



GATEWAY UNIFIED SCHOOL DISTRICT



PRELIMINARY BUDGET 2013-2014

Presented to the Board of Trustees

June 26, 2013

*Providing Excellence in Learning:
Every Student, Every Day*

GATEWAY UNIFIED SCHOOL DISTRICT

2013-2014 PRELIMINARY BUDGET

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**GATEWAY UNIFIED SCHOOL DISTRICT
BUDGET COMPOSITION
June 26, 2013**

The annual budget is a planning document which translates educational policy into sound instructional programs through the allocation of financial resources. This budget document reflects all expected revenues and planned expenditures for the 2013-2014 school year. It is a communication tool to share with the community the district's philosophy, goals and objectives.

School districts are required to adopt their budget for the 2013-2014 school year by June 30, 2013. Actual revenue and expenses were compared with the 2nd Interim budget and budget revisions were made accordingly to reflect the 2012-2013 budget with actuals. These are figures that appear as Estimated Actuals.

The budget is presented based on the Governor's May 2013 Revise. The state required standards and criteria review indicates the district has a balanced budget and projects a positive fund and cash balance at June 30, 2014, and 2015. But as in previous years, these projections are subject to change depending on the prerogative of the Governor and the State Legislature.



GATEWAY UNIFIED SCHOOL DISTRICT
2013-2014 PRELIMINARY GENERAL FUND BUDGET SUMMARY
June 26, 2013

	2012-13 SECOND INTERIM BUDGET	2013-14 PRELIMINARY BUDGET
Funded Average Daily Attendance (ADA)		
REVENUES		
Revenue Limit	13,604,652	13,482,150
Federal Revenues	3,423,897	3,082,487
Other State Revenues	4,424,855	4,465,701
Other Local Revenues	2,994,187	3,302,021
TOTAL REVENUES	24,447,591	24,332,359
EXPENDITURES		
Certificated Salaries	10,546,685	10,479,751
Classified Salaries	4,803,566	4,916,421
Employee Benefits	5,003,106	4,727,224
Books and Supplies	2,436,049	2,228,438
Services, Other Operating Exp	2,741,482	2,745,223
Capital Outlay	0	125,000
Other Outgo	133,944	165,166
Transfer of Indirect/Direct Support	(56,685)	(56,615)
TOTAL EXPENDITURES	25,608,147	25,330,608
EXCESS(DEFICIENCY)OF REVENUES	(1,160,556)	(998,249)
OTHER FINANCING SOURCES IN	412,255	324,222
OTHER FINANCING SOURCES OUT	0	0
NET INCREASE(DECREASE) IN FUND BALANCE	(748,301)	(674,027)
BEGINNING BALANCE	9,843,278	9,543,192
AUDIT ADJUSTMENTS	(185,519)	0
ENDING FUND BALANCE	8,909,458	8,869,165

Components of Ending Fund Balance		
Revolving Cash	11,900	11,900
Economic Uncertainties	1,279,998	1,266,530
Board Designated/Assigned	6,507,899	6,024,749
Designated Unrealized Gains	0	0
Restricted	1,109,661	1,565,986
Undesignated	0	0

**GATEWAY UNIFIED SCHOOL DISTRICT
BUDGET ASSUMPTIONS
June 26, 2013**

There are many unpredictable factors which affect revenue and expenditures. Because of that, the district based their budget on assumptions. This is the best information available at the time the budget is prepared. The Preliminary budget should be considered a “financial snapshot” on the date it is presented to the Board of Trustees. As variables change, budget revisions are made throughout the course of the year. The 2013-2014 Preliminary Budget was based on the following assumptions:

REVENUE ASSUMPTIONS:

1. Enrollment projected to decrease in 2013-2014 and 1st/2nd subsequent years using a 1.61% trend
2. Rate of attendance estimated at 95%
3. Revenue Limit Cost-of-Living (COLA) of 1.565%, less Revenue Limit Deficit of 22.272%
4. Federal programs decreased 8% due to Federal Sequestration
5. Other state programs remain at 2012-13 levels
6. No COLA on Special Education funding
7. Lottery is projected at \$154.00 per ADA: \$124.00 unrestricted, \$30.00 restricted
8. Common Core one-time funds estimated at \$170 per ADA
9. Beginning Balance based on prior year's Estimated Actuals Ending Balance

EXPENDITURE ASSUMPTIONS:

1. Priorities funded
2. Step and Column salary increases included
3. Salary driven benefits budgeted according to staff changes
4. No salary schedule Cost-of-Living (COLA) included
5. Worker's Compensation rate increased from 2.60% to 2.70%
6. State Unemployment rate decreased from 1.10% to .50%
7. Categorical programs (except Special Education and Maintenance) do not encroach on the General Fund
8. Economic Uncertainties at 5%
9. Continue to evaluate budget for further possible reductions



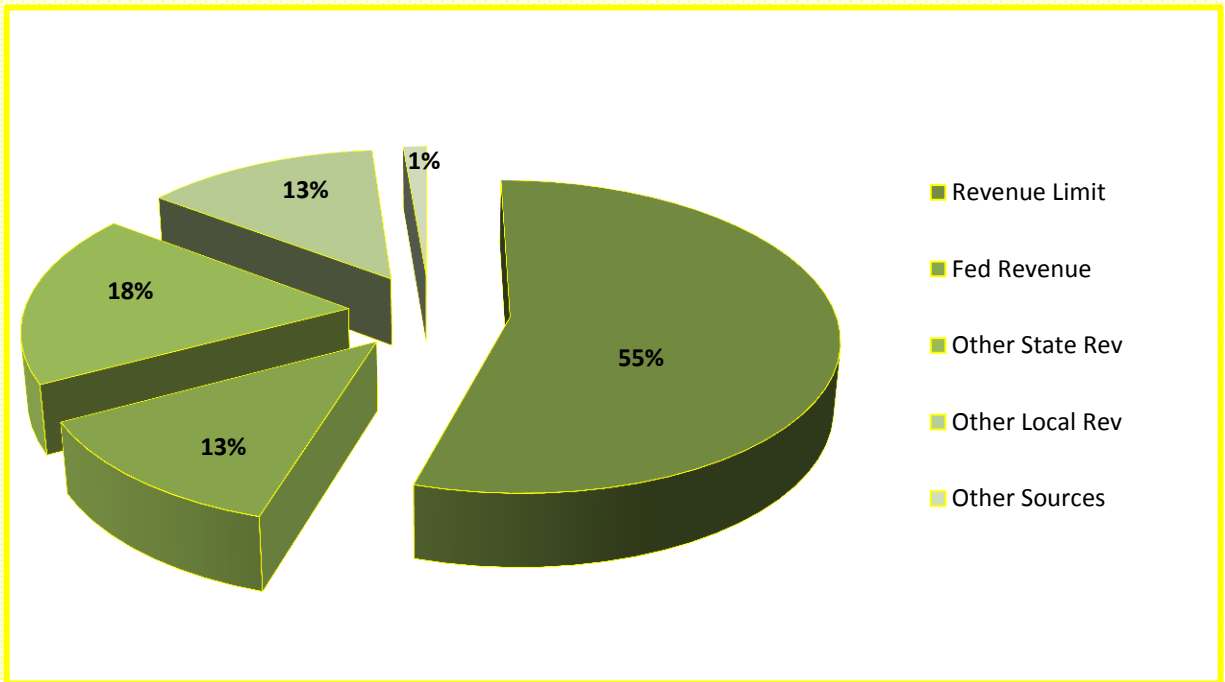
GATEWAY UNIFIED SCHOOL DISTRICT
2013-2014 PRELIMINARY BUDGET REVENUE DETAIL
June 26, 2013

OBJECT	RESOURCE	DESCRIPTION	PROJECTION
REVENUE LIMIT: 8010-8099			
8011	0000	State Aid	5,968,966
8012	1400	Education Protection Account	2,163,500
8021	0000	Home Owners Exemption	164,178
8022	0000	Timber Yield Tax	22,471
8041	0000	Secured Roll Taxes	7,730,349
8042	0000	Unsecured Roll	514,332
8043	0000	Prior Year Taxes	0
8044	0000	Supplemental Taxes	8,528
8045	0000	ERAF	(1,236,307)
8047	0000	RDA Funds -Tax Portion	686,036
8092	0000	PERS Reduction Transfer	35,867
8096	0000	Transfers to Charter Schools In-lieu Taxes	(2,575,770)
SUBTOTAL			13,482,150
FEDERAL: 8100-8299			
8181	3310	Special Ed: IDEA Part B (Formerly PL-94-142)	564,224
8182	3315	Special Ed: IDEA Preschool Non-RIS	143,036
8290	3010	Title I	1,378,238
8290	3550	Voc & Applied Secondary	36,540
8290	4035	Title II Part A Teacher Quality	255,460
8290	4203	NCLP Title III LEP	31,372
8290	4510	Indian Education	50,491
8290	5640	Medi-Cal	66,000
8290	5810	PEP Grant	557,126
SUBTOTAL			3,082,487

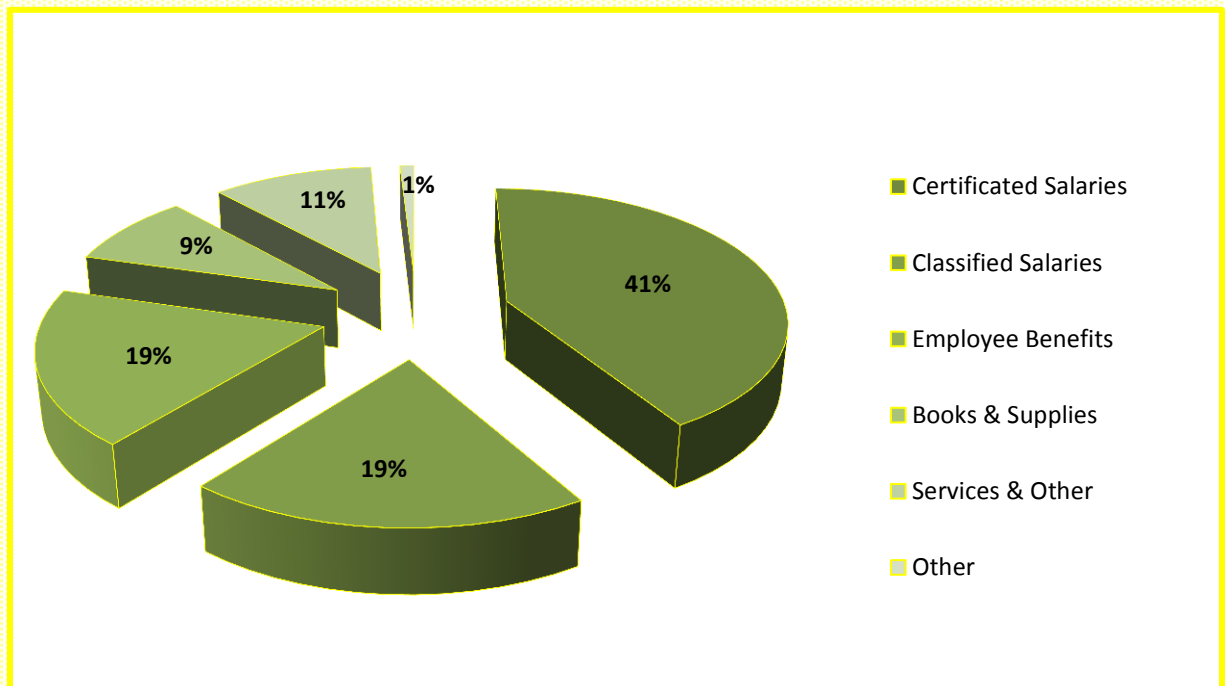
GATEWAY UNIFIED SCHOOL DISTRICT
2013-2014 PRELIMINARY BUDGET REVENUE DETAIL
June 26, 2013

OBJECT	RESOURCE	DESCRIPTION	PROJECTION
STATE: 8300-8599			
8311	7090	Economic Impact Aid (EIA)	515,799
8311	7091	Economic Impact Aid LEP	181,313
8311	7230	Transportation	842,951
8434	1300	Class Size Reduction	671,517
8560	1100	Lottery	309,794
8560	6300	Lottery	74,950
8590	0129	Remedial/Intensive Program	86,912
8590	0167	Summer School	42,807
8590	0000	Other State Income	17,452
8590	0121	S.T.A.R.	5,500
8590	2430	Community Day School	50,029
8590	6258-7395	Consolidated Categoricals	915,654
8590	7156	IMF Realignment	157,224
8590	9205	Deferred Maintenance	105,976
8590	7010	Ag Grant	16,680
8590	7210	National American Indian Ed	72,143
8590	6010	After School Lrng & Safe Neighborhoods (ASES)	399,000
SUBTOTAL			4,465,701
LOCAL REVENUE: 8600-8799			
8650	0000-0954	Lease Income	190,865
8660	0000	Interest Income	40,000
8677	0000	Other Local Income	198,690
8677	6350	ROC/P	130,540
8677	7230	ROC/P Transportation	31,303
8677	9010	GREAT Partnership	1,249,069
8699	0000	Other Local Income	454,619
8699	9005	First 5 Shasta	73,736
8792	6500	Special Ed Apportionment from SCOE	933,199
SUBTOTAL			3,302,021

