00	-50.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			447,605.00	221,262.00	-50.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			447,605.00	221,262.00	-50.6%
2) Ending Balance, June 30 (E + F1e)			221,262.00	392,411.00	77.4%
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	221,262.00	392,411.00	77.4%
Def.Maint	0000	9780		392,411.00	
Deferred Maint.	0000	9780	221,262.00		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
OTHER STATE REVENUE					
All Other State Revenue		8590	175,000.00	178,169.00	1.8%
TOTAL, OTHER STATE REVENUE			175,000.00	178,169.00	1.8%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	3,000.00	980.00	-67.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,000.00	980.00	-67.3%
TOTAL, REVENUES			178,000.00	179,149.00	0.6%

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	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	11,000.00	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			11,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	78,000.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	112,900.00	8,000.00	-92.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			190,900.00	8,000.00	-95.8%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	202,443.00	0.00	-100.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			202,443.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			404,343.00	8,000.00	-98.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General, Special Reserve, & Building Funds		8915	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	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	175,000.00	178,169.00	1.8%
4) Other Local Revenue		8600-8799	3,000.00	980.00	-67.3%
5) TOTAL, REVENUES			178,000.00	179,149.00	0.6%
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		404,343.00	8,000.00	-98.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			404,343.00	8,000.00	-98.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(226,343.00)	171,149.00	-175.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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)			(226,343.00)	171,149.00	-175.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	447,605.00	221,262.00	-50.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			447,605.00	221,262.00	-50.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			447,605.00	221,262.00	-50.6%
2) Ending Balance, June 30 (E + F1e)			221,262.00	392,411.00	77.4%
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	221,262.00	392,411.00	77.4%
Def.Maint	0000	9780		392,411.00	
Deferred Maint.	0000	9780	221,262.00		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2012-13	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	8.89	0.00	-100.0%
5) TOTAL, REVENUES			8.89	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			8.89	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)			8.89	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	8.89	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	8.89	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	8.89	New
2) Ending Balance, June 30 (E + F1e)			8.89	8.89	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	8.89	8.89	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	(8,281.36)		
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	(7.00)		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			(8,288.36)		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	(8,297.25)		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			(8,297.25)		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G9 - H6)					8.89

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	8.89	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8.89	0.00	-100.0%
TOTAL, REVENUES			8.89	0.00	-100.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	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)			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	8.89	0.00	-100.0%
5) TOTAL, REVENUES			8.89	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			8.89	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)			8.89	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	8.89	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	8.89	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	8.89	New
2) Ending Balance, June 30 (E + F1e)			8.89	8.89	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	8.89	8.89	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
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	4,700.00	0.00	-100.0%
5) TOTAL, REVENUES			4,700.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	106,585.00	0.00	-100.0%
3) Employee Benefits		3000-3999	44,538.00	0.00	-100.0%
4) Books and Supplies		4000-4999	2,274.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	106,918.00	0.00	-100.0%
6) Capital Outlay		6000-6999	2,758,895.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	979,628.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,998,838.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,994,138.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	979,628.00	0.00	-100.0%
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			979,628.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,014,510.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,851,675.00	837,171.00	-78.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,851,675.00	837,171.00	-78.3%
d) Other Restatements		9795	6.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,851,681.00	837,171.00	-78.3%
2) Ending Balance, June 30 (E + F1e)			837,171.00	837,171.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	84,387.00	84,387.00	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	752,784.00	752,784.00	0.0%
Building	0000	9780		752,784.00	
Building	0000	9780	752,784.00		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/in-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Penalties and interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	4,700.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers in from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,700.00	0.00	-100.0%
TOTAL, REVENUES			4,700.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	61,020.00	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	45,565.00	0.00	-100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			106,585.00	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	19,114.00	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	7,999.00	0.00	-100.0%
Health and Welfare Benefits		3401-3402	9,401.00	0.00	-100.0%
Unemployment Insurance		3501-3502	1,173.00	0.00	-100.0%
Workers' Compensation		3601-3602	5,187.00	0.00	-100.0%
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	1,664.00	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			44,538.00	0.00	-100.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	2,274.00	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,274.00	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	106,918.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			106,918.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	472,710.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	2,169,644.00	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	116,541.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,758,895.00	0.00	-100.0%
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					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	324,628.00	0.00	-100.0%
Other Debt Service - Principal		7439	655,000.00	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			979,628.00	0.00	-100.0%
TOTAL, EXPENDITURES			3,998,838.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	979,628.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			979,628.00	0.00	-100.0%
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	0.00	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(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)			979,628.00	0.00	-100.0%

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	4,700.00	0.00	-100.0%
5) TOTAL REVENUES			4,700.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		3,019,210.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	979,628.00	0.00	-100.0%
10) TOTAL EXPENDITURES			3,998,838.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(3,994,138.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	979,628.00	0.00	-100.0%
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			979,628.00	0.00	-100.0%

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,014,510.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,851,675.00	837,171.00	-78.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,851,675.00	837,171.00	-78.3%
d) Other Restatements		9795	6.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,851,681.00	837,171.00	-78.3%
2) Ending Balance, June 30 (E + F1e)			837,171.00	837,171.00	0.0%
Components of Ending Fund Balance)					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	84,387.00	84,387.00	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	752,784.00	752,784.00	0.0%
Building	0000	9780		752,784.00	
Buildingng	0000	9780	752,784.00		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2012-13 Estimated Actuals	2013-14 Budget
9010	Other Restricted Local	84,387.00	84,387.00
Total, Restricted Balance		84,387.00	84,387.00

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	32,000.00	0.00	-100.0%
5) TOTAL, REVENUES			32,000.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	18,680.00	0.00	-100.0%
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			18,680.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			13,320.00	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)			13,320.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	357,668.00	370,988.00	3.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			357,668.00	370,988.00	3.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			357,668.00	370,988.00	3.7%
2) Ending Balance, June 30 (E + F1e)			370,988.00	370,988.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	370,988.00	370,988.00	0.0%
Cap Fac.	0000	9780		370,988.00	
Capital Fac.	0000	9780	370,988.00		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/in-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds					
Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	2,000.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	30,000.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			32,000.00	0.00	-100.0%
TOTAL, REVENUES			32,000.00	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	13,680.00	0.00	-100.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	5,000.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			18,680.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
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			18,680.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: 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	32,000.00	0.00	-100.0%
5) TOTAL, REVENUES			32,000.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		18,680.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			18,680.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			13,320.00	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)			13,320.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	357,668.00	370,988.00	3.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			357,668.00	370,988.00	3.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			357,668.00	370,988.00	3.7%
2) Ending Balance, June 30 (E + F1e)			370,988.00	370,988.00	0.0%
Components of Ending Fund Balance)					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	370,988.00	370,988.00	0.0%
Cap Fac.	0000	9780		370,988.00	
Capital Fac.	0000	9780	370,988.00		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2012-13	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	9,500.00	0.00	-100.0%
5) TOTAL, REVENUES			9,500.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			9,500.00	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	979,628.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(979,628.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(970,128.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,445,624.00	1,475,496.00	-39.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,445,624.00	1,475,496.00	-39.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,445,624.00	1,475,496.00	-39.7%
2) Ending Balance, June 30 (E + F1e)			1,475,496.00	1,475,496.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	462,066.00	462,066.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,013,430.00	1,013,430.00	0.0%
Fac. Fund	0000	9780		1,013,430.00	
School Fac	0000	9780	1,013,430.00		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	9,500.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			9,500.00	0.00	-100.0%
TOTAL, REVENUES			9,500.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	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	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			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					
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	979,628.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			979,628.00	0.00	-100.0%

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)			(979,628.00)	0.00	-100.0%

