



Jun 25, 2013 : [Regular Board Meeting](#) : [XIV. ACTION ITEMS](#)



b. Approve the District's 2013-14 Proposed Budget

[Status: Completed] [Vote]



▼ [Action Required](#)

Approve the District's 2013-14 Proposed Budget.

▼ [Department](#)

Business Services

▼ [Discussion](#)

Local Educational Agencies are required to adopt a budget prior to July 1 of each year in order to authorize the expenditure of funds. The proposed budget summarizes the cost to provide necessary resources to support the Natomas Unified School District's Vision & Commitments, and is built on the best available information the District has received to date (i.e. Legislature Budget Proposals, Governor's May Revision, enrollment & staffing projections, etc...).

The proposed budget is only an initial blueprint for revenues and expenditures since the preparation of the proposed budget occurs before the State has enacted its budget, and before actual expenditures are known for the current year. In the event that material revisions are necessary, a revised budget will be presented no less than 45 days after the Enacted State Budget.

▼ [Prepared By](#)

Douglas Crancer, Assistant Superintendent - Business Services

▼ [Person Reporting](#)

Superintendent Recommends Approval

Douglas Crancer, Assistant Superintendent - Business Services

▼ [Supporting Documents](#)



[2013-14 Proposed Budget](#)



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▼ [Votes](#)

Motion Made By : Scott Dosick.

Motion Seconded By : Lisa Kaplan.

B. Teri Burns - **Yes**

Scott Dosick - **Yes**

Ryan Herche - **Yes**

Susan Heredia - **Yes**

Lisa Kaplan - **Yes**

2013-2014 Proposed Budget



1901 Arena Boulevard
Sacramento, CA 95834
(916) 567-5400

Presented to the Board of Trustees on June 25, 2013

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Susan Heredia, President
B. Teri Burns, Vice President
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Dolly McClellan, Executive Assistant

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Natomas Unified School District
2013-14 Proposed Budget
Presented June 25, 2013

Local Educational Agencies are required to adopt a budget prior to July 1 of each year in order to authorize the expenditure of funds. The proposed budget summarizes the cost to provide necessary resources to support the Natomas Unified School District's Vision & Commitments. The proposed budget is only an initial blueprint for revenues and expenditures since the preparation of the proposed budget occurs before the State has enacted its budget, and before actual expenditures are known for the current year. In the event that material revisions are necessary, a revised budget will be presented no less than 45 days after the Enacted State Budget.

Governor's Revised State Budget Proposal "May Revision"

On May 14, 2013, the Governor released his revised 2013-14 State budget proposal that is known as the "May Revision." The Governor's revised budget for education reflects increased programmatic funding for schools, predominantly directed toward implementation of the Local Control Funding Formula (LCFF), which replaces the existing Revenue Limit and a portion of Categorical Program funding calculations as further described below. The Governor has demonstrated a clear intention to increase program funding to schools, and commit this increase toward implementation of the LCFF. Additionally, the Governor has pledged one-time money from 2012-13 for Common Core implementation.

For budget year 2013-14, as compared to the January budget proposal, state revenues are projected to fall by \$1.3 billion. This is significant because the Governor is not projecting additional 2013-14 revenue as a result of the large increases in personal income tax (PIT) that has occurred since the January budget proposal. Utilizing the Governor's 2013-14 revenue assumptions, Proposition 98 for 2013-14 is projected to decline by \$0.9 billion as compared to the January budget proposal. Although there is a projected decline in Proposition 98 funding from 2012-13, additional program funding is available funds since a portion of the 2012-13 Proposition 98 spending related to a one-time buy-down of deferrals in 2012-13 will not occur during 2013-14.

2013-14 Proposed State Budget

On June 14, 2013 (one day before the constitutional deadline), the Assembly and Senate both approved the main 2013-14 State Budget bill [Assembly Bill (AB) 110] and the LCFF trailer bill, AB 97. The LCFF was approved unanimously in the Senate (38-0) and was approved 64 "Aye" to 11 "No" in the Assembly. The 2013-14 Budget assumes State General Fund revenues of \$97.2 billion and Proposition 98 funding of \$55.3 billion, which remains unchanged from the Governors "May Revision" proposal. Approximately \$2.1 billion has been appropriated for implementing the LCFF in 2013-14. In summary, AB 97 replaces the existing revenue limit (discretionary) and the majority of State categorical funding with a Local Control Funding Formula beginning in the 2013-14 fiscal year that is comprised of a Base, Supplemental, and Concentration Grants. Illustrated below are the major provisions of the Legislature's Proposed State Budget & LCFF trailer bill.

Local Control Funding Formula – Base Grant: The LCFF structure remains relatively unchanged from the Governor’s proposal at January. However, individual amounts and driving factors relating to the LCFF have significantly changed from its initial proposal. The formula provides a Base Grant and grade span grants that both increase by annual Cost of Living Adjustments (COLA) starting in 2013-14. Illustrated below are the proposed Target Base Grant and Program Augmentations that will be phased in over eight years as described below:

Grade Level Span	2020-2021 Base Target	2020-2021 Augmentation Target
Grades K-3	\$6,845	\$712 (K-3 Class Size)
Grades 4-6	\$6,947	
Grades 7-8	\$7,154	
Grades 9-12	\$8,289	\$216 (CTE)

Supplemental and Concentration Grants: In addition to the Base Grant, the LCFF is increased by a Supplemental and Concentration Grant. These are determined by a district’s unduplicated count of pupils who are eligible for free and reduced price meals, or who are classified as English Learners or Foster Youth. The funding provided under these calculations may be used for any locally determined educational purpose as long as it substantially benefits the unduplicated pupils that generate the funds as provided for in the school district’s local control and accountability plan, beginning in 2014-15.

The Supplemental Grant is equal to the grade span base grant for each applicable grade level multiplied by 20%. This amount is multiplied by the unduplicated pupil count percentage calculated above. If the district’s unduplicated pupil count percentage exceeds 55%, then a Concentration Grant would be added to the Base Grant. The Concentration Grant is equal to the grade span base grant for each applicable grade level multiplied by 50%. This amount would be multiplied by the percentage that exceeds 50%. Unfortunately, the unduplicated count for Natomas Unified is approximately 56% of total enrollment, which results in minimal funding as it relates to the Concentration Grant.

Transitioning to the LCFF: The amounts illustrated in the above chart, as well as amounts associated with the Supplemental & Concentration Grants will be phased in over eight years in order to incrementally close the gap between actual funding for 2012-13 and the target level of funding. The May Revision to the Governor’s Budget provides each district and charter school increased funding equal to approximately 11.5% of the difference between their current funding level and their LCFF target in 2013-14, which equates to approximately \$2.2 million for NUSD. The \$2.2 million converts to approximately \$255 additional funds per student.

K-3 Class Size Augmentation: The base grant for the K-3 grade span increases by an add-on of 10.40% (\$712) for reduction of class sizes in these grades to an average by school site of no more than 24:1 (or a locally bargained alternative ratio) at full implementation of the LCFF. During implementation of the LCFF and as a condition of receipt of this add-on, districts would be required to implement the following:

- Have a class size ratio of 24:1 or less at each school site, and maintain that ratio in the future; if the ratio is greater than 24:1, then districts must either
 - Collectively bargain an alternative class size ratio for this grade span, or
 - Show adequate progress toward meeting the goal of 24:1 each year until full implementation of the LCFF.

Career Technical Education (CTE): The Base Grant will be increased for ADA associated with grades 9-12 by 2.6% (\$216 per pupil). The funds are required to be spent to support college & career readiness as described in the Local Control and Accountability Plan (LCAP) as described below. In addition, districts are required to expend the same level of funding during 2013-14 & 2014-15 that was expended during 2012-13.

Deferred Maintenance: While funding for Deferred Maintenance is part of the base in the LCFF program, the responsibility for maintaining district facilities would become part of a district's LCAP. Further, Williams Act facility requirements would continue.

Lottery: Lottery funding would be calculated in the same manner as prior years. The estimates for 2012/13 and 2013/14 are \$124 per annual ADA for unrestricted and \$30 per annual ADA for Proposition 20 (restricted).

Mandated Costs: The \$50 million additional appropriation to the Mandates Block Grant (MBG) accommodates the inclusion of the Science Graduation Requirement and the Pupil Expulsions and Suspensions mandates. Consequently, the Grade 9-12 MBG increases to \$56 per ADA and the Grade K-8 MBG increases to \$42 per ADA. Additionally, the budget suspends the mandates for Absentee Ballots, Brendon Maquire Act, Mandate Reimbursement I and II, and Sex Offender/Disclosure by Law Enforcement. However, the Governor's May Revision does not include funding for mandated cost claims.

Routine Restricted Maintenance: The required 3% expenditure for Routine Restricted Maintenance has been repealed although the requirements under the Williams Act remain. Districts should review their routine maintenance needs and ensure that Williams Act requirements are met and that students are housed in facilities that are safe and in good repair.

Adult Education: The proposed budget requires the Chancellor of the California Community Colleges and the California Department of Education to provide two-year planning and implementation grants to regional consortia of community colleges and school districts for the purpose of developing regional plans for adult education. In addition, during 2013-14 & 2014-15, school districts are required to spend the same level of funding on those programs that was spent in 2012-13

Common Core Implementation Grant: The Proposal provides a one-time \$1.25 billion increase to assist school districts, county offices and charter schools in implementing the new Common Core academic standards. The funds will be provided on a per-ADA basis to be spent over a two-year period and may be used for instructional materials, professional development, and technology costs associated with the implementation of Common Core. The Proposal is

approximately \$250 million more than presented at “May Revise” and the funds would be distributed to all schools on a per-ADA basis outside the LCFF calculation. Natomas Unified anticipates receiving between \$1.5 to \$1.8 million of one-time funding.

Proposition 39 Energy Efficiency: The Proposed State Budget reflects elements of SB 39 (DeLeon), AB 39 (Skinner), and the governor’s proposal, all of which proposed to appropriate all Prop. 39 funds to school districts and community colleges. The key elements of the budget as it relates to Proposition 39 consist of the following:

- Allocates funds on a per-ADA basis with a 15 percent weight given to schools based on Title 1 FRPM participation. Districts will be able to annually rollover their allocations to pay for larger projects.
- Provides the following guaranteed minimum grants for school districts with:
 - Less than 101 ADA: \$15,000;
 - Between 101 -1,000 ADA: \$50,000
 - Between 1,001 - 2,000 ADA: \$100,000
- Districts will be required to submit project information to the California Energy Commission for review prior to receiving its funds and will be required to publicly track and report project performance metrics.

Accountability Plans: Effective 2014/15, the LCFF relies on the use of accountability plans in shifting control of LEA budgets from the state to the local level. Therefore, the Proposal would require school districts and county offices of education (COEs), on or before July 1, 2014 (with annual updates beginning in 2015), to adopt a Local Control and Accountability Plan (LCAP) using a template adopted by the State Board of Education (SBE). The Proposal further requires the LCAP to be effective for three years (updated annually), and include annual goals for pupils (including each subgroup of pupils) to be achieved for state and local priorities, as well as, identify the specific actions the school district, or COE, will take during each year of the plan to achieve specified goals. Prior to adopting or updating the LCAP, a district must provide the public and parent advisory committees (includes EL parent advisory committees) an opportunity to review and comment on the proposed LCAP. In addition, a district must hold at least one public hearing to solicit public comments regarding the LCAP, and must adopt the LCAP at a subsequent public meeting. Further, the LCAP must be adopted before a budget is adopted beginning 2014-15.

2013-14 NUSD Budget Components

- ❖ Average Daily Attendance (ADA) is estimated at 8,580
 - Estimate a decline of approximately 220 ADA from 2012-13 P-2
 - Estimate being funded on actual ADA of 8,554 (amount excludes 26 ADA relating to county pass-through programs)
- ❖ Lottery revenue is estimated to be \$124 per ADA for unrestricted purposes and \$30 per ADA for restricted purposes
- ❖ Mandated Cost Block Grant is estimated to be \$47 per ADA for unrestricted purposes
- ❖ Common Core Block Grant is estimated to be \$170 per ADA for restricted purposes, which will be adjusted upon the enactment of the State budget

- ❖ Illustrated below are the General Fund estimated step and column costs (salary & benefits):
 - Certificated: \$ 690,000
 - Classified: \$ 220,000
 - Management & Confidential: \$ 125,000

- ❖ Illustrated below are the salary & benefit costs (savings) of a 1% salary increase (decrease):
 - Certificated: \$ 328,000
 - Classified: \$ 115,000
 - Management & Confidential: \$ 69,000

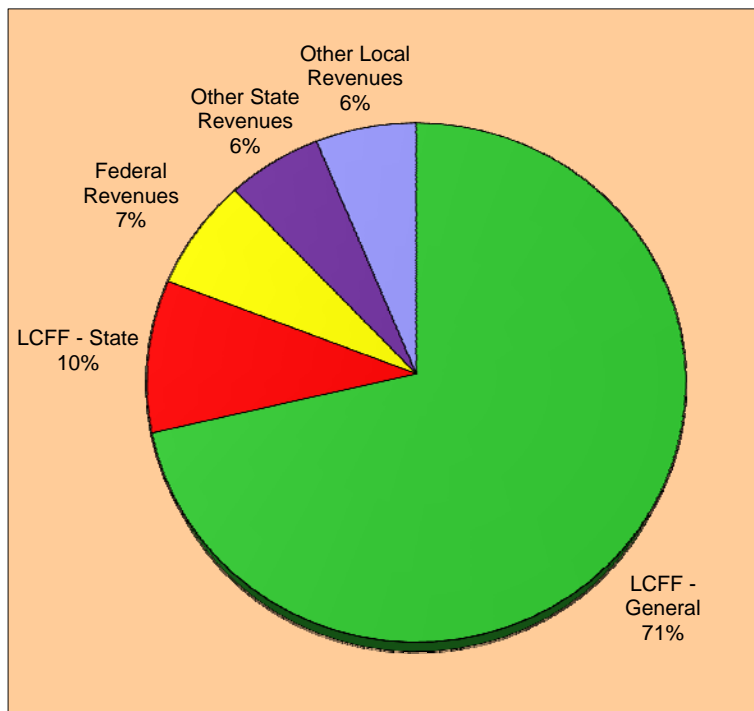
- ❖ The California Consumer Price Index (2013-14): 2.20%

- ❖ Except as illustrated under Contributions to Restricted Programs, all federal and state restricted categorical programs are self-funded.

General Fund Revenue Components

The District receives funding for its general operations from various sources. A breakdown of the major funding sources is illustrated below:

Description	Amount
Local Control Funding - General	\$49,514,698
Local Control Funding - State	\$6,601,678
Federal Revenues	\$4,881,872
Other State Revenues	\$4,065,691
Other Local Revenues	\$4,324,429
TOTAL	\$69,388,368



Education Protection Account

The creation of the Education Protection Account (EPA) by Proposition 30 not only impacts cash flow patterns but also has an accountability component. Proposition 30 provides that all K-14 local agencies have the sole authority to determine how the funds received from the EPA are spent, but with these provisions:

- The spending plan must be approved by the governing board during a public meeting
- EPA funds cannot be used for the salaries or benefits of administrators or any other administrative costs (as determined through the account code structure)
- Each year, the local agency must publish on its website an accounting of how much money was received from the EPA and how the funds were expended

In addition, there will now be a requirement for the annual financial audit to include verification that the EPA funds were used as specified by Proposition 30. If EPA funds are not expended in accordance with the requirements of Proposition 30, civil or criminal penalties could be incurred.

As illustrated below, the District's estimated EPA is comprised of approximately 16.4% of applicable revenues that result in EPA funds of \$8 million and \$3.2 million for the General and Charter Funds, respectively, that must be spent in accordance with the above provisions. The EPA funds will be distributed in four (4) equal quarterly installments.

NATOMAS UNIFIED SCHOOL DISTRICT								
Education Protection Account (EPA) Proposed Spending Plan								
<i>Fiscal Year Ending June 30, 2014</i>								
	Natomas Unified School District	Natomas Charter School	Westlake Middle Charter	Leroy Greene Academy	Westlake Elementary Charter	Natomas Pacific Pathways Prep High School	Natomas Pacific Pathways Prep Middle School	Total
EXPENDITURES:								
<i>Certificated Instructional Salaries</i>	\$6,449,152	\$952,403	\$157,226	\$227,059	\$433,270	\$427,438	\$326,434	\$8,972,982
<i>Certificated Instructional Benefits</i>	\$1,589,950	\$259,549	\$44,495	\$61,941	\$108,895	\$95,230	\$83,894	\$2,243,954
<i>Instructional Site Supplies</i>			\$8,681		\$11,481			\$20,162
	\$8,039,102	\$1,211,952	\$210,402	\$289,000	\$553,646	\$522,668	\$410,328	\$11,237,098

Please note that the proposed spending (shown above) plan may adjust due to the Local Control Funding Formula being implemented for 2013-14. Upon further guidance from the State, the schedule will be adjusted accordingly and incorporated into the District's 2013-14 First Interim Report.