Revenue



Expenditures



**GATEWAY UNIFIED SCHOOL DISTRICT
COMPARISON OF REVENUES AND EXPENDITURES
2013-14 PRELIMINARY BUDGET
June 26, 2013**

		12-13 Second Interim Budget			12-13 Estimated Actuals			13-14 Preliminary Budget			Unrestricted Variance	Restricted Variance	Total Variance
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total			
REVENUES													
Revenue Limit Sources	8010 - 8099	12,755,788	848,864	13,604,652	12,770,436	848,864	13,619,300	12,667,907	814,243	13,482,150	(102,529)	(34,621)	(137,150)
Federal Revenues	8100 - 8299	154,055	3,269,842	3,423,897	146,537	3,258,342	3,404,879	0	3,082,487	3,082,487	(146,537)	(175,855)	(322,392)
Other State Revenues	8300 - 8599	2,399,074	2,025,781	4,424,855	2,449,382	2,029,381	4,478,763	2,435,008	2,030,693	4,465,701	(14,374)	1,312	(13,062)
Other Local Revenues	8600 - 8799	773,300	2,220,887	2,994,187	1,025,420	2,213,919	3,239,339	1,009,714	2,292,307	3,302,021	(15,706)	78,388	62,682
Interfund Transfers In	8910 - 8929	412,255	0	412,255	412,255	0	412,255	324,222	0	324,222	(88,033)	0	(88,033)
Other Sources	8930 - 8979	0	0	0	0	0	0	0	0	0	0	0	0
Contributions	8980 - 8999	(1,530,610)	1,530,610	0	(1,559,957)	1,559,957	0	(1,483,854)	1,483,854	0	76,103	(76,103)	0
TOTAL REVENUES		14,963,862	9,895,984	24,859,846	15,244,073	9,910,463	25,154,536	14,952,997	9,703,584	24,656,581	(291,076)	(206,879)	(497,955)
EXPENDITURES													
Certificated Salaries	1000 - 1999	8,038,169	2,508,516	10,546,685	7,978,948	2,509,055	10,488,003	7,993,935	2,485,816	10,479,751	14,987	(23,239)	(8,252)
Classified Salaries	2000 - 2999	2,281,628	2,521,938	4,803,566	2,284,846	2,547,704	4,832,550	2,236,779	2,679,642	4,916,421	(48,067)	131,938	83,871
Employee Benefits	3000 - 3999	3,579,432	1,423,674	5,003,106	3,570,244	1,425,862	4,996,106	3,328,921	1,398,303	4,727,224	(241,323)	(27,559)	(268,882)
Books and Supplies	4000 - 4999	873,129	1,562,920	2,436,049	666,784	1,227,990	1,894,774	852,912	1,375,526	2,228,438	186,128	147,536	333,664
Services, Other Operating Expenses	5000 - 5999	1,731,760	1,009,722	2,741,482	1,663,283	1,016,932	2,680,215	1,590,722	1,154,501	2,745,223	(72,561)	137,569	65,008
Capital Outlay	6000 - 6599	0	0	0	300,196	0	300,196	125,000	0	125,000	(175,196)	0	(175,196)
Other Outgo (excluding indirect)	7100 - 7499	0	133,944	133,944	0	133,944	133,944	21,860	143,306	165,166	21,860	9,362	31,222
Direct Support / Indirect Costs	7300 - 7399	(399,225)	342,540	(56,685)	(397,788)	341,103	(56,685)	(381,923)	325,308	(56,615)	15,865	(15,795)	70
Interfund Transfers Out	7610 - 7629	0	0	0	0	0	0	0	0	0	0	0	0
Other Uses	7630 - 7699	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES		16,104,893	9,503,254	25,608,147	16,066,513	9,202,590	25,269,103	15,768,206	9,562,402	25,330,608	(298,307)	359,812	61,505
NET INCREASE/DECREASE IN FUND BALANCE		(1,141,031)	392,730	(748,301)	(822,440)	707,873	(114,567)	(815,209)	141,182	(674,027)	7,231	(566,691)	(559,460)
BEGINNING BALANCE		9,126,347	716,931	9,843,278	9,126,247	716,931	9,843,178	8,118,388	1,424,804	9,543,192	(1,007,859)	707,873	(299,986)
Audit/Other Restatement Adjustments		(185,519)		(185,519)	(185,419)	0	(185,419)	0	0	0	185,419		185,419
ENDING BALANCE		7,799,797	1,109,661	8,909,458	8,118,388	1,424,804	9,543,192	7,303,179	1,565,986	8,869,165	(815,209)	141,182	(674,027)
Components of Ending Fund Balance													
Reserved Rev Cash/Prepays/Stores		11,900	-	11,900	11,900	-	11,900	11,900	-	11,900	-	-	-
Economic Uncertainty		1,279,998	-	1,279,998	1,279,998	-	1,279,998	1,266,530	-	1,266,530	(13,468)	-	(13,468)
Board Designated		6,507,899	-	6,507,899	6,826,490	-	6,826,490	6,024,749	-	6,024,749	(801,741)	-	(801,741)
Designated Unrealized Gains		-	-	-	-	-	-	-	-	-	-	-	-
Restricted		-	1,109,661	1,109,661	-	1,424,804	1,424,804	-	1,565,986	1,565,986	-	141,182	141,182
Undesignated		-	-	-	-	-	-	-	-	-	-	-	-
Total		7,799,797	1,109,661	8,909,458	8,118,388	1,424,804	9,543,192	7,303,179	1,565,986	8,869,165	(815,209)	141,182	(674,027)

Revenue Limit ADA

2503.41

2502.67

2474.23

GATEWAY UNIFIED SCHOOL DISTRICT
2013-2014 ENDING FUND BALANCE COMPARISON
June 26, 2013

	2012-13 SECOND INTERIM BUDGET	2013-14 PRELIMINARY BUDGET
REVOLVING CASH/STORES/PREPAIDS	11,900	11,900
UNREALIZED GAINS	0	0
ECONOMIC UNCERTAINTY	1,279,998	1,266,530
RESTRICTED		
NCLB	165,575	175,199
Medi-Cal	259,758	264,918
PEP Grant	111,815	111,328
Lottery - Instructional	138,814	213,164
EIA	75,289	129,153
RDA Funds	330,661	344,818
Gen Ed Site Specific	27,749	327,406
TOTAL RESTRICTED	1,109,661	1,565,986
BOARD DESIGNATED		
2004-05 STRS Payment	66,204	0
Forest Reserve	497,252	340,766
Categorical Flexibility	1,178,232	699,518
MAA	562,000	0
Mandated Costs	341,654	333,051
2014-15 Deficit	1,026,502	982,866
2015-16 Deficit	860,516	1,145,046
Board Priorities	123,400	53,639
State Lottery	0	46,877
EPA Funds	0	131,869
CVHS Tennis Courts	100,000	100,000
CVHS Parking Lot	40,000	0
CVHS Student Accounts	71,695	0
Common Core Implementation	0	420,619
Computer Workstation Replacement	0	86,332
Declining Enrollment	600,000	600,000
Debt Service	106,444	150,166
Future COPS Transfers	534,000	534,000
Deferred Maintenance	400,000	400,000
TOTAL BOARD DESIGNATED	6,507,899	6,024,749
UNDESIGNATED/UNAPPROPRIATED	0	0
TOTAL ENDING BALANCE	8,909,458	8,869,165

**2013-14 PRELIMINARY
MULTI-YEAR PROJECTION
Gateway Unified School District**

		2013-14 Preliminary			2014-15 Projected			2015-16 Projected		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
REVENUES	Object									
Revenue Limit Sources	8010 - 8099	12,667,907	814,243	13,482,150	12,683,453	814,243	13,497,696	12,750,594	814,243	13,564,837
Federal Revenues	8100 - 8299	0	3,082,487	3,082,487	0	2,636,689	2,636,689	0	2,525,361	2,525,361
Other State Revenues	8300 - 8599	2,435,008	2,030,693	4,465,701	2,427,107	2,028,782	4,455,889	2,422,271	2,027,612	4,449,883
Other Local Revenues	8600 - 8799	1,009,714	2,292,307	3,302,021	598,795	2,277,282	2,876,077	595,039	2,188,263	2,783,302
Interfund Transfers In	8910 - 8929	324,222	0	324,222	251,360	0	251,360	213,689	0	213,689
Other Sources	8930 - 8979	0	0	0	0	0	0	0	0	0
Contributions	8980 - 8999	(1,483,854)	1,483,854	0	(1,498,114)	1,498,114	0	(1,498,114)	1,498,114	0
TOTAL REVENUES		14,952,997	9,703,584	24,656,581	14,462,601	9,255,110	23,717,711	14,483,479	9,053,593	23,537,072
EXPENDITURES	Object									
Certificated Salaries	1000 - 1999	7,993,935	2,485,816	10,479,751	7,909,869	2,427,598	10,337,467	7,912,120	2,479,943	10,392,063
Classified Salaries	2000 - 2999	2,236,779	2,679,642	4,916,421	2,206,954	2,679,642	4,886,596	2,216,444	2,666,087	4,882,531
Employee Benefits	3000 - 3999	3,328,921	1,398,303	4,727,224	3,224,454	1,396,295	4,620,749	3,173,385	1,392,202	4,565,587
Step and Column				0	125,632	76,187	201,819	127,517	77,329	204,846
Books and Supplies	4000 - 4999	852,912	1,375,526	2,228,438	852,912	1,039,555	1,892,467	852,912	1,031,480	1,884,392
Services, Other Operating Expenses	5000 - 5999	1,590,722	1,154,501	2,745,223	1,590,722	1,117,001	2,707,723	1,590,722	1,108,221	2,698,943
Capital Outlay	6000 - 6599	125,000	0	125,000	40,000	0	40,000	40,000	0	40,000
Direct Support / Indirect Costs	7300 - 7399	(381,923)	325,308	(56,615)	(363,135)	306,520	(56,615)	(360,027)	303,412	(56,615)
Other Outgo	7100 - 7499	21,860	143,306	165,166	21,860	48,511	70,371	21,860	48,511	70,371
Interfund Transfers Out	7610 - 7629	0	0	0	0	0	0	0	0	0
Other Uses	7630 - 7699	0	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES		15,768,206	9,562,402	25,330,608	15,609,268	9,091,309	24,700,577	15,574,933	9,107,185	24,682,118
NET INCREASE/DECREASE IN FUND BALANCE		(815,209)	141,182	(674,027)	(1,146,667)	163,801	(982,866)	(1,091,454)	(53,592)	(1,145,046)
BEGINNING BALANCE		8,118,388	1,424,804	9,543,192	7,303,179	1,565,986	8,869,165	6,156,512	1,729,787	7,886,299
Audit Adjustment		0		0						
ENDING BALANCE		7,303,179	1,565,986	8,869,165	6,156,512	1,729,787	7,886,299	5,065,058	1,676,195	6,741,253

Components of Ending Fund Balance

Reserved Rev Cash/GAINS/Stores	11,900	-	11,900	11,900	-	11,900	11,900	-	11,900
Economic Uncertainty	1,266,530	-	1,266,530	1,235,029	-	1,235,029	1,234,106	-	1,234,106
Board Designated/Assigned	6,024,749	-	6,024,749	4,909,583	-	4,909,583	4,619,052	-	4,619,052
Restricted	-	1,565,986	1,565,986	-	1,729,787	1,729,787	-	1,676,195	1,676,195
Undesignated	-	-	-	-	-	-	-	-	-
Total Ending Fund Balance	7,303,179	1,565,986	8,869,165	6,156,512	1,729,787	7,886,299	5,865,058	1,676,195	7,541,253

% EUR to Expenditures

28.78%

24.88%

23.71%

Restricted balance projections change - for comparison- should compare Economic Uncert, Board Design and Undesignated

**EUR=Econ Uncert, Undesign, Bd Design
Change**

7,291,279	-	7,291,279	6,144,612	-	6,144,612	5,853,158	-	5,853,158
		N/A			(1,146,667)			(291,454)

Funded Revenue Limit ADA
Funded Base Revenue Limit

2474.23
\$5,465.08

2434.62
\$ 5,575.66

2395.62
\$ 5,695.14

**GATEWAY UNIFIED SCHOOL DISTRICT
OTHER FUNDS
June 26, 2013**

CAFETERIA:

2013-2014 Ending Balance is \$119,270

SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS:

2013-2014 Ending Balance is \$362,539

BUILDING FUND:

2013-2014 Ending Balance is \$219,784

CAPITAL FACILITIES FUND:

2013-2014 Ending Balance is \$778,595

SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS:

2013-2014 Ending Balance is \$0

BOND INTEREST AND REDEMPTION FUND:

2013-2014 Ending Balance is \$2,584,246

FOUNDATION TRUST FUND:

2013-2014 Ending Balance is \$0

**GATEWAY UNIFIED SCHOOL DISTRICT
SUMMARY
June 26, 2013**

Of note, the most dramatic shift in funding for the 2013-2014 will be the Governor's proposed Local Control Funding Formula (LCFF). The LCFF as it is proposed provides widely disparate increase amongst school districts. There is "hold harmless" language, meaning no district loses funding, but some districts will see a minimal gain. The May Revision proposes complete elimination of the revenue limits as the statutory basis for determining funding levels for school districts in California. In eliminating revenue limits, the May Revision makes no reference to the statutory cost-of-living adjustment (COLA) as it would pertain to revenue limit funding. Similarly, the May Revision makes no reference to the deficit factor, which is 22.272% in the current year. The Governor's plan is to completely eliminate the deficit factor at full implementation of LCFF, which is targeted for 2019-20. Because LCFF was still a proposal at the time of budget development, our district budget is built on revenue limit funding.

The District Board of Education shall certify in writing whether or not the District is able to meet its financial obligations for the remainder of the fiscal year and, based on current forecasts, for two subsequent fiscal years. The certifications shall be classified as positive, qualified, or negative, pursuant to standards and criteria adopted by the State Board of Education (Education Code 33127).

In certifying the 2013-2014 Preliminary Budget Report, the Board understands its fiduciary responsibility to maintain fiscal solvency for the current and subsequent two fiscal years.

ACTION REQUESTED:

It is recommended that the Board approve the 2013-2014 Preliminary report.