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	9,500.00	0.00	-100.0%
5) TOTAL REVENUES			9,500.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			9,500.00	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	979,628.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(979,628.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(970,128.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,445,624.00	1,475,496.00	-39.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,445,624.00	1,475,496.00	-39.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,445,624.00	1,475,496.00	-39.7%
2) Ending Balance, June 30 (E + F1e)			1,475,496.00	1,475,496.00	0.0%
Components of Ending Fund Balance)					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	462,066.00	462,066.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,013,430.00	1,013,430.00	0.0%
Fac. Fund	0000	9780		1,013,430.00	
School Fac	0000	9780	1,013,430.00		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2012-13	2013-14
		Estimated Actuals	Budget
7710	State School Facilities Projects	462,066.00	462,066.00
Total, Restricted Balance		462,066.00	462,066.00

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	5,000.00	0.00	-100.0%
5) TOTAL, REVENUES			5,000.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5,000.00	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)			5,000.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,041,200.00	1,046,200.00	0.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,041,200.00	1,046,200.00	0.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,041,200.00	1,046,200.00	0.5%
2) Ending Balance, June 30 (E + F1e)			1,046,200.00	1,046,200.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,046,200.00	1,046,200.00	0.0%
Cap. Out.	0000	9780		1,046,200.00	
Special Res.	0000	9780	1,046,200.00		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	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	5,000.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,000.00	0.00	-100.0%
TOTAL, REVENUES			5,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	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	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			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	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	5,000.00	0.00	-100.0%
5) TOTAL, REVENUES			5,000.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			5,000.00	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)			5,000.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,041,200.00	1,046,200.00	0.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,041,200.00	1,046,200.00	0.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,041,200.00	1,046,200.00	0.5%
2) Ending Balance, June 30 (E + F1e)			1,046,200.00	1,046,200.00	0.0%
Components of Ending Fund Balance)					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,046,200.00	1,046,200.00	0.0%
Cap. Out.	0000	9780		1,046,200.00	
Special Res.	0000	9780	1,046,200.00		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2012-13	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	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)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,064,934.00	1,064,934.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,064,934.00	1,064,934.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,064,934.00	1,064,934.00	0.0%
2) Ending Balance, June 30 (E + F1e)			1,064,934.00	1,064,934.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,064,934.00	1,064,934.00	0.0%
Bond Int.	0000	9780		1,064,934.00	
Bond Int.	0000	9780	1,064,934.00		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
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
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL EXPENDITURES			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					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)					
			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	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	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)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,064,934.00	1,064,934.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,064,934.00	1,064,934.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,064,934.00	1,064,934.00	0.0%
2) Ending Balance, June 30 (E + F1e)			1,064,934.00	1,064,934.00	0.0%
Components of Ending Fund Balance)					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,064,934.00	1,064,934.00	0.0%
Bond Int.	0000	9780		1,064,934.00	
Bond Int.	0000	9780	1,064,934.00		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2012-13	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	422,000.00	419,000.00	-0.7%
5) TOTAL, REVENUES			422,000.00	419,000.00	-0.7%
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	419,000.00	0.00	-100.0%
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			419,000.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,000.00	419,000.00	13866.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			3,000.00	419,000.00	13866.7%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	211,943.00	214,943.00	1.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			211,943.00	214,943.00	1.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			211,943.00	214,943.00	1.4%
2) Ending Net Position, June 30 (E + F1e)			214,943.00	633,943.00	194.9%
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	214,943.00	633,943.00	194.9%

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

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

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	3,000.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	419,000.00	419,000.00	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			422,000.00	419,000.00	-0.7%
TOTAL, REVENUES			422,000.00	419,000.00	-0.7%

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	419,000.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			419,000.00	0.00	-100.0%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			419,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers in		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
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	422,000.00	419,000.00	-0.7%
5) TOTAL, REVENUES			422,000.00	419,000.00	-0.7%
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		419,000.00	0.00	-100.0%
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			419,000.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			3,000.00	419,000.00	13866.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			3,000.00	419,000.00	13866.7%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	211,943.00	214,943.00	1.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			211,943.00	214,943.00	1.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			211,943.00	214,943.00	1.4%
2) Ending Net Position, June 30 (E + F1e)			214,943.00	633,943.00	194.9%
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	214,943.00	633,943.00	194.9%

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			2,813.87	2,800.00	2,800.00	2,804.75
a. Kindergarten	320.14	320.00				
b. Grades One through Three	1,004.99	1,005.00				
c. Grades Four through Six	923.47	923.00				
d. Grades Seven and Eight	554.04	554.00				
e. Opportunity Schools and Full-Day Opportunity Classes						
f. Home and Hospital	2.11	2.00				
g. Community Day School						
2. Special Education						
a. Special Day Class	23.03	23.00	21.73	25.00	25.00	23.03
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])						
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions						
3. TOTAL, ELEMENTARY	2,827.78	2,827.00	2,835.60	2,825.00	2,825.00	2,827.78
HIGH SCHOOL						
4. General Education			1,283.67	1,170.00	1,170.00	1,180.44
a. Grades Nine through Twelve	1,109.81	1,110.00				
b. Continuation Education	70.42	70.00				
c. Opportunity Schools and Full-Day Opportunity Classes						
d. Home and Hospital	0.21	0.20				
e. Community Day School						
5. Special Education						
a. Special Day Class	34.73	35.00	21.86	35.00	35.00	34.73
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])						
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions						
6. TOTAL, HIGH SCHOOL	1,215.17	1,215.20	1,305.53	1,205.00	1,205.00	1,215.17
COUNTY SUPPLEMENT						
7. County Community Schools (EC 1982[a])						
a. Elementary						
b. High School	3.10	3.00	3.10	3.00	3.00	3.00
8. Special Education						
a. Special Day Class - Elementary	23.51	23.00	23.51	23.00	23.00	23.05
b. Special Day Class - High School	3.69	4.00	3.69	4.00	4.00	4.00
c. Nonpublic, Nonsectarian Schools - Elementary						
d. Nonpublic, Nonsectarian Schools - High School						
e. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - Elementary						
f. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - High School						
9. TOTAL, ADA REPORTED BY COUNTY OFFICES	30.30	30.00	30.30	30.00	30.00	30.05
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	4,073.25	4,072.20	4,171.43	4,060.00	4,060.00	4,073.00
11. ADA for Necessary Small Schools also included in lines 3 and 6.						
12. REGIONAL OCCUPATIONAL CENTERS & PROGRAMS*						

	2012-13 Estimated Actuals			2013-14 Budget		
Description	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)	4,073.25	4,072.20	4,171.43	4,060.00	4,060.00	4,073.00
SUPPLEMENTAL INSTRUCTIONAL HOURS						
19. ELEMENTARY*						
20. HIGH SCHOOL*						
21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS (sum lines 19 and 20)						
COMMUNITY DAY SCHOOLS - Additional Funds						
22. ELEMENTARY						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only						
b. 7th & 8th Hour Pupil Hours (Hours)*						
23. HIGH SCHOOL						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only						
b. 7th & 8th Hour Pupil Hours (Hours)*						
CHARTER SCHOOLS						
24. Charter ADA Funded Through the Block Grant						
a. Charters Sponsored by Unified Districts - Resident (EC 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RL)						
b. All Other Block Grant Funded Charters						
25. Charter ADA Funded Through the Revenue Limit						
26. TOTAL, CHARTER SCHOOLS ADA (sum lines 24a, 24b, and 25)	0.00	0.00	0.00	0.00	0.00	0.00
27. SUPPLEMENTAL INSTRUCTIONAL HOURS*						
BASIC AID "CHOICE"/COURT ORDERED VOLUNTARY PUPIL TRANSFER						
28. Regular Elementary and High School ADA (SB 937)						
BASIC AID OPEN ENROLLMENT						
29. Regular Elementary and High School ADA						