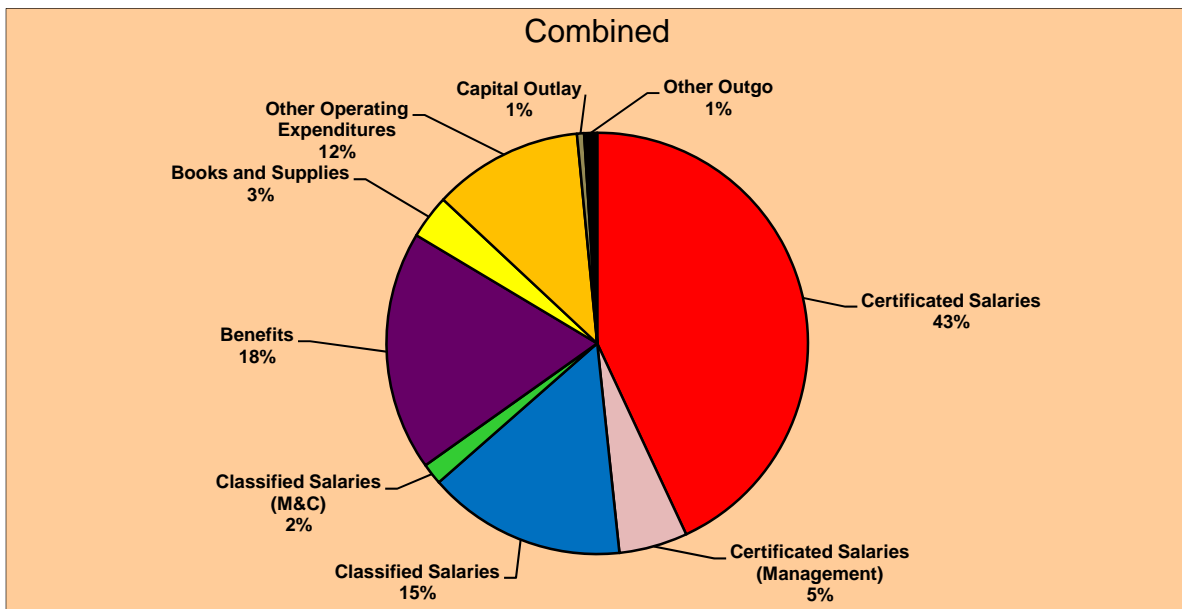
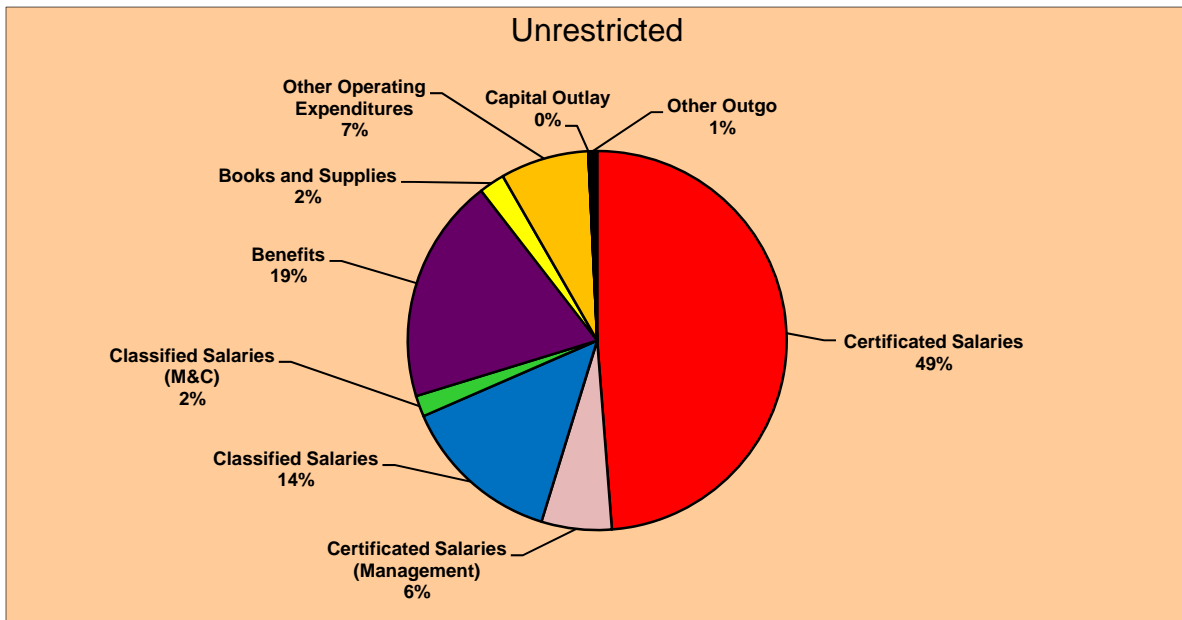
Operating Expenditure Components

The General Fund is used for the majority of the functions within the District. As illustrated below, the largest part of expenditures are salaries and benefits that comprise of approximately 90% of the District's unrestricted budget, and approximately 83% of the total General Fund budget. The increase in the salary & benefit percentage from 2012-13 estimates is primarily due to appropriating additional funds to increase student instructional days, eliminate staff furlough days, and provide additional staffing in order to meet educational and operational goals.

Please note that Economic Impact Aid & Transportation funds have been incorporated into the LCFF. Further guidance from the State is necessary to determine if the associated appropriations and expenditures are reported as restricted or unrestricted. In the event that it is determined that the associated activity is reported as unrestricted, budget adjustments will be made accordingly for subsequent reports.

Description	Unrestricted	Combined
Certificated Salaries	\$25,415,569	\$31,956,826
Certificated Salaries (Management)	\$3,120,288	\$3,900,091
Classified Salaries	\$7,147,694	\$11,299,929
Classified Salaries (Management & Confidential)	\$938,205	\$1,214,950
Benefits (Payroll Taxes and Health & Welfare Contributions)	\$10,027,460	\$13,658,604
Books and Supplies	\$1,144,661	\$2,508,319
Other Operating Expenditures	\$3,934,662	\$8,534,084
Capital Outlay	\$0	\$405,000
Other Outgo	\$388,894	\$738,980
TOTAL	\$52,117,433	\$74,216,783

Following is a graphical description of expenditures by percentage:



Contributions to Restricted Programs

The budget includes the following transfers of unrestricted resources to restricted programs to cover restricted program expenditures in excess of revenue:

Description	2013-14 Proposed Budget
Special Education	\$5,424,280
Transportation (All)	\$1,533,910
Restricted Maintenance Account	\$1,766,000
TOTAL CONTRIBUTIONS	\$8,724,190

Projected Enrollment

Illustrated below is the projected enrollment for 2013-14:

School	Grade Level											Program		
	TK	K	1	2	3	4	5	6	7&8	9-12	Total	G/E	SDC	Total
American Lakes	-	66	74	59	64	82	62	59	-	-	466	450	16	466
Bannon Creek	28	48	45	77	70	79	79	56	-	-	482	463	19	482
H. Allen Hight	20	86	111	117	100	116	133	-	-	-	683	662	21	683
Jefferson	-	81	89	78	51	55	56	59	-	-	469	454	15	469
Natomas Park	28	114	137	153	183	163	149	82	-	-	1,009	1,009	-	1,009
Two Rivers	-	64	60	88	80	71	90	31	-	-	484	484	-	484
Witter Ranch	25	93	91	131	133	126	149	67	-	-	815	814	1	815
Heron K-8	-	99	105	108	109	108	121	78	185	-	913	896	17	913
Natomas Middle	-	-	-	-	-	-	-	231	711	-	942	927	15	942
Natomas High	-	-	-	-	-	-	-	-	-	992	992	940	52	992
Inderkum High	-	-	-	-	-	-	-	-	-	1,572	1,572	1,542	30	1,572
Discovery High	-	-	-	-	-	-	-	-	-	146	146	146	-	146
Total	101	651	712	811	790	800	839	663	896	2,710	8,973	8,787	186	8,973
Leroy Greene Academy	-	-	-	-	-	-	-	-	270	60	330	330	-	330

General Fund Summary

The District's 2013-14 General Fund projects a total operating deficit of \$3,925,247 and an ending fund balance of \$12,820,336. The ending fund balance components consist of \$20,200 for cash revolving fund; a restricted balance of \$1,023,465; a cash deferral assignment of \$9,400,950 with an assigned lottery amount of \$11,906; and an unassigned amount of \$2,363,815 of which \$2,230,000 has been reserved for economic uncertainties.

Cash Flow

Due to an improvement in the State's economy, the State is committed to reducing debt as evidenced by the actual repayment of cross fiscal year deferrals that amount to approximately \$4.3 billion.

Approximately \$8 million of LCFF funds are associated with the Education Protection Account (EPA), which will be distributed throughout the year on a quarterly basis. In addition, approximately 25.74% of the 2013-14 LCFF funds (\$9.4 million) is deferred to the subsequent year, and will be received during July and August of 2014. After projecting the District's monthly cash activity, the District is anticipating that it will retain a monthly positive cash balance during the remainder of the year, with an ending cash balance of \$2.4 million.

Fund Summaries

All Funds are anticipated to have a positive ending fund balance at June 30, 2014.

FUND	2012/13	Est. Net Change	2013/14
GENERAL (UNRESTRICTED & RESTRICTED)	\$16,745,583	(\$3,925,247)	\$12,820,336
CHARTER SCHOOL FUND	\$6,721,759	\$982,146	\$7,703,905
CHILD DEVELOPMENT	\$1,384	\$5	\$1,389
CAFETERIA	\$419,396	\$74,758	\$494,154
DEFERRED MAINTENANCE	\$1,450,676	(\$123,000)	\$1,327,676
POST-EMPLOYMENT BENEFITS	\$128,595	\$500	\$129,095
BUILDING FUND	\$15,513,619	(\$3,283,049)	\$12,230,570
CAPITAL FACILITIES	\$5,002,848	(\$890,441)	\$4,112,407
COUNTY SCHOOL FACILITIES	\$737,571	(\$472,787)	\$264,784
CAPITAL PROJECTS RESERVE	\$76,463	\$1,000	\$77,463
BOND INTEREST & REDEMPTION	\$10,574,631	\$2,155,000	\$12,729,631
PRIVATE-PURPOSE TRUST (DISTRICT FIDUCIARY FUND)	\$22,941	(\$4,000)	\$18,941
TOTAL	\$57,395,466	(\$5,485,115)	\$51,910,351

Multiyear Projection

The Department of Finance (DOF) has provided its estimates for LCFF gap funding for 2013-14, 2014-15 and 2015-16.

<i>Year</i>	<i>2013/14</i>	<i>2014/15</i>	<i>2015/16</i>
<i>Gap Funding %</i>	<i>11.5%</i>	<i>17.1%</i>	<i>29.7%</i>

The May Revision to the Governor's Budget provides each district and charter school increased funding equal to approximately 11.5% of the difference between their current funding level and their LCFF target in 2013-14. According to the DOF, additional funding is projected to increase funding equal to 17.1% of the remaining difference in 2014/15 and 29.7% in 2015-16. The increase in 2015-16 is due in part to the completion of the pay-down of deferrals in the prior year.

Based on recommendations from multiple agencies & organizations, the District is conservatively estimating a 1.80% cost of living adjustment for 2014-15 and 2.2% for 2015-16 rather than applying the above DOF estimates.

Based on enrollment projections, the District is expecting a decline of 120 students for 2014-15 and 2015-16. The District is estimating that it will continue to have approximately a 95% attendance to enrollment ratio. Therefore, the District is projecting to be funded at the actual ADA of 8,466 and 8,352 for 2014-15 and 2015-16, respectively.

The District estimates federal revenues to decrease in 2014-15 due to expiring restricted resources being spent in the budget year and then a slight increase in 2015-16 as the District anticipates more mental health funds. State revenues are anticipated to decrease for 2014-15 due to the District appropriating funds relating to the Common Core Block Grant provided in 2013-14. Lastly, the District is estimating other local revenue to remain constant through 2015-16.

Expenditure Assumptions:

As a result of declining enrollment and primary class size reductions in third grade, the District anticipates that it will need to reduce the number of net teaching positions by six for 2014-15 and reduce by an additional two for 2015-16. Step and column increases for certificated and classified personnel are estimated to be 2.2% and 1.9%, respectively. As a result, employee benefits have been adjusted accordingly. Books and supplies are expected to increase due to CPI adjustments of 2.3% for 2014-15 and 2.5% for 2015-16. Contracted services for 2014-15 are estimated to decline due to the removal of one-time expenses and adjusting for expiring restricted revenue sources, and will increase slightly during 2015-16 due to applying CPI of 2.5%. Capital outlay for restricted resources is estimated to be the same for the two subsequent years. Other outgo is expected to remain constant for 2014-15 and 2015-16.

Estimated Ending Fund Balances:

The District estimates that the General Fund is projected to have a combined ending General Fund Balance of \$8,117,783 for fiscal year 2014-15, which will enable the District to maintain its 3% economic uncertainty reserve in the amount of \$2,190,000. However, the District is estimating to have a combined ending fund balance of \$2,652,364 (\$1.6 million in unrestricted funds) for 2015-16, which will not enable the District to maintain its 3% economic uncertainty reserve.

Estimated Ending Cash Balances:

The District is projecting to have a positive cash flow through 2014-15 with a balance of \$1,139,662. In the event cash is needed to cover temporary shortfalls through-out the year, the District has the ability to borrow from other Funds.

During 2015-16, the District is expecting to have cash shortfalls beginning November 2015, and may need to issue Tax Revenue & Anticipation Notes (TRANs) or generate additional revenue combined with expenditure reductions to cover the severe cash shortfalls projected during 2015-16. Please note that due to the significant cash shortfall that is expected to occur in February 2016, it is possible that the District may not be able to issue TRANs.

Conclusion:

The projection supports that the District will be able to meet its financial obligations for the current and subsequent year, but is currently projecting that it may not be able to meet its financial obligations during the second subsequent year due to the inability to meet the 3% reserve requirement as well as projecting severe cash shortfall starting in the February 2016. The financial status of the Proposed District Budget is similar to a “Qualified Certification” that occurs during interim / mid-year financial reports. Administration is confident that the District will be able to adequately address the future deficits, maintain a minimum reserve of three percent, and have the necessary cash in order to ensure that the District remains fiscally solvent.

NATOMAS UNIFIED SCHOOL DISTRICT
2013-14 Proposed Budget
 Estimated Financial Activity: All Funds

Description	General Fund (01)	Charter Schools Special Reserve Fund (09)	Child Development Fund (12)	Cafeteria Special Revenue Fund (13)	Deferred Maintenance Fund (14)	Other Post-Employment Benefits Fund (20)	Building Fund (21)	Capital Facilities Fund (25)	County School Facilities Fund (35)	Special Reserve for Capital Outlay Projects Fund (40)	Bond Interest and Redemption Fund (51)	Foundation Private Purpose Trust Fund (73)	Total
REVENUES													
General Purpose Revenues:													
State Aid	39,159,551	15,305,927											54,465,478
Property Taxes & Misc. Local	10,355,147	4,096,180											14,451,327
Total General Purpose	49,514,698	19,402,107	-	-	-	-	-	-	-	-	-	-	68,916,805
Federal Revenues	4,881,872	225,000		3,164,100									8,270,972
Other State Revenues	10,667,369	3,373,688		258,600						195,000		1,000	14,494,657
Other Local Revenues	4,324,429	1,533,393	5	792,000	7,000	500	49,100	60,000		1,000	14,210,000	1,000	20,978,427
TOTAL - REVENUES	69,388,368	24,534,188	5	4,214,700	7,000	500	49,100	60,000	-	1,000	14,405,000	1,000	112,660,861
EXPENDITURES													
Certificated Salaries	31,956,826	9,571,113											41,527,939
Certificated Management Salaries	3,900,091	1,529,111											5,429,202
Classified Salaries	11,299,929	1,833,626		1,221,103									14,354,658
Classified Management Salaries	1,214,950	394,483		113,685									1,723,118
Employee Benefits (All)	13,658,604	3,833,060		502,749									17,994,413
Books & Supplies	2,508,319	1,439,137		2,009,750									5,957,206
Other Operating Expenses (Services)	8,534,084	3,741,101		130,812			103,945	132,396				5,000	12,647,338
Capital Outlay	405,000	216,100			130,000		3,269,204	750,045	472,787				5,243,136
Other Outgo	738,980	289,765									12,250,000		13,278,745
Direct Support/Indirect Costs	(282,843)	121,000		161,843									-
TOTAL - EXPENDITURES	73,933,940	22,968,496	-	4,139,942	130,000	-	3,373,149	882,441	472,787	-	12,250,000	5,000	118,155,755
EXCESS (DEFICIENCY)	(4,545,572)	1,565,692	5	74,758	(123,000)	500	(3,324,049)	(822,441)	(472,787)	1,000	2,155,000	(4,000)	(5,494,894)
OTHER SOURCES/USES													
Transfers In	620,325	27,000		-			41,000						688,325
Transfers (Out)	-	(620,325)						(68,000)					(688,325)
Net Other Sources (Uses)	-	9,779											9,779
Contributions (to Restricted Programs)	-	-											-
TOTAL - OTHER SOURCES/USES	620,325	(583,546)	-	-	-	-	41,000	(68,000)	-	-	-	-	9,779
FUND BALANCE INCREASE (DECREASE)	(3,925,247)	982,146	5	74,758	(123,000)	500	(3,283,049)	(890,441)	(472,787)	1,000	2,155,000	(4,000)	(5,485,115)
FUND BALANCE													
Beginning Fund Balance	16,745,583	6,721,759	1,384	419,396	1,450,676	128,595	15,513,619	5,002,848	737,571	76,463	10,574,631	22,941	57,395,466
Ending Balance, June 30	12,820,336	7,703,905	1,389	494,154	1,327,676	129,095	12,230,570	4,112,407	264,784	77,463	12,729,631	18,941	51,910,351

NATOMAS UNIFIED SCHOOL DISTRICT

2013-14 Proposed Budget

Estimated Financial Activity: Operating Funds (General & Charter Funds)

Description	General Fund			Charter Fund						Grand Total	
	Unrestricted	Restricted	Total	Natomas Charter School	Leroy Greene Academy	Westlake Elementary Charter School	Westlake Middle Charter School	Natomas Pacific Pathways Prep Middle School	Natomas Pacific Pathways Prep High School		Total
REVENUES											
General Purpose Revenues:											
State Aid	37,705,276	1,454,275	39,159,551	5,965,158	1,387,238	2,281,890	1,144,616	1,946,117	2,580,908	15,305,927	54,465,478
Property Taxes & Misc. Local	10,355,147	-	10,355,147	1,609,540	377,762	678,357	268,546	555,883	606,092	4,096,180	14,451,327
Total General Purpose	48,060,423	1,454,275	49,514,698	7,574,698	1,765,000	2,960,247	1,413,162	2,502,000	3,187,000	19,402,107	68,916,805
Federal Revenues	-	4,881,872	4,881,872	-	-	-	225,000	-	-	225,000	5,106,872
Other State Revenues	6,568,790	4,098,579	10,667,369	1,373,204	274,000	647,412	216,125	416,000	446,947	3,373,688	14,041,057
Other Local Revenues	1,044,755	3,279,674	4,324,429	331,890	1,000	951,173	242,330	3,000	4,000	1,533,393	5,857,822
TOTAL - REVENUES	55,673,968	13,714,400	69,388,368	9,279,792	2,040,000	4,558,832	2,096,617	2,921,000	3,637,947	24,534,188	93,922,556
EXPENDITURES											
Certificated Salaries	25,415,569	6,541,257	31,956,826	3,639,715	767,950	1,641,772	573,565	1,290,216	1,657,895	9,571,113	41,527,939
Certificated Management Salaries	3,120,288	779,803	3,900,091	787,792	83,170	232,593	105,956	195,300	124,300	1,529,111	5,429,202
Classified Salaries	7,147,694	4,152,235	11,299,929	831,802	90,173	563,131	90,788	135,105	122,627	1,833,626	13,133,555
Classified Management Salaries	938,205	276,745	1,214,950	133,083	-	217,783	43,617	-	-	394,483	1,609,433
Employee Benefits (All)	10,027,460	3,631,144	13,658,604	1,652,266	276,500	774,239	234,485	421,954	473,616	3,833,060	17,491,664
Books & Supplies	1,144,661	1,363,658	2,508,319	389,118	56,000	462,000	342,169	60,000	129,850	1,439,137	3,947,456
Other Operating Expenses (Services)	3,934,662	4,599,422	8,534,084	1,657,080	497,851	450,829	218,282	429,291	487,768	3,741,101	12,275,185
Capital Outlay	-	405,000	405,000	73,100	-	7,500	17,500	41,000	77,000	216,100	621,100
Other Outgo	388,894	350,086	738,980	195,068	-	34,437	60,260	-	-	289,765	1,028,745
Direct Support/Indirect Costs	(1,501,940)	1,219,097	(282,843)	-	121,000	-	-	-	-	121,000	(161,843)
TOTAL - EXPENDITURES	50,615,493	23,318,447	73,933,940	9,359,024	1,892,644	4,384,284	1,686,623	2,572,866	3,073,056	22,968,496	96,902,436
EXCESS (DEFICIENCY)	5,058,475	(9,604,047)	(4,545,572)	(79,232)	147,356	174,548	409,994	348,134	564,891	1,565,692	(2,979,880)
OTHER SOURCES/USES											
Transfers In	-	620,325	620,325	27,000	-	-	-	-	-	27,000	647,325
Transfers (Out)	-	-	-	(315,675)	(74,250)	-	-	(110,250)	(120,150)	(620,325)	(620,325)
Net Other Sources (Uses)	-	-	-	-	-	-	9,779	-	-	9,779	9,779
Contributions (to Restricted Programs)	(8,724,190)	8,724,190	-	-	-	-	-	-	-	-	-
TOTAL - OTHER SOURCES/USES	(8,724,190)	9,344,515	620,325	(288,675)	(74,250)	-	9,779	(110,250)	(120,150)	(583,546)	36,779
FUND BALANCE INCREASE (DECREASE)	(3,665,715)	(259,532)	(3,925,247)	(367,907)	73,106	174,548	419,773	237,884	444,741	982,146	(2,943,101)
FUND BALANCE											
Beginning Fund Balance	15,462,586	1,282,997	16,745,583	1,993,925	179,995	1,284,592	281,372	1,255,555	1,726,320	6,721,759	23,467,342
Ending Balance, June 30	11,796,871	1,023,465	12,820,336	1,626,018	253,101	1,459,140	701,145	1,493,439	2,171,061	7,703,905	20,524,241