DEFINITION OF FUNDS

General Fund (01)

The General Fund is the district's primary operating fund. The fund describes in financial terms the District's educational and support programs.

Cafeteria Fund (13)

The Cafeteria Fund exists to account separately for Federal, State and cash meal sales revenue used to operate the Food Service Program. Cafeteria operations fully fund their own costs including salaries, benefits, utilities, insurance, legal and audit, maintenance and business office accounting services. Food is prepared in five kitchens.

Special Reserve Fund for Postemployment Benefits (20)

This fund is used to account for the Other Post-Employment Benefits (OPEB) Annual Required Contribution (ARC) to fund the retiree benefits.

Building Fund (21)

This fund exists primarily to account separately for proceeds from the sale of bonds and may not be used for any purposes other than those for which the bonds were issued.

Capital Facilities Fund (Developer Fees) (25)

This fund exists to separately account for school impact fees collected on new development within the district. There is no other revenue source. Expenditures are restricted to growth-caused facilities items. Revenue from fees will be required to help pay for construction projects.

Special Reserve Fund (40)

The Special Reserve Fund has no revenue source of its own. Authorized revenue which may be transferred to the fund includes the following:

1. Proceeds from the sale of real property
2. Proceeds from the rental/lease of real property specifically designated for this fund.
3. Bond proceeds in excess of the amount needed to repay the issue
4. Transfers from the General Fund

The fund was originally created to account for proceeds from the sale of Central Valley Intermediate property. The fund was used to finance the purchase of the Church property near Central Valley High School and the building of the new Board Room Annex building at the District Office.

Bond Interest & Redemption Fund (51 & 52)

This fund is used for the repayment of bonds issued over which the county auditor maintains control. The principal and interest on the bonds must be paid by the county treasurer from taxes levied by the county auditor-controller and expenditures in this fund are limited to bond interest, redemption, and related costs.

Foundation Trust Fund (73)

This fund is used to account separately for gifts or bequests that benefit individuals, private organizations, or other governments and under which neither principal nor income may be used for purposes that support the LEA's own programs.

DEFINITION OF REVENUE COMPONENTS

Revenue Limit

The revenue limit is the largest component of every school district's budget. The most significant items used in calculating the revenue limit is a district's Average Daily Attendance (ADA). The revenue limit is comprised of two funding sources, local property tax and state aid. What is not collected in local property taxes towards the revenue limit entitlement is made up with state aid funding.

Federal Revenues

ECIA - The Elementary and Secondary Education Act (ESEA) of 1965 was amended and reorganized in 1981 by the Education Consolidation & Improvements Act (ECIA). This federal grant funds "Title I" Programs to benefit educationally disadvantaged students. These funds are used to provide instructional aides, special resource teachers and instructional materials.

Special Education: IDEA Basic Local Assistance Entitlement, Part B (formerly PL 94-142) – This is the federal component of the district's special education funding. It is paid on the basis of the total number of students served. Any increase in this component of special education funding is matched by a decrease in State aid.

Title II Teacher Quality - This account is used for staff development and class size reduction.

Forest Reserve - This money, derived from timber sales on federal land, is paid to counties to offset the loss of property tax not levied on government land. Proceeds are divided between county government and districts. Devastating fires and proposed changes in federal administration make this revenue source volatile and hard to predict and is projected to be eliminated after 2012-13.

State Revenues

Special Education Master Plan - This is the State component of district special education funding. District entitlement is determined by a complex formula.

Gifted and Talented (GATE) - This special apportionment funds instructional enrichment for gifted students. This program is currently a flexible program and therefore unrestricted and can be used for any educational purpose.

Home-To-School Transportation - This State apportionment is restricted to pupil transportation.

DEFINITION OF EXPENDITURE CATEGORIES

General

District spending is broadly described and accounted for by its OBJECT. Objects are expense classifications or categories. Objects describe the kinds of items purchased or services obtained. Major spending categories are prescribed by the State. The district sometimes adds its own sub-programs to record spending in greater detail. Major expense categories required are as follows:

- 1000 Certificated Salaries
- 2000 Classified Salaries
- 3000 Employee Benefits
- 4000 Books and Supplies
- 5000 Services and Other Operating Expenses
- 6000 Capital Outlay
- 7000 Other Outgo

1000 Certificated Salaries - Salaries paid to persons in positions requiring a credential. Budgeted figures include salaries, stipends, substitute pay in all programs and sites.

2000 Classified Salaries - Salaries paid to persons in positions not requiring a credential or certification. Budget includes salaries, overtime, paid vacations and substitute pay in all programs and sites.

3000 Employee Benefits - Includes district contributions to retirement plans and Health & Welfare benefits for employees, their dependents and retired employees.

4000 Books & Supplies - Covers expenditures for books and supplies, including sales tax and delivery costs. These are consumable or expendable items.

5000 Services & Other Operating Expenses - Includes spending for contract service, rents, leases, maintenance agreements, utilities and legal services.

6000 Capital Outlay - Includes budgeted spending for sites, building and equipment, including leases with option to purchase.

7000 Other Outgo - Includes expenditures not provided for by any other "Object of Expenditure."

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	12,770,436.00	848,864.00	13,619,300.00	12,667,907.00	814,243.00	13,482,150.00	-1.0%
2) Federal Revenue		8100-8299	146,537.00	3,258,342.00	3,404,879.00	0.00	3,082,487.00	3,082,487.00	-9.5%
3) Other State Revenue		8300-8599	2,449,382.00	2,029,381.00	4,478,763.00	2,435,008.00	2,030,693.00	4,465,701.00	-0.3%
4) Other Local Revenue		8600-8799	1,025,420.00	2,213,919.00	3,239,339.00	1,009,714.00	2,292,307.00	3,302,021.00	1.9%
5) TOTAL, REVENUES			16,391,775.00	8,350,506.00	24,742,281.00	16,112,629.00	8,219,730.00	24,332,359.00	-1.7%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	7,978,948.00	2,509,055.00	10,488,003.00	7,993,935.00	2,485,816.00	10,479,751.00	-0.1%
2) Classified Salaries		2000-2999	2,284,846.00	2,547,704.00	4,832,550.00	2,236,779.00	2,679,642.00	4,916,421.00	1.7%
3) Employee Benefits		3000-3999	3,570,244.00	1,425,862.00	4,996,106.00	3,328,921.00	1,398,303.00	4,727,224.00	-5.4%
4) Books and Supplies		4000-4999	666,784.00	1,227,990.00	1,894,774.00	852,912.00	1,375,526.00	2,228,438.00	17.6%
5) Services and Other Operating Expenditures		5000-5999	1,663,283.00	1,016,932.00	2,680,215.00	1,590,722.00	1,154,501.00	2,745,223.00	2.4%
6) Capital Outlay		6000-6999	300,196.00	0.00	300,196.00	125,000.00	0.00	125,000.00	-58.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	133,944.00	133,944.00	21,860.00	143,306.00	165,166.00	23.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(397,788.00)	341,103.00	(56,685.00)	(381,923.00)	325,308.00	(56,615.00)	-0.1%
9) TOTAL, EXPENDITURES			16,066,513.00	9,202,590.00	25,269,103.00	15,768,206.00	9,562,402.00	25,330,608.00	0.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			325,262.00	(852,084.00)	(526,822.00)	344,423.00	(1,342,672.00)	(998,249.00)	89.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	412,255.00	0.00	412,255.00	324,222.00	0.00	324,222.00	-21.4%
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	(1,559,957.00)	1,559,957.00	0.00	(1,483,854.00)	1,483,854.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,147,702.00)	1,559,957.00	412,255.00	(1,159,632.00)	1,483,854.00	324,222.00	-21.4%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(822,440.00)	707,873.00	(114,567.00)	(815,209.00)	141,182.00	(674,027.00)	488.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	9,126,247.00	716,931.00	9,843,178.00	8,118,388.00	1,424,804.00	9,543,192.00	-3.0%
b) Audit Adjustments		9793	(185,519.00)	0.00	(185,519.00)	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			8,940,728.00	716,931.00	9,657,659.00	8,118,388.00	1,424,804.00	9,543,192.00	-1.2%
d) Other Restatements		9795	100.00	0.00	100.00	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,940,828.00	716,931.00	9,657,759.00	8,118,388.00	1,424,804.00	9,543,192.00	-1.2%
2) Ending Balance, June 30 (E + F1e)			8,118,388.00	1,424,804.00	9,543,192.00	7,303,179.00	1,565,986.00	8,869,165.00	-7.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	11,900.00	0.00	11,900.00	11,900.00	0.00	11,900.00	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	1,424,804.00	1,424,804.00	0.00	1,565,986.00	1,565,986.00	9.9%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	6,826,490.00	0.00	6,826,490.00	6,024,749.00	0.00	6,024,749.00	-11.7%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	1,279,998.00	0.00	1,279,998.00	1,266,530.00	0.00	1,266,530.00	-1.1%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

			2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
REVENUE LIMIT SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	3,155,579.00	0.00	3,155,579.00	5,968,966.00	0.00	5,968,966.00	89.2%
Education Protection Account State Aid - Current Year		8012	2,727,875.00	0.00	2,727,875.00	2,163,500.00	0.00	2,163,500.00	-20.7%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	165,836.00	0.00	165,836.00	164,178.00	0.00	164,178.00	-1.0%
Timber Yield Tax		8022	39,404.00	0.00	39,404.00	22,471.00	0.00	22,471.00	-43.0%
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	8,052,447.00	0.00	8,052,447.00	7,730,349.00	0.00	7,730,349.00	-4.0%
Unsecured Roll Taxes		8042	504,247.00	0.00	504,247.00	514,332.00	0.00	514,332.00	2.0%
Prior Years' Taxes		8043	6,589.00	0.00	6,589.00	0.00	0.00	0.00	-100.0%
Supplemental Taxes		8044	20,018.00	0.00	20,018.00	8,528.00	0.00	8,528.00	-57.4%
Education Revenue Augmentation Fund (ERAF)		8045	(1,230,156.00)	0.00	(1,230,156.00)	(1,236,307.00)	0.00	(1,236,307.00)	0.5%
Community Redevelopment Funds (SB 617/699/1992)		8047	2,774,482.00	0.00	2,774,482.00	686,036.00	0.00	686,036.00	-75.3%
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			16,216,321.00	0.00	16,216,321.00	16,022,053.00	0.00	16,022,053.00	-1.2%
Revenue Limit Transfers									
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(848,864.00)		(848,864.00)	(814,243.00)		(814,243.00)	-4.1%
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		848,864.00	848,864.00		814,243.00	814,243.00	-4.1%
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	34,889.00	0.00	34,889.00	35,867.00	0.00	35,867.00	2.8%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(2,631,910.00)	0.00	(2,631,910.00)	(2,575,770.00)	0.00	(2,575,770.00)	-2.1%
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			12,770,436.00	848,864.00	13,619,300.00	12,667,907.00	814,243.00	13,482,150.00	-1.0%
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	602,152.00	602,152.00	0.00	564,224.00	564,224.00	-6.3%
Special Education Discretionary Grants		8182	0.00	143,036.00	143,036.00	0.00	143,036.00	143,036.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	146,092.00	0.00	146,092.00	0.00	0.00	0.00	-100.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290		1,323,053.00	1,323,053.00		1,378,238.00	1,378,238.00	4.2%
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		274,050.00	274,050.00		255,460.00	255,460.00	-6.8%
NCLB: Title III, Immigrant Educator 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		26,060.00	26,060.00		31,372.00	31,372.00	20.4%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
	3011-3020, 3026-3205, 4036-4126, 5510								
Other No Child Left Behind		8290		0.00	0.00		0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290		40,040.00	40,040.00		36,540.00	36,540.00	-8.7%
Safe and Drug Free Schools	3700-3799	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	445.00	849,951.00	850,396.00	0.00	673,617.00	673,617.00	-20.8%
TOTAL, FEDERAL REVENUE			146,537.00	3,258,342.00	3,404,879.00	0.00	3,082,487.00	3,082,487.00	-9.5%
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		822,622.00	822,622.00		842,951.00	842,951.00	2.5%
Economic Impact Aid	7090-7091	8311		697,156.00	697,156.00		697,112.00	697,112.00	0.0%
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	652,239.00	0.00	652,239.00	671,517.00	0.00	671,517.00	3.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	5,880.00	0.00	5,880.00	0.00	0.00	0.00	-100.0%
Lottery - Unrestricted and Instructional Materials		8560	337,404.00	77,506.00	414,910.00	309,794.00	74,950.00	384,744.00	-7.3%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		399,000.00	399,000.00		399,000.00	399,000.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590		0.00	0.00		0.00	0.00	0.0%
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590		0.00	0.00		0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,453,859.00	33,097.00	1,486,956.00	1,453,697.00	16,680.00	1,470,377.00	-1.1%
TOTAL, OTHER STATE REVENUE			2,449,382.00	2,029,381.00	4,478,763.00	2,435,008.00	2,030,693.00	4,465,701.00	-0.3%