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

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF JUNE										
A. BEGINNING CASH			2,585,275.00	1,676,120.00	1,036,684.00	(1,062,900.00)	(1,923,128.00)	(3,635,374.00)	(5,661,157.00)	(807,110.00)
B. RECEIPTS										
Revenue Limit Sources										
Principal Apportionment	8010-8019			514,720.00	823,552.00	823,552.00	514,720.00	173,595.00	614,720.00	2,029,540.00
Property Taxes	8020-8079		85,745.00	85,745.00	85,745.00	85,745.00	85,745.00	85,745.00	6,668,538.00	85,745.00
Miscellaneous Funds	8080-8099							40,573.00	(260,328.00)	82,471.00
Federal Revenue	8100-8299					606,170.00	606,171.00		750,000.00	750,000.00
Other State Revenue	8300-8599		597,826.00	597,826.00	597,826.00	597,826.00	597,826.00	597,826.00	597,826.00	597,826.00
Other Local Revenue	8600-8799		221,894.00	221,894.00	221,894.00	221,894.00	221,894.00	221,894.00	221,894.00	221,894.00
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			905,465.00	1,420,185.00	1,729,017.00	2,335,187.00	2,026,356.00	1,119,633.00	8,592,650.00	3,767,476.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		425,000.00	650,000.00	1,535,007.00	1,535,007.00	1,535,007.00	1,535,007.00	1,535,007.00	1,535,008.00
Classified Salaries	2000-2999		358,000.00	358,000.00	615,775.00	615,775.00	615,775.00	615,776.00	615,776.00	615,776.00
Employee Benefits	3000-3999		350,000.00	350,000.00	683,012.00	683,012.00	683,012.00	683,012.00	683,012.00	683,012.00
Books and Supplies	4000-4999		400,000.00	380,000.00	150,000.00	80,000.00	60,000.00	30,000.00	60,000.00	70,000.00
Services	5000-5999		281,620.00	281,621.00	281,620.00	281,621.00	281,620.00	281,621.00	281,620.00	281,621.00
Capital Outlay	6000-6599			40,000.00						
Other Outgo	7000-7499				563,187.00		563,188.00		563,188.00	
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			1,814,620.00	2,059,621.00	3,828,601.00	3,195,415.00	3,738,602.00	3,145,416.00	3,738,603.00	3,185,417.00
D. BALANCE SHEET TRANSACTIONS										
Assets										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299									
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
SUBTOTAL ASSETS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities										
Accounts Payable	9500-9599									
Due To Other Funds	9610									
Current Loans	9640									
Deferred Revenues	9650									
SUBTOTAL LIABILITIES		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating										
Suspense Clearing	9910		0.00							
TOTAL BALANCE SHEET TRANSACTIONS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			(909,155.00)	(639,436.00)	(2,099,584.00)	(860,228.00)	(1,712,246.00)	(2,025,783.00)	4,854,047.00	582,059.00
F. ENDING CASH (A + E)			1,676,120.00	1,036,684.00	(1,062,900.00)	(1,923,128.00)	(3,635,374.00)	(5,661,157.00)	(807,110.00)	(225,051.00)
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		(225,051.00)	(1,361,289.00)	3,479,091.00	1,605,951.00				
B. RECEIPTS									
Revenue Limit Sources									
Principal Apportionment	8010-8019	1,200,000.00	1,200,000.00	800,000.00	754,343.00	800,000.00		10,248,742.00	10,248,742.00
Property Taxes	8020-8079	85,745.00	5,456,076.00	85,745.00	85,745.00			12,982,064.00	12,844,780.00
Miscellaneous Funds	8080-8099	24,714.00						(112,570.00)	24,714.00
Federal Revenue	8100-8299		600,000.00	250,000.00	18,187.00			3,580,528.00	3,580,528.00
Other State Revenue	8300-8599	597,826.00	597,826.00	597,826.00	548,610.00			7,124,696.00	7,124,696.00
Other Local Revenue	8600-8799	221,894.00	221,894.00	221,893.00	221,905.00			2,662,738.00	2,662,738.00
Interfund Transfers In	8910-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		2,130,179.00	8,075,796.00	1,955,464.00	1,628,790.00	800,000.00	0.00	36,486,198.00	36,486,198.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	1,535,008.00	1,535,008.00	1,535,008.00	1,535,008.00			16,425,075.00	16,425,075.00
Classified Salaries	2000-2999	615,776.00	615,776.00	615,776.00	615,777.00			6,873,758.00	6,873,758.00
Employee Benefits	3000-3999	683,012.00	683,012.00	683,012.00	683,012.00			7,530,120.00	7,530,120.00
Books and Supplies	4000-4999	110,000.00	120,000.00	150,000.00	123,074.00			1,733,074.00	1,733,074.00
Services	5000-5999	281,621.00	281,620.00	281,620.00	281,456.00			3,379,281.00	3,379,281.00
Capital Outlay	6000-6599	41,000.00						81,000.00	81,000.00
Other Outgo	7000-7499			563,188.00				2,252,751.00	2,235,127.00
Interfund Transfers Out	7600-7629				(17,624.00)			(17,624.00)	0.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		3,266,417.00	3,235,416.00	3,828,604.00	3,220,703.00	0.00	0.00	38,257,435.00	38,257,435.00
D. BALANCE SHEET TRANSACTIONS									
Assets									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
SUBTOTAL ASSETS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Liabilities									
Accounts Payable	9500-9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Deferred Revenues	9650							0.00	
SUBTOTAL LIABILITIES		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET TRANSACTIONS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		(1,136,238.00)	4,840,380.00	(1,873,140.00)	(1,591,913.00)	800,000.00	0.00	(1,771,237.00)	(1,771,237.00)
F. ENDING CASH (A + E)		(1,361,289.00)	3,479,091.00	1,605,951.00	14,038.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								814,038.00	

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: 8142 Moss Landing Rd Moss Landing

Date: June 27, 2013

Place: 8142 Moss Landing Rd Moss Landir

Date: June 27, 2013

Time: 07:00 PM

Adoption Date: June 27, 2013

Signed: _____

Clerk/Secretary of the Governing Board

(Original signature required)

Contact person for additional information on the budget reports:

Name: Michael Dodge

Telephone: (831)633-3343x207

Title: Interim Assistant Superintendent

E-mail: _____

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)	n/a	

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

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	16,844,289.00	301	0.00	303	16,844,289.00	305	338,374.00		307	16,505,915.00	309
2000 - Classified Salaries	6,053,006.00	311	114.00	313	6,052,892.00	315	1,235,670.00		317	4,817,222.00	319
3000 - Employee Benefits (Excluding 3800)	7,724,325.00	321	84,048.00	323	7,640,277.00	325	584,957.00		327	7,055,320.00	329
4000 - Books, Supplies Equip Replace. (6500)	2,052,515.00	331	0.00	333	2,052,515.00	335	640,617.00		337	1,411,898.00	339
5000 - Services. . . & 7300 - Indirect Costs	3,159,835.00	341	0.00	343	3,159,835.00	345	351,890.00		347	2,807,945.00	349
TOTAL					35,749,808.00	365			TOTAL	32,598,300.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	375
2. Salaries of Instructional Aides Per EC 41011.		2100	380
3. STRS.		3101 & 3102	382
4. PERS.		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	385
7. Unemployment Insurance.		3501 & 3502	390
8. Workers' Compensation Insurance.		3601 & 3602	392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	0.00
10. Other Benefits (EC 22310).		3901 & 3902	2,760.00
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			18,893,531.00
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).			288,656.00
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			
14. TOTAL SALARIES AND BENEFITS.			18,604,875.00
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.			57.07%
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)	57.07%
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).	32,598,300.00
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	16,425,075.00	301	0.00	303	16,425,075.00	305	158,763.00		307	16,266,312.00	309
2000 - Classified Salaries	6,873,758.00	311	0.00	313	6,873,758.00	315	1,251,632.00		317	5,622,126.00	319
3000 - Employee Benefits (Excluding 3800)	7,427,228.00	321	0.00	323	7,427,228.00	325	498,476.00		327	6,928,752.00	329
4000 - Books, Supplies Equip Replace. (6500)	1,753,074.00	331	0.00	333	1,753,074.00	335	618,589.00		337	1,134,485.00	339
5000 - Services. . . & 7300 - Indirect Costs	3,361,657.00	341	0.00	343	3,361,657.00	345	(59,325.00)		347	3,420,982.00	349
TOTAL					35,840,792.00	365	TOTAL			33,372,657.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)			Object	EDP No.
1. Teacher Salaries as Per EC 41011.			1100	375
2. Salaries of Instructional Aides Per EC 41011.			2100	380
3. STRS.			3101 & 3102	382
4. PERS.			3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.			3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).			3401 & 3402	385
7. Unemployment Insurance.			3501 & 3502	390
8. Workers' Compensation Insurance.			3601 & 3602	392
9. OPEB, Active Employees (EC 41372).			3751 & 3752	0.00
10. Other Benefits (EC 22310).			3901 & 3902	0.00
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).				19,094,810.00
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).				259,515.00
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.				
14. TOTAL SALARIES AND BENEFITS.				18,835,295.00
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.				56.44%
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)		56.44%
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).		33,372,657.00
5. Deficiency Amount (Part III, Line 3 times Line 4)		0.00