Natomas Unified School District
2013-14 Proposed Budget
General Fund Multi-Year Projection

Description	2013-14 Proposed Budget			2014-15 Projected Budget			2015-16 Projected Budget		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
REVENUES									
LCFF - General Purpose	48,060,423	1,454,275	49,514,698	48,281,447	1,455,000	49,736,447	48,691,581	1,455,000	50,146,581
Federal Revenue	0	4,881,872	4,881,872	0	3,915,000	3,915,000	0	4,038,000	4,038,000
LCFF & Other State Revenue	6,568,790	4,098,579	10,667,369	6,569,000	2,640,000	9,209,000	6,569,000	2,640,000	9,209,000
Local Revenue	1,044,755	3,279,674	4,324,429	1,045,000	3,280,000	4,325,000	1,045,000	3,280,000	4,325,000
Total Revenues	55,673,968	13,714,400	69,388,368	55,895,447	11,290,000	67,185,447	56,305,581	11,413,000	67,718,581
EXPENDITURES									
Certificated Salaries	28,535,857	7,321,060	35,856,917	28,683,000	7,069,000	35,752,000	29,191,000	7,225,000	36,416,000
Classified Salaries	8,085,899	4,428,980	12,514,879	8,240,000	4,513,000	12,753,000	8,397,000	4,599,000	12,996,000
Benefits	10,027,460	3,631,144	13,658,604	10,060,000	3,621,000	13,681,000	10,170,000	3,663,000	13,833,000
Books and Supplies	1,144,661	1,363,658	2,508,319	1,171,000	1,395,000	2,566,000	1,200,000	1,430,000	2,630,000
Other Services & Oper. Expenses	3,934,662	4,599,422	8,534,084	4,025,000	2,892,000	6,917,000	4,126,000	2,964,000	7,090,000
Capital Outlay	0	405,000	405,000	0	405,000	405,000	0	405,000	405,000
Other Outgo 7xxx	388,894	350,086	738,980	389,000	350,000	739,000	389,000	350,000	739,000
Transfer of Indirect 73xx	(1,501,940)	1,219,097	(282,843)	(1,502,000)	1,197,000	(305,000)	(1,502,000)	1,197,000	(305,000)
Total Expenditures	50,615,493	23,318,447	73,933,940	51,066,000	21,442,000	72,508,000	51,971,000	21,833,000	73,804,000
Excess / (Deficiency)	5,058,475	(9,604,047)	(4,545,572)	4,829,447	(10,152,000)	(5,322,553)	4,334,581	(10,420,000)	(6,085,419)
OTHER SOURCES/USES									
Transfers In	0	620,325	620,325	0	620,000	620,000	0	620,000	620,000
Transfers Out	0	0	0	0	0	0	0	0	0
Net Other Sources (Uses)	0	0	0	0	0	0	0	0	0
Contributions to Restricted	(8,724,190)	8,724,190	0	(9,532,000)	9,532,000	0	(9,800,000)	9,800,000	0
Total Financing Sources/Uses	(8,724,190)	9,344,515	620,325	(9,532,000)	10,152,000	620,000	(9,800,000)	10,420,000	620,000
Net Increase (Decrease)	(3,665,715)	(259,532)	(3,925,247)	(4,702,553)	0	(4,702,553)	(5,465,419)	0	(5,465,419)
FUND BALANCE, RESERVES									
Beginning Balance	15,462,586	1,282,997	16,745,583	11,796,871	1,023,465	12,820,336	7,094,318	1,023,465	8,117,783
Ending Balance	11,796,871	1,023,465	12,820,336	7,094,318	1,023,465	8,117,783	1,628,899	1,023,465	2,652,364
Nonspendable (Revolving Cash)	20,200	0	20,200	20,200	0	20,200	20,200	0	20,200
Restricted	0	1,023,465	1,023,465	0	1,023,465	1,023,465	0	1,023,465	1,023,465
Assigned	9,412,856	0	9,412,856	4,658,000	0	4,658,000	12,000	0	12,000
Unassigned - REU	2,230,000	0	2,230,000	2,190,000	0	2,190,000	1,596,699	0	1,596,699
Unassigned - Other	133,815	0	133,815	226,118	0	226,118	0	0	0
Total - Fund Balance	11,796,871	1,023,465	12,820,336	7,094,318	1,023,465	8,117,783	1,628,899	1,023,465	2,652,364

Natomas Unified School District
2013-14 Proposed Budget
2013-14 General Fund Cashflow Projection

DESCRIPTION	OBJECT	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	ACCRUAL	TOTAL
	N/A														
A. BEGINNING CASH	9110	7,723,480	11,074,958	11,727,046	11,961,046	9,271,346	5,772,176	12,327,266	12,164,366	8,123,203	7,151,403	8,834,803	5,797,503		
B. RECEIPTS															
General Purpose (LCFF)															
Property Taxes	8020-8079	143,500	28,700	0	28,700	0	1,004,700	5,741,300	0	28,700	5,741,300	1,435,300	200,926		14,353,126
Principal Apportionment	8010-8019	1,552,000	1,552,000	4,823,600	2,793,500	2,793,500	4,823,600	2,793,500	2,194,500	3,665,900	1,269,500	878,400	2,030,100	7,989,451	39,159,551
Property Taxes In-Lieu/PERS RLR	8080-8099	8,000	(239,900)	(479,800)	(159,900)	(639,700)	(319,800)	(279,900)	(279,900)	(479,800)	(279,900)	(279,900)	(279,900)	(287,579)	(3,997,979)
Federal Revenue	8100-8299	0	0	0	0	0	1,220,500	0	0	946,900	0	673,300	273,600	1,767,572	4,881,872
LCFF State Revenue	8300-8599	330,100	330,100	594,200	594,200	594,200	594,200	594,200	466,700	347,900	270,000	186,800	0	1,699,078	6,601,678
Lottery State Revenue	8300-8599	0	0	0	0	0	0	338,800	0	0	338,800	0	0	677,600	1,355,200
Other State Revenue	8300-8599	135,500	135,500	243,900	243,900	243,900	243,900	243,900	191,600	142,800	110,900	76,700	0	697,991	2,710,491
Other Local Revenue	8600-8799	43,200	43,200	432,400	43,200	432,400	302,700	908,100	173,000	173,000	216,200	259,500	691,900	605,629	4,324,429
Interfund Transfers In	8910-8929				155,100			155,100			155,100			155,025	620,325
All Other Financing Sources	8930-8979														0
Non-Revenue Inflow (CIB)	9140														0
Non-Revenue Inflow (Advances)	9210														0
Non-Revenue Inflow (Misc)															0
TOTAL RECEIPTS		2,212,300	1,849,600	5,614,300	3,698,700	3,424,300	7,869,800	10,495,000	2,745,900	4,825,400	7,821,900	3,230,100	2,916,626	13,304,767	70,008,693
C. DISBURSEMENTS															
Certificated Salaries	1000-1999	358,600	3,227,100	3,227,100	3,585,700	3,585,700	358,600	6,812,800	3,227,100	3,227,100	3,227,100	3,227,100	1,792,917	0	35,856,917
Classified Salaries	2000-2999	625,700	1,001,200	1,001,200	1,126,300	1,001,200	62,600	2,127,500	1,001,200	1,251,500	1,126,300	1,126,300	876,000	187,879	12,514,879
Benefits (Payroll Taxes)	3000-3999	183,000	601,100	601,100	671,000	642,800	55,800	1,272,200	601,100	657,700	629,400	629,400	406,200	42,400	6,993,200
Benefits (H/W & Other)	34XX,37XX,39XX	135,600	582,600	582,600	649,300	632,100	58,000	1,231,900	582,600	617,100	599,900	599,900	367,800	26,004	6,665,404
Books & Supplies	4000-4999	75,200	150,500	326,100	250,800	301,000	100,300	75,200	200,700	125,400	125,400	326,100	376,200	75,419	2,508,319
Contracted Services	5000-5999	426,700	170,700	853,400	768,100	853,400	768,100	85,300	1,194,800	426,700	938,700	768,100	597,400	682,684	8,534,084
Capital Outlay	6000-6999	303,800	101,200												405,000
Other Outgo (exclude 73XX)	7000-7499	554,200	184,780												738,980
Other Outgo - Indirect Costs	73XX	0	(5,700)	(19,800)	(25,500)	(22,600)	(22,600)	0	(42,400)	(28,300)	(28,300)	(25,500)	(25,500)	(36,643)	(282,843)
Interfund Transfers Out	7600-7629														0
All Other Financing Uses	7600-7699														0
Non-Expenditure Outflow (W/C)	9557	(25,000)	(225,000)	(85,000)	(90,000)	410,000	(5,000)	(175,000)	410,000	(90,000)	(90,000)	(85,000)	(5,000)	55,000	0
Non-Expenditure Outflow (U-Tax)	9560														0
Non-Expenditure Outflow (DP)	9580	0	(375,000)	(390,000)	(390,000)	(390,000)	(1,000)	(785,000)	(390,000)	(390,000)	(390,000)	(299,000)	1,900,000	1,900,000	0
Non-Expenditures (DH)	Misc														0
Other Outflows/Non-Expenditures															0
TOTAL DISBURSEMENTS		2,637,800	5,413,480	6,096,700	6,545,700	7,013,600	1,374,800	10,644,900	6,785,100	5,797,200	6,138,500	6,267,400	6,286,017	2,932,743	73,933,940
D. PRIOR YEAR TRANSACTIONS															
Accounts Receivable-PY State Aid	9290 RL	6,461,000	4,052,007												10,513,007
Accounts Payable-PY State Aid	9590	385,782													385,782
Accounts Receivable (Regular)	9200	181,000	175,717	50,000	50,000										456,717
Accounts Receivable (Governments)	9290	1,645,200	428,900	669,400	205,300	90,130	61,000								3,099,930
Accounts Receivable (Due From)	9310														0
Accounts Payable	9500	1,848,000	440,656	3,000	98,000		910	13,000	1,963						2,405,529
Accounts Payable (Deferred Pay)	9580	2,183,625													2,183,625
Accounts Payable (Due To)	9610	92,815													92,815
Deferred Revenue	9650														0
TOTAL PRIOR YEAR TRANSACTIONS		3,776,978	4,215,968	716,400	157,300	90,130	60,090	(13,000)	(1,963)	0	0	0	0	0	9,001,903
E. NET INCREASE/DECREASE (B-C+D)		3,351,478	652,088	234,000	(2,689,700)	(3,499,170)	6,555,090	(162,900)	(4,041,163)	(971,800)	1,683,400	(3,037,300)	(3,369,391)	10,372,024	5,076,656
F. ENDING CASH (A + E)		11,074,958	11,727,046	11,961,046	9,271,346	5,772,176	12,327,266	12,164,366	8,123,203	7,151,403	8,834,803	5,797,503	2,428,112		
G. ENDING CASH, PLUS ACCRUALS															12,800,136

Natomas Unified School District
2013-14 Proposed Budget
2014-15 General Fund Cashflow Projection

DESCRIPTION	OBJECT	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	ACCRUAL	TOTAL
	N/A														
A. BEGINNING CASH	9110	2,428,112	5,839,558	6,705,566	7,349,595	4,998,595	1,923,736	8,216,636	7,937,736	4,020,236	2,808,936	4,600,536	4,408,836		
B. RECEIPTS															
General Purpose (LCFF)															
Property Taxes	8020-8079	143,500	28,700	0	28,700	0	1,004,700	5,741,300	0	28,700	5,741,300	1,435,300	200,926		14,353,126
Principal Apportionment	8010-8019	1,561,200	1,561,200	4,849,400	2,810,200	2,810,200	4,849,400	2,810,200	2,207,600	3,684,700	1,277,100	883,700	2,039,200	8,037,200	39,381,300
Property Taxes In-Lieu/PERS RLR	8080-8099	8,000	(239,900)	(479,800)	(159,900)	(639,700)	(319,800)	(279,900)	(279,900)	(479,800)	(279,900)	(279,900)	(279,900)	(287,579)	(3,997,979)
Federal Revenue	8100-8299	0	0	0	0	0	978,800	0	0	705,200	0	431,600	273,600	1,525,800	3,915,000
LCFF State Revenue	8300-8599	330,100	330,100	594,200	594,200	594,200	594,200	594,200	466,700	347,900	270,000	186,800	0	1,699,078	6,601,678
Lottery State Revenue	8300-8599	0	0	0	0	0	0	338,800	0	0	338,800	0	0	677,600	1,355,200
Other State Revenue	8300-8599	62,600	62,600	112,700	112,700	112,700	112,700	112,700	88,500	66,000	51,200	35,400	0	322,322	1,252,122
Other Local Revenue	8600-8799	43,300	43,300	432,500	43,300	432,500	302,800	908,300	173,000	173,000	216,300	259,500	692,000	605,200	4,325,000
Interfund Transfers In	8910-8929				155,000			155,000			155,000			155,000	620,000
All Other Financing Sources	8930-8979														0
Non-Revenue Inflow (CIB)	9140														0
Non-Revenue Inflow (Advances)	9210														0
Non-Revenue Inflow (Misc)	TRANS											3,000,000		(3,000,000)	0
TOTAL RECEIPTS		2,148,700	1,786,000	5,509,000	3,584,200	3,309,900	7,522,800	10,380,600	2,655,900	4,525,700	7,769,800	5,952,400	2,925,826	9,734,621	67,805,447
C. DISBURSEMENTS															
Certificated Salaries	1000-1999	357,500	3,217,700	3,217,700	3,575,200	3,575,200	357,500	6,792,900	3,217,700	3,217,700	3,217,700	3,217,700	1,787,500	0	35,752,000
Classified Salaries	2000-2999	637,700	1,020,200	1,020,200	1,147,800	1,020,200	63,800	2,168,000	1,020,200	1,275,300	1,147,800	1,147,800	892,700	191,300	12,753,000
Benefits (Payroll Taxes)	3000-3999	185,600	604,300	604,300	674,700	645,900	55,900	1,279,000	604,300	661,900	633,100	633,100	409,300	13,267	7,004,667
Benefits (H/W & Other)	34XX,37XX,39XX	137,000	583,300	583,300	650,100	632,500	58,000	1,233,400	583,300	618,400	600,900	600,900	368,900	26,333	6,676,333
Books & Supplies	4000-4999	77,000	154,000	333,600	256,600	307,900	102,600	77,000	205,300	128,300	128,300	333,600	384,900	76,900	2,566,000
Contracted Services	5000-5999	345,900	138,300	691,700	622,500	691,700	622,500	69,200	968,400	345,900	760,900	622,500	484,200	553,300	6,917,000
Capital Outlay	6000-6999	303,800	101,200												405,000
Other Outgo (exclude 73XX)	7000-7499	554,300	184,700												739,000
Other Outgo - Indirect Costs	73XX	0	(6,100)	(21,400)	(27,500)	(24,400)	(24,400)	0	(45,800)	(30,500)	(30,500)	(27,500)	(27,500)	(39,400)	(305,000)
Interfund Transfers Out	7600-7629														0
All Other Financing Uses	7600-7699														0
Non-Expenditure Outflow (W/C)	9557	(25,000)	(225,000)	(85,000)	(90,000)	410,000	(5,000)	(175,000)	410,000	(90,000)	(90,000)	(85,000)	(5,000)	55,000	0
Non-Expenditure Outflow (U-Tax)	9560														0
Non-Expenditure Outflow (DP)	9580	0	(375,000)	(390,000)	(390,000)	(390,000)	(1,000)	(785,000)	(390,000)	(390,000)	(390,000)	(299,000)	1,900,000	1,900,000	0
Non-Expenditure Outflow (DH)	Misc														0
Other Outflows/Non-Expenditures	TRANS														0
TOTAL DISBURSEMENTS		2,573,800	5,397,600	5,954,400	6,419,400	6,869,000	1,229,900	10,659,500	6,573,400	5,737,000	5,978,200	6,144,100	6,195,000	2,776,700	72,508,000
D. PRIOR YEAR TRANSACTIONS															
Accounts Receivable-PY State Aid	9290 RL	4,793,700	3,195,751												7,989,451
Accounts Payable - In Lieu Taxes	9590	287,579													287,579
Accounts Receivable (Regular)	9200	242,300	242,300	121,029											605,629
Accounts Receivable (Governments)	9290	1,452,700	1,452,700	968,400	484,200	484,241									4,842,241
Accounts Receivable (Due From)	9310	155,025													155,025
Accounts Payable	9500	619,600	413,143												1,032,743
Accounts Payable (DP&DH)	9580	1,900,000													1,900,000
Accounts Payable (Due To)	9610														0
Deferred Revenue	9650														0
TOTAL PRIOR YEAR TRANSACTIONS		3,836,546	4,477,608	1,089,429	484,200	484,241	0	0	0	0	0	0	0	0	10,372,024
E. NET INCREASE/DECREASE (B-C+D)		3,411,446	866,008	644,029	(2,351,000)	(3,074,859)	6,292,900	(278,900)	(3,917,500)	(1,211,300)	1,791,600	(191,700)	(3,269,174)	6,957,921	5,669,471
F. ENDING CASH (A + E)		5,839,558	6,705,566	7,349,595	4,998,595	1,923,736	8,216,636	7,937,736	4,020,236	2,808,936	4,600,536	4,408,836	1,139,662		
G. ENDING CASH, PLUS ACCRUALS															8,097,583

Natomas Unified School District
2013-14 Proposed Budget
2015-16 General Fund Cashflow Projection