			2012-13 Estimated Actuals			2013-14 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to RL Deduction		8625	0.00	128,013.00	128,013.00	0.00	0.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	27,814.00	0.00	27,814.00	0.00	0.00	0.00	-100.0%
Leases and Rentals		8650	186,867.00	0.00	186,867.00	190,865.00	0.00	190,865.00	2.1%
Interest		8660	35,000.00	0.00	35,000.00	40,000.00	0.00	40,000.00	14.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677		31,303.00	31,303.00		31,303.00	31,303.00	0.0%
Interagency Services	All Other	8677	414,758.00	1,111,326.00	1,526,084.00	329,230.00	1,249,069.00	1,578,299.00	3.4%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	360,981.00	54,971.00	415,952.00	449,619.00	78,736.00	528,355.00	27.0%
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		888,306.00	888,306.00		933,199.00	933,199.00	5.1%
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			1,025,420.00	2,213,919.00	3,239,339.00	1,009,714.00	2,292,307.00	3,302,021.00	1.9%
TOTAL, REVENUES			16,391,775.00	8,350,506.00	24,742,281.00	16,112,629.00	8,219,730.00	24,332,359.00	-1.7%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	6,436,917.00	2,231,008.00	8,667,925.00	6,483,955.00	2,216,506.00	8,700,461.00	0.4%
Certificated Pupil Support Salaries		1200	640,369.00	0.00	640,369.00	580,314.00	0.00	580,314.00	-9.4%
Certificated Supervisors' and Administrators' Salaries		1300	771,530.00	0.00	771,530.00	795,718.00	0.00	795,718.00	3.1%
Other Certificated Salaries		1900	130,132.00	278,047.00	408,179.00	133,948.00	269,310.00	403,258.00	-1.2%
TOTAL, CERTIFICATED SALARIES			7,978,948.00	2,509,055.00	10,488,003.00	7,993,935.00	2,485,816.00	10,479,751.00	-0.1%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	262,524.00	1,497,053.00	1,759,577.00	267,082.00	1,621,730.00	1,888,812.00	7.3%
Classified Support Salaries		2200	554,103.00	662,365.00	1,216,468.00	515,192.00	662,425.00	1,177,617.00	-3.2%
Classified Supervisors' and Administrators' Salaries		2300	106,357.00	138,173.00	244,530.00	173,838.00	143,688.00	317,526.00	29.9%
Clerical, Technical and Office Salaries		2400	986,070.00	173,661.00	1,159,731.00	987,971.00	175,337.00	1,163,308.00	0.3%
Other Classified Salaries		2900	375,792.00	76,452.00	452,244.00	292,696.00	76,462.00	369,158.00	-18.4%
TOTAL, CLASSIFIED SALARIES			2,284,846.00	2,547,704.00	4,832,550.00	2,236,779.00	2,679,642.00	4,916,421.00	1.7%
EMPLOYEE BENEFITS									
STRS		3101-3102	719,532.00	193,859.00	913,391.00	671,433.00	195,409.00	866,842.00	-5.1%
PERS		3201-3202	232,469.00	224,569.00	457,038.00	223,061.00	234,468.00	457,529.00	0.1%
OASDI/Medicare/Alternative		3301-3302	274,692.00	221,431.00	496,123.00	279,171.00	230,941.00	510,112.00	2.8%
Health and Welfare Benefits		3401-3402	1,391,655.00	585,628.00	1,977,283.00	1,411,947.00	580,326.00	1,992,273.00	0.8%
Unemployment Insurance		3501-3502	127,324.00	55,388.00	182,712.00	19,103.00	2,639.00	21,742.00	-88.1%
Workers' Compensation		3601-3602	268,110.00	130,958.00	399,068.00	276,238.00	139,491.00	415,729.00	4.2%
OPEB, Allocated		3701-3702	374,262.00	0.00	374,262.00	353,265.00	0.00	353,265.00	-5.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	19,700.00	14,029.00	33,729.00	19,703.00	15,029.00	34,732.00	3.0%
Other Employee Benefits		3901-3902	162,500.00	0.00	162,500.00	75,000.00	0.00	75,000.00	-53.8%
TOTAL, EMPLOYEE BENEFITS			3,570,244.00	1,425,862.00	4,996,106.00	3,328,921.00	1,398,303.00	4,727,224.00	-5.4%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	44,574.00	0.00	44,574.00	100,000.00	0.00	100,000.00	124.3%
Books and Other Reference Materials		4200	382.00	0.00	382.00	0.00	0.00	0.00	-100.0%
Materials and Supplies		4300	499,448.00	694,184.00	1,193,632.00	610,967.00	951,526.00	1,562,493.00	30.9%
Noncapitalized Equipment		4400	122,380.00	533,806.00	656,186.00	141,945.00	424,000.00	565,945.00	-13.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			666,784.00	1,227,990.00	1,894,774.00	852,912.00	1,375,526.00	2,228,438.00	17.6%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	71,995.00	131,967.00	203,962.00	67,679.00	286,521.00	354,200.00	73.7%
Dues and Memberships		5300	25,375.00	2,559.00	27,934.00	16,210.00	3,344.00	19,554.00	-30.0%
Insurance		5400 - 5450	220,925.00	0.00	220,925.00	221,000.00	0.00	221,000.00	0.0%
Operations and Housekeeping Services		5500	613,687.00	0.00	613,687.00	602,165.00	0.00	602,165.00	-1.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	134,937.00	57,535.00	192,472.00	100,140.00	45,560.00	145,700.00	-24.3%
Transfers of Direct Costs		5710	6,644.00	(6,644.00)	0.00	33,315.00	(33,315.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(22,500.00)	(1,800.00)	(24,300.00)	(21,256.00)	(1,500.00)	(22,756.00)	-6.4%
Professional/Consulting Services and Operating Expenditures		5800	558,733.00	822,449.00	1,381,182.00	505,744.00	842,096.00	1,347,840.00	-2.4%
Communications		5900	53,487.00	10,866.00	64,353.00	65,725.00	11,795.00	77,520.00	20.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,663,283.00	1,016,932.00	2,680,215.00	1,590,722.00	1,154,501.00	2,745,223.00	2.4%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	94,000.00	0.00	94,000.00	85,000.00	0.00	85,000.00	-9.6%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	206,196.00	0.00	206,196.00	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	40,000.00	0.00	40,000.00	New
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			300,196.00	0.00	300,196.00	125,000.00	0.00	125,000.00	-58.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	7,500.00	7,500.00	0.00	7,500.00	7,500.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	20,000.00	20,000.00	0.00	7,500.00	7,500.00	-62.5%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	20,217.00	20,217.00	762.00	7,177.00	7,939.00	-60.7%
Other Debt Service - Principal		7439	0.00	86,227.00	86,227.00	21,098.00	121,129.00	142,227.00	64.9%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	133,944.00	133,944.00	21,860.00	143,306.00	165,166.00	23.3%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(341,103.00)	341,103.00	0.00	(325,308.00)	325,308.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(56,685.00)	0.00	(56,685.00)	(56,615.00)	0.00	(56,615.00)	-0.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(397,788.00)	341,103.00	(56,685.00)	(381,923.00)	325,308.00	(56,615.00)	-0.1%
TOTAL, EXPENDITURES			16,066,513.00	9,202,590.00	25,269,103.00	15,768,206.00	9,562,402.00	25,330,608.00	0.2%

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)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	412,255.00	0.00	412,255.00	324,222.00	0.00	324,222.00	-21.4%
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			412,255.00	0.00	412,255.00	324,222.00	0.00	324,222.00	-21.4%
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%
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	(1,559,957.00)	1,559,957.00	0.00	(1,483,854.00)	1,483,854.00	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			(1,559,957.00)	1,559,957.00	0.00	(1,483,854.00)	1,483,854.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)									
			(1,147,702.00)	1,559,957.00	412,255.00	(1,159,632.00)	1,483,854.00	324,222.00	-21.4%

Resource	Description	2012-13 Estimated Actuals	2013-14 Budget
3010	NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	188,895.00	287,088.00
4035	NCLB: Title II, Part A, Teacher Quality	35,681.00	35,681.00
4203	NCLB: Title III, Limited English Proficient (LEP) Student Program	13,715.00	32,628.00
5640	Medi-Cal Billing Option	258,850.00	264,918.00
5810	Other Restricted Federal	111,815.00	223,143.00
6300	Lottery: Instructional Materials	245,214.00	213,164.00
7090	Economic Impact Aid (EIA): State Compensatory Education (SCE)	148,624.00	83,675.00
7091	Economic Impact Aid (EIA): Limited English Proficiency (LEP)	29,837.00	45,478.00
9010	Other Restricted Local	392,173.00	380,211.00
Total, Restricted Balance		1,424,804.00	1,565,986.00

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	988,000.00	988,000.00	0.0%
3) Other State Revenue		8300-8599	85,000.00	85,000.00	0.0%
4) Other Local Revenue		8600-8799	193,998.00	195,450.00	0.7%
5) TOTAL, REVENUES			1,266,998.00	1,268,450.00	0.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	440,000.00	468,375.00	6.4%
3) Employee Benefits		3000-3999	163,963.00	159,875.00	-2.5%
4) Books and Supplies		4000-4999	617,758.00	606,300.00	-1.9%
5) Services and Other Operating Expenditures		5000-5999	56,718.00	52,172.00	-8.0%
6) Capital Outlay		6000-6999	42,444.00	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	56,685.00	56,615.00	-0.1%
9) TOTAL, EXPENDITURES			1,377,568.00	1,343,337.00	-2.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(110,570.00)	(74,887.00)	-32.3%
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)			(110,570.00)	(74,887.00)	-32.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	304,727.00	194,157.00	-36.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			304,727.00	194,157.00	-36.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			304,727.00	194,157.00	-36.3%
2) Ending Balance, June 30 (E + F1e)			194,157.00	119,270.00	-38.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	194,157.00	119,270.00	-38.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
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	988,000.00	988,000.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			988,000.00	988,000.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	85,000.00	85,000.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			85,000.00	85,000.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	155,250.00	155,250.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	800.00	500.00	-37.5%
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	37,948.00	39,700.00	4.6%
TOTAL, OTHER LOCAL REVENUE			193,998.00	195,450.00	0.7%
TOTAL, REVENUES			1,266,998.00	1,268,450.00	0.1%

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	310,254.00	336,658.00	8.5%
Classified Supervisors' and Administrators' Salaries		2300	62,446.00	67,513.00	8.1%
Clerical, Technical and Office Salaries		2400	58,834.00	55,744.00	-5.3%
Other Classified Salaries		2900	8,466.00	8,460.00	-0.1%
TOTAL, CLASSIFIED SALARIES			440,000.00	468,375.00	6.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	38,678.00	41,038.00	6.1%
OASDI/Medicare/Alternative		3301-3302	30,359.00	32,962.00	8.6%
Health and Welfare Benefits		3401-3402	77,354.00	71,865.00	-7.1%
Unemployment Insurance		3501-3502	4,880.00	236.00	-95.2%
Workers' Compensation		3601-3602	11,532.00	12,638.00	9.6%
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	1,160.00	1,136.00	-2.1%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			163,963.00	159,875.00	-2.5%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	51,624.00	46,300.00	-10.3%
Noncapitalized Equipment		4400	46,724.00	40,000.00	-14.4%
Food		4700	519,410.00	520,000.00	0.1%
TOTAL, BOOKS AND SUPPLIES			617,758.00	606,300.00	-1.9%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,160.00	1,150.00	-0.9%
Dues and Memberships		5300	437.00	430.00	-1.6%
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	18,751.00	18,860.00	0.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	24,300.00	22,756.00	-6.4%
Professional/Consulting Services and Operating Expenditures		5800	12,070.00	8,976.00	-25.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			56,718.00	52,172.00	-8.0%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	42,444.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			42,444.00	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%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	56,685.00	56,615.00	-0.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			56,685.00	56,615.00	-0.1%
TOTAL, EXPENDITURES			1,377,568.00	1,343,337.00	-2.5%

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%

Resource	Description	2012-13	2013-14
		Estimated Actuals	Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School I	194,157.00	119,270.00
Total, Restricted Balance		194,157.00	119,270.00

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	4,000.00	-20.0%
5) TOTAL, REVENUES			5,000.00	4,000.00	-20.0%
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	4,000.00	-20.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	412,255.00	324,222.00	-21.4%
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			(412,255.00)	(324,222.00)	-21.4%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(407,255.00)	(320,222.00)	-21.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,090,016.00	682,761.00	-37.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,090,016.00	682,761.00	-37.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,090,016.00	682,761.00	-37.4%
2) Ending Balance, June 30 (E + F1e)			682,761.00	362,539.00	-46.9%
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	682,761.00	362,539.00	-46.9%
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
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,507.00	800.00	-46.9%
5) TOTAL, REVENUES			1,507.00	800.00	-46.9%
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	397,757.00	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			397,757.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(396,250.00)	800.00	-100.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(396,250.00)	800.00	-100.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	615,234.00	218,984.00	-64.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			615,234.00	218,984.00	-64.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			615,234.00	218,984.00	-64.4%
2) Ending Balance, June 30 (E + F1e)			218,984.00	219,784.00	0.4%
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	218,984.00	219,784.00	0.4%
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
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	143,827.00	132,500.00	-7.9%
5) TOTAL, REVENUES			143,827.00	132,500.00	-7.9%
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	2,380.00	2,500.00	5.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	267,121.00	267,122.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			269,501.00	269,622.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(125,674.00)	(137,122.00)	9.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	2,525.00	2,525.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,525.00)	(2,525.00)	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)			(128,199.00)	(139,647.00)	8.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,046,441.00	918,242.00	-12.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,046,441.00	918,242.00	-12.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,046,441.00	918,242.00	-12.3%
2) Ending Balance, June 30 (E + F1e)			918,242.00	778,595.00	-15.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	918,242.00	778,595.00	-15.2%
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
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	30.00	0.00	-100.0%
5) TOTAL, REVENUES			30.00	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	10,053.00	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			10,053.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(10,023.00)	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)			(10,023.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,023.00	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,023.00	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,023.00	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
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	30,539.00	32,430.00	6.2%
4) Other Local Revenue		8600-8799	1,762,036.00	1,813,605.00	2.9%
5) TOTAL, REVENUES			1,792,575.00	1,846,035.00	3.0%
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	1,542,084.00	1,120,308.00	-27.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,542,084.00	1,120,308.00	-27.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			250,491.00	725,727.00	189.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			250,491.00	725,727.00	189.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,608,028.00	1,858,519.00	15.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,608,028.00	1,858,519.00	15.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,608,028.00	1,858,519.00	15.6%
2) Ending Balance, June 30 (E + F1e)			1,858,519.00	2,584,246.00	39.0%
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	1,858,519.00	2,584,246.00	39.0%
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
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	19,472.00	6,902.00	-64.6%
5) TOTAL, REVENUES			19,472.00	6,902.00	-64.6%
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	30,006.00	117,456.00	291.4%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			30,006.00	117,456.00	291.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(10,534.00)	(110,554.00)	949.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(10,534.00)	(110,554.00)	949.5%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	121,088.00	110,554.00	-8.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			121,088.00	110,554.00	-8.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			121,088.00	110,554.00	-8.7%
2) Ending Net Position, June 30 (E + F1e)			110,554.00	0.00	-100.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	110,554.00	0.00	-100.0%