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 1,510,063.00
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 29,070,678.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 5.19%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	1,767,536.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	369,406.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	30,400.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	172,316.56
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	2,339,658.56
9. Carry-Forward Adjustment (Part IV, Line F)	298,537.32
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	2,638,195.88

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	20,881,660.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	4,559,077.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	3,733,371.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	390,816.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	186,097.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	444,623.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	5,000.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	117,611.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	3,147,848.44
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	361,905.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,293,620.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	2,267,101.00
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	37,388,729.44

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs)

(Line A8 divided by Line B18)

6.26%

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2014-15 see www.cde.ca.gov/fg/ac/ic)

(Line A10 divided by Line B18)

7.06%

Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>2,339,658.56</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>247,069.00</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (6.12%) times Part III, Line B18); zero if negative	<u>298,537.32</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.12%) times Part III, Line B18) or (the highest rate used to recover costs from any program (7.33%) times Part III, Line B18); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>298,537.32</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>298,537.32</u>

Approved indirect cost rate: 6.12%
Highest rate used in any program: 7.33%

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	749,205.00	45,852.00	6.12%
01	3060	589,037.00	33,752.00	5.73%
01	3061	271,803.00	19,924.00	7.33%
01	3180	1,800,504.00	110,191.00	6.12%
01	3185	356,221.00	18,743.00	5.26%
01	3310	1,127,729.00	31,103.00	2.76%
01	3550	33,590.00	1,679.00	5.00%
01	3710	10,011.00	221.00	2.21%
01	4035	212,474.00	13,004.00	6.12%
01	4203	173,687.00	3,474.00	2.00%
01	6010	394,285.00	19,715.00	5.00%
01	7090	1,011,238.00	30,073.00	2.97%
01	8150	772,219.00	41,710.00	5.40%
12	6080	94,639.00	5,389.00	5.69%
12	6105	933,846.00	55,522.00	5.95%
12	9010	258,135.00	15,836.00	6.13%
13	5310	2,267,101.00	95,984.00	4.23%

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	273,032.00		30,594.00	303,626.00
2. State Lottery Revenue	8560	571,332.00		138,226.00	709,558.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		844,364.00	0.00	168,820.00	1,013,184.00
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	204,675.00			204,675.00
2. Classified Salaries	2000-2999	138,558.00			138,558.00
3. Employee Benefits	3000-3999	131,486.00			131,486.00
4. Books and Supplies	4000-4999	37,551.00		168,820.00	206,371.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	10,200.00			10,200.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		522,470.00	0.00	168,820.00	691,290.00
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	321,894.00	0.00	0.00	321,894.00
D. COMMENTS:					

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

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

Description	Object Codes	2013-14 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted except line A1i)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. Revenue Limit Sources	8010-8099	22,957,571.00				
a. Base Revenue Limit per ADA (Form RL, line 4, ID 0024)		6,810.05	0.00%	6,810.05	2.20%	6,959.87
b. AB 851 Add-on (Meals, BTS, Special Adj.) (Form RL, line 5b, ID 0719)		168.18	0.00%	168.18	0.00%	168.18
c. Revenue Limit ADA (Form RL, line 5c, ID 0033)		4,073.00	0.00%	4,073.00	-0.37%	4,058.00
d. Total Base Revenue Limit ([Line A1a plus A1b] times A1c) (ID 0034, 0724)		28,422,330.79	0.00%	28,422,330.79	1.77%	28,925,626.90
e. Other Revenue Limit (Form RL, lines 6 thru 14)		0.00	0.00%	0.00	0.00%	0.00
f. Total Revenue Limit Subject to Deficit (Sum lines A1d plus A1e, ID 0082)		28,422,330.79	0.00%	28,422,330.79	1.77%	28,925,626.90
g. Deficit Factor (Form RL, line 16)		0.81003	2.00%	0.82622	0.06%	0.82673
h. Deficit Revenue Limit (Line A1f times line A1g) (ID 0284)		23,022,940.61	2.00%	23,483,098.15	1.83%	23,913,683.53
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)		(160,665.00)	0.00%	(160,665.00)	0.00%	(160,665.00)
k. Other Adjustments (Form RL, lines 18 thru 20 and line 41)		95,295.39	0.00%	95,295.00	0.00%	95,295.00
l. Total Revenue Limit Sources (Sum lines A1h thru A1k) (Must equal line A1)		22,957,571.00	2.00%	23,417,728.15	1.84%	23,848,313.53
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	0.00
3. Other State Revenues	8300-8599	4,430,292.00	0.36%	4,446,259.00	1.07%	4,493,795.00
4. Other Local Revenues	8600-8799	857,212.00	1.56%	870,626.00	1.21%	881,127.00
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	(6,499,700.00)	-12.30%	(5,700,000.00)	3.51%	(5,900,000.00)
6. Total (Sum lines A1l thru A5)		21,745,375.00	5.93%	23,034,613.15	1.25%	23,323,235.53
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				12,394,389.00		12,394,389.00
b. Step & Column Adjustment						(40,174.00)
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	12,394,389.00	0.00%	12,394,389.00	-0.32%	12,354,215.00
2. Classified Salaries						
a. Base Salaries				3,482,243.00		3,482,243.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments						(10,434.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,482,243.00	0.00%	3,482,243.00	-0.30%	3,471,809.00
3. Employee Benefits	3000-3999	5,118,855.00	0.54%	5,146,452.00	0.31%	5,162,277.00
4. Books and Supplies	4000-4999	529,062.00	0.00%	529,061.00	-0.30%	527,491.00
5. Services and Other Operating Expenditures	5000-5999	2,133,843.00	0.00%	2,133,839.00	-0.36%	2,126,181.00
6. Capital Outlay	6000-6999	61,000.00	0.00%	61,000.00	-0.36%	60,781.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(123,546.00)	0.00%	(123,546.00)	-0.36%	(123,102.00)
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)				0.00		0.00
11. Total (Sum lines B1 thru B10)		23,595,846.00	0.12%	23,623,438.00	-0.10%	23,579,652.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(1,850,471.00)		(588,824.85)		(256,416.47)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		3,904,335.00		2,053,864.00		1,465,039.15
2. Ending Fund Balance (Sum lines C and D1)		2,053,864.00		1,465,039.15		1,208,622.68
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	5,000.00		5,000.00		5,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	895,984.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,152,880.00		1,150,435.00		1,148,354.00
2. Unassigned/Unappropriated	9790	0.00		309,604.15		55,268.68
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,053,864.00		1,465,039.15		1,208,622.68

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	1,152,880.00		1,150,435.00		1,148,354.00
c. Unassigned/Unappropriated	9790	0.00		309,604.15		55,268.68
(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	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		1,152,880.00		1,460,039.15		1,203,622.68
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.						
Explanation required for expenditure adjustments projected on lines B1d, B2d, and B10.						