DESCRIPTION	OBJECT	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	ACCRUAL	TOTAL
	N/A														
A. BEGINNING CASH	9110	1,139,662	2,970,683	2,145,583	2,591,183	79,383	(3,156,317)	3,187,183	2,730,483	(1,289,217)	(2,550,117)	(866,717)	(4,141,917)		
B. RECEIPTS															
General Purpose (LCFF)															
Property Taxes	8020-8079	143,500	28,700	0	28,700	0	1,004,700	5,741,300	0	28,700	5,741,300	1,435,300	200,926		14,353,126
Principal Apportionment	8010-8019	1,578,400	1,578,400	4,897,100	2,841,100	2,841,100	4,897,100	2,841,100	2,231,800	3,719,600	1,291,100	893,400	2,056,000	8,125,234	39,791,434
Property Taxes In-Lieu/PERS RLR	8080-8099	8,000	(239,900)	(479,800)	(159,900)	(639,700)	(319,800)	(279,900)	(279,900)	(479,800)	(279,900)	(279,900)	(279,900)	(287,579)	(3,997,979)
Federal Revenue	8100-8299	0	0	0	0	0	1,009,500	0	0	735,900	0	462,300	273,600	1,556,700	4,038,000
LCFF State Revenue	8300-8599	330,100	330,100	594,200	594,200	594,200	594,200	594,200	466,700	347,900	270,000	186,800	0	1,699,078	6,601,678
Lottery State Revenue	8300-8599	0	0	0	0	0	0	338,800	0	0	338,800	0	0	677,600	1,355,200
Other State Revenue	8300-8599	62,600	62,600	112,700	112,700	112,700	112,700	112,700	88,500	66,000	51,200	35,400	0	322,322	1,252,122
Other Local Revenue	8600-8799	43,300	43,300	432,500	43,300	432,500	302,800	908,300	173,000	173,000	216,300	259,500	692,000	605,200	4,325,000
Interfund Transfers In	8910-8929				155,000			155,000			155,000			155,000	620,000
All Other Financing Sources	8930-8979														0
Non-Revenue Inflow (CIB)	9140														0
Non-Revenue Inflow (Advances)	9210														0
Non-Revenue Inflow (Misc)															0
TOTAL RECEIPTS		2,165,900	1,803,200	5,556,700	3,615,100	3,340,800	7,601,200	10,411,500	2,680,100	4,591,300	7,783,800	2,992,800	2,942,626	12,853,555	68,338,581
C. DISBURSEMENTS															
Certificated Salaries	1000-1999	364,200	3,277,400	3,277,400	3,641,600	3,641,600	364,200	6,919,000	3,277,400	3,277,400	3,277,400	3,277,400	1,821,000	0	36,416,000
Classified Salaries	2000-2999	649,800	1,039,700	1,039,700	1,169,600	1,039,700	65,000	2,209,300	1,039,700	1,299,600	1,169,600	1,169,600	909,700	195,000	12,996,000
Benefits (Payroll Taxes)	3000-3999	189,100	615,700	615,700	687,300	658,000	57,000	1,303,000	615,700	674,400	645,000	645,000	367,100	9,491	7,082,491
Benefits (H/W & Other)	34XX & 37XX	138,500	589,800	589,800	657,300	639,500	58,600	1,247,100	589,800	625,300	607,500	607,500	373,100	26,709	6,750,509
Books & Supplies	4000-4999	78,900	157,800	341,900	263,000	315,600	105,200	78,900	210,400	131,500	131,500	341,900	394,500	78,900	2,630,000
Contracted Services	5000-5999	354,500	141,800	709,000	638,100	709,000	638,100	70,900	992,600	354,500	779,900	638,100	496,300	567,200	7,090,000
Capital Outlay	6000-6999	303,800	101,200												405,000
Other Outgo (exclude 73XX)	7000-7499	554,300	184,700												739,000
Other Outgo - Indirect Costs	73XX	0	(6,100)	(21,400)	(27,500)	(24,400)	(24,400)	0	(45,800)	(30,500)	(30,500)	(27,500)	(27,500)	(39,400)	(305,000)
Interfund Transfers Out	7600-7629														0
All Other Financing Uses	7600-7699														0
Non-Expenditure Outflow (W/C)	9557	(25,000)	(225,000)	(85,000)	(90,000)	410,000	(5,000)	(175,000)	410,000	(90,000)	(90,000)	(85,000)	(5,000)	55,000	0
Non-Expenditure Outflow (U-Tax)	9560														0
Non-Expenditure Outflow (DP)	9580	0	(375,000)	(390,000)	(390,000)	(390,000)	(1,000)	(785,000)	(390,000)	(390,000)	(390,000)	(299,000)	1,900,000	1,900,000	0
Non-Expenditure Outflow (DH)	Misc														
Other Outflows/Non-Expenditures	TRANS														0
TOTAL DISBURSEMENTS		2,608,100	5,502,000	6,077,100	6,549,400	6,999,000	1,257,700	10,868,200	6,699,800	5,852,200	6,100,400	6,268,000	6,229,200	2,792,900	73,804,000
D. PRIOR YEAR TRANSACTIONS															
Accounts Receivable-PY State Aid	9290 RL	4,822,300	3,214,900												8,037,200
Accounts Payable - In Lieu Taxes	9590	287,579													287,579
Accounts Receivable (Regular)	9200	242,100	242,100	121,000											605,200
Accounts Receivable (Governments)	9290	1,267,400	1,267,400	845,000	422,500	422,500									4,224,800
Accounts Receivable (Due From)	9310	155,000													155,000
Accounts Payable	9500	526,000	350,700												876,700
Accounts Payable (DP&DH)	9580	1,900,000													1,900,000
Accounts Payable (Due To)	9610														0
Cross-Year TRANS		1,500,000	1,500,000												3,000,000
TOTAL PRIOR YEAR TRANSACTIONS		2,273,221	2,873,700	966,000	422,500	422,500	0	0	0	0	0	0	0	0	6,957,921
E. NET INCREASE/DECREASE (B-C+D)		1,831,021	(825,100)	445,600	(2,511,800)	(3,235,700)	6,343,500	(456,700)	(4,019,700)	(1,260,900)	1,683,400	(3,275,200)	(3,286,574)	10,060,655	1,492,502
F. ENDING CASH (A + E)		2,970,683	2,145,583	2,591,183	79,383	(3,156,317)	3,187,183	2,730,483	(1,289,217)	(2,550,117)	(866,717)	(4,141,917)	(7,428,491)		
G. ENDING CASH, PLUS ACCRUALS															2,632,164

G = General Ledger Data; S = Supplemental Data

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

G = General Ledger Data; S = Supplemental Data

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

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) Revenue Limit Sources		8010-8099	47,135,614.00	1,358,900.00	48,494,514.00	48,060,423.00	1,454,275.00	49,514,698.00	2.1%
2) Federal Revenue		8100-8299	3,209.00	4,994,639.00	4,997,848.00	0.00	4,881,872.00	4,881,872.00	-2.3%
3) Other State Revenue		8300-8599	6,378,532.00	2,743,391.00	9,121,923.00	6,568,790.00	4,098,579.00	10,667,369.00	16.9%
4) Other Local Revenue		8600-8799	1,189,047.00	3,587,207.00	4,776,254.00	1,044,755.00	3,279,674.00	4,324,429.00	-9.5%
5) TOTAL, REVENUES			54,706,402.00	12,684,137.00	67,390,539.00	55,673,968.00	13,714,400.00	69,388,368.00	3.0%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	28,094,604.00	6,432,424.00	34,527,028.00	28,535,857.00	7,321,060.00	35,856,917.00	3.9%
2) Classified Salaries		2000-2999	7,048,797.00	3,852,713.00	10,901,510.00	8,085,899.00	4,428,980.00	12,514,879.00	14.8%
3) Employee Benefits		3000-3999	9,711,948.00	3,025,533.00	12,737,481.00	10,027,460.00	3,631,144.00	13,658,604.00	7.2%
4) Books and Supplies		4000-4999	1,589,459.00	1,776,501.00	3,365,960.00	1,144,661.00	1,363,658.00	2,508,319.00	-25.5%
5) Services and Other Operating Expenditures		5000-5999	4,239,922.00	4,800,802.00	9,040,724.00	3,934,662.00	4,599,422.00	8,534,084.00	-5.6%
6) Capital Outlay		6000-6999	176,048.00	707,654.00	883,702.00	0.00	405,000.00	405,000.00	-54.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	730,979.00	428,230.00	1,159,209.00	388,894.00	350,086.00	738,980.00	-36.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,331,111.00)	1,054,369.00	(276,742.00)	(1,501,940.00)	1,219,097.00	(282,843.00)	2.2%
9) TOTAL, EXPENDITURES			50,260,646.00	22,078,226.00	72,338,872.00	50,615,493.00	23,318,447.00	73,933,940.00	2.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			4,445,756.00	(9,394,089.00)	(4,948,333.00)	5,058,475.00	(9,604,047.00)	(4,545,572.00)	-8.1%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	732,942.00	732,942.00	0.00	620,325.00	620,325.00	-15.4%
b) Transfers Out		7600-7629	495,303.00	0.00	495,303.00	0.00	0.00	0.00	-100.0%
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	(7,854,189.00)	7,854,189.00	0.00	(8,724,190.00)	8,724,190.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(8,349,492.00)	8,587,131.00	237,639.00	(8,724,190.00)	9,344,515.00	620,325.00	161.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,903,736.00)	(806,958.00)	(4,710,694.00)	(3,665,715.00)	(259,532.00)	(3,925,247.00)	-16.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	19,366,322.66	2,089,954.60	21,456,277.26	15,462,586.66	1,282,996.60	16,745,583.26	-22.0%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,366,322.66	2,089,954.60	21,456,277.26	15,462,586.66	1,282,996.60	16,745,583.26	-22.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,366,322.66	2,089,954.60	21,456,277.26	15,462,586.66	1,282,996.60	16,745,583.26	-22.0%
2) Ending Balance, June 30 (E + F1e)			15,462,586.66	1,282,996.60	16,745,583.26	11,796,871.66	1,023,464.60	12,820,336.26	-23.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	20,000.00	0.00	20,000.00	20,200.00	0.00	20,200.00	1.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9713	11,165.00	0.00	11,165.00	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	1,282,996.97	1,282,996.97	0.00	1,023,464.97	1,023,464.97	-20.2%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	11,806,205.78	0.00	11,806,205.78	9,412,855.78	0.00	9,412,855.78	-20.3%
Cash Deferral	0000	9780				9,400,950.00		9,400,950.00	
Lottery	1100	9780				11,905.78		11,905.78	
Cash Deferral	0000	9780	10,513,007.00		10,513,007.00				
Lottery	1100	9780	1,293,198.78		1,293,198.78				
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	2,230,000.00	0.00	2,230,000.00	New
Unassigned/Unappropriated Amount			3,625,215.88	(0.37)	3,625,215.51	133,815.88	(0.37)	133,815.51	-96.3%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	9,629,755.14	(7,334,432.14)	2,295,323.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	200.00	200.00				
c) in Revolving Fund		9130	20,000.00	0.00	20,000.00				
d) with Fiscal Agent		9135	0.00	0.00	0.00				
e) collections awaiting deposit		9140	13,854.49	1,365.12	15,219.61				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	36,052.59	0.00	36,052.59				
4) Due from Grantor Government		9290	330,262.00	0.00	330,262.00				
5) Due from Other Funds		9310	300,000.00	0.00	300,000.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	11,165.00	0.00	11,165.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			10,341,089.22	(7,332,867.02)	3,008,222.20				
H. LIABILITIES									
1) Accounts Payable		9500	4,480,960.24	781.18	4,481,741.42				
2) Due to Grantor Governments		9590	1,753,766.50	0.00	1,753,766.50				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Deferred Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			6,234,726.74	781.18	6,235,507.92				
I. FUND EQUITY									
Ending Fund Balance, June 30 (G9 - H6)			4,106,362.48	(7,333,648.20)	(3,227,285.72)				

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)	
REVENUE LIMIT SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	28,201,624.00	0.00	28,201,624.00	31,120,449.00	0.00	31,120,449.00	10.3%
Education Protection Account State Aid - Current Year		8012	9,679,024.00	0.00	9,679,024.00	8,039,102.00	0.00	8,039,102.00	-16.9%
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	201,360.00	0.00	201,360.00	201,360.00	0.00	201,360.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	12,704,031.00	0.00	12,704,031.00	12,704,031.00	0.00	12,704,031.00	0.0%
Unsecured Roll Taxes		8042	511,146.00	0.00	511,146.00	511,146.00	0.00	511,146.00	0.0%
Prior Years' Taxes		8043	90,991.00	0.00	90,991.00	90,991.00	0.00	90,991.00	0.0%
Supplemental Taxes		8044	38,339.00	0.00	38,339.00	38,339.00	0.00	38,339.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	807,259.00	0.00	807,259.00	807,259.00	0.00	807,259.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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			52,233,774.00	0.00	52,233,774.00	53,512,677.00	0.00	53,512,677.00	2.4%
Revenue Limit Transfers									
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(1,358,900.00)		(1,358,900.00)	(1,454,275.00)		(1,454,275.00)	7.0%
Continuation Education ADA Transfer	2200	8091		0.00	0.00		0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091		0.00	0.00		0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091		1,358,900.00	1,358,900.00		1,454,275.00	1,454,275.00	7.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	99,393.00	0.00	99,393.00	98,201.00	0.00	98,201.00	-1.2%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(3,838,653.00)	0.00	(3,838,653.00)	(4,096,180.00)	0.00	(4,096,180.00)	6.7%
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			47,135,614.00	1,358,900.00	48,494,514.00	48,060,423.00	1,454,275.00	49,514,698.00	2.1%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	1,806,997.00	1,806,997.00	0.00	1,708,163.00	1,708,163.00	-5.5%
Special Education Discretionary Grants		8182	0.00	399,074.00	399,074.00	0.00	480,632.00	480,632.00	20.4%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290		1,693,927.00	1,693,927.00		1,666,000.00	1,666,000.00	-1.6%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290		158,285.00	158,285.00		147,744.00	147,744.00	-6.7%
NCLB: Title III, Immigrant Educator Program	4201	8290		24,140.00	24,140.00		0.00	0.00	-100.0%

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		311,189.00	311,189.00		343,833.00	343,833.00	10.5%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
	3011-3020, 3026-3205, 4036-4126, 5510	8290		28,451.00	28,451.00		354,000.00	354,000.00	1144.2%
Other No Child Left Behind		8290		28,451.00	28,451.00		354,000.00	354,000.00	1144.2%
Vocational and Applied Technology Education	3500-3699	8290		70,287.00	70,287.00		66,000.00	66,000.00	-6.1%
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	3,209.00	502,289.00	505,498.00	0.00	115,500.00	115,500.00	-77.2%
TOTAL, FEDERAL REVENUE			3,209.00	4,994,639.00	4,997,848.00	0.00	4,881,872.00	4,881,872.00	-2.3%
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		141,261.00	141,261.00		141,080.00	141,080.00	-0.1%
Economic Impact Aid	7090-7091	8311		1,399,227.00	1,399,227.00		1,399,313.00	1,399,313.00	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	2,056,320.00	0.00	2,056,320.00	1,912,806.00	0.00	1,912,806.00	-7.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	46,545.00	0.00	46,545.00	413,600.00	0.00	413,600.00	788.6%
Lottery - Unrestricted and Instructional Materials		8560	1,065,540.00	214,000.00	1,279,540.00	1,091,200.00	264,000.00	1,355,200.00	5.9%
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									
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		546,133.00	546,133.00		546,133.00	546,133.00	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	3,210,127.00	442,770.00	3,652,897.00	3,151,184.00	1,748,053.00	4,899,237.00	34.1%
TOTAL, OTHER STATE REVENUE			6,378,532.00	2,743,391.00	9,121,923.00	6,568,790.00	4,098,579.00	10,667,369.00	16.9%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-Revenue									
Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	379,371.00	0.00	379,371.00	380,000.00	0.00	380,000.00	0.2%
Interest		8660	47,070.00	0.00	47,070.00	50,000.00	0.00	50,000.00	6.2%
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	12,443.00	12,443.00	0.00	12,500.00	12,500.00	0.5%
Transportation Services	7230, 7240	8677		284,356.00	284,356.00		50,000.00	50,000.00	-82.4%
Interagency Services	All Other	8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-Revenue									
Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	385,793.00	510,284.00	896,077.00	257,000.00	398,494.00	655,494.00	-26.8%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	376,813.00	4,742.00	381,555.00	357,755.00	0.00	357,755.00	-6.2%
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		2,775,382.00	2,775,382.00		2,818,680.00	2,818,680.00	1.6%
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			1,189,047.00	3,587,207.00	4,776,254.00	1,044,755.00	3,279,674.00	4,324,429.00	-9.5%
TOTAL, REVENUES			54,706,402.00	12,684,137.00	67,390,539.00	55,673,968.00	13,714,400.00	69,388,368.00	3.0%