July 1 Budget (Single Adoption)
2012-13 Estimated Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(24,300.00)	0.00	(56,685.00)				
Other Sources/Uses Detail					412,255.00	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	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	24,300.00	0.00	56,685.00	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	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	412,255.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	24,300.00	(24,300.00)	56,685.00	(56,685.00)	412,255.00	412,255.00	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	6,697.15	6,909.15
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	6,909.15	7,015.15
REVENUE LIMIT SUBJECT TO DEFICIT			
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	6,909.15	7,015.15
b. AB 851 Add-on (Meals, BTS, Special Adjustments)	0719	25.60	26.00
c. Revenue Limit ADA	0033	2,502.67	2,474.23
d. Total Base Revenue Limit (Lines 5a plus 5b, times 5c)	0034, 0724	17,355,390.78	17,421,424.56
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	(0.19)	0.15
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	17,355,390.59	17,421,424.71
DEFICIT CALCULATION			
16. Deficit Factor	0281	0.77728	0.77728
17. TOTAL DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	13,489,998.00	13,541,325.00
OTHER REVENUE LIMIT ITEMS			
18. Unemployment Insurance Revenue	0060	185,129.00	16,415.00
19. Less: Longer Day/Year Penalty	0287		
20. Less: Excess ROC/P Reserves Adjustment	0288		
21. Less: PERS Reduction	0195	34,889.00	35,867.00
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)	- - -	150,240.00	(19,452.00)
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	13,640,238.00	13,521,873.00

Description	Principal Appt. Software Data ID	2012-13 Estimated Actuals	2013-14 Budget
REVENUE LIMIT - LOCAL SOURCES			
25. Property Taxes	0587	7,558,385.00	7,203,551.00
26. Miscellaneous Funds	0588		
27. Community Redevelopment Funds	0589, 0721	2,774,482.00	686,036.00
28. Less: Charter Schools In-lieu Taxes	0595	2,631,910.00	2,575,770.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	7,700,957.00	5,313,817.00
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	5,939,281.00	8,208,056.00
b. Less: Education Protection Account (Object 8012)	0736	2,727,875.00	2,163,500.00
c. NET STATE AID (Line 31a minus 31b; if negative, then zero)	0737	3,211,406.00	6,044,556.00
OTHER ITEMS			
32. Less: County Office Funds Transfer	0458	54,964.00	75,590.00
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	- - -	(863.00)	
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	- - -	(55,827.00)	(75,590.00)
42. TOTAL, NET STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31c and 41) (This amount should agree with Object 8011)	- - -	3,155,579.00	5,968,966.00
43. Less: Revenue Limit State Apportionment Receipts	- - -		
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43)	- - -	3,155,579.00	

OTHER NON-REVENUE LIMIT ITEMS			
45. Core Academic Program	9001	41,440.00	41,440.00
46. California High School Exit Exam	9002		
47. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017	88,279.00	88,279.00
48. Apprenticeship Funding	0570		
49. Community Day School Additional Funding	3103, 9007	50,029.00	50,029.00

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	25,269,103.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3355 and 3385)	All	All	1000-7999	2,880,133.00
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	965.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	300,196.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	106,444.00
4. Other Transfers Out	All	9200	7200-7299	0.00
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	1,488,144.00
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	33,729.00
10. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C9, D1, or D2.			
11. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C10)				1,929,478.00
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	110,570.00
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)				20,570,062.00
F. Charter school expenditure adjustments (From Section V)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				20,570,062.00

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)		2,452.25
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)		2,452.25
D. Charter school ADA adjustments (From Section V)		0.00
E. Adjusted total ADA (Lines C plus D)		2,452.25
F. Expenditures per ADA (Line I.G divided by Line II.E)		8,388.24
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.)	20,106,657.28	8,101.97
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)	20,106,657.28	8,101.97
B. Required effort (Line A.2 times 90%)	18,095,991.55	7,291.77
C. Current year expenditures (Line I.G and Line II.F)	20,570,062.00	8,388.24
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2014-15 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

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

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

Aggregate Expenditures/Per ADA Expenditures	Total	Per ADA
B. MOE deficiency amount if MOE not met Col 1 (Line III.D) and Col 2 (Line III.D x Line II.E)	0.00	0.00
C. Education Jobs Fund expenditures applied (Using lowest amount needed) (Lowest amount in Line IV.B, up to amount available in Line IV.A4)	0.00	0.00
D. Total expenditures, with adjustments, Col 1 (Line I.G plus Line IV.C)	20,570,062.00	
E. Total expenditures per ADA, with adjustments, Col 2 (Col 1 Line IV.D divided by Line II.E)		8,388.24
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	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	12,667,907.00				
a. Base Revenue Limit per ADA (Form RL, line 4, ID 0024)		7,015.15	1.75%	7,138.15	2.14%	7,291.15
b. AB 851 Add-on (Meals, BTS, Special Adj.) (Form RL, line 5b, ID 0719)		26.00	1.81%	26.47	2.19%	27.05
c. Revenue Limit ADA (Form RL, line 5c, ID 0033)		2,474.23	-1.60%	2,434.62	-1.60%	2,395.62
d. Total Base Revenue Limit ((Line A1a plus A1b) times A1c) (ID 0034, 0724)		17,421,424.56	0.12%	17,443,127.14	0.51%	17,531,626.28
e. Other Revenue Limit (Form RL, lines 6 thru 14)		0.15	13.33%	0.17	-458.82%	(0.61)
f. Total Revenue Limit Subject to Deficit (Sum lines A1d plus A1e, ID 0082)		17,421,424.71	0.12%	17,443,127.31	0.51%	17,531,625.67
g. Deficit Factor (Form RL, line 16)		0.77728	0.00%	0.77728	0.00%	0.77728
h. Deficit Revenue Limit (Line A1f times line A1g) (ID 0284)		13,541,325.00	0.12%	13,558,194.00	0.51%	13,626,982.00
i. Plus: Other Adjustments (e.g., basic aid, charter schools object 8015, prior year adjustments objects 8019 and 8099)		0.00	0.00%	0.00	0.00%	0.00
j. Revenue Limit Transfers (Objects 8091 and 8097)		(814,243.00)	0.00%	(814,243.00)	0.00%	(814,243.00)
k. Other Adjustments (Form RL, lines 18 thru 20 and line 41)		(59,175.00)	2.24%	(60,498.00)	2.72%	(62,145.00)
l. Total Revenue Limit Sources (Sum lines A1h thru A1k) (Must equal line A1)		12,667,907.00	0.12%	12,683,453.00	0.53%	12,750,594.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	2,435,008.00	-0.32%	2,427,107.00	-0.20%	2,422,271.00
4. Other Local Revenues	8600-8799	1,009,714.00	-40.70%	598,795.00	-0.63%	595,039.00
5. Other Financing Sources						
a. Transfers In	8900-8929	324,222.00	-22.47%	251,360.00	-14.99%	213,689.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(1,483,854.00)	0.96%	(1,498,114.00)	0.00%	(1,498,114.00)
6. Total (Sum lines A1l thru A5)		14,952,997.00	-3.28%	14,462,601.00	0.14%	14,483,479.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				7,993,935.00		7,996,186.00
b. Step & Column Adjustment				86,317.00		87,612.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(84,066.00)		(84,066.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	7,993,935.00	0.03%	7,996,186.00	0.04%	7,999,732.00
2. Classified Salaries						
a. Base Salaries				2,236,779.00		2,246,269.00
b. Step & Column Adjustment				39,315.00		39,905.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(29,825.00)		(29,825.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,236,779.00	0.42%	2,246,269.00	0.45%	2,256,349.00
3. Employee Benefits	3000-3999	3,328,921.00	-3.14%	3,224,454.00	-1.58%	3,173,385.00
4. Books and Supplies	4000-4999	852,912.00	0.00%	852,912.00	0.00%	852,912.00
5. Services and Other Operating Expenditures	5000-5999	1,590,722.00	0.00%	1,590,722.00	0.00%	1,590,722.00
6. Capital Outlay	6000-6999	125,000.00	-68.00%	40,000.00	0.00%	40,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	21,860.00	0.00%	21,860.00	0.00%	21,860.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(381,923.00)	-4.92%	(363,135.00)	-0.86%	(360,027.00)
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)		15,768,206.00	-1.01%	15,609,268.00	-0.22%	15,574,933.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(815,209.00)		(1,146,667.00)		(1,091,454.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		8,118,388.00		7,303,179.00		6,156,512.00
2. Ending Fund Balance (Sum lines C and D1)		7,303,179.00		6,156,512.00		5,065,058.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	11,900.00		11,900.00		11,900.00
b. Restricted	9740					
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	6,024,749.00		4,909,583.00		3,819,052.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,266,530.00		1,235,029.00		1,234,106.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		7,303,179.00		6,156,512.00		5,065,058.00

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	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,266,530.00		1,235,029.00		1,234,106.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(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			0.00		0.00
b. Reserve for Economic Uncertainties	9789			0.00		0.00
c. Unassigned/Unappropriated	9790			0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		1,266,530.00		1,235,029.00		1,234,106.00
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.						
2014-15 B1D - Plan to reduce (2) two certificated teaching positions due to the trend of declining enrollment, 2014-15 B2D - Plan to reduce (2) two para professional positions based on the trend of declining enrollment, 2015-16 B1D - Plan to reduce (2) two certificated teaching positions due to the trend of declining enrollment, 2015-16 B2D - Plan to reduce (2) two para professional positions based on the trend of declining enrollment.						

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	814,243.00	0.00%	814,243.00	0.00%	814,243.00
2. Federal Revenues	8100-8299	3,082,487.00	-14.46%	2,636,689.00	-4.22%	2,525,361.00
3. Other State Revenues	8300-8599	2,030,693.00	-0.09%	2,028,782.00	-0.06%	2,027,612.00
4. Other Local Revenues	8600-8799	2,292,307.00	-0.66%	2,277,282.00	-3.91%	2,188,263.00
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	1,483,854.00	0.96%	1,498,114.00	0.00%	1,498,114.00
6. Total (Sum lines A1 thru A5)		9,703,584.00	-4.62%	9,255,110.00	-2.18%	9,053,593.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				2,485,816.00		2,479,943.00
b. Step & Column Adjustment				52,345.00		53,130.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(58,218.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,485,816.00	-0.24%	2,479,943.00	2.14%	2,533,073.00
2. Classified Salaries						
a. Base Salaries				2,679,642.00		2,703,484.00
b. Step & Column Adjustment				23,842.00		24,199.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		(37,397.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,679,642.00	0.89%	2,703,484.00	-0.49%	2,690,286.00
3. Employee Benefits	3000-3999	1,398,303.00	-0.14%	1,396,295.00	-0.29%	1,392,202.00
4. Books and Supplies	4000-4999	1,375,526.00	-24.42%	1,039,555.00	-0.78%	1,031,480.00
5. Services and Other Operating Expenditures	5000-5999	1,154,501.00	-3.25%	1,117,001.00	-0.79%	1,108,221.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	143,306.00	-66.15%	48,511.00	0.00%	48,511.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	325,308.00	-5.78%	306,520.00	-1.01%	303,412.00
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)		9,562,402.00	-4.93%	9,091,309.00	0.17%	9,107,185.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		141,182.00		163,801.00		(53,592.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		1,424,804.00		1,565,986.00		1,729,787.00
2. Ending Fund Balance (Sum lines C and D1)		1,565,986.00		1,729,787.00		1,676,195.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	1,565,986.00		1,729,787.00		1,676,195.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		1,565,986.00		1,729,787.00		1,676,195.00

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.						
2014-15 B1D - Plan to reduce PEP Grant TOSA due to grant end date of September 30, 2014, 2015-16 B2D - Plan to reduce Parent Liason due to grant end date of June 30, 2015.						