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	160,665.00	1.80%	163,557.00	1.84%	166,568.00
2. Federal Revenues	8100-8299	3,580,528.00	12.86%	4,041,129.00	-0.36%	4,026,627.00
3. Other State Revenues	8300-8599	2,694,404.00	3.12%	2,778,443.00	1.15%	2,810,481.00
4. Other Local Revenues	8600-8799	1,805,526.00	1.56%	1,833,779.00	1.21%	1,855,897.00
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	6,499,700.00	-12.30%	5,700,000.00	3.51%	5,900,000.00
6. Total (Sum lines A.1 thru A.5)		14,740,823.00	-1.52%	14,516,908.00	1.67%	14,759,573.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				4,030,686.00		4,030,678.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(8.00)		(12,738.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	4,030,686.00	0.00%	4,030,678.00	-0.32%	4,017,940.00
2. Classified Salaries						
a. Base Salaries				3,391,515.00		3,391,508.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(7.00)		(10,856.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,391,515.00	0.00%	3,391,508.00	-0.32%	3,380,652.00
3. Employee Benefits	3000-3999	2,411,265.00	0.51%	2,423,528.00	0.27%	2,430,098.00
4. Books and Supplies	4000-4999	1,204,012.00	3.82%	1,250,000.00	0.00%	1,250,000.00
5. Services and Other Operating Expenditures	5000-5999	1,245,438.00	0.37%	1,250,000.00	0.00%	1,250,000.00
6. Capital Outlay	6000-6999	20,000.00	0.00%	20,000.00	-0.36%	19,928.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,252,751.00	0.00%	2,252,747.00	-0.36%	2,244,663.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	105,922.00	0.00%	105,922.00	-0.36%	105,542.00
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)				0.00		0.00
11. Total (Sum lines B.1 thru B.10)		14,661,589.00	0.43%	14,724,383.00	-0.17%	14,698,823.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		79,234.00		(207,475.00)		60,750.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		303,886.00		383,120.00		175,645.00
2. Ending Fund Balance (Sum lines C and D1)		383,120.00		175,645.00		236,395.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	383,121.00		175,645.00		236,395.00
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	(1.00)		0.00		0.00
f. Total Components of Ending Fund Balance		383,120.00		175,645.00		236,395.00
(Line D3f must agree with line D2)						

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.						
Explanation required for expenditure adjustments projected on lines B1d, B2d, and B10.						

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	23,118,236.00	2.00%	23,581,285.15	1.84%	24,014,881.53
2. Federal Revenues	8100-8299	3,580,528.00	12.86%	4,041,129.00	-0.36%	4,026,627.00
3. Other State Revenues	8300-8599	7,124,696.00	1.40%	7,224,702.00	1.10%	7,304,276.00
4. Other Local Revenues	8600-8799	2,662,738.00	1.56%	2,704,405.00	1.21%	2,737,024.00
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)		36,486,198.00	2.92%	37,551,521.15	1.41%	38,082,808.53
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				16,425,075.00		16,425,067.00
b. Step & Column Adjustment				0.00		(40,174.00)
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(8.00)		(12,738.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	16,425,075.00	0.00%	16,425,067.00	-0.32%	16,372,155.00
2. Classified Salaries						
a. Base Salaries				6,873,758.00		6,873,751.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(7.00)		(21,290.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	6,873,758.00	0.00%	6,873,751.00	-0.31%	6,852,461.00
3. Employee Benefits	3000-3999	7,530,120.00	0.53%	7,569,980.00	0.30%	7,592,375.00
4. Books and Supplies	4000-4999	1,733,074.00	2.65%	1,779,061.00	-0.09%	1,777,491.00
5. Services and Other Operating Expenditures	5000-5999	3,379,281.00	0.13%	3,383,839.00	-0.23%	3,376,181.00
6. Capital Outlay	6000-6999	81,000.00	0.00%	81,000.00	-0.36%	80,709.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,252,751.00	0.00%	2,252,747.00	-0.36%	2,244,663.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(17,624.00)	0.00%	(17,624.00)	-0.36%	(17,560.00)
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				0.00		0.00
11. Total (Sum lines B1 thru B10)		38,257,435.00	0.24%	38,347,821.00	-0.18%	38,278,475.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(1,771,237.00)		(796,299.85)		(195,666.47)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		4,208,221.00		2,436,984.00		1,640,684.15
2. Ending Fund Balance (Sum lines C and D1)		2,436,984.00		1,640,684.15		1,445,017.68
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	5,000.00		5,000.00		5,000.00
b. Restricted	9740	383,121.00		175,645.00		236,395.00
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	895,984.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,152,880.00		1,150,435.00		1,148,354.00
2. Unassigned/Unappropriated	9790	(1.00)		309,604.15		55,268.68
f. Total Components of Ending Fund Balance		2,436,984.00		1,640,684.15		1,445,017.68
(Line D3f must agree with line D2)						

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	1,152,880.00		1,150,435.00		1,148,354.00
c. Unassigned/Unappropriated	9790	0.00		309,604.15		55,268.68
d. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections)	979Z	(1.00)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		1,152,879.00		1,460,039.15		1,203,622.68
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.01%		3.81%		3.14%
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)		4,030.00		4,073.00		4,058.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		38,257,435.00		38,347,821.00		38,278,475.00
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)		38,257,435.00		38,347,821.00		38,278,475.00
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)		1,147,723.05		1,150,434.63		1,148,354.25
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)		1,147,723.05		1,150,434.63		1,148,354.25
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	39,064,781.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3355 and 3385)	All	All	1000-7999	5,651,664.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999 except 3801-3802	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	20,000.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00
4. Other Transfers Out	All	9200	7200-7299	14,574.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. PERS Reduction	All	All	3801-3802	42,592.00
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)				77,166.00
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	122,683.00
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)				33,458,634.00
F. Charter school expenditure adjustments (From Section V)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				33,458,634.00

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)		4,042.20
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)		4,042.20
D. Charter school ADA adjustments (From Section V)		0.00
E. Adjusted total ADA (Lines C plus D)		4,042.20
F. Expenditures per ADA (Line I.G divided by Line II.E)		8,277.33
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.)	32,306,211.66	7,844.40
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)	32,306,211.66	7,844.40
B. Required effort (Line A.2 times 90%)	29,075,590.49	7,059.96
C. Current year expenditures (Line I.G and Line II.F)	33,458,634.00	8,277.33
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2014-15 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

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

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

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)	33,458,634.00	
E. Total expenditures per ADA, with adjustments, Col 2 (Col 1 Line IV.D divided by Line II.E)		8,277.33
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	6,492.05	6,704.05
2. Inflation Increase	0041	212.00	106.00
3. All Other Adjustments	0042, 0525	0.00	0.00
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,704.05	6,810.05
REVENUE LIMIT SUBJECT TO DEFICIT			
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	6,704.05	6,810.05
b. AB 851 Add-on (Meals, BTS, Special Adjustments)	0719	165.59	168.18
c. Revenue Limit ADA	0033	4,171.43	4,073.00
d. Total Base Revenue Limit (Lines 5a plus 5b, times 5c)	0034, 0724	28,656,222.39	28,422,330.79
6. Allowance for Necessary Small School	0489		
7. Gain or Loss from Interdistrict Attendance Agreements	0272		
8. Meals for Needy Pupils	0090		
9. Special Revenue Limit Adjustments	0274		
10. One-time Equalization Adjustments	0275		
11. Miscellaneous Revenue Limit Adjustments	0276, 0659		
12. Less: All Charter District Revenue Limit Adjustment	0217		
13. Beginning Teacher Salary Incentive Funding	0552		
14. Less: Class Size Penalties Adjustment	0173		
15. REVENUE LIMIT SUBJECT TO DEFICIT (Sum Lines 5d through 11, plus Line 13, minus Lines 12 and 14)	0082	28,656,222.39	28,422,330.79
DEFICIT CALCULATION			
16. Deficit Factor	0281	0.77728	0.81003
17. TOTAL DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	22,273,908.54	23,022,940.61
OTHER REVENUE LIMIT ITEMS			
18. Unemployment Insurance Revenue	0060	270,965.46	254,616.39
19. Less: Longer Day/Year Penalty	0287		
20. Less: Excess ROC/P Reserves Adjustment	0288		
21. Less: PERS Reduction	0195	48,407.00	117,337.00
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)	---	222,558.46	137,279.39
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	22,496,467.00	23,160,220.00