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)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	24,312,868.00	4,737,012.00	29,049,880.00	24,534,787.00	5,697,670.00	30,232,457.00	4.1%
Certificated Pupil Support Salaries		1200	678,326.00	878,722.00	1,557,048.00	729,067.00	820,007.00	1,549,074.00	-0.5%
Certificated Supervisors' and Administrators' Salaries		1300	2,917,492.00	615,461.00	3,532,953.00	3,120,288.00	779,803.00	3,900,091.00	10.4%
Other Certificated Salaries		1900	185,918.00	201,229.00	387,147.00	151,715.00	23,580.00	175,295.00	-54.7%
TOTAL, CERTIFICATED SALARIES			28,094,604.00	6,432,424.00	34,527,028.00	28,535,857.00	7,321,060.00	35,856,917.00	3.9%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	83,363.00	1,619,920.00	1,703,283.00	287,326.00	1,858,721.00	2,146,047.00	26.0%
Classified Support Salaries		2200	2,665,080.00	1,238,405.00	3,903,485.00	2,746,413.00	1,375,040.00	4,121,453.00	5.6%
Classified Supervisors' and Administrators' Salaries		2300	785,394.00	260,970.00	1,046,364.00	938,205.00	276,745.00	1,214,950.00	16.1%
Clerical, Technical and Office Salaries		2400	2,908,909.00	360,057.00	3,268,966.00	3,482,248.00	417,356.00	3,899,604.00	19.3%
Other Classified Salaries		2900	606,051.00	373,361.00	979,412.00	631,707.00	501,118.00	1,132,825.00	15.7%
TOTAL, CLASSIFIED SALARIES			7,048,797.00	3,852,713.00	10,901,510.00	8,085,899.00	4,428,980.00	12,514,879.00	14.8%
EMPLOYEE BENEFITS									
STRS		3101-3102	2,308,066.00	512,452.00	2,820,518.00	2,269,197.00	585,018.00	2,854,215.00	1.2%
PERS		3201-3202	757,455.00	433,720.00	1,191,175.00	896,793.00	491,691.00	1,388,484.00	16.6%
OASDI/Medicare/Alternative		3301-3302	954,331.00	400,140.00	1,354,471.00	991,950.00	401,079.00	1,393,029.00	2.8%
Health and Welfare Benefits		3401-3402	4,200,355.00	1,248,424.00	5,448,779.00	4,802,240.00	1,785,337.00	6,587,577.00	20.9%
Unemployment Insurance		3501-3502	462,810.00	118,650.00	581,460.00	18,882.00	6,624.00	25,506.00	-95.6%
Workers' Compensation		3601-3602	554,284.00	164,281.00	718,565.00	503,147.00	162,717.00	665,864.00	-7.3%
OPEB, Allocated		3701-3702	363,882.00	104,705.00	468,587.00	313,892.00	106,615.00	420,507.00	-10.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	47,446.00	34,997.00	82,443.00	56,359.00	35,063.00	91,422.00	10.9%
Other Employee Benefits		3901-3902	63,319.00	8,164.00	71,483.00	175,000.00	57,000.00	232,000.00	224.6%
TOTAL, EMPLOYEE BENEFITS			9,711,948.00	3,025,533.00	12,737,481.00	10,027,460.00	3,631,144.00	13,658,604.00	7.2%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	249,070.00	366,061.00	615,131.00	209,000.00	264,000.00	473,000.00	-23.1%
Books and Other Reference Materials		4200	46,163.00	37,456.00	83,619.00	5,800.00	6,600.00	12,400.00	-85.2%
Materials and Supplies		4300	1,100,962.00	1,148,054.00	2,249,016.00	899,361.00	984,154.00	1,883,515.00	-16.3%
Noncapitalized Equipment		4400	193,264.00	224,930.00	418,194.00	30,500.00	108,904.00	139,404.00	-66.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,589,459.00	1,776,501.00	3,365,960.00	1,144,661.00	1,363,658.00	2,508,319.00	-25.5%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	10.00	1,038,799.00	1,038,809.00	0.00	864,872.00	864,872.00	-16.7%
Travel and Conferences		5200	155,455.00	179,503.00	334,958.00	62,272.00	69,776.00	132,048.00	-60.6%
Dues and Memberships		5300	30,239.00	1,718.00	31,957.00	29,731.00	1,500.00	31,231.00	-2.3%
Insurance		5400 - 5450	440,505.00	0.00	440,505.00	439,807.00	0.00	439,807.00	-0.2%
Operations and Housekeeping Services		5500	1,803,607.00	0.00	1,803,607.00	1,699,650.00	0.00	1,699,650.00	-5.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	258,592.00	166,236.00	424,828.00	52,724.00	170,000.00	222,724.00	-47.6%
Transfers of Direct Costs		5710	67,327.00	(67,327.00)	0.00	73,700.00	(73,700.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(761,720.00)	(385,192.00)	(1,146,912.00)	(807,659.00)	(477,220.00)	(1,284,879.00)	12.0%
Professional/Consulting Services and Operating Expenditures		5800	2,027,474.00	3,837,869.00	5,865,343.00	2,245,512.00	4,010,042.00	6,255,554.00	6.7%
Communications		5900	218,433.00	29,196.00	247,629.00	138,925.00	34,152.00	173,077.00	-30.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,239,922.00	4,800,802.00	9,040,724.00	3,934,662.00	4,599,422.00	8,534,084.00	-5.6%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	105,000.00	105,000.00	0.00	100,000.00	100,000.00	-4.8%
Buildings and Improvements of Buildings		6200	0.00	540,591.00	540,591.00	0.00	275,000.00	275,000.00	-49.1%
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	176,048.00	55,152.00	231,200.00	0.00	30,000.00	30,000.00	-87.0%
Equipment Replacement		6500	0.00	6,911.00	6,911.00	0.00	0.00	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			176,048.00	707,654.00	883,702.00	0.00	405,000.00	405,000.00	-54.2%
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	39,000.00	39,000.00	0.00	7,000.00	7,000.00	-82.1%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	71,230.00	71,230.00	0.00	53,086.00	53,086.00	-25.5%
Payments to County Offices		7142	0.00	218,000.00	218,000.00	0.00	190,000.00	190,000.00	-12.8%
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	61,125.00	100,000.00	161,125.00	61,125.00	100,000.00	161,125.00	0.0%
All Other Transfers Out to All Others		7299	327,769.00	0.00	327,769.00	327,769.00	0.00	327,769.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	342,085.00	0.00	342,085.00	0.00	0.00	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			730,979.00	428,230.00	1,159,209.00	388,894.00	350,086.00	738,980.00	-36.3%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(1,054,369.00)	1,054,369.00	0.00	(1,219,097.00)	1,219,097.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(276,742.00)	0.00	(276,742.00)	(282,843.00)	0.00	(282,843.00)	2.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,331,111.00)	1,054,369.00	(276,742.00)	(1,501,940.00)	1,219,097.00	(282,843.00)	2.2%
TOTAL, EXPENDITURES			50,260,646.00	22,078,226.00	72,338,872.00	50,615,493.00	23,318,447.00	73,933,940.00	2.2%

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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	732,942.00	732,942.00	0.00	620,325.00	620,325.00	-15.4%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	732,942.00	732,942.00	0.00	620,325.00	620,325.00	-15.4%
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	495,303.00	0.00	495,303.00	0.00	0.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			495,303.00	0.00	495,303.00	0.00	0.00	0.00	-100.0%
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	(7,854,189.00)	7,854,189.00	0.00	(8,724,190.00)	8,724,190.00	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			(7,854,189.00)	7,854,189.00	0.00	(8,724,190.00)	8,724,190.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			(8,349,492.00)	8,587,131.00	237,639.00	(8,724,190.00)	9,344,515.00	620,325.00	161.0%

Description	Function Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) Revenue Limit Sources		8010-8099	47,135,614.00	1,358,900.00	48,494,514.00	48,060,423.00	1,454,275.00	49,514,698.00	6.8%
2) Federal Revenue		8100-8299	3,209.00	4,994,639.00	4,997,848.00	0.00	4,881,872.00	4,881,872.00	-2.3%
3) Other State Revenue		8300-8599	6,378,532.00	2,743,391.00	9,121,923.00	6,568,790.00	4,098,579.00	10,667,369.00	16.9%
4) Other Local Revenue		8600-8799	1,189,047.00	3,587,207.00	4,776,254.00	1,044,755.00	3,279,674.00	4,324,429.00	-9.5%
5) TOTAL, REVENUES			54,706,402.00	12,684,137.00	67,390,539.00	55,673,968.00	13,714,400.00	69,388,368.00	6.3%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		31,877,191.00	12,909,197.00	44,786,388.00	31,611,461.00	14,971,704.00	46,583,165.00	4.0%
2) Instruction - Related Services	2000-2999		5,974,328.00	2,313,075.00	8,287,403.00	6,458,595.00	2,001,088.00	8,459,683.00	2.1%
3) Pupil Services	3000-3999		1,763,658.00	3,015,930.00	4,779,588.00	1,915,141.00	3,052,474.00	4,967,615.00	3.9%
4) Ancillary Services	4000-4999		500,810.00	0.00	500,810.00	405,258.00	0.00	405,258.00	-19.1%
5) Community Services	5000-5999		0.00	7,594.00	7,594.00	0.00	2,679.00	2,679.00	-64.7%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		3,326,724.00	1,056,419.00	4,383,143.00	3,696,247.00	1,221,597.00	4,917,844.00	12.2%
8) Plant Services	8000-8999		6,086,956.00	2,347,781.00	8,434,737.00	6,139,897.00	1,718,819.00	7,858,716.00	-6.8%
9) Other Outgo	9000-9999	Except 7600-7699	730,979.00	428,230.00	1,159,209.00	388,894.00	350,086.00	738,980.00	-36.3%
10) TOTAL, EXPENDITURES			50,260,646.00	22,078,226.00	72,338,872.00	50,615,493.00	23,318,447.00	73,933,940.00	2.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			4,445,756.00	(9,394,089.00)	(4,948,333.00)	5,058,475.00	(9,604,047.00)	(4,545,572.00)	-8.1%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	732,942.00	732,942.00	0.00	620,325.00	620,325.00	-15.4%
b) Transfers Out		7600-7629	495,303.00	0.00	495,303.00	0.00	0.00	0.00	-100.0%
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	(7,854,189.00)	7,854,189.00	0.00	(8,724,190.00)	8,724,190.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(8,349,492.00)	8,587,131.00	237,639.00	(8,724,190.00)	9,344,515.00	620,325.00	161.0%

Description	Function Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,903,736.00)	(806,958.00)	(4,710,694.00)	(3,665,715.00)	(259,532.00)	(3,925,247.00)	-16.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	19,366,322.66	2,089,954.60	21,456,277.26	15,462,586.66	1,282,996.60	16,745,583.26	-22.0%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,366,322.66	2,089,954.60	21,456,277.26	15,462,586.66	1,282,996.60	16,745,583.26	-22.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,366,322.66	2,089,954.60	21,456,277.26	15,462,586.66	1,282,996.60	16,745,583.26	-22.0%
2) Ending Balance, June 30 (E + F1e)			15,462,586.66	1,282,996.60	16,745,583.26	11,796,871.66	1,023,464.60	12,820,336.26	-23.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	20,000.00	0.00	20,000.00	20,200.00	0.00	20,200.00	1.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9713	11,165.00	0.00	11,165.00	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted									
		9740	0.00	1,282,996.97	1,282,996.97	0.00	1,023,464.97	1,023,464.97	-20.2%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	11,806,205.78	0.00	11,806,205.78	9,412,855.78	0.00	9,412,855.78	-20.3%
Cash Deferral	0000	9780				9,400,950.00		9,400,950.00	
Lottery	1100	9780				11,905.78		11,905.78	
Cash Deferral	0000	9780	10,513,007.00		10,513,007.00				
Lottery	1100	9780	1,293,198.78		1,293,198.78				
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	2,230,000.00	0.00	2,230,000.00	New
Unassigned/Unappropriated Amount		9790	3,625,215.88	(0.37)	3,625,215.51	133,815.88	(0.37)	133,815.51	-96.3%

Resource	Description	2012-13 Estimated Actuals	2013-14 Budget
5640	Medi-Cal Billing Option	508,468.06	372,931.06
6300	Lottery: Instructional Materials	0.26	0.26
7090	Economic Impact Aid (EIA): State Compensatory Education (SCE)	123,995.44	0.44
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	650,527.58	650,527.58
9010	Other Restricted Local	5.63	5.63
Total, Restricted Balance		1,282,996.97	1,023,464.97

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	17,615,727.00	19,402,107.00	10.1%
2) Federal Revenue		8100-8299	350,000.00	225,000.00	-35.7%
3) Other State Revenue		8300-8599	2,430,782.00	3,373,688.00	38.8%
4) Other Local Revenue		8600-8799	1,132,463.00	1,533,393.00	35.4%
5) TOTAL, REVENUES			21,528,972.00	24,534,188.00	14.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	9,489,402.00	11,100,224.00	17.0%
2) Classified Salaries		2000-2999	1,885,104.00	2,228,109.00	18.2%
3) Employee Benefits		3000-3999	3,365,898.00	3,833,060.00	13.9%
4) Books and Supplies		4000-4999	1,094,423.00	1,439,137.00	31.5%
5) Services and Other Operating Expenditures		5000-5999	3,435,764.00	3,741,101.00	8.9%
6) Capital Outlay		6000-6999	156,011.00	216,100.00	38.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	626,611.00	289,765.00	-53.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	91,446.00	121,000.00	32.3%
9) TOTAL, EXPENDITURES			20,144,659.00	22,968,496.00	14.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,384,313.00	1,565,692.00	13.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	495,053.00	27,000.00	-94.5%
b) Transfers Out		7600-7629	754,672.00	620,325.00	-17.8%
2) Other Sources/Uses					
a) Sources		8930-8979	210,529.00	9,779.00	-95.4%
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			(49,090.00)	(583,546.00)	1088.7%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,335,223.00	982,146.00	-26.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	5,386,535.68	6,721,758.68	24.8%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			5,386,535.68	6,721,758.68	24.8%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			5,386,535.68	6,721,758.68	24.8%
2) Ending Balance, June 30 (E + F1e)					
			6,721,758.68	7,703,904.68	14.6%
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	519,284.44	971,498.44	87.1%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	6,202,474.24	6,732,406.24	8.5%
				702,741.71	
				583,727.55	
				199,049.31	
				994,384.25	
				2,069,063.55	
				1,306,542.27	
				724,612.68	
				11,685.91	
				0.00	
				65,538.71	
				(3,878.88)	
				70,258.18	
				8,681.00	
				1,080,901.71	
				266,030.55	
				179,943.31	
				971,147.25	
				1,695,022.55	
				1,126,658.27	
				706,062.68	
				3,489.91	
				65,538.71	
				16,421.12	

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
NP3 Middle School: Lottery	1100	9780	91,258.18		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,454,079.37		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	492.81		
c) in Revolving Fund		9130	35,000.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	350,100.00		
3) Accounts Receivable		9200	447.50		
4) Due from Grantor Government		9290	17,011.78		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,857,131.46		
H. LIABILITIES					
1) Accounts Payable		9500	56.11		
2) Due to Grantor Governments		9590	9,715.59		
3) Due to Other Funds		9610	800,000.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			809,771.70		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G9 - H6)			1,047,359.76		

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
REVENUE LIMIT SOURCES					
Principal Apportionment					
Education Protection Account State Aid - Current Year		8012	3,568,098.00	3,197,996.00	-10.4%
Charter Schools General Purpose Entitlement - State Aid		8015	10,206,789.00	12,107,931.00	18.6%
State Aid - Prior Years		8019	2,187.00	0.00	-100.0%
Revenue Limit Transfers					
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	3,838,653.00	4,096,180.00	6.7%
Property Taxes Transfers		8097	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			17,615,727.00	19,402,107.00	10.1%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	0.00	0.00	0.0%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	0.00	0.00	0.0%
NCLB: Title III, Immigrant Education Program	4201	8290	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	0.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	350,000.00	225,000.00	-35.7%
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			350,000.00	225,000.00	-35.7%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	0.00	0.00	0.0%
Special Education Transportation	7240	8311	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	178,857.00	320,070.00	79.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	38,712.00	48,952.00	26.5%
Lottery - Unrestricted and Instructional Materials		8560	455,717.00	515,982.00	13.2%
School Based Coordination Program	7250	8590	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,757,496.00	2,488,684.00	41.6%
TOTAL, OTHER STATE REVENUE			2,430,782.00	3,373,688.00	38.8%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	21,000.00	56,600.00	169.5%
Interest		8660	15,640.00	15,900.00	1.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	1,095,823.00	1,133,890.00	3.5%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	327,003.00	New
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,132,463.00	1,533,393.00	35.4%
TOTAL, REVENUES			21,528,972.00	24,534,188.00	14.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	7,695,573.00	9,110,093.00	18.4%
Certificated Pupil Support Salaries		1200	390,616.00	461,020.00	18.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,403,213.00	1,529,111.00	9.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			9,489,402.00	11,100,224.00	17.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	360,617.00	535,739.00	48.6%
Classified Support Salaries		2200	367,023.00	395,671.00	7.8%
Classified Supervisors' and Administrators' Salaries		2300	352,499.00	396,683.00	12.5%
Clerical, Technical and Office Salaries		2400	750,556.00	829,085.00	10.5%
Other Classified Salaries		2900	54,409.00	70,931.00	30.4%
TOTAL, CLASSIFIED SALARIES			1,885,104.00	2,228,109.00	18.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	833,444.00	919,525.00	10.3%
PERS		3201-3202	191,530.00	251,580.00	31.4%
OASDI/Medicare/Alternative		3301-3302	302,454.00	330,661.00	9.3%
Health and Welfare Benefits		3401-3402	1,661,453.00	2,024,098.00	21.8%
Unemployment Insurance		3501-3502	138,304.00	32,205.00	-76.7%
Workers' Compensation		3601-3602	189,388.00	207,764.00	9.7%
OPEB, Allocated		3701-3702	870.00	20,711.00	2280.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	637.00	1,826.00	186.7%
Other Employee Benefits		3901-3902	47,818.00	44,690.00	-6.5%
TOTAL, EMPLOYEE BENEFITS			3,365,898.00	3,833,060.00	13.9%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	126,614.00	150,650.00	19.0%
Books and Other Reference Materials		4200	39,102.35	50,150.00	28.3%
Materials and Supplies		4300	597,866.89	754,094.00	26.1%
Noncapitalized Equipment		4400	330,839.76	484,243.00	46.4%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,094,423.00	1,439,137.00	31.5%

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	72,395.00	74,880.00	3.4%
Dues and Memberships		5300	22,129.00	23,850.00	7.8%
Insurance		5400-5450	134,783.00	143,891.00	6.8%
Operations and Housekeeping Services		5500	664,989.00	719,202.00	8.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	765,958.00	777,091.00	1.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,156,412.00	1,286,629.00	11.3%
Professional/Consulting Services and Operating Expenditures		5800	558,183.00	649,909.00	16.4%
Communications		5900	60,915.00	65,649.00	7.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,435,764.00	3,741,101.00	8.9%
CAPITAL OUTLAY					
Land		6100	0.00	5,000.00	New
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	62,000.00	53,500.00	-13.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	1,000.00	1,000.00	0.0%
Equipment		6400	93,011.00	156,600.00	68.4%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			156,011.00	216,100.00	38.5%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	25,234.00	21,761.00	-13.8%
Other Debt Service - Principal		7439	601,377.00	268,004.00	-55.4%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			626,611.00	289,765.00	-53.8%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	91,446.00	121,000.00	32.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			91,446.00	121,000.00	32.3%
TOTAL, EXPENDITURES			20,144,659.00	22,968,496.00	14.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	495,053.00	27,000.00	-94.5%
(a) TOTAL, INTERFUND TRANSFERS IN			495,053.00	27,000.00	-94.5%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	754,672.00	620,325.00	-17.8%
(b) TOTAL, INTERFUND TRANSFERS OUT			754,672.00	620,325.00	-17.8%
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	10,529.00	9,779.00	-7.1%
All Other Financing Sources		8979	200,000.00	0.00	-100.0%
(c) TOTAL, SOURCES			210,529.00	9,779.00	-95.4%
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)			(49,090.00)	(583,546.00)	1088.7%

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	17,615,727.00	19,402,107.00	10.1%
2) Federal Revenue		8100-8299	350,000.00	225,000.00	-35.7%
3) Other State Revenue		8300-8599	2,430,782.00	3,373,688.00	38.8%
4) Other Local Revenue		8600-8799	1,132,463.00	1,533,393.00	35.4%
5) TOTAL, REVENUES			21,528,972.00	24,534,188.00	14.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		11,649,842.00	13,810,695.00	18.5%
2) Instruction - Related Services	2000-2999		3,909,393.00	4,581,110.00	17.2%
3) Pupil Services	3000-3999		582,254.00	689,964.00	18.5%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		793,009.00	852,474.00	7.5%
8) Plant Services	8000-8999		2,554,250.00	2,729,488.00	6.9%
9) Other Outgo	9000-9999	Except 7600-7699	655,911.00	304,765.00	-53.5%
10) TOTAL, EXPENDITURES			20,144,659.00	22,968,496.00	14.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,384,313.00	1,565,692.00	13.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	495,053.00	27,000.00	-94.5%
b) Transfers Out		7600-7629	754,672.00	620,325.00	-17.8%
2) Other Sources/Uses					
a) Sources		8930-8979	210,529.00	9,779.00	-95.4%
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			(49,090.00)	(583,546.00)	1088.7%