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	13,482,150.00	0.12%	13,497,696.00	0.50%	13,564,837.00
2. Federal Revenues	8100-8299	3,082,487.00	-14.46%	2,636,689.00	-4.22%	2,525,361.00
3. Other State Revenues	8300-8599	4,465,701.00	-0.22%	4,455,889.00	-0.13%	4,449,883.00
4. Other Local Revenues	8600-8799	3,302,021.00	-12.90%	2,876,077.00	-3.23%	2,783,302.00
5. Other Financing Sources						
a. Transfers In	8900-8929	324,222.00	-22.47%	251,360.00	-14.99%	213,689.00
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)		24,656,581.00	-3.81%	23,717,711.00	-0.76%	23,537,072.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				10,479,751.00		10,476,129.00
b. Step & Column Adjustment				138,662.00		140,742.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(142,284.00)		(84,066.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	10,479,751.00	-0.03%	10,476,129.00	0.54%	10,532,805.00
2. Classified Salaries						
a. Base Salaries				4,916,421.00		4,949,753.00
b. Step & Column Adjustment				63,157.00		64,104.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(29,825.00)		(67,222.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,916,421.00	0.68%	4,949,753.00	-0.06%	4,946,635.00
3. Employee Benefits	3000-3999	4,727,224.00	-2.25%	4,620,749.00	-1.19%	4,565,587.00
4. Books and Supplies	4000-4999	2,228,438.00	-15.08%	1,892,467.00	-0.43%	1,884,392.00
5. Services and Other Operating Expenditures	5000-5999	2,745,223.00	-1.37%	2,707,723.00	-0.32%	2,698,943.00
6. Capital Outlay	6000-6999	125,000.00	-68.00%	40,000.00	0.00%	40,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	165,166.00	-57.39%	70,371.00	0.00%	70,371.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(56,615.00)	0.00%	(56,615.00)	0.00%	(56,615.00)
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)		25,330,608.00	-2.49%	24,700,577.00	-0.07%	24,682,118.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(674,027.00)		(982,866.00)		(1,145,046.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		9,543,192.00		8,869,165.00		7,886,299.00
2. Ending Fund Balance (Sum lines C and D1)		8,869,165.00		7,886,299.00		6,741,253.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	11,900.00		11,900.00		11,900.00
b. Restricted	9740	1,565,986.00		1,729,787.00		1,676,195.00
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	6,024,749.00		4,909,583.00		3,819,052.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,266,530.00		1,235,029.00		1,234,106.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		8,869,165.00		7,886,299.00		6,741,253.00

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	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,266,530.00		1,235,029.00		1,234,106.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		1,266,530.00		1,235,029.00		1,234,106.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		5.00%		5.00%		5.00%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		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)		2,420.67		2,381.70		2,343.35
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		25,330,608.00		24,700,577.00		24,682,118.00
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)		25,330,608.00		24,700,577.00		24,682,118.00
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)		759,918.24		741,017.31		740,463.54
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)		759,918.24		741,017.31		740,463.54
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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	23,221.00		188,173.00	211,394.00
2. State Lottery Revenue	8560	337,404.00		77,506.00	414,910.00
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)		360,625.00	0.00	265,679.00	626,304.00
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries:	1000-1999	1,350.00			1,350.00
2. Classified Salaries:	2000-2999	278.00			278.00
3. Employee Benefits:	3000-3999	199.00			199.00
4. Books and Supplies	4000-4999	53,401.00		12,565.00	65,966.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	223,515.00			223,515.00
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			7,900.00	7,900.00
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		278,743.00	0.00	20,465.00	299,208.00
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	81,882.00	0.00	245,214.00	327,096.00
D. COMMENTS:					
Software applications for iPods used in classrooms and supplemental software used for credit recovery.					

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

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

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) 653,627.00
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.

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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) 19,288,770.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.39%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	1,045,462.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	62,667.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	44,681.00
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)	70,479.59
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)	2,883.43
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)	1,226,173.02
9. Carry-Forward Adjustment (Part IV, Line F)	(132,182.90)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	1,093,990.12

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	15,394,598.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	3,250,430.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	2,179,134.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	391,258.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	965.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	311,850.00
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)	0.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	2,008,564.41
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)	90,173.57
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)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,278,439.00
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)	24,905,411.98

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) 4.92%

D. Preliminary Proposed Indirect Cost Rate

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

(Line A10 divided by Line B18) 4.39%

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>1,226,173.02</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(94,950.59)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>(140,171.25)</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 (4.51%) times Part III, Line B18); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.51%) times Part III, Line B18) or (the highest rate used to recover costs from any program (4.51%) times Part III, Line B18); zero if positive	<u>(132,182.90)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(132,182.90)</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>4.39%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-66,091.45) is applied to the current year calculation and the remainder (\$-66,091.45) is deferred to one or more future years:	<u>4.66%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-44,060.97) is applied to the current year calculation and the remainder (\$-88,121.93) is deferred to one or more future years:	<u>4.75%</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>(132,182.90)</u>

Approved indirect cost rate: 4.51%
Highest rate used in any program: 4.51%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	1,089,438.00	49,031.00	4.50%
01	3310	587,176.00	14,976.00	2.55%
01	3315	136,864.00	6,172.00	4.51%
01	3550	38,313.00	1,727.00	4.51%
01	4035	223,958.00	10,100.00	4.51%
01	4203	12,103.00	242.00	2.00%
01	4510	58,189.00	2,624.00	4.51%
01	5810	574,948.00	25,875.00	4.50%
01	6010	381,782.00	17,218.00	4.51%
01	6500	2,077,726.00	93,666.00	4.51%
01	7090	402,885.00	11,915.00	2.96%
01	7091	154,984.00	4,649.00	3.00%
01	7230	952,356.00	42,951.00	4.51%
01	9010	1,392,555.00	59,957.00	4.31%
13	5310	1,278,439.00	56,685.00	4.43%

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	26,204,435.00	0.00	26,204,435.00	0.00	777,028.00	25,427,407.00	1,485,183.00
State School Building Loans Payable		0.00	0.00	0.00	0.00	0.00	
Certificates of Participation Payable	8,635,463.00	0.00	8,635,463.00	0.00	0.00	8,635,463.00	267,121.00
Capital Leases Payable	216,612.59	0.00	216,612.59	0.00	95,025.00	121,587.59	106,446.00
Lease Revenue Bonds Payable	1,119,622.00	0.00	1,119,622.00	0.00	93,545.00	1,026,077.00	
Other General Long-Term Debt	4,853,464.50	0.00	4,853,464.50	0.00	233,158.00	4,620,306.50	347,753.00
Net OPEB Obligation		0.00	0.00	0.00	0.00	0.00	
Compensated Absences Payable	124,221.00	0.00	124,221.00	0.00	12,639.00	111,582.00	
Governmental activities long-term liabilities	41,153,818.09	0.00	41,153,818.09	0.00	1,211,395.00	39,942,423.09	2,206,503.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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	10,479,751.00	301	764,877.00	303	9,714,874.00	305	53,453.00	53,453.00	307	9,661,421.00	309
2000 - Classified Salaries	4,916,421.00	311	649,337.00	313	4,267,084.00	315	760,306.00	760,306.00	317	3,506,778.00	319
3000 - Employee Benefits (Excluding 3800)	4,692,492.00	321	698,664.00	323	3,993,828.00	325	228,962.00	228,962.00	327	3,764,866.00	329
4000 - Books, Supplies Equip Replace. (6500)	2,228,438.00	331	36,275.00	333	2,192,163.00	335	569,192.00	569,192.00	337	1,622,971.00	339
5000 - Services. . . & 7300 - Indirect Costs	2,688,608.00	341	(126,919.00)	343	2,815,527.00	345	378,104.00	967,806.00	347	1,847,721.00	349
TOTAL					22,983,476.00	365	TOTAL			20,403,757.00	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	8,462,347.00 375
2. Salaries of Instructional Aides Per EC 41011.		2100	1,888,812.00 380
3. STRS.		3101 & 3102	700,392.00 382
4. PERS.		3201 & 3202	149,493.00 383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	262,267.00 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	1,272,425.00 385
7. Unemployment Insurance.		3501 & 3502	19,215.00 390
8. Workers' Compensation Insurance.		3601 & 3602	281,593.00 392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	0.00
10. Other Benefits (EC 22310).		3901 & 3902	0.00 393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			13,036,544.00 395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			1,493,384.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			294,494.00 396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.			11,543,160.00 397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.			56.57%
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)	56.57%
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).	20,403,757.00
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	10,488,003.00	301	718,417.00	303	9,769,586.00	305	55,100.00	55,100.00	307	9,714,486.00	309
2000 - Classified Salaries	4,832,550.00	311	579,962.00	313	4,252,588.00	315	743,371.00	743,371.00	317	3,509,217.00	319
3000 - Employee Benefits (Excluding 3800)	4,962,377.00	321	705,693.00	323	4,256,684.00	325	240,744.00	240,744.00	327	4,015,940.00	329
4000 - Books, Supplies Equip Replace. (6500)	1,894,774.00	331	24,192.00	333	1,870,582.00	335	379,818.00	379,818.00	337	1,490,764.00	339
5000 - Services. . . & 7300 - Indirect Costs	2,623,530.00	341	(124,614.00)	343	2,748,144.00	345	344,393.00	994,231.00	347	1,753,913.00	349
TOTAL					22,897,584.00	365	TOTAL			20,484,320.00	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	8,417,893.00 375
2. Salaries of Instructional Aides Per EC 41011.		2100	1,759,577.00 380
3. STRS.		3101 & 3102	741,844.00 382
4. PERS.		3201 & 3202	143,267.00 383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	254,029.00 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	1,257,525.00 385
7. Unemployment Insurance.		3501 & 3502	126,777.00 390
8. Workers' Compensation Insurance.		3601 & 3602	266,555.00 392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	0.00
10. Other Benefits (EC 22310).		3901 & 3902	0.00 393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			12,967,467.00 395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			1,371,801.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			256,876.00 396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.			11,595,666.00 397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.			56.61%
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)	56.61%
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).	20,484,320.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF	JUNE									
A. BEGINNING CASH			7,198,423.00	7,308,069.00	7,700,866.00	8,800,963.00	8,522,178.00	7,174,321.00	10,373,921.00	10,064,656.00
B. RECEIPTS										
Revenue Limit Sources										
Principal Apportionment	8010-8019		895,345.00	895,345.00	1,436,220.00	895,345.00	0.00	540,875.00	358,138.00	297,255.00
Property Taxes	8020-8079		161,043.00	380,941.00	30,540.00	7,938.00	623,108.00	3,639,702.00	225,694.00	1,151.00
Miscellaneous Funds	8080-8099		(475,848.00)	308,560.00	(348,255.00)	(229,967.00)	(229,781.00)	(209,994.00)	(209,933.00)	(209,919.00)
Federal Revenue	8100-8299		0.00	70,749.00	585,649.00	23,615.00	0.00	200,332.00	575,673.00	253,616.00
Other State Revenue	8300-8599		0.00	127,964.00	595,663.00	746,634.00	365,185.00	249,474.00	355,158.00	556,297.00
Other Local Revenue	8600-8799		10,872.00	212,939.00	230,276.00	303,430.00	190,944.00	372,146.00	611,915.00	506,966.00
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			591,412.00	1,996,498.00	2,530,093.00	1,746,995.00	949,456.00	4,792,535.00	1,916,645.00	1,405,366.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		92,725.00	873,019.00	901,136.00	927,623.00	981,099.00	951,304.00	942,995.00	942,121.00
Classified Salaries	2000-2999		161,493.00	369,937.00	400,614.00	454,642.00	468,561.00	432,991.00	415,684.00	431,124.00
Employee Benefits	3000-3999		139,616.00	532,673.00	416,734.00	408,426.00	417,790.00	401,495.00	353,663.00	399,890.00
Books and Supplies	4000-4999		214,617.00	111,202.00	279,816.00	233,373.00	183,173.00	112,042.00	221,439.00	138,393.00
Services	5000-5999		262,309.00	135,914.00	341,997.00	285,233.00	223,880.00	136,941.00	292,223.00	169,148.00
Capital Outlay	6000-6599		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Outgo	7000-7499		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			870,760.00	2,022,745.00	2,340,297.00	2,309,297.00	2,274,503.00	2,034,773.00	2,226,004.00	2,080,676.00
D. BALANCE SHEET TRANSACTIONS										
Assets										
Cash Not In Treasury	9111-9199		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due From Other Funds	9310		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9320		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340		3,368,063.00	1,707,692.00	683,376.00	326,547.00	281,502.00	441,449.00	0.00	(8,018.00)
SUBTOTAL ASSETS			3,368,063.00	1,707,692.00	683,376.00	326,547.00	281,502.00	441,449.00	0.00	(8,018.00)
Liabilities										
Accounts Payable	9500-9599		1,023,294.00	1,318,698.00	264,332.00	(583,754.00)	22,810.00	(389.00)	(94.00)	(250.00)
Due To Other Funds	9610		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Revenues	9650		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL LIABILITIES			1,023,294.00	1,318,698.00	264,332.00	(583,754.00)	22,810.00	(389.00)	(94.00)	(250.00)
Nonoperating										
Suspense Clearing	9910		0.00							
TOTAL BALANCE SHEET TRANSACTIONS			2,344,769.00	388,994.00	419,044.00	910,301.00	283,517.00	441,838.00	94.00	(7,768.00)
E. NET INCREASE/DECREASE (B - C + D)			109,646.00	392,797.00	1,100,097.00	(278,785.00)	(1,347,857.00)	3,199,600.00	(309,265.00)	(683,078.00)
F. ENDING CASH (A + E)			7,308,069.00	7,700,866.00	8,800,963.00	8,522,178.00	7,174,321.00	10,373,921.00	10,064,656.00	9,381,578.00
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		9,381,578.00	9,401,219.00	9,528,990.00	8,892,357.00				
B. RECEIPTS									
Revenue Limit Sources									
Principal Apportionment	8010-8019	737,851.00	130,720.00	60,287.00	540,875.00	1,344,210.00	0.00	8,132,466.00	8,132,466.00
Property Taxes	8020-8079	43,968.00	1,524,395.00	1,185,896.00	65,213.00	0.00	0.00	7,889,589.00	7,889,587.00
Miscellaneous Funds	8080-8099	(374,776.00)	(187,574.00)	(186,181.00)	(186,235.00)	0.00	0.00	(2,539,903.00)	(2,539,903.00)
Federal Revenue	8100-8299	960,177.00	291,695.00	56,991.00	(384,810.00)	448,800.00	0.00	3,082,487.00	3,082,487.00
Other State Revenue	8300-8599	568,933.00	411,200.00	349,192.00	(311,653.00)	451,653.00	0.00	4,465,700.00	4,465,701.00
Other Local Revenue	8600-8799	238,512.00	229,237.00	207,325.00	113,630.00	73,827.00	0.00	3,302,019.00	3,302,021.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	324,222.00	0.00	0.00	324,222.00	324,222.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		2,174,665.00	2,399,673.00	1,673,510.00	161,242.00	2,318,490.00	0.00	24,656,580.00	24,656,581.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	950,437.00	945,061.00	976,640.00	995,591.00	0.00	0.00	10,479,751.00	10,479,751.00
Classified Salaries	2000-2999	454,424.00	426,514.00	449,730.00	450,708.00	0.00	0.00	4,916,422.00	4,916,421.00
Employee Benefits	3000-3999	452,099.00	404,009.00	431,269.00	369,559.00	0.00	0.00	4,727,223.00	4,727,224.00
Books and Supplies	4000-4999	135,559.00	194,160.00	200,582.00	18,682.00	185,400.00	0.00	2,228,438.00	2,228,438.00
Services	5000-5999	165,683.00	237,307.00	245,154.00	22,833.00	226,600.00	0.00	2,745,222.00	2,745,223.00
Capital Outlay	6000-6599	0.00	0.00	0.00	125,000.00	0.00	0.00	125,000.00	125,000.00
Other Outgo	7000-7499	0.00	0.00	0.00	0.00	108,551.00	0.00	108,551.00	108,551.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS		2,158,202.00	2,207,051.00	2,303,375.00	1,982,373.00	520,551.00	0.00	25,330,607.00	25,330,608.00
D. BALANCE SHEET TRANSACTIONS									
Assets									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Accounts Receivable	9200-9299	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Other Current Assets	9340	2,916.00	(67,400.00)	0.00	0.00	0.00	0.00	3,368,064.00	
SUBTOTAL ASSETS		2,916.00	(67,400.00)	0.00	0.00	0.00	0.00	3,368,064.00	
Liabilities									
Accounts Payable	9500-9599	(262.00)	(2,549.00)	6,768.00	0.00	0.00	0.00	1,023,295.00	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL LIABILITIES		(262.00)	(2,549.00)	6,768.00	0.00	0.00	0.00	1,023,295.00	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET TRANSACTIONS		3,178.00	(64,851.00)	(6,768.00)	0.00	0.00	0.00	2,344,769.00	
E. NET INCREASE/DECREASE (B - C + D)		19,641.00	127,771.00	(636,633.00)	(1,821,131.00)	1,797,939.00	0.00	1,670,742.00	(674,027.00)
F. ENDING CASH (A + E)		9,401,219.00	9,528,990.00	8,892,357.00	7,071,226.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								8,869,165.00	