Description	Principal Appt. Software Data ID	2012-13 Estimated Actuals	2013-14 Budget
REVENUE LIMIT - LOCAL SOURCES			
25. Property Taxes	0587	12,805,334.00	12,804,207.00
26. Miscellaneous Funds	0588		
27. Community Redevelopment Funds	0589, 0721	347.00	40,573.00
28. Less: Charter Schools In-lieu Taxes	0595	75,982.00	92,623.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	12,729,699.00	12,752,157.00
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	9,766,768.00	10,408,063.00
b. Less: Education Protection Account (Object 8012)	0736	0.00	4,668,519.00
c. NET STATE AID (Line 31a minus 31b; if negative, then zero)	0737	9,766,768.00	5,739,544.00
OTHER ITEMS			
32. Less: County Office Funds Transfer	0458	151,768.00	159,321.00
33. Core Academic Program	9001		
34. California High School Exit Exam	9002		
35. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017		
36. Apprenticeship Funding	0570		
37. Community Day School Additional Funding	3103, 9007		
38. Basic Aid "Choice"/Court Ordered Voluntary Pupil Transfer/Basic Aid Open Enrollment	0634, 0629, 9037		
39. Basic Aid Supplement Charter School Adjustment	9018		
40. All Other Adjustments	---		
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(151,768.00)	(159,321.00)
42. TOTAL, NET STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31c and 41) (This amount should agree with Object 8011)	---	9,615,000.00	5,580,223.00
43. Less: Revenue Limit State Apportionment Receipts	---		
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43)	---	9,615,000.00	

OTHER NON-REVENUE LIMIT ITEMS

45. Core Academic Program	9001		
46. California High School Exit Exam	9002		
47. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017		
48. Apprenticeship Funding	0570		
49. Community Day School Additional Funding	3103, 9007		

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	(4,970.00)	0.00	(172,731.00)				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	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	18,220.00	0.00	76,747.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(13,250.00)	95,984.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	(8,297.25)
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					979,628.00	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	979,628.00		
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								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	18,220.00	(18,220.00)	172,731.00	(172,731.00)	979,628.00	979,628.00	0.00	(8,297.25)

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				
001 GENERAL FUND								
Expenditure Detail	0.00	(9,437.00)	0.00	(17,624.00)				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
009 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
010 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
011 ADULT EDUCATION FUND								
Expenditure Detail	315.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
012 CHILD DEVELOPMENT FUND								
Expenditure Detail	16,622.00	0.00	17,624.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
013 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(7,500.00)	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
014 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
015 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
017 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
018 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
019 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
020 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
021 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
025 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
030 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
035 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
040 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
049 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
051 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
052 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
053 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
056 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
057 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
061 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 Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	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	16,937.00	(16,937.00)	17,624.00	(17,624.00)	0.00	0.00		

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)	4,310.42	4,306.37	0.1%	Met
Second Prior Year (2011-12)	4,202.40	4,193.43	0.2%	Met
First Prior Year (2012-13)	4,035.78	4,171.43	N/A	Met
Budget Year (2013-14) (Criterion 4A1, Step 2a)	4,073.00			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

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

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2010-11)	4,420	4,412	0.2%	Met
Second Prior Year (2011-12)	4,337	4,369	N/A	Met
First Prior Year (2012-13)	4,042	4,035	0.2%	Met
Budget Year (2013-14)	4,073			

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)

Enrollment has not been overstated.

- 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)	4,155	4,412	94.2%
Second Prior Year (2011-12)	4,141	4,369	94.8%
First Prior Year (2012-13)	4,043	4,035	100.2%
Historical Average Ratio:			96.4%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			96.9%

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)	4,030	4,073	98.9%	Not Met
1st Subsequent Year (2014-15)	4,073	4,300	94.7%	Met
2nd Subsequent Year (2015-16)	4,058	4,300	94.4%	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)

ADA ratios will be monitored closely 201314 and future years.

4. CRITERION: Revenue Limit

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

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

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

4A1. Calculating the District's Revenue Limit Standard

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

Projected Revenue Limit

	Prior Year (2012-13)	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Step 1 - Funded COLA				
a. Base Revenue Limit (BRL) per ADA (Form RL, Line 4) (Form MYP, Unrestricted, Line A1a)	6,704.05	6,810.05	6,810.05	6,959.87
b. Deficit Factor (Form RL, Line 16) (Form MYP, Unrestricted, Line A1g)	0.77728	0.81003	0.82622	0.82673
c. Funded BRL per ADA (Step 1a times Step 1b)	5,210.92	5,516.34	5,626.60	5,753.93
d. Prior Year Funded BRL per ADA		5,210.92	5,516.34	5,626.60
e. Difference (Step 1c minus Step 1d)		305.42	110.26	127.33
f. Percent Change Due to COLA (Step 1e divided by Step 1d)		5.86%	2.00%	2.26%
Step 2 - Change in Population				
a. Revenue Limit (Funded) ADA (Form RL, Line 5c) (Form MYP, Unrestricted, Line A1c)	4,171.43	4,073.00	4,073.00	4,058.00
b. Prior Year Revenue Limit (Funded) ADA		4,171.43	4,073.00	4,073.00
c. Difference (Step 2a minus Step 2b)		(98.43)	0.00	(15.00)
d. Percent Change Due to Population (Step 2c divided by Step 2b)		-2.36%	0.00%	-0.37%
Step 3 - Total Change in Funded COLA and Population (Step 1f plus Step 2d)		3.50%	2.00%	1.89%
Revenue Limit Standard (Step 3, plus/minus 1%):		2.50% to 4.50%	1.00% to 3.00%	.89% to 2.89%

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)	12,805,681.00	12,844,780.00	12,844,780.00	12,844,780.00
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)	22,420,681.00	23,093,522.00	23,139,179.00	23,139,179.00
District's Projected Change in Revenue Limit:		3.00%	0.20%	0.00%
Revenue Limit Standard:		2.50% to 4.50%	1.00% to 3.00%	.89% to 2.89%
Status:		Met	Not Met	Not 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)

District used conservative estimates for future years.

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)	19,927,139.79	22,149,071.06	90.0%
Second Prior Year (2011-12)	20,447,087.72	22,637,910.30	90.3%
First Prior Year (2012-13)	21,308,661.00	23,310,449.00	91.4%
	Historical Average Ratio:		90.6%

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%
	87.6% to 93.6%	87.6% to 93.6%	87.6% to 93.6%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		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)	20,995,487.00	23,595,846.00	89.0%	Met
1st Subsequent Year (2014-15)	21,023,084.00	23,623,438.00	89.0%	Met
2nd Subsequent Year (2015-16)	20,988,301.00	23,579,652.00	89.0%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1. District's Change in Population and Funded COLA: (Criterion 4A1, Step 3):	3.50%	2.00%	1.89%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-6.50% to 13.50%	-8.00% to 12.00%	-8.11% to 11.89%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-1.50% to 8.50%	-3.00% to 7.00%	-3.11% to 6.89%

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)	5,045,258.00		
Budget Year (2013-14)	3,580,528.00	-29.03%	Yes
1st Subsequent Year (2014-15)	4,041,129.00	12.86%	Yes
2nd Subsequent Year (2015-16)	4,026,627.00	-0.36%	No

Explanation:
(required if Yes)

Federal revenues fluctuate yearly.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)

First Prior Year (2012-13)	7,057,280.00		
Budget Year (2013-14)	7,124,696.00	0.96%	No
1st Subsequent Year (2014-15)	7,224,702.00	1.40%	No
2nd Subsequent Year (2015-16)	7,304,276.00	1.10%	No

Explanation:
(required if Yes)

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)

First Prior Year (2012-13)	2,855,586.00		
Budget Year (2013-14)	2,662,738.00	-6.75%	Yes
1st Subsequent Year (2014-15)	2,704,405.00	1.56%	No
2nd Subsequent Year (2015-16)	2,737,024.00	1.21%	No

Explanation:
(required if Yes)

Decrease due to adjusting for actual amounts received. Local revenues will be monitored closely and any changes will be investigated.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)

First Prior Year (2012-13)	2,052,515.00		
Budget Year (2013-14)	1,733,074.00	-15.56%	Yes
1st Subsequent Year (2014-15)	1,779,061.00	2.65%	No
2nd Subsequent Year (2015-16)	1,777,491.00	-0.09%	No

Explanation:
(required if Yes)

Books and supply needs are monitored closely. Needs will be met.