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,335,223.00	982,146.00	-26.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,386,535.68	6,721,758.68	24.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,386,535.68	6,721,758.68	24.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,386,535.68	6,721,758.68	24.8%
2) Ending Balance, June 30 (E + F1e)			6,721,758.68	7,703,904.68	14.6%
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			519,284.44	971,498.44	87.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)			6,202,474.24	6,732,406.24	8.5%
Natomas Charter School	0000	9780		702,741.71	
Westlake Charter Middle School	0000	9780		583,727.55	
Leroy Greene Academy	0000	9780		199,049.31	
Westlake Charter Elementary School	0000	9780		994,384.25	
NP3 High School	0000	9780		2,069,063.55	
NP3 Middle School	0000	9780		1,306,542.27	
Natomas Charter School: Lottery	1100	9780		724,612.68	
Westlake Charter Middle School: Lottery	1100	9780		11,685.91	
Leroy Greene Academy: Lottery	1100	9780		0.00	
Westlake Charter Elem. School: Lottery	1100	9780		65,538.71	
NP3 High School: Lottery	1100	9780		(3,878.88)	
NP3 Middle School: Lottery	1100	9780		70,258.18	
Westlake Charter Middle School: EPA Fund	1400	9780		8,681.00	
Natomas Charter School	0000	9780	1,080,901.71		
Westlake Charter Middle School	0000	9780	266,030.55		
Leroy Greene Academy	0000	9780	179,943.31		
Westlake Charter Elementary School	0000	9780	971,147.25		
NP3 High School	0000	9780	1,695,022.55		
NP3 Middle School	0000	9780	1,126,658.27		
Natomas Charter School: Lottery	1100	9780	706,062.68		
Westlake Charter Middle School: Lottery	1100	9780	3,489.91		
Westlake Charter Elem. School: Lottery	1100	9780	65,538.71		
NP3 High School: Lottery	1100	9780	16,421.12		
NP3 Middle School: Lottery	1100	9780	91,258.18		
e) Unassigned/Unappropriated					

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2012-13 Estimated Actuals	2013-14 Budget
6300	Lottery: Instructional Materials	108,143.72	114,243.72
6500	Special Education	0.00	28,721.00
9010	Other Restricted Local	411,140.72	828,533.72
Total, Restricted Balance		<u>519,284.44</u>	<u>971,498.44</u>

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	5.00	5.00	0.0%
5) TOTAL, REVENUES			5.00	5.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			5.00	5.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5.00	5.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,379.00	1,384.00	0.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,379.00	1,384.00	0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,379.00	1,384.00	0.4%
2) Ending Balance, June 30 (E + F1e)			1,384.00	1,389.00	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			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	1,384.00	1,389.00	0.4%
Child Development Operations	0000	9780		1,389.00	
Child Development Operations	0000	9780	1,384.00		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,384.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,384.00		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G9 - H6)			1,384.00		

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low- Income and Neglected	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6055, 6056, 6105	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	5.00	5.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5.00	5.00	0.0%
TOTAL, REVENUES			5.00	5.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5.00	5.00	0.0%
5) TOTAL, REVENUES			5.00	5.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			5.00	5.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5.00	5.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,379.00	1,384.00	0.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,379.00	1,384.00	0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,379.00	1,384.00	0.4%
2) Ending Balance, June 30 (E + F1e)			1,384.00	1,389.00	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			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,384.00	1,389.00	0.4%
Child Development Operations	0000	9780		1,389.00	
Child Development Operations	0000	9780	1,384.00		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2012-13 Estimated Actuals	2013-14 Budget
<hr/>		<hr/>	
Total, Restricted Balance		0.00	0.00
		<hr/>	

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,101,770.00	3,164,100.00	2.0%
3) Other State Revenue		8300-8599	297,401.00	258,600.00	-13.0%
4) Other Local Revenue		8600-8799	892,638.00	792,000.00	-11.3%
5) TOTAL, REVENUES			4,291,809.00	4,214,700.00	-1.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,322,606.00	1,334,788.00	0.9%
3) Employee Benefits		3000-3999	481,371.00	502,749.00	4.4%
4) Books and Supplies		4000-4999	1,915,150.00	2,009,750.00	4.9%
5) Services and Other Operating Expenditures		5000-5999	292,680.00	130,812.00	-55.3%
6) Capital Outlay		6000-6999	45,230.00	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	185,296.00	161,843.00	-12.7%
9) TOTAL, EXPENDITURES			4,242,333.00	4,139,942.00	-2.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			49,476.00	74,758.00	51.1%
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	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)			49,476.00	74,758.00	51.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	369,919.92	419,395.92	13.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			369,919.92	419,395.92	13.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			369,919.92	419,395.92	13.4%
2) Ending Balance, June 30 (E + F1e)			419,395.92	494,153.92	17.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	74,319.76	0.00	-100.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			345,076.16	494,153.92	43.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	470,599.55		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	2,500.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	1,046.40		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	74,319.76		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			548,465.71		
H. LIABILITIES					
1) Accounts Payable		9500	79.14		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	300,000.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			300,079.14		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G9 - H6)			248,386.57		

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
REVENUE LIMIT SOURCES					
Revenue Limit Transfers					
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Child Nutrition Programs		8220	3,101,770.00	3,164,100.00	2.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			3,101,770.00	3,164,100.00	2.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	297,401.00	258,600.00	-13.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			297,401.00	258,600.00	-13.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	890,381.00	771,500.00	-13.4%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,000.00	500.00	-50.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,257.00	20,000.00	1491.1%
TOTAL, OTHER LOCAL REVENUE			892,638.00	792,000.00	-11.3%
TOTAL, REVENUES			4,291,809.00	4,214,700.00	-1.8%

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	1,118,724.00	1,145,961.00	2.4%
Classified Supervisors' and Administrators' Salaries		2300	111,869.00	113,685.00	1.6%
Clerical, Technical and Office Salaries		2400	92,013.00	75,142.00	-18.3%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,322,606.00	1,334,788.00	0.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	121,280.00	141,127.00	16.4%
OASDI/Medicare/Alternative		3301-3302	103,469.00	102,242.00	-1.2%
Health and Welfare Benefits		3401-3402	190,187.00	221,258.00	16.3%
Unemployment Insurance		3501-3502	15,479.00	743.00	-95.2%
Workers' Compensation		3601-3602	21,153.00	19,039.00	-10.0%
OPEB, Allocated		3701-3702	13,490.00	13,387.00	-0.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	16,313.00	4,953.00	-69.6%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			481,371.00	502,749.00	4.4%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	120,638.00	105,750.00	-12.3%
Noncapitalized Equipment		4400	7,750.00	4,000.00	-48.4%
Food		4700	1,786,762.00	1,900,000.00	6.3%
TOTAL, BOOKS AND SUPPLIES			1,915,150.00	2,009,750.00	4.9%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	7,122.00	8,450.00	18.6%
Dues and Memberships		5300	250.00	300.00	20.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	9,339.00	10,900.00	16.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	240,154.00	75,200.00	-68.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(9,500.00)	(1,750.00)	-81.6%
Professional/Consulting Services and Operating Expenditures		5800	37,415.00	31,212.00	-16.6%
Communications		5900	7,900.00	6,500.00	-17.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			292,680.00	130,812.00	-55.3%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	45,230.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			45,230.00	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	185,296.00	161,843.00	-12.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			185,296.00	161,843.00	-12.7%
TOTAL, EXPENDITURES			4,242,333.00	4,139,942.00	-2.4%

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

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,101,770.00	3,164,100.00	2.0%
3) Other State Revenue		8300-8599	297,401.00	258,600.00	-13.0%
4) Other Local Revenue		8600-8799	892,638.00	792,000.00	-11.3%
5) TOTAL, REVENUES			4,291,809.00	4,214,700.00	-1.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		4,022,476.00	3,942,921.00	-2.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		185,296.00	161,843.00	-12.7%
8) Plant Services	8000-8999		34,561.00	35,178.00	1.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,242,333.00	4,139,942.00	-2.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			49,476.00	74,758.00	51.1%
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	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			49,476.00	74,758.00	51.1%	
F. FUND BALANCE, RESERVES						
1) Beginning Fund Balance						
a) As of July 1 - Unaudited			9791	369,919.92	419,395.92	13.4%
b) Audit Adjustments			9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)				369,919.92	419,395.92	13.4%
d) Other Restatements			9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)				369,919.92	419,395.92	13.4%
2) Ending Balance, June 30 (E + F1e)				419,395.92	494,153.92	17.8%
Components of Ending Fund Balance						
a) Nonspendable						
Revolving Cash			9711	0.00	0.00	0.0%
Stores			9712	74,319.76	0.00	-100.0%
Prepaid Expenditures			9713	0.00	0.00	0.0%
All Others			9719	0.00	0.00	0.0%
b) Restricted			9740	345,076.16	494,153.92	43.2%
c) Committed						
Stabilization Arrangements			9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)			9760	0.00	0.00	0.0%
d) Assigned						
Other Assignments (by Resource/Object)			9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated						
Reserve for Economic Uncertainties			9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount			9790	0.00	0.00	0.0%

Resource	Description	2012-13 Estimated Actuals	2013-14 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School I	307,123.16	456,200.92
5330	Child Nutrition: Summer Food Service Program Operations	37,953.00	37,953.00
Total, Restricted Balance		345,076.16	494,153.92

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,309.00	7,000.00	-4.2%
5) TOTAL, REVENUES			7,309.00	7,000.00	-4.2%
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	130,000.00	130,000.00	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			130,000.00	130,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(122,691.00)	(123,000.00)	0.3%
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)			(122,691.00)	(123,000.00)	0.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,573,367.05	1,450,676.05	-7.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,573,367.05	1,450,676.05	-7.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,573,367.05	1,450,676.05	-7.8%
2) Ending Balance, June 30 (E + F1e)			1,450,676.05	1,327,676.05	-8.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			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	1,450,676.05	1,327,676.05	-8.5%
Deferred Maintenance Operations	0000	9780		1,327,676.05	
Deferred Maintenance Operations	0000	9780	1,450,676.05		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,455,100.14		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,455,100.14		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G9 - H6)			1,455,100.14		

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	7,309.00	7,000.00	-4.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,309.00	7,000.00	-4.2%
TOTAL, REVENUES			7,309.00	7,000.00	-4.2%

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

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land Improvements		6170	100,000.00	100,000.00	0.0%
Buildings and Improvements of Buildings		6200	30,000.00	30,000.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			130,000.00	130,000.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			130,000.00	130,000.00	0.0%

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

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,309.00	7,000.00	-4.2%
5) TOTAL, REVENUES			7,309.00	7,000.00	-4.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		130,000.00	130,000.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			130,000.00	130,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(122,691.00)	(123,000.00)	0.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(122,691.00)	(123,000.00)	0.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,573,367.05	1,450,676.05	-7.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,573,367.05	1,450,676.05	-7.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,573,367.05	1,450,676.05	-7.8%
2) Ending Balance, June 30 (E + F1e)			1,450,676.05	1,327,676.05	-8.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,450,676.05	1,327,676.05	-8.5%
Deferred Maintenance Operations	0000	9780		1,327,676.05	
Deferred Maintenance Operations	0000	9780	1,450,676.05		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2012-13 Estimated Actuals	2013-14 Budget
		<hr/>	<hr/>
	Total, Restricted Balance	0.00	0.00

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	500.00	500.00	0.0%
5) TOTAL, REVENUES			500.00	500.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			500.00	500.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			500.00	500.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	128,094.74	128,594.74	0.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			128,094.74	128,594.74	0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			128,094.74	128,594.74	0.4%
2) Ending Balance, June 30 (E + F1e)			128,594.74	129,094.74	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					
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	128,594.74	129,094.74	0.4%
OPEB Reserve	0000	9780		129,094.74	
OPEB Reserve	0000	9780	128,594.74		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	128,571.74		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			128,571.74		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G9 - H6)			128,571.74		

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	500.00	500.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			500.00	500.00	0.0%
TOTAL, REVENUES			500.00	500.00	0.0%

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

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

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			500.00	500.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	128,094.74	128,594.74	0.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			128,094.74	128,594.74	0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			128,094.74	128,594.74	0.4%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	128,594.74	129,094.74	0.4%
OPEB Reserve	0000	9780		129,094.74	
OPEB Reserve	0000	9780	128,594.74		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2012-13 Estimated Actuals	2013-14 Budget
<hr/>		<hr/>	<hr/>
	Total, Restricted Balance	0.00	0.00

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	144,174.00	49,100.00	-65.9%
5) TOTAL, REVENUES			144,174.00	49,100.00	-65.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	14,925.00	0.00	-100.0%
3) Employee Benefits		3000-3999	1,707.00	0.00	-100.0%
4) Books and Supplies		4000-4999	14,098.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	140,762.00	103,945.00	-26.2%
6) Capital Outlay		6000-6999	6,077,356.00	3,269,204.00	-46.2%
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			6,248,848.00	3,373,149.00	-46.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(6,104,674.00)	(3,324,049.00)	-45.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,670,830.00	41,000.00	-98.5%
b) Transfers Out		7600-7629	1,152,810.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,518,020.00	41,000.00	-97.3%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,586,654.00)	(3,283,049.00)	-28.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	20,100,273.29	15,513,619.29	-22.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,100,273.29	15,513,619.29	-22.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,100,273.29	15,513,619.29	-22.8%
2) Ending Balance, June 30 (E + F1e)			15,513,619.29	12,230,570.29	-21.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	15,441,120.02	12,157,971.02	-21.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	72,499.27	72,599.27	0.1%
Building Fund Operations	0000	9780		72,599.27	
Building Fund Operations	0000	9780	72,499.27		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	4,977,045.40		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	11,672,093.25		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	800,000.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			17,449,138.65		
H. LIABILITIES					
1) Accounts Payable		9500	(57.37)		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			(57.37)		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G9 - H6)			17,449,196.02		

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
		8616	0.00	0.00	0.0%
		8617	0.00	0.00	0.0%
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Leases and Rentals					
		8650	0.00	0.00	0.0%
Interest					
		8660	60,000.00	49,100.00	-18.2%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	84,174.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			144,174.00	49,100.00	-65.9%
TOTAL, REVENUES			144,174.00	49,100.00	-65.9%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	14,925.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			14,925.00	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	1,117.00	0.00	-100.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	205.00	0.00	-100.0%
Workers' Compensation		3601-3602	235.00	0.00	-100.0%
OPEB, Allocated		3701-3702	150.00	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,707.00	0.00	-100.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	3,598.00	0.00	-100.0%
Noncapitalized Equipment		4400	10,500.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			14,098.00	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	43,412.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	97,350.00	103,945.00	6.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			140,762.00	103,945.00	-26.2%
CAPITAL OUTLAY					
Land		6100	380,932.00	2,050,815.00	438.4%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	4,869,203.00	1,218,389.00	-75.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	827,221.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			6,077,356.00	3,269,204.00	-46.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			6,248,848.00	3,373,149.00	-46.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	2,670,830.00	41,000.00	-98.5%
(a) TOTAL, INTERFUND TRANSFERS IN			2,670,830.00	41,000.00	-98.5%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,152,810.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,152,810.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,518,020.00	41,000.00	-97.3%

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	144,174.00	49,100.00	-65.9%
5) TOTAL, REVENUES			144,174.00	49,100.00	-65.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		6,204,498.00	3,324,149.00	-46.4%
9) Other Outgo	9000-9999	Except 7600-7699	44,350.00	49,000.00	10.5%
10) TOTAL, EXPENDITURES			6,248,848.00	3,373,149.00	-46.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(6,104,674.00)	(3,324,049.00)	-45.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,670,830.00	41,000.00	-98.5%
b) Transfers Out		7600-7629	1,152,810.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,518,020.00	41,000.00	-97.3%

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,586,654.00)	(3,283,049.00)	-28.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	20,100,273.29	15,513,619.29	-22.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,100,273.29	15,513,619.29	-22.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,100,273.29	15,513,619.29	-22.8%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance)			15,513,619.29	12,230,570.29	-21.2%
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			15,441,120.02	12,157,971.02	-21.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	72,499.27	72,599.27	0.1%
Building Fund Operations	0000	9780		72,599.27	
Building Fund Operations	0000	9780	72,499.27		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2012-13 Estimated Actuals	2013-14 Budget
9010	Other Restricted Local	15,441,120.02	12,157,971.02
Total, Restricted Balance		<u>15,441,120.02</u>	<u>12,157,971.02</u>

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	61,000.00	60,000.00	-1.6%
5) TOTAL, REVENUES			61,000.00	60,000.00	-1.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	326,613.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	130,383.00	132,396.00	1.5%
6) Capital Outlay		6000-6999	2,758,720.00	750,045.00	-72.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,215,716.00	882,441.00	-72.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,154,716.00)	(822,441.00)	-73.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	21,980.00	0.00	-100.0%
b) Transfers Out		7600-7629	49,791.00	68,000.00	36.6%
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			(27,811.00)	(68,000.00)	144.5%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,182,527.00)	(890,441.00)	-72.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,185,375.06	5,002,848.06	-38.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,185,375.06	5,002,848.06	-38.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,185,375.06	5,002,848.06	-38.9%
2) Ending Balance, June 30 (E + F1e)			5,002,848.06	4,112,407.06	-17.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	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	5,002,848.06	4,112,407.06	-17.8%
Capital Facility Operations	0000	9780		4,112,407.06	
Capital Facility Operations	0000	9780	5,002,848.06		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	7,362,236.72		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			7,362,236.72		
H. LIABILITIES					
1) Accounts Payable		9500	375,742.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			375,742.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G9 - H6)			6,986,494.72		

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Interest					
		8660	45,000.00	45,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees					
		8681	16,000.00	15,000.00	-6.3%
Other Local Revenue All Other Local Revenue					
		8699	0.00	0.00	0.0%
All Other Transfers In from All Others					
		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			61,000.00	60,000.00	-1.6%
TOTAL, REVENUES			61,000.00	60,000.00	-1.6%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	199,274.00	0.00	-100.0%
Noncapitalized Equipment		4400	127,339.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			326,613.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	51,396.00	New
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	130,383.00	81,000.00	-37.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			130,383.00	132,396.00	1.5%
CAPITAL OUTLAY					
Land		6100	4,200.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	2,754,520.00	750,045.00	-72.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,758,720.00	750,045.00	-72.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			3,215,716.00	882,441.00	-72.6%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	21,980.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			21,980.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	49,791.00	68,000.00	36.6%
(b) TOTAL, INTERFUND TRANSFERS OUT			49,791.00	68,000.00	36.6%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(27,811.00)	(68,000.00)	144.5%

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	61,000.00	60,000.00	-1.6%
5) TOTAL, REVENUES			61,000.00	60,000.00	-1.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		74,383.00	75,000.00	0.8%
8) Plant Services	8000-8999		3,141,333.00	807,441.00	-74.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,215,716.00	882,441.00	-72.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(3,154,716.00)	(822,441.00)	-73.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	21,980.00	0.00	-100.0%
b) Transfers Out		7600-7629	49,791.00	68,000.00	36.6%
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			(27,811.00)	(68,000.00)	144.5%