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF	JUNE									
A. BEGINNING CASH			7,071,226.00	7,362,835.00	7,698,098.00	8,385,248.00	8,056,936.00	6,710,138.00	9,611,242.00	9,189,859.00
B. RECEIPTS										
Revenue Limit Sources										
Principal Apportionment	8010-8019		937,076.00	937,076.00	1,480,060.00	937,076.00	0.00	542,984.00	374,830.00	311,109.00
Property Taxes	8020-8079		156,297.00	369,714.00	29,640.00	7,704.00	604,744.00	3,532,435.00	219,043.00	1,117.00
Miscellaneous Funds	8080-8099		(483,076.00)	313,247.00	(353,545.00)	(233,460.00)	(233,271.00)	(213,184.00)	(213,122.00)	(213,108.00)
Federal Revenue	8100-8299		0.00	60,517.00	500,951.00	20,200.00	0.00	171,359.00	492,417.00	216,937.00
Other State Revenue	8300-8599		0.00	127,683.00	594,354.00	744,994.00	364,383.00	248,926.00	354,378.00	555,075.00
Other Local Revenue	8600-8799		9,470.00	185,471.00	200,572.00	264,289.00	166,313.00	324,141.00	532,981.00	441,570.00
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			619,767.00	1,993,708.00	2,452,032.00	1,740,803.00	902,169.00	4,606,661.00	1,760,527.00	1,312,700.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		92,693.00	872,717.00	900,825.00	927,302.00	980,760.00	950,975.00	942,669.00	941,795.00
Classified Salaries	2000-2999		162,588.00	372,445.00	403,330.00	457,724.00	471,738.00	435,926.00	418,502.00	434,047.00
Employee Benefits	3000-3999		136,471.00	520,675.00	407,348.00	399,227.00	408,380.00	392,452.00	345,697.00	390,883.00
Books and Supplies	4000-4999		180,857.00	93,710.00	235,800.00	196,663.00	154,359.00	94,417.00	201,176.00	116,624.00
Services	5000-5999		260,258.00	134,851.00	339,322.00	283,003.00	222,127.00	135,867.00	273,914.00	167,824.00
Capital Outlay	6000-6599		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Outgo	7000-7499		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			832,867.00	1,994,398.00	2,286,625.00	2,263,919.00	2,237,364.00	2,009,637.00	2,181,958.00	2,051,173.00
D. BALANCE SHEET TRANSACTIONS										
Assets										
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	2,318,490.00	1,175,532.00	470,419.00	224,787.00	193,779.00	0.00	303,882.00	0.00	(5,519.00)
SUBTOTAL ASSETS		2,318,490.00	1,175,532.00	470,419.00	224,787.00	193,779.00	0.00	303,882.00	0.00	(5,519.00)
Liabilities										
Accounts Payable	9500-9599	520,551.00	670,823.00	134,466.00	(296,956.00)	(1,025.00)	11,603.00	(198.00)	(48.00)	(127.00)
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL LIABILITIES		520,551.00	670,823.00	134,466.00	(296,956.00)	(1,025.00)	11,603.00	(198.00)	(48.00)	(127.00)
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET TRANSACTIONS		1,797,939.00	504,709.00	335,953.00	521,743.00	194,804.00	(11,603.00)	304,080.00	48.00	(5,392.00)
E. NET INCREASE/DECREASE (B - C + D)			291,609.00	335,263.00	687,150.00	(328,312.00)	(1,346,798.00)	2,901,104.00	(421,383.00)	(743,865.00)
F. ENDING CASH (A + E)			7,362,835.00	7,698,098.00	8,385,248.00	8,056,936.00	6,710,138.00	9,611,242.00	9,189,859.00	8,445,994.00
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		8,445,994.00	8,328,073.00	8,400,186.00	7,540,363.00				
B. RECEIPTS									
Revenue Limit Sources									
Principal Apportionment	8010-8019	749,141.00	136,813.00	63,096.00	542,984.00	1,406,861.00	0.00	8,419,106.00	8,419,107.00
Property Taxes	8020-8079	42,672.00	1,479,469.00	1,150,946.00	63,291.00	0.00	0.00	7,657,072.00	7,657,073.00
Miscellaneous Funds	8080-8099	(380,469.00)	(190,423.00)	(189,009.00)	(189,064.00)	0.00	0.00	(2,578,484.00)	(2,578,484.00)
Federal Revenue	8100-8299	821,313.00	249,509.00	(7,513.00)	(234,174.00)	345,173.00	0.00	2,636,689.00	2,636,689.00
Other State Revenue	8300-8599	567,683.00	410,297.00	208,425.00	(147,162.00)	426,854.00	0.00	4,455,890.00	4,455,889.00
Other Local Revenue	8600-8799	207,747.00	199,666.00	180,581.00	89,449.00	73,827.00	0.00	2,876,077.00	2,876,077.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	251,360.00	0.00	0.00	251,360.00	251,360.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		2,008,087.00	2,285,331.00	1,406,526.00	376,684.00	2,252,715.00	0.00	23,717,710.00	23,717,711.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	950,109.00	944,734.00	976,302.00	995,247.00	0.00	0.00	10,476,128.00	10,476,129.00
Classified Salaries	2000-2999	457,505.00	429,406.00	452,779.00	453,764.00	0.00	0.00	4,949,754.00	4,949,753.00
Employee Benefits	3000-3999	441,916.00	394,909.00	421,555.00	361,235.00	0.00	0.00	4,620,748.00	4,620,749.00
Books and Supplies	4000-4999	114,234.00	163,618.00	169,030.00	13,309.00	158,670.00	0.00	1,892,467.00	1,892,467.00
Services	5000-5999	164,384.00	235,452.00	243,240.00	19,152.00	228,330.00	0.00	2,707,724.00	2,707,723.00
Capital Outlay	6000-6599	0.00	0.00	0.00	40,000.00	0.00	0.00	40,000.00	40,000.00
Other Outgo	7000-7499	0.00	0.00	0.00	13,756.00	0.00	0.00	13,756.00	13,756.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS		2,128,148.00	2,168,119.00	2,262,906.00	1,896,463.00	387,000.00	0.00	24,700,577.00	24,700,577.00
D. BALANCE SHEET TRANSACTIONS									
Assets									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Accounts Receivable	9200-9299	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Other Current Assets	9340	2,007.00	(46,396.00)	0.00	0.00	0.00	0.00	2,318,491.00	
SUBTOTAL ASSETS		2,007.00	(46,396.00)	0.00	0.00	0.00	0.00	2,318,491.00	
Liabilities									
Accounts Payable	9500-9599	(133.00)	(1,297.00)	3,443.00	0.00	0.00	0.00	520,551.00	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL LIABILITIES		(133.00)	(1,297.00)	3,443.00	0.00	0.00	0.00	520,551.00	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET TRANSACTIONS		2,140.00	(45,099.00)	(3,443.00)	0.00	0.00	0.00	1,797,940.00	
E. NET INCREASE/DECREASE (B - C + D)		(117,921.00)	72,113.00	(859,823.00)	(1,519,779.00)	1,865,715.00	0.00	815,073.00	(982,866.00)
F. ENDING CASH (A + E)		8,328,073.00	8,400,186.00	7,540,363.00	6,020,584.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								7,886,299.00	

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	185,811.00		185,811.00			185,811.00
Work in Progress	1,933,524.00		1,933,524.00			1,933,524.00
Total capital assets not being depreciated	2,119,335.00	0.00	2,119,335.00	0.00	0.00	2,119,335.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings	66,635,887.00		66,635,887.00			66,635,887.00
Equipment	3,447,869.00		3,447,869.00			3,447,869.00
Total capital assets being depreciated	70,083,756.00	0.00	70,083,756.00	0.00	0.00	70,083,756.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings	(20,258,862.00)		(20,258,862.00)			(20,258,862.00)
Equipment	(2,235,088.00)		(2,235,088.00)			(2,235,088.00)
Total accumulated depreciation	(22,493,950.00)	0.00	(22,493,950.00)	0.00	0.00	(22,493,950.00)
Total capital assets being depreciated, net	47,589,806.00	0.00	47,589,806.00	0.00	0.00	47,589,806.00
Governmental activity capital assets, net	49,709,141.00	0.00	49,709,141.00	0.00	0.00	49,709,141.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

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			1,588.98	1,541.67	1,536.95	1,568.44
a. Kindergarten	192.14	191.55				
b. Grades One through Three	501.50	499.96				
c. Grades Four through Six	513.38	511.81				
d. Grades Seven and Eight	310.72	309.77				
e. Opportunity Schools and Full-Day Opportunity Classes						
f. Home and Hospital	1.82	1.82				
g. Community Day School	6.74	6.74				
2. Special Education						
a. Special Day Class	111.27	111.27	111.27	109.83	109.83	109.83
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	1.08	1.08	1.08	1.08	1.08	1.08
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions						
3. TOTAL, ELEMENTARY	1,638.65	1,634.00	1,701.33	1,652.58	1,647.86	1,679.35
HIGH SCHOOL						
4. General Education			755.12	732.91	730.67	745.37
a. Grades Nine through Twelve	712.25	710.07				
b. Continuation Education	70.29	70.07				
c. Opportunity Schools and Full-Day Opportunity Classes						
d. Home and Hospital	0.80	0.80				
e. Community Day School	1.67	1.67				
5. Special Education						
a. Special Day Class	36.64	35.64	35.64	35.18	35.18	35.18
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])						
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions						
6. TOTAL, HIGH SCHOOL	821.65	818.25	790.76	768.09	765.85	780.55
COUNTY SUPPLEMENT						
7. County Community Schools (EC 1982[a])						
a. Elementary	2.42	2.42	2.42	3.29	3.29	3.29
b. High School						
8. Special Education						
a. Special Day Class - Elementary	8.16	8.16	8.16	11.04	11.04	11.04
b. Special Day Class - High School						
c. Nonpublic, Nonsectarian Schools - Elementary						
d. Nonpublic, Nonsectarian Schools - High School						
e. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - Elementary						
f. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - High School						
9. TOTAL, ADA REPORTED BY COUNTY OFFICES	10.58	10.58	10.58	14.33	14.33	14.33
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	2,470.88	2,462.83	2,502.67	2,435.00	2,428.04	2,474.23
11. ADA for Necessary Small Schools also included in lines 3 and 6.						
12. REGIONAL OCCUPATIONAL CENTERS & PROGRAMS*						

Description	2012-13 Estimated Actuals			2013-14 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
CLASSES FOR ADULTS						
13. Concurrently Enrolled Secondary Students*						
14. Adults Enrolled, State Apportioned*						
15. Students 21 Years or Older and Students 19 or Older Not Continuously Enrolled Since Their 18th Birthday, Participating in Full-Time Independent Study*						
16. TOTAL, CLASSES FOR ADULTS (sum lines 13 through 15)						
17. Adults in Correctional Facilities						
18. TOTAL, ADA (sum lines 10, 12, 16, and 17)	2,470.88	2,462.83	2,502.67	2,435.00	2,428.04	2,474.23
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.