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

First Prior Year (2012-13)	3,332,563.00		
Budget Year (2013-14)	3,379,281.00	1.40%	No
1st Subsequent Year (2014-15)	3,383,839.00	0.13%	No
2nd Subsequent Year (2015-16)	3,376,181.00	-0.23%	No

Explanation:
(required if Yes)

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)	14,958,124.00		
Budget Year (2013-14)	13,367,962.00	-10.63%	Not Met
1st Subsequent Year (2014-15)	13,970,236.00	4.51%	Met
2nd Subsequent Year (2015-16)	14,067,927.00	0.70%	Met

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

First Prior Year (2012-13)	5,385,078.00		
Budget Year (2013-14)	5,112,355.00	-5.06%	Met
1st Subsequent Year (2014-15)	5,162,900.00	0.99%	Met
2nd Subsequent Year (2015-16)	5,153,672.00	-0.18%	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 fluctuate yearly.

Explanation:

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

Explanation:

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

Decrease due to adjusting for actual amounts received. Local revenues will be monitored closely and any changes will be investigated.

- 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?

Yes

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

0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

- a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)
c. Net Budgeted Expenditures and Other Financing Uses

38,257,435.00			
	1% Required Minimum Contribution (Line 2c times 1%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
38,257,435.00	382,574.35	913,541.00	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:

NA	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)	5,465,113.71		
c. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)		0.00	1,200,000.00
d. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)		5,216,983.41	2,310,133.00
e. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	(0.64)	(0.78)	(1.00)
f. Available Reserves (Lines 1a through 1e)	5,465,113.07	5,216,982.63	3,510,132.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	37,697,340.48	36,880,449.79	39,064,781.00
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)	37,697,340.48	36,880,449.79	39,064,781.00
3. District's Available Reserve Percentage (Line 1f divided by Line 2d)	14.5%	14.1%	9.0%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	4.8%	4.7%	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)	2,740,875.89	22,149,071.06	N/A	Met
Second Prior Year (2011-12)	(388,139.66)	22,658,910.30	1.7%	Met
First Prior Year (2012-13)	(1,569,275.00)	23,310,449.00	6.7%	Not Met
Budget Year (2013-14) (Information only)	(1,850,471.00)	23,595,846.00		

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)	1,671,917.65	3,120,872.32	N/A	Met
Second Prior Year (2011-12)	4,013,380.13	5,861,748.21	N/A	Met
First Prior Year (2012-13)	4,174,667.96	5,473,610.00	N/A	Met
Budget Year (2013-14) (Information only)	3,904,335.00			

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

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available 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):	4,030	4,073	4,058
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)	38,257,435.00	38,347,821.00	38,278,475.00
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)	38,257,435.00	38,347,821.00	38,278,475.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	1,147,723.05	1,150,434.63	1,148,354.25
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)	1,147,723.05	1,150,434.63	1,148,354.25

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)	1,152,880.00	1,150,435.00	1,148,354.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	309,604.15	55,268.68
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)	(1.00)	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	1,152,879.00	1,460,039.15	1,203,622.68
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.01%	3.81%	3.14%
District's Reserve Standard (Section 10B, Line 7):	1,147,723.05	1,150,434.63	1,148,354.25
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)	(5,883,404.00)			
Budget Year (2013-14)	(6,499,700.00)	616,296.00	10.5%	Not Met
1st Subsequent Year (2014-15)	(5,700,000.00)	(799,700.00)	-12.3%	Not Met
2nd Subsequent Year (2015-16)	(5,900,000.00)	200,000.00	3.5%	Met
1b. Transfers In, General Fund *				
First Prior Year (2012-13)				
Budget Year (2013-14)	0.00	0.00	0.0%	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)				
Budget Year (2013-14)	0.00	0.00	0.0%	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

1d. Impact of Capital Projects

Do you have any capital projects that may impact the general fund operational budget?

No

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

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

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

- 1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:
(required if NOT met)

- 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)

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)

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.

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

Yes

2. If Yes to item 1, list all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term 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	25	25-0000-8681-/40-0000-7618	25-0000-7438/39	5,010,000
General Obligation Bonds	18	51-00008611	51-0000-7438/39	17,265,000
Supp Early Retirement Program	1	01-0000-8011	01-0000	0
State School Building Loans				
Compensated Absences				

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

Qualified School Construction Bond	14	35-8545/25-8660/21-8290	25-0000-7438/39	9,000,000

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	0	0	0	0
Certificates of Participation	340,716	341,089	341,168	341,299
General Obligation Bonds	1,344,215	1,371,965	1,401,665	1,453,777
Supp Early Retirement Program	0	0	0	0
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Qualified School Construction Bond	638,911	642,222	650,517	660,500
Total Annual Payments:	2,323,842	2,355,276	2,393,350	2,455,576

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

Yes

Yes

Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

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

Normal annual adjustments for long-term contracts.

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)

For the COPS and the WSCB we are using one-time sources combined with developer fees and have a plan to meet debt service on these through approximately 2020. As the economy improves and developer fees and other revenues improve the District will need to set aside funds to meet these obligations. RDA payment for years between 11-12 and 2023-24 are projected by Dolinka Groups to be in the vicinity of \$3MM which could become an additional repayment source for the COPS.

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?

No

- b. Do benefits continue past age 65?

No

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

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

Actuarial

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

Self-Insurance Fund

Governmental Fund

3,519,150

0

4. OPEB Liabilities

- a. OPEB actuarial accrued liability (AAL)

3,519,150.00

- b. OPEB unfunded actuarial accrued liability (UAAL)

3,519,150.00

- c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?

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

June 25 2011

5. OPEB Contributions

- a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method

296,479.00

1st Subsequent Year
(2014-15)

2nd Subsequent Year
(2015-16)

296,479.00

296,479.00

- b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)

0.00

96,213.00

112,213.00

- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)

80,688.00

96,213.00

112,213.00

- d. Number of retirees receiving OPEB benefits

55

55

55

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:

We are self insured with Keenan as the administrator for Delta Dental and VSP Vision.

3. Self-Insurance Liabilities

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

	0.00
	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)
427,380.00	435,714.00	447,500.00
427,380.00	435,714.00	447,500.00

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	225.0	222.0	219.0	216.0

Certificated (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

Negotiations continues.

Negotiations Settled

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

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

No

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?

No

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2013-14)

1st Subsequent Year
(2014-15)

2nd Subsequent Year
(2015-16)

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

No

No

No

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

0.0%

or

Multiyear Agreement

Total cost of salary settlement

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

0.0%

0.0%

0.0%

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

145,000

7. Amount included for any tentative salary schedule increases

Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
0	0	0

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)
No	No	No

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		

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Certificated (Non-management) Step and Column Adjustments

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

Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Yes	Yes	Yes
0.0%	0.0%	0.0%

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	161.9	165.5	168.1	171.0

Classified (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

Negotiations continues.