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,182,527.00)	(890,441.00)	-72.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,185,375.06	5,002,848.06	-38.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,185,375.06	5,002,848.06	-38.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,185,375.06	5,002,848.06	-38.9%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance)			5,002,848.06	4,112,407.06	-17.8%
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			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	5,002,848.06	4,112,407.06	-17.8%
Capital Facility Operations	0000	9780		4,112,407.06	
Capital Facility Operations	0000	9780	5,002,848.06		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2012-13 Estimated Actuals	2013-14 Budget
<hr/>		<hr/>	
Total, Restricted Balance		0.00	0.00
		<hr/>	

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	2,591,820.00	0.00	-100.0%
5) TOTAL, REVENUES			2,591,820.00	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	673,047.00	0.00	-100.0%
6) Capital Outlay		6000-6999	171,969.00	472,787.00	174.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			845,016.00	472,787.00	-44.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,746,804.00	(472,787.00)	-127.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,113,791.00	0.00	-100.0%
b) Transfers Out		7600-7629	2,582,020.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,468,229.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			278,575.00	(472,787.00)	-269.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	458,995.71	737,570.71	60.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			458,995.71	737,570.71	60.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			458,995.71	737,570.71	60.7%
2) Ending Balance, June 30 (E + F1e)			737,570.71	264,783.71	-64.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	737,570.71	264,783.71	-64.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	940,413.59		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			940,413.59		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G9 - H6)			940,413.59		

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	9,800.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	2,582,020.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,591,820.00	0.00	-100.0%
TOTAL, REVENUES			2,591,820.00	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	673,047.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			673,047.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	171,969.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	472,787.00	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			171,969.00	472,787.00	174.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			845,016.00	472,787.00	-44.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	1,113,791.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,113,791.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	2,582,020.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,582,020.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,468,229.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,591,820.00	0.00	-100.0%
5) TOTAL, REVENUES			2,591,820.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		845,016.00	472,787.00	-44.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			845,016.00	472,787.00	-44.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,746,804.00	(472,787.00)	-127.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,113,791.00	0.00	-100.0%
b) Transfers Out		7600-7629	2,582,020.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,468,229.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			278,575.00	(472,787.00)	-269.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	458,995.71	737,570.71	60.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			458,995.71	737,570.71	60.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			458,995.71	737,570.71	60.7%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance)			737,570.71	264,783.71	-64.1%
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			737,570.71	264,783.71	-64.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2012-13 Estimated Actuals	2013-14 Budget
7710	State School Facilities Projects	737,570.71	264,783.71
Total, Restricted Balance		<u>737,570.71</u>	<u>264,783.71</u>

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	111,376.00	1,000.00	-99.1%
5) TOTAL, REVENUES			111,376.00	1,000.00	-99.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	2,400.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	110,573.00	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			112,973.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,597.00)	1,000.00	-162.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,597.00)	1,000.00	-162.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	78,059.69	76,462.69	-2.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			78,059.69	76,462.69	-2.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			78,059.69	76,462.69	-2.0%
2) Ending Balance, June 30 (E + F1e)			76,462.69	77,462.69	1.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			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	76,462.69	77,462.69	1.3%
Capital Outlay Operations	0000	9780		77,462.69	
Capital Outlay Operations	0000	9780	76,462.69		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	61,437.28		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			61,437.28		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G9 - H6)			61,437.28		

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,250.00	1,000.00	-55.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	109,126.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			111,376.00	1,000.00	-99.1%
TOTAL, REVENUES			111,376.00	1,000.00	-99.1%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	2,400.00	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,400.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	53,947.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	56,626.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			110,573.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			112,973.00	0.00	-100.0%

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

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

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	111,376.00	1,000.00	-99.1%
5) TOTAL, REVENUES			111,376.00	1,000.00	-99.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		112,973.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			112,973.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,597.00)	1,000.00	-162.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,597.00)	1,000.00	-162.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	78,059.69	76,462.69	-2.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			78,059.69	76,462.69	-2.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			78,059.69	76,462.69	-2.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance)					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	76,462.69	77,462.69	1.3%
Capital Outlay Operations	0000	9780		77,462.69	
Capital Outlay Operations	0000	9780	76,462.69		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2012-13 Estimated Actuals	2013-14 Budget
		<hr/>	<hr/>
	Total, Restricted Balance	0.00	0.00

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	198,000.00	195,000.00	-1.5%
4) Other Local Revenue		8600-8799	14,233,000.00	14,210,000.00	-0.2%
5) TOTAL, REVENUES			14,431,000.00	14,405,000.00	-0.2%
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	12,255,180.00	12,250,000.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			12,255,180.00	12,250,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,175,820.00	2,155,000.00	-1.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,175,820.00	2,155,000.00	-1.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,398,811.00	10,574,631.00	25.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,398,811.00	10,574,631.00	25.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,398,811.00	10,574,631.00	25.9%
2) Ending Balance, June 30 (E + F1e)			10,574,631.00	12,729,631.00	20.4%
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			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	10,574,631.00	12,729,631.00	20.4%
Bond, Interest & Redemption	0000	9780		12,729,631.00	
Bond, Interest & Redemption	0000	9780	10,574,631.00		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	142,000.00	140,000.00	-1.4%
Other Subventions/In-Lieu Taxes		8572	56,000.00	55,000.00	-1.8%
TOTAL, OTHER STATE REVENUE			198,000.00	195,000.00	-1.5%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	13,318,000.00	13,300,000.00	-0.1%
Unsecured Roll		8612	915,000.00	910,000.00	-0.5%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			14,233,000.00	14,210,000.00	-0.2%
TOTAL, REVENUES			14,431,000.00	14,405,000.00	-0.2%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	7,000.00	7,000.00	0.0%
Debt Service - Interest		7438	7,353,180.00	7,353,000.00	0.0%
Other Debt Service - Principal		7439	4,895,000.00	4,890,000.00	-0.1%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			12,255,180.00	12,250,000.00	0.0%
TOTAL, EXPENDITURES			12,255,180.00	12,250,000.00	0.0%

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

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	198,000.00	195,000.00	-1.5%
4) Other Local Revenue		8600-8799	14,233,000.00	14,210,000.00	-0.2%
5) TOTAL, REVENUES			14,431,000.00	14,405,000.00	-0.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	12,255,180.00	12,250,000.00	0.0%
10) TOTAL, EXPENDITURES			12,255,180.00	12,250,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,175,820.00	2,155,000.00	-1.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,175,820.00	2,155,000.00	-1.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,398,811.00	10,574,631.00	25.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,398,811.00	10,574,631.00	25.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,398,811.00	10,574,631.00	25.9%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance)			10,574,631.00	12,729,631.00	20.4%
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			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	10,574,631.00	12,729,631.00	20.4%
Bond, Interest & Redemption	0000	9780		12,729,631.00	
Bond, Interest & Redemption	0000	9780	10,574,631.00		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	100.00	1,000.00	900.0%
5) TOTAL, REVENUES			100.00	1,000.00	900.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	12,660.00	5,000.00	-60.5%
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			12,660.00	5,000.00	-60.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(12,560.00)	(4,000.00)	-68.2%
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 NET POSITION (C + D4)			(12,560.00)	(4,000.00)	-68.2%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	35,500.67	22,940.67	-35.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			35,500.67	22,940.67	-35.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			35,500.67	22,940.67	-35.4%
2) Ending Net Position, June 30 (E + F1e)			22,940.67	18,940.67	-17.4%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	10,740.92	6,740.92	-37.2%
c) Unrestricted Net Position		9790	12,199.75	12,199.75	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	22,431.67		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			22,431.67		

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net OPEB Obligation		9664	0.00		
b) Compensated Absences		9665	0.00		
c) COPs Payable		9666	0.00		
d) Capital Leases Payable		9667	0.00		
e) Lease Revenue Bonds Payable		9668	0.00		
f) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
I. NET POSITION					
Net Position, June 30 (G10 - H7)			22,431.67		

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	100.00	1,000.00	900.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			100.00	1,000.00	900.0%
TOTAL, REVENUES			100.00	1,000.00	900.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	12,660.00	5,000.00	-60.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			12,660.00	5,000.00	-60.5%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			12,660.00	5,000.00	-60.5%

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

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	100.00	1,000.00	900.0%
5) TOTAL, REVENUES			100.00	1,000.00	900.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		12,660.00	5,000.00	-60.5%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			12,660.00	5,000.00	-60.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(12,560.00)	(4,000.00)	-68.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(12,560.00)	(4,000.00)	-68.2%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	35,500.67	22,940.67	-35.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			35,500.67	22,940.67	-35.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			35,500.67	22,940.67	-35.4%
2) Ending Net Position, June 30 (E + F1e)			22,940.67	18,940.67	-17.4%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	10,740.92	6,740.92	-37.2%
c) Unrestricted Net Position		9790	12,199.75	12,199.75	0.0%

Resource	Description	2012-13 Estimated Actuals	2013-14 Budget
9010	Other Restricted Local	10,740.92	6,740.92
Total, Restricted Net Position		<u>10,740.92</u>	<u>6,740.92</u>

Description	2012-13 Estimated Actuals			2013-14 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
ELEMENTARY						
1. General Education			5,954.65	5,826.00	5,826.00	5,826.00
a. Kindergarten	695.86	695.86				
b. Grades One through Three	2,321.75	2,321.75				
c. Grades Four through Six	2,047.18	2,047.18				
d. Grades Seven and Eight	887.83	887.83				
e. Opportunity Schools and Full-Day Opportunity Classes						
f. Home and Hospital	2.09	2.09				
g. Community Day School						
2. Special Education						
a. Special Day Class	151.51	151.51	151.51	148.00	148.00	148.00
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	7.81	7.81	7.87	7.00	7.00	7.00
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions						
3. TOTAL, ELEMENTARY	6,114.03	6,114.03	6,114.03	5,981.00	5,981.00	5,981.00
HIGH SCHOOL						
4. General Education			2,564.52	2,480.00	2,480.00	2,480.00
a. Grades Nine through Twelve	2,435.60	2,435.60				
b. Continuation Education	126.52	126.52				
c. Opportunity Schools and Full-Day Opportunity Classes						
d. Home and Hospital	2.40	2.40				
e. Community Day School						
5. Special Education						
a. Special Day Class	91.24	91.24	91.24	89.00	89.00	89.00
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	3.70	3.70	3.70	4.00	4.00	4.00
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions						
6. TOTAL, HIGH SCHOOL	2,659.46	2,659.46	2,659.46	2,573.00	2,573.00	2,573.00
COUNTY SUPPLEMENT						
7. County Community Schools (EC 1982[a])						
a. Elementary						
b. High School						
8. Special Education						
a. Special Day Class - Elementary	14.88	14.88	14.88	15.00	15.00	15.00
b. Special Day Class - High School	11.15	11.15	11.15	11.00	11.00	11.00
c. Nonpublic, Nonsectarian Schools - Elementary						
d. Nonpublic, Nonsectarian Schools - High School						
e. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - Elementary						
f. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - High School						
9. TOTAL, ADA REPORTED BY COUNTY OFFICES	26.03	26.03	26.03	26.00	26.00	26.00
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	8,799.52	8,799.52	8,799.52	8,580.00	8,580.00	8,580.00
11. ADA for Necessary Small Schools also included in lines 3 and 6.						
12. REGIONAL OCCUPATIONAL CENTERS & PROGRAMS*						

Description	2012-13 Estimated Actuals			2013-14 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
CLASSES FOR ADULTS						
13. Concurrently Enrolled Secondary Students*						
14. Adults Enrolled, State Apportioned*						
15. Students 21 Years or Older and Students 19 or Older Not Continuously Enrolled Since Their 18th Birthday, Participating in Full-Time Independent Study*						
16. TOTAL, CLASSES FOR ADULTS (sum lines 13 through 15)						
17. Adults in Correctional Facilities						
18. TOTAL, ADA (sum lines 10, 12, 16, and 17)	8,799.52	8,799.52	8,799.52	8,580.00	8,580.00	8,580.00
SUPPLEMENTAL INSTRUCTIONAL HOURS						
19. ELEMENTARY*						
20. HIGH SCHOOL*						
21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS (sum lines 19 and 20)						
COMMUNITY DAY SCHOOLS - Additional Funds						
22. ELEMENTARY						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only						
b. 7th & 8th Hour Pupil Hours (Hours)*						
23. HIGH SCHOOL						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only						
b. 7th & 8th Hour Pupil Hours (Hours)*						
CHARTER SCHOOLS						
24. Charter ADA Funded Through the Block Grant						
a. Charters Sponsored by Unified Districts - Resident (EC 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RL)						
b. All Other Block Grant Funded Charters	3,203.05	3,203.05	3,203.05	3,426.48	3,426.48	3,426.48
25. Charter ADA Funded Through the Revenue Limit	0.00	0.00	0.00	0.00	0.00	0.00
26. TOTAL, CHARTER SCHOOLS ADA (sum lines 24a, 24b, and 25)	3,203.05	3,203.05	3,203.05	3,426.48	3,426.48	3,426.48
27. SUPPLEMENTAL INSTRUCTIONAL HOURS*						
BASIC AID "CHOICE"/COURT ORDERED VOLUNTARY PUPIL TRANSFER						
28. Regular Elementary and High School ADA (SB 937)						
BASIC AID OPEN ENROLLMENT						
29. Regular Elementary and High School ADA						

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

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
			ESTIMATES THROUGH THE MONTH OF JUNE							
A. BEGINNING CASH			7,723,480.00	11,074,958.00	11,727,046.00	11,961,046.00	9,271,346.00	5,772,176.00	12,327,266.00	12,164,366.00
B. RECEIPTS										
Revenue Limit Sources										
Principal Apportionment	8010-8019		1,552,000.00	1,552,000.00	4,823,600.00	2,793,500.00	2,793,500.00	4,823,600.00	2,793,500.00	2,194,500.00
Property Taxes	8020-8079		143,500.00	28,700.00	0.00	28,700.00	0.00	1,004,700.00	5,741,300.00	0.00
Miscellaneous Funds	8080-8099		8,000.00	(239,900.00)	(479,800.00)	(159,900.00)	(639,700.00)	(319,800.00)	(279,900.00)	(279,900.00)
Federal Revenue	8100-8299		0.00	0.00	0.00	0.00	0.00	1,220,500.00	0.00	0.00
Other State Revenue	8300-8599		465,600.00	465,600.00	838,100.00	838,100.00	838,100.00	838,100.00	1,176,900.00	658,300.00
Other Local Revenue	8600-8799		43,200.00	43,200.00	432,400.00	43,200.00	432,400.00	302,700.00	908,100.00	173,000.00
Interfund Transfers In	8910-8929					155,100.00			155,100.00	
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			2,212,300.00	1,849,600.00	5,614,300.00	3,698,700.00	3,424,300.00	7,869,800.00	10,495,000.00	2,745,900.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		358,600.00	3,227,100.00	3,227,100.00	3,585,700.00	3,585,700.00	358,600.00	6,812,800.00	3,227,100.00
Classified Salaries	2000-2999		625,700.00	1,001,200.00	1,001,200.00	1,126,300.00	1,001,200.00	62,600.00	2,127,500.00	1,001,200.00
Employee Benefits	3000-3999		318,600.00	1,183,700.00	1,183,700.00	1,320,300.00	1,274,900.00	113,800.00	2,504,100.00	1,183,700.00
Books and Supplies	4000-4999		75,200.00	150,500.00	326,100.00	250,800.00	301,000.00	100,300.00	75,200.00	200,700.00
Services	5000-5999		426,700.00	170,700.00	853,400.00	768,100.00	853,400.00	768,100.00	85,300.00	1,194,800.00
Capital Outlay	6000-6599		303,800.00	101,200.00						
Other Outgo	7000-7499		554,200.00	179,080.00	(19,800.00)	(25,500.00)	(22,600.00)	(22,600.00)	0.00	(42,400.00)
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			2,662,800.00	6,013,480.00	6,571,700.00	7,025,700.00	6,993,600.00	1,380,800.00	11,604,900.00	6,765,100.00
D. BALANCE SHEET TRANSACTIONS										
<u>Assets</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299	14,069,654.00	8,287,200.00	4,656,624.00	719,400.00	255,300.00	90,130.00	61,000.00		
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
SUBTOTAL ASSETS			14,069,654.00	8,287,200.00	4,656,624.00	719,400.00	255,300.00	90,130.00	61,000.00	0.00
<u>Liabilities</u>										
Accounts Payable	9500-9599	4,974,936.00	4,417,407.00	440,656.00	3,000.00	98,000.00	0.00	910.00	13,000.00	1,963.00
Due To Other Funds	9610	92,815.00	92,815.00							
Current Loans	9640									
Deferred Revenues	9650									
SUBTOTAL LIABILITIES			5,067,751.00	4,510,222.00	440,656.00	3,000.00	98,000.00	0.00	910.00	13,000.00
<u>Nonoperating</u>										
Suspense Clearing	9910	0.00	25,000.00	600,000.00	475,000.00	480,000.00	(20,000.00)	6,000.00	960,000.00	(20,000.00)
TOTAL BALANCE SHEET TRANSACTIONS			9,001,903.00	3,801,978.00	4,815,968.00	1,191,400.00	637,300.00	70,130.00	66,090.00	947,000.00
E. NET INCREASE/DECREASE (B - C + D)			3,351,478.00	652,088.00	234,000.00	(2,689,700.00)	(3,499,170.00)	6,555,090.00	(162,900.00)	(4,041,163.00)
F. ENDING CASH (A + E)			11,074,958.00	11,727,046.00	11,961,046.00	9,271,346.00	5,772,176.00	12,327,266.00	12,164,366.00	8,123,203.00
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		8,123,203.00	7,151,403.00	8,834,803.00	5,797,503.00				
B. RECEIPTS									
Revenue Limit Sources									
Principal Apportionment	8010-8019	3,665,900.00	1,269,500.00	878,400.00	2,030,100.00	7,989,451.00		39,159,551.00	39,159,551.00
Property Taxes	8020-8079	28,700.00	5,741,300.00	1,435,300.00	200,926.00	0.00		14,353,126.00	14,353,126.00
Miscellaneous Funds	8080-8099	(479,800.00)	(279,900.00)	(279,900.00)	(279,900.00)	(287,579.00)		(3,997,979.00)	(3,997,979.00)
Federal Revenue	8100-8299	946,900.00	0.00	673,300.00	273,600.00	1,767,572.00		4,881,872.00	4,881,872.00
Other State Revenue	8300-8599	490,700.00	719,700.00	263,500.00	0.00	3,074,669.00		10,667,369.00	10,667,369.00
Other Local Revenue	8600-8799	173,000.00	216,200.00	259,500.00	691,900.00	605,629.00		4,324,429.00	4,324,429.00
Interfund Transfers In	8910-8929		155,100.00			155,025.00		620,325.00	620,325.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		4,825,400.00	7,821,900.00	3,230,100.00	2,916,626.00	13,304,767.00	0.00	70,008,693.00	70,008,693.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	3,227,100.00	3,227,100.00	3,227,100.00	1,792,917.00	0.00		35,856,917.00	35,856,917.00
Classified Salaries	2000-2999	1,251,500.00	1,126,300.00	1,126,300.00	876,000.00	187,879.00		12,514,879.00	12,514,879.00
Employee Benefits	3000-3999	1,274,800.00	1,229,300.00	1,229,300.00	774,000.00	68,404.00		13,658,604.00	13,658,604.00
Books and Supplies	4000-4999	125,400.00	125,400.00	326,100.00	376,200.00	75,419.00		2,508,319.00	2,508,319.00
Services	5000-5999	426,700.00	938,700.00	768,100.00	597,400.00	682,684.00		8,534,084.00	8,534,084.00
Capital Outlay	6000-6599							405,000.00	405,000.00
Other Outgo	7000-7499	(28,300.00)	(28,300.00)	(25,500.00)	(25,500.00)	(36,643.00)		456,137.00	456,137.00
Interfund Transfers Out	7600-7629							0.00	0.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		6,277,200.00	6,618,500.00	6,651,400.00	4,391,017.00	977,743.00	0.00	73,933,940.00	73,933,940.00
D. BALANCE SHEET TRANSACTIONS									
Assets									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							14,069,654.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
SUBTOTAL ASSETS		0.00	0.00	0.00	0.00	0.00	0.00	14,069,654.00	
Liabilities									
Accounts Payable	9500-9599							4,974,936.00	
Due To Other Funds	9610							92,815.00	
Current Loans	9640							0.00	
Deferred Revenues	9650							0.00	
SUBTOTAL LIABILITIES		0.00	0.00	0.00	0.00	0.00	0.00	5,067,751.00	
Nonoperating									
Suspense Clearing	9910	480,000.00	480,000.00	384,000.00	(1,895,000.00)	(1,955,000.00)		0.00	
TOTAL BALANCE SHEET TRANSACTIONS		480,000.00	480,000.00	384,000.00	(1,895,000.00)	(1,955,000.00)	0.00	9,001,903.00	
E. NET INCREASE/DECREASE (B - C + D)		(971,800.00)	1,683,400.00	(3,037,300.00)	(3,369,391.00)	10,372,024.00	0.00	5,076,656.00	(3,925,247.00)
F. ENDING CASH (A + E)		7,151,403.00	8,834,803.00	5,797,503.00	2,428,112.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								12,800,136.00	