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(22,756.00)	0.00	(56,615.00)				
Other Sources/Uses Detail					324,222.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	22,756.00	0.00	56,615.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	324,222.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund	Interfund	Due From	Due To
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	Other Funds 9310	Other Funds 9610
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	22,756.00	(22,756.00)	56,615.00	(56,615.00)	324,222.00	324,222.00		

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)	2,622.86	2,606.45	0.6%	Met
Second Prior Year (2011-12)	2,552.71	2,551.96	0.0%	Met
First Prior Year (2012-13)	2,491.80	2,502.67	N/A	Met
Budget Year (2013-14) (Criterion 4A1, Step 2a)	2,474.23			

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)	2,673	2,719	N/A	Met
Second Prior Year (2011-12)	2,632	2,700	N/A	Met
First Prior Year (2012-13)	2,622	2,657	N/A	Met
Budget Year (2013-14)	2,592			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines 3, 6, and 25)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2010-11)	2,546	2,719	93.6%
Second Prior Year (2011-12)	2,495	2,700	92.4%
First Prior Year (2012-13)	2,460	2,657	92.6%
Historical Average Ratio:			92.9%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			93.4%

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines 3, 6, and 25) (Form MYP, Line F2)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2013-14)	2,421	2,592	93.4%	Met
1st Subsequent Year (2014-15)	2,382	2,550	93.4%	Met
2nd Subsequent Year (2015-16)	2,343	2,509	93.4%	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 MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

4. CRITERION: Revenue Limit

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

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

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

4A1. Calculating the District's Revenue Limit Standard

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

Projected Revenue Limit

	Prior Year (2012-13)	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Step 1 - Funded COLA				
a. Base Revenue Limit (BRL) per ADA (Form RL, Line 4) (Form MYP, Unrestricted, Line A1a)	6,909.15	7,015.15	7,138.15	7,291.15
b. Deficit Factor (Form RL, Line 16) (Form MYP, Unrestricted, Line A1g)	0.77728	0.77728	0.77728	0.77728
c. Funded BRL per ADA (Step 1a times Step 1b)	5,370.34	5,452.74	5,548.34	5,667.27
d. Prior Year Funded BRL per ADA		5,370.34	5,452.74	5,548.34
e. Difference (Step 1c minus Step 1d)		82.40	95.60	118.93
f. Percent Change Due to COLA (Step 1e divided by Step 1d)		1.53%	1.75%	2.14%
Step 2 - Change in Population				
a. Revenue Limit (Funded) ADA (Form RL, Line 5c) (Form MYP, Unrestricted, Line A1c)	2,502.67	2,474.23	2,434.62	2,395.62
b. Prior Year Revenue Limit (Funded) ADA		2,502.67	2,474.23	2,434.62
c. Difference (Step 2a minus Step 2b)		(28.44)	(39.61)	(39.00)
d. Percent Change Due to Population (Step 2c divided by Step 2b)		-1.14%	-1.60%	-1.60%
Step 3 - Total Change in Funded COLA and Population (Step 1f plus Step 2d)		0.39%	0.15%	0.54%
Revenue Limit Standard (Step 3, plus/minus 1%):		-0.61% to 1.39%	-0.85% to 1.15%	-0.46% to 1.54%

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)	10,332,867.00	7,889,587.00	7,657,073.00	7,437,445.00
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)	16,216,321.00	16,022,053.00	16,076,180.00	16,150,525.00
District's Projected Change in Revenue Limit:		-1.20%	0.34%	0.46%
Revenue Limit Standard:		-61% to 1.39%	-.85% to 1.15%	-.46% to 1.54%
Status:		Not Met	Met	Met

4C. Comparison of District Revenue Limit to the Standard

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

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

Explanation:
(required if NOT met)

Declining enrollment and reduced Unemployment Insurance rate.

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)	13,354,375.90	15,386,079.37	86.8%
Second Prior Year (2011-12)	13,255,212.75	15,339,827.15	86.4%
First Prior Year (2012-13)	13,834,038.00	16,066,513.00	86.1%
	Historical Average Ratio:		86.4%

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%
	83.4% to 89.4%	83.4% to 89.4%	83.4% to 89.4%

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)	13,559,635.00	15,768,206.00	86.0%	Met
1st Subsequent Year (2014-15)	13,466,909.00	15,609,268.00	86.3%	Met
2nd Subsequent Year (2015-16)	13,429,466.00	15,574,933.00	86.2%	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):	0.39%	0.15%	0.54%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-9.61% to 10.39%	-9.85% to 10.15%	-9.46% to 10.54%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-4.61% to 5.39%	-4.85% to 5.15%	-4.46% to 5.54%

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)	3,404,879.00		
Budget Year (2013-14)	3,082,487.00	-9.47%	Yes
1st Subsequent Year (2014-15)	2,636,689.00	-14.46%	Yes
2nd Subsequent Year (2015-16)	2,525,361.00	-4.22%	No

Explanation:
(required if Yes)

2013-14 Federal Revenue was decreased due to sequestration. 2014-15 Federal Revenue was decreased due to PEP Grant ending September 30, 2014.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2012-13)	4,478,763.00		
Budget Year (2013-14)	4,465,701.00	-0.29%	No
1st Subsequent Year (2014-15)	4,455,889.00	-0.22%	No
2nd Subsequent Year (2015-16)	4,449,883.00	-0.13%	No

Explanation:
(required if Yes)

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2012-13)	3,239,339.00		
Budget Year (2013-14)	3,302,021.00	1.94%	No
1st Subsequent Year (2014-15)	2,876,077.00	-12.90%	Yes
2nd Subsequent Year (2015-16)	2,783,302.00	-3.23%	No

Explanation:
(required if Yes)

2014-15 One-Time Common Core revenue was included in 2013-14, but not carried forward to 2014-15.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2012-13)	1,894,774.00		
Budget Year (2013-14)	2,228,438.00	17.61%	Yes
1st Subsequent Year (2014-15)	1,892,467.00	-15.08%	Yes
2nd Subsequent Year (2015-16)	1,884,392.00	-0.43%	No

Explanation:
(required if Yes)

2013-14 was increased due to anticipated Common Core material purchases and classroom furnishings. 2014-15 was decreased due to PEP Grant ending September 30, 2014.

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

First Prior Year (2012-13)	2,680,215.00		
Budget Year (2013-14)	2,745,223.00	2.43%	No
1st Subsequent Year (2014-15)	2,707,723.00	-1.37%	No
2nd Subsequent Year (2015-16)	2,698,943.00	-0.32%	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)	11,122,981.00		
Budget Year (2013-14)	10,850,209.00	-2.45%	Met
1st Subsequent Year (2014-15)	9,968,655.00	-8.12%	Met
2nd Subsequent Year (2015-16)	9,758,546.00	-2.11%	Met

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

First Prior Year (2012-13)	4,574,989.00		
Budget Year (2013-14)	4,973,661.00	8.71%	Met
1st Subsequent Year (2014-15)	4,600,190.00	-7.51%	Met
2nd Subsequent Year (2015-16)	4,583,335.00	-0.37%	Met

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

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

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

Explanation:

Federal Revenue
(linked from 6B
if NOT met)

Explanation:

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

Explanation:

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

- 1b. STANDARD 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)

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)	1,305,090.00		
b. Undesignated Amounts (Funds 01 and 17, Object 9790)	149,702.00		
c. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)		1,268,812.00	1,279,998.00
d. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)		55,853.04	0.00
e. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
f. Available Reserves (Lines 1a through 1e)	1,454,792.00	1,324,665.04	1,279,998.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	26,468,056.46	26,165,322.48	25,269,103.00
b. Less: Special Education Pass-through Funds (Fund 01, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	55,209.00		
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)	26,412,847.46	26,165,322.48	25,269,103.00
3. District's Available Reserve Percentage (Line 1f divided by Line 2d)	5.5%	5.1%	5.1%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	1.8%	1.7%	1.7%

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)	1,203,601.01	15,752,328.37	N/A	Met
Second Prior Year (2011-12)	(380,567.93)	15,878,904.71	2.4%	Not Met
First Prior Year (2012-13)	(822,440.00)	16,066,513.00	5.1%	Not Met
Budget Year (2013-14) (Information only)	(815,209.00)	15,768,206.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

We have budgeted using the most conservative model of current law and have not projected LCFF passing. We have also reduced certificated and classified positions and have reduced expenditures in areas possible.

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)	7,234,753.00	8,678,548.32	N/A	Met
Second Prior Year (2011-12)	8,799,078.00	9,506,814.33	N/A	Met
First Prior Year (2012-13)	8,401,945.00	8,940,828.00	N/A	Met
Budget Year (2013-14) (Information only)	8,118,388.00			

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):	2,421	2,382	2,343
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	0.00	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)	25,330,608.00	24,700,577.00	24,682,118.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	25,330,608.00	24,700,577.00	24,682,118.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	759,918.24	741,017.31	740,463.54
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)	759,918.24	741,017.31	740,463.54

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	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	1,266,530.00	1,235,029.00	1,234,106.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00	0.00	0.00
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	1,266,530.00	1,235,029.00	1,234,106.00
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	5.00%	5.00%	5.00%
District's Reserve Standard (Section 10B, Line 7):	759,918.24	741,017.31	740,463.54
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?

Yes

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

Personnel issue pending. Potential liability unknown at this time.

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)	(1,559,957.00)			
Budget Year (2013-14)	(1,483,854.00)	(76,103.00)	-4.9%	Met
1st Subsequent Year (2014-15)	(1,498,114.00)	14,260.00	1.0%	Met
2nd Subsequent Year (2015-16)	(1,498,114.00)	0.00	0.0%	Met
1b. Transfers In, General Fund *				
First Prior Year (2012-13)	412,255.00			
Budget Year (2013-14)	324,222.00	(88,033.00)	-21.4%	Not Met
1st Subsequent Year (2014-15)	251,360.00	(72,862.00)	-22.5%	Not Met
2nd Subsequent Year (2015-16)	213,689.00	(37,671.00)	-15.0%	Not Met
1c. Transfers Out, General Fund *				
First Prior Year (2012-13)	0.00			
Budget Year (2013-14)	0.00	0.00	0.0%	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. MET - Projected contributions have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

Transfers In are reduced due to savings in post retirement benefits.

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

Explanation:
(required if NOT met)

--

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

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear 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)
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	3	01-8311	01-7438, 7439	121,587
Certificates of Participation	24	25-8681	25-7438	8,635,463
General Obligation Bonds	25	51-8611-8614	51-7433, 7434	25,427,407
Supp Early Retirement Program	5	01-8912	20-7612, 3701, 3702, 5801	1,017,543
State School Building Loans				
Compensated Absences	1	01-8011	All Salary Accounts	124,221

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

Tax-Exempt Lease	5	01-8011	01-7438, 7439	204,661

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	106,446	106,446	11,651	11,642
Certificates of Participation	267,121	267,121	267,122	267,121
General Obligation Bonds	1,547,832	1,485,183	1,546,621	1,643,120
Supp Early Retirement Program	249,755	347,753	261,463	220,185
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Tax-Exempt Lease	0	43,719	43,719	43,719

Total Annual Payments: 2,171,154 2,250,222 2,130,576 2,185,787

Has total annual payment increased over prior year (2012-13)? Yes No Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

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

The Supplemental Early Retirement Program will be funded through Fund 20. Funds were set aside in 2011-2012 to cover costs for (3) three fiscal years. The Tax-Exempt Lease will be funded through Fund 01 with a combination of unrestricted and restricted funds.

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

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

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

No

2.

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

Yes

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

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:

Retiree's that work a minimum of 10 years in the district receive a prorated fixed dollar amount until the age of 65 and contribute towards their own benefits for any amount greater than the fixed amount.

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

Pay-as-you-go

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

Self-Insurance Fund

Governmental Fund

0

1,045,300

4. OPEB Liabilities

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

2,789,512.00

2,789,512.00

Actuarial

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

Jul 01, 2012

5. OPEB Contributions

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

Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
279,329.00	279,329.00	279,329.00
353,265.00	270,307.00	231,530.00
356,656.00	278,990.00	292,489.00
31	24	22

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

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

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

No

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

N/A

3. Self-Insurance Liabilities

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

Budget Year
(2013-14)

1st Subsequent Year
(2014-15)

2nd Subsequent Year
(2015-16)

4. Self-Insurance Contributions

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

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2012-13)	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Number of certificated (non-management) full-time-equivalent (FTE) positions	152.5	149.5	147.5	145.5

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 Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2013-14)

1st Subsequent Year
(2014-15)

2nd Subsequent Year
(2015-16)

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

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

One Year Agreement

Total cost of salary settlement

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

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

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

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

Negotiations Not Settled

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

99,080

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)

Yes

Yes

Yes

1,850,744

2,011,358

2,188,034

66.5%

60.4%

54.8%

2.1%

9.2%

9.3%

Certificated (Non-management) Prior Year Settlements

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

No

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

If Yes, explain the nature of the new costs:

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

104,790

125,737

127,623

-24.9%

20.0%

1.5%

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)

Yes

Yes

Yes

Yes

Yes

Yes

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	137.8	150.2	148.8	147.3

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 Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2013-14)1st Subsequent Year
(2014-15)2nd Subsequent Year
(2015-16)Is the cost of salary settlement included in the budget and multiyear
projections (MYPs)?**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year
or**Multiyear Agreement**

Total cost of salary settlement

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

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

Negotiations Not Settled

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

47,177

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)
Yes	Yes	Yes
943,847	1,038,231	1,142,055
69.3%	63.0%	57.3%
0.3%	9.1%	9.1%

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		

--

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
68,757	50,227	50,980
15.9%	-26.9%	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)
Yes	Yes	Yes
Yes	Yes	Yes

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	25.0	26.0	26.0	26.0

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

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

n/a

If Yes, complete question 2.

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

--

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

Negotiations Settled

2. Salary settlement:

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

--

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)
Yes	Yes	Yes
311,832	343,015	377,317
83.8%	76.2%	69.3%
26.4%	-9.1%	-9.1%

**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
26,611	25,856	26,244
51.3%	-2.8%	1.5%

**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?	No
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)	Yes
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?	Yes
A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)	No
A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	No

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review