Negotiations Settled

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

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

No

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?

No

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2013-14)

1st Subsequent Year
(2014-15)

2nd Subsequent Year
(2015-16)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

36,000

7. Amount included for any tentative salary schedule increases

Budget Year
(2013-14)

1st Subsequent Year
(2014-15)

2nd Subsequent Year
(2015-16)

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)
No	No	No
838,763	851,930	865,097
5.0%	5.0%	5.0%

Classified (Non-management) Prior Year Settlements

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

No		
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Classified (Non-management) Step and Column Adjustments

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

Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Yes	Yes	Yes
44,513	45,181	45,859
1.5%	1.5%	1.5%

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	27.5	27.5	27.5	27.5

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

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

n/a

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

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)
No	No	No

Negotiations Not Settled

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

31,393

4. Amount included for any tentative salary schedule increases

Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
0	0	0

**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)
201,874	211,967	222,060
55.0%	52.0%	48.0%
5.0%	5.0%	5.0%

**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)
No	No	No

ADDITIONAL FISCAL INDICATORS

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

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

- A1. Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?

No

- A2. Is the system of personnel position control independent from the payroll system?

Yes

- A3. Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column of Criterion 2A are used to determine Yes or No)

No

- A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?

No

- A5. Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?

No

- A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?

No

- A7. Is the district's financial system independent of the county office system?

No

- A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)

No

- A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

Yes

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

North Monterey County
Unified School District

FINAL BUDGET
GLOSSARY
2013 - 2014



JUNE 27, 2013

GLOSSARY

OF

SCHOOL FINANCE TERMS

ANNUAL ATTENDANCE REPORT	Covers the period July 1 through July 30. This report impacts funding for lottery, ROP, summer school and adult programs.
P-1	1st period attendance report which covers all full school months from July 1 through December 31.
P-2	2nd period attendance report which covers all full school months from July 1 - April 15. School year funding is based on data submitted on the 2nd period attendance year.
ADULT EDUCATION	Classes for students 18 years or older offered by local high school. State law requires that certain courses, including citizenship and English be offered at no charge. Other classes may carry a fee.
APPORTIONMENTS	Federal or State taxes distributed to school districts or other governmental units according to certain formulas.
APPROPRIATIONS	Funds set aside or budgeted by the State or local school districts for a specific time period and specific purpose.
APPROVED TRANSPORTATION COSTS	The costs of home-to-school transportation plus other special education related transportation and the costs of bus replacement.
ASSESSED VALUE	The value of land, homes or business set by the county assessor for property tax purposes.
AVERAGE DAILY ATTENDANCE	The number of students actually present or excused for absence on each school day throughout the year, divided by the total number of school days in the school year. ADA approximates 95% of the average enrollment statewide. School district revenue limit income is based on ADA. Beginning in 1998/99 excused absences will no longer be counted.

BASIC AID	The California Constitution guarantees that each school district will receive a minimum amount of State aid, equal to \$120 per ADA or \$2,400 per district, whichever is greater.
Cal SAFE	School Age Parenting and Infant Development program.
CATEGORICAL AID	Money from the State or federal government granted to qualifying school districts for children with special needs, such as educationally handicapped; for special programs, such as the School Improvement Program; or for special purposes such as Economic Impact Aid or transportation. Expenditure of categorical aid is restricted to its particular purpose. The funds are granted to districts in addition to their revenue limits.
CBEDS	California Basic Educational Data Systems
CAPITAL OUTLAY	Amounts paid for the acquisition of fixed assets or additions to fixed assets.
CERTIFICATED EMPLOYEES	Employees who are required by the State to hold teaching credentials, including full-time, part time, substitute or temporary teachers, and most administrators.
CLASS SIZE REDUCTION	A program to reduce class size in the early grades, one teacher for each group of 20 students or less.
CLASSIFIED EMPLOYEES	Employees who are not required to hold teaching credentials, such as school secretaries, custodians, bus drivers, and some management personnel.
COP	Financing technique that provides long term financing through a lease.
COST OF LIVING ADJUSTMENT COLA	An increase in funding for revenue limits or categorical programs. The amount of the COLA may or may not be related to inflationary increases in costs.
DEFERRED MAINTENANCE	Major repairs of buildings and equipment which have been postponed by school districts. Some State funds are available to assist districts with deferred maintenance projects.

EDUCATION CODE	The body of law which regulates education in California. Additional regulations are contained in the California Administrative Code, Government Code and general statutes.
ENCROACHMENT	The use of unrestricted monies to support restricted program expenditures.
EIA	Economic Impact Aid for disadvantaged children from low income families.
EXPENDITURES	The costs of goods delivered or services rendered, whether paid or unpaid, including expenses, provision for debt retirement not reported as a liability of the fund from which retired, and capital outlay.
GATE	Gifted and Talented Education program to offer additional enrichment to students that meet the qualifications of the standards of the program.
GENERAL FUND	The fund used to finance the ordinary operations of the Local Educational Agency. It is available for any legally authorized purpose.
INTERIM REPORTS	State required reports due in October and January to update budget and expenditures for accountability.
LCFF	Local Control Funding Formula – the new funding model for California Education funding. This new formula provides a base funding to school districts with supplemental funds for low income and English Language Learners. The new model is projected to take 8 years to implement.
LOCAL REVENUE	Revenue sources from interest income, child care programs, reimbursements for special education, administrative services, and food service.
LOTTERY	Money to supplement support for education: It must be used exclusively for the education of pupils and students and no funds shall be spent for acquisition of real property, construction of facilities, financing of research, or any other non-instructional purpose.

MANDATED COSTS	School district expenses which occur because of federal or State laws, decisions of State or federal courts, federal or State administrative regulations, or initiative measures.
PAR	Peer Assistance Review. Governor Davis' first reform package. It is intended to replace the mentor teacher program in assisting teachers.
PROPERTY TAXES AND BASIC AID	Districts receive local property taxes, in varying amounts according to a formula set by the Legislature in 1978. These taxes are part of the district's revenue limit income. When the amount of property taxes exceeds the revenue limit, the district may keep all of it and still receive the State basic aid per ADA.
RESERVES	Funds set aside in a school district budget to provide for estimated future expenditures or to offset future losses, for working capital, or for other purposes. Reserves required by the State are referred to as Designated for Economic Uncertainties.
REVENUE RESTRICTED	Monies that are provided by a Local, State or a Federal donor. The money must be used exclusively in the program in a manner in which the donor has approved.
UNRESTRICTED	Monies that can be used by a District in almost any manner they see fit to provide an education to children.
REVENUE LIMIT	Income received from the State for the Average Daily Attendance of students.
ROC/ROP	Regional Occupational Centers/Regional Occupational Programs. Established by a school district, group of districts, or county offices of education, the centers provide training for entry level jobs, counseling and upgrading of skills for youths ages 16-18.
SCHOOL IMPROVEMENT PROGRAM (SIP)	Money granted by the State to selected schools to carry to out a plan developed by the School Site Council for the the School Site Council for the improvement of their school's program.
SPECIAL EDUCATION	Programs to identify and meet the educational needs of exceptional children, such as those with learning or physical handicaps.

STATE ALLOCATION BOARD	A State regulatory agency which controls certain State-aided capital outlay and deferred maintenance projects.
STATE SCHOOL FUND	The holding account for most appropriations of State money for education.
STRS,PERS	The State Teachers' Retirement System and the Public Employees' Retirement System funds. State law requires school district employees, school districts, and the State to contribute to the funds.
SURPLUS PROPERTY	Unused school buildings or school sites can be leased or sold. The expenditure of these funds is restricted.
TAP	Teaching is a priority. A grant for low performing schools so that they may provide teacher recruitment and retention incentives.
TUPE	Tobacco Use Prevention Education: A program to teach anti-tobacco to our students.