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF JUNE										
A. BEGINNING CASH			2,428,112.00	5,839,558.00	6,705,566.00	7,349,595.00	4,998,595.00	1,923,736.00	8,216,636.00	7,937,736.00
B. RECEIPTS										
Revenue Limit Sources										
Principal Apportionment		8010-8019	1,561,200.00	1,561,200.00	4,849,400.00	2,810,200.00	2,810,200.00	4,849,400.00	2,810,200.00	2,207,600.00
Property Taxes		8020-8079	143,500.00	28,700.00	0.00	28,700.00	0.00	1,004,700.00	5,741,300.00	0.00
Miscellaneous Funds		8080-8099	8,000.00	(239,900.00)	(479,800.00)	(159,900.00)	(639,700.00)	(319,800.00)	(279,900.00)	(279,900.00)
Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	978,800.00	0.00	0.00
Other State Revenue		8300-8599	392,700.00	392,700.00	706,900.00	706,900.00	706,900.00	706,900.00	1,045,700.00	555,200.00
Other Local Revenue		8600-8799	43,300.00	43,300.00	432,500.00	43,300.00	432,500.00	302,800.00	908,300.00	173,000.00
Interfund Transfers In		8910-8929	0.00	0.00	0.00	155,000.00	0.00	0.00	155,000.00	0.00
All Other Financing Sources		8930-8979								
TOTAL RECEIPTS			2,148,700.00	1,786,000.00	5,509,000.00	3,584,200.00	3,309,900.00	7,522,800.00	10,380,600.00	2,655,900.00
C. DISBURSEMENTS										
Certificated Salaries		1000-1999	357,500.00	3,217,700.00	3,217,700.00	3,575,200.00	3,575,200.00	357,500.00	6,792,900.00	3,217,700.00
Classified Salaries		2000-2999	637,700.00	1,020,200.00	1,020,200.00	1,147,800.00	1,020,200.00	63,800.00	2,168,000.00	1,020,200.00
Employee Benefits		3000-3999	322,600.00	1,187,600.00	1,187,600.00	1,324,800.00	1,278,400.00	113,900.00	2,512,400.00	1,187,600.00
Books and Supplies		4000-4999	77,000.00	154,000.00	333,600.00	256,600.00	307,900.00	102,600.00	77,000.00	205,300.00
Services		5000-5999	345,900.00	138,300.00	691,700.00	622,500.00	691,700.00	622,500.00	69,200.00	968,400.00
Capital Outlay		6000-6599	303,800.00	101,200.00						
Other Outgo		7000-7499	554,300.00	178,600.00	(21,400.00)	(27,500.00)	(24,400.00)	(24,400.00)	0.00	(45,800.00)
Interfund Transfers Out		7600-7629								
All Other Financing Uses		7630-7699								
TOTAL DISBURSEMENTS			2,598,800.00	5,997,600.00	6,429,400.00	6,899,400.00	6,849,000.00	1,235,900.00	11,619,500.00	6,553,400.00
D. BALANCE SHEET TRANSACTIONS										
<u>Assets</u>										
Cash Not In Treasury		9111-9199								
Accounts Receivable		9200-9299	13,437,321.00	6,488,700.00	4,890,751.00	1,089,429.00	484,200.00	484,241.00		
Due From Other Funds		9310	155,025.00	155,025.00						
Stores		9320								
Prepaid Expenditures		9330								
Other Current Assets		9340								
SUBTOTAL ASSETS			13,592,346.00	6,643,725.00	4,890,751.00	1,089,429.00	484,200.00	484,241.00	0.00	0.00
<u>Liabilities</u>										
Accounts Payable		9500-9599	3,220,322.00	2,807,179.00	413,143.00					
Due To Other Funds		9610								
Current Loans		9640								
Deferred Revenues		9650								
SUBTOTAL LIABILITIES			3,220,322.00	2,807,179.00	413,143.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing		9910	0.00	25,000.00	600,000.00	475,000.00	480,000.00	(20,000.00)	960,000.00	(20,000.00)
TOTAL BALANCE SHEET TRANSACTIONS			10,372,024.00	3,861,546.00	5,077,608.00	1,564,429.00	964,200.00	464,241.00	960,000.00	(20,000.00)
E. NET INCREASE/DECREASE (B - C + D)			3,411,446.00	866,008.00	644,029.00	(2,351,000.00)	(3,074,859.00)	6,292,900.00	(278,900.00)	(3,917,500.00)
F. ENDING CASH (A + E)			5,839,558.00	6,705,566.00	7,349,595.00	4,998,595.00	1,923,736.00	8,216,636.00	7,937,736.00	4,020,236.00
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		4,020,236.00	2,808,936.00	4,600,536.00	4,408,836.00				
B. RECEIPTS									
Revenue Limit Sources									
Principal Apportionment	8010-8019	3,684,700.00	1,277,100.00	883,700.00	2,039,200.00	8,037,200.00		39,381,300.00	39,381,300.00
Property Taxes	8020-8079	28,700.00	5,741,300.00	1,435,300.00	200,926.00	0.00		14,353,126.00	14,353,126.00
Miscellaneous Funds	8080-8099	(479,800.00)	(279,900.00)	(279,900.00)	(279,900.00)	(287,579.00)		(3,997,979.00)	(3,997,979.00)
Federal Revenue	8100-8299	705,200.00	0.00	431,600.00	273,600.00	1,525,800.00		3,915,000.00	3,915,000.00
Other State Revenue	8300-8599	413,900.00	660,000.00	222,200.00	0.00	2,699,000.00		9,209,000.00	9,209,000.00
Other Local Revenue	8600-8799	173,000.00	216,300.00	259,500.00	692,000.00	605,200.00		4,325,000.00	4,325,000.00
Interfund Transfers In	8910-8929	0.00	155,000.00	0.00	0.00	155,000.00		620,000.00	620,000.00
All Other Financing Sources	8930-8979			3,000,000.00		(3,000,000.00)		0.00	0.00
TOTAL RECEIPTS		4,525,700.00	7,769,800.00	5,952,400.00	2,925,826.00	9,734,621.00	0.00	67,805,447.00	67,805,447.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	3,217,700.00	3,217,700.00	3,217,700.00	1,787,500.00	0.00		35,752,000.00	35,752,000.00
Classified Salaries	2000-2999	1,275,300.00	1,147,800.00	1,147,800.00	892,700.00	191,300.00		12,753,000.00	12,753,000.00
Employee Benefits	3000-3999	1,280,300.00	1,234,000.00	1,234,000.00	778,200.00	39,600.00		13,681,000.00	13,681,000.00
Books and Supplies	4000-4999	128,300.00	128,300.00	333,600.00	384,900.00	76,900.00		2,566,000.00	2,566,000.00
Services	5000-5999	345,900.00	760,900.00	622,500.00	484,200.00	553,300.00		6,917,000.00	6,917,000.00
Capital Outlay	6000-6599							405,000.00	405,000.00
Other Outgo	7000-7499	(30,500.00)	(30,500.00)	(27,500.00)	(27,500.00)	(39,400.00)		434,000.00	434,000.00
Interfund Transfers Out	7600-7629							0.00	0.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		6,217,000.00	6,458,200.00	6,528,100.00	4,300,000.00	821,700.00	0.00	72,508,000.00	72,508,000.00
D. BALANCE SHEET TRANSACTIONS									
<u>Assets</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							13,437,321.00	
Due From Other Funds	9310							155,025.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
SUBTOTAL ASSETS		0.00	0.00	0.00	0.00	0.00	0.00	13,592,346.00	
<u>Liabilities</u>									
Accounts Payable	9500-9599							3,220,322.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Deferred Revenues	9650							0.00	
SUBTOTAL LIABILITIES		0.00	0.00	0.00	0.00	0.00	0.00	3,220,322.00	
<u>Nonoperating</u>									
Suspense Clearing	9910	480,000.00	480,000.00	384,000.00	(1,895,000.00)	(1,955,000.00)		0.00	
TOTAL BALANCE SHEET TRANSACTIONS		480,000.00	480,000.00	384,000.00	(1,895,000.00)	(1,955,000.00)	0.00	10,372,024.00	
E. NET INCREASE/DECREASE (B - C + D)		(1,211,300.00)	1,791,600.00	(191,700.00)	(3,269,174.00)	6,957,921.00	0.00	5,669,471.00	(4,702,553.00)
F. ENDING CASH (A + E)		2,808,936.00	4,600,536.00	4,408,836.00	1,139,662.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								8,097,583.00	

ANNUAL BUDGET REPORT:

July 1, 2013 Single Budget Adoption

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

Budget available for inspection at:

Public Hearing:

Place: 1901 Arena Blvd., Sacramento 95834

Date: June 21, 24, 25 (9:00 AM - 3:00 PM)

Place: 1901 Arena Blvd., Sacramento

Date: June 25, 2013

Time: 06:30 PM

Adoption Date: June 25, 2013

Signed: _____

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

Contact person for additional information on the budget reports:

Name: Adrian Vargas

Telephone: 916-567-5482

Title: Director of Budget & Accounting

E-mail: avargas@natomas.k12.ca.us

Criteria and Standards Review Summary

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

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

CRITERIA AND STANDARDS (continued)			Met	Not Met
5	Salaries and Benefits	Projected ratios of total unrestricted salaries and benefits to total unrestricted general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years.	X	
6a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.		X
6b	Other Expenditures	Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.		X
7a	Deferred Maintenance	SBX3 4 (Chapter 12, Statutes of 2009), as amended by SB 70 (Chapter 7, Statutes of 2011), eliminates the local match requirement for Deferred Maintenance from 2008-09 through 2014-15. Therefore, this item has been inactivated for that period.		
7b	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	X	
9	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.		X

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		<ul style="list-style-type: none"> If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2012-13) annual payment? 		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		<ul style="list-style-type: none"> If yes, are they lifetime benefits? 	X	
		<ul style="list-style-type: none"> If yes, do benefits continue beyond age 65? 	X	
		<ul style="list-style-type: none"> If yes, are benefits funded by pay-as-you-go? 		X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		X
		<ul style="list-style-type: none"> Certificated? (Section S8A, Line 1) Classified? (Section S8B, Line 1) 		X
		<ul style="list-style-type: none"> Management/supervisor/confidential? (Section S8C, Line 1) 	n/a	

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

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

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

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

Date of Meeting: _____

For additional information on this certification, please contact:

Name: Douglas Crancer

Title: Assistant Superintendent, Business Services

Telephone: 916-567-5457

E-mail: dcrancer@natomas.k12.ca.us

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	34,527,028.00	301	60,207.00	303	34,466,821.00	305	604,958.00		307	33,861,863.00	309
2000 - Classified Salaries	10,901,510.00	311	50,491.00	313	10,851,019.00	315	1,195,442.00		317	9,655,577.00	319
3000 - Employee Benefits (Excluding 3800)	12,655,038.00	321	498,228.00	323	12,156,810.00	325	505,037.00		327	11,651,773.00	329
4000 - Books, Supplies Equip Replace. (6500)	3,372,871.00	331	12,614.00	333	3,360,257.00	335	1,371,807.00		337	1,988,450.00	339
5000 - Services. . . & 7300 - Indirect Costs	8,763,982.00	341	55,858.00	343	8,708,124.00	345	3,614,438.00		347	5,093,686.00	349
TOTAL					69,543,031.00	365			TOTAL	62,251,349.00	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	28,835,176.00 375
2. Salaries of Instructional Aides Per EC 41011.		2100	1,703,283.00 380
3. STRS.		3101 & 3102	2,343,951.00 382
4. PERS.		3201 & 3202	265,262.00 383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	605,738.00 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	3,424,390.00 385
7. Unemployment Insurance.		3501 & 3502	413,519.00 390
8. Workers' Compensation Insurance.		3601 & 3602	487,476.00 392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	0.00
10. Other Benefits (EC 22310).		3901 & 3902	1,876.00 393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			38,080,671.00 395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			30,381.00 396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.			38,050,290.00 397
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.			61.12%
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)	61.12%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	62,251,349.00
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	35,856,917.00	301	53,342.00	303	35,803,575.00	305	1,022,238.00		307	34,781,337.00	309
2000 - Classified Salaries	12,514,879.00	311	80,522.00	313	12,434,357.00	315	1,435,817.00		317	10,998,540.00	319
3000 - Employee Benefits (Excluding 3800)	13,567,182.00	321	469,172.00	323	13,098,010.00	325	714,240.00		327	12,383,770.00	329
4000 - Books, Supplies Equip Replace. (6500)	2,508,319.00	331	8,000.00	333	2,500,319.00	335	946,500.00		337	1,553,819.00	339
5000 - Services. . . & 7300 - Indirect Costs	8,251,241.00	341	11,214.00	343	8,240,027.00	345	3,033,441.00		347	5,206,586.00	349
TOTAL					72,076,288.00	365			TOTAL	64,924,052.00	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	29,856,357.00 375
2. Salaries of Instructional Aides Per EC 41011.		2100	2,146,047.00 380
3. STRS.		3101 & 3102	2,363,458.00 382
4. PERS.		3201 & 3202	323,040.00 383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	600,154.00 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	3,816,938.00 385
7. Unemployment Insurance.		3501 & 3502	17,115.00 390
8. Workers' Compensation Insurance.		3601 & 3602	448,394.00 392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	0.00
10. Other Benefits (EC 22310).		3901 & 3902	143,000.00 393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			39,714,503.00 395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			91,166.00 396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.			39,623,337.00 397
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.			61.03%
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)	61.03%
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).	64,924,052.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

Part I - General Administrative Share of Plant Services Costs

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 3,160,231.00
- 2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 69,276,735.00

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) 4.56%

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)	3,406,854.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	883,634.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	33,810.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	205,057.00
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)	436,265.69
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)	26,459.72
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)	4,992,080.41
9. Carry-Forward Adjustment (Part IV, Line F)	(489,035.86)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	4,503,044.55

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	55,334,871.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	12,063,827.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	5,358,943.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	500,810.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	7,594.00
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)	787,878.00
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)	200.00
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)	9,130,964.31
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)	561,197.28
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)	4,011,807.00
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)	87,758,091.59

**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) 5.69%

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) 5.13%

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>4,992,080.41</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(379,365.27)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>(105,906.13)</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (6.25%) 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 (6.25%) times Part III, Line B18) or (the highest rate used to recover costs from any program (6.25%) times Part III, Line B18); zero if positive	<u>(978,071.71)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(978,071.71)</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>4.57%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-489,035.86) is applied to the current year calculation and the remainder (\$-489,035.85) is deferred to one or more future years:	<u>5.13%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-326,023.90) is applied to the current year calculation and the remainder (\$-652,047.81) is deferred to one or more future years:	<u>5.32%</u>
LEA request for Option 1, Option 2, or Option 3	<u>2</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>(489,035.86)</u>

Approved indirect cost rate: 6.25%
Highest rate used in any program: 6.25%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	1,246,680.00	77,918.00	6.25%
01	3020	299,576.00	18,724.00	6.25%
01	3185	8,250.00	515.00	6.24%
01	3310	2,339,507.00	146,219.00	6.25%
01	3315	33,636.00	2,102.00	6.25%
01	3320	140,787.00	8,798.00	6.25%
01	3327	203,607.00	12,725.00	6.25%
01	3550	66,940.00	3,347.00	5.00%
01	4035	148,974.00	9,311.00	6.25%
01	4036	6,588.00	412.00	6.25%
01	4045	5,068.00	316.00	6.24%
01	4201	22,720.00	1,420.00	6.25%
01	4203	305,087.00	6,102.00	2.00%
01	5630	65,748.00	4,109.00	6.25%
01	6010	25,487.00	1,274.00	5.00%
01	6385	107,940.00	6,746.00	6.25%
01	6500	7,419,509.00	463,719.00	6.25%
01	6512	384,535.00	24,034.00	6.25%
01	6520	75,656.00	4,728.00	6.25%
01	7090	1,224,933.00	36,748.00	3.00%
01	7091	312,748.00	9,382.00	3.00%
01	7230	988,055.00	61,066.00	6.18%
01	7240	657,204.00	40,825.00	6.21%
01	8150	1,399,967.00	86,983.00	6.21%
01	9010	574,006.00	26,846.00	4.68%
13	5310	3,990,390.00	185,296.00	4.64%

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	3,330,897.38		190,136.98	3,521,034.36
2. State Lottery Revenue	8560	1,432,618.00		302,639.00	1,735,257.00
3. Other Local Revenue	8600-8799	19,058.00		4,742.00	23,800.00
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)		4,782,573.38	0.00	497,517.98	5,280,091.36
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries:	1000-1999	523,692.00			523,692.00
2. Classified Salaries:	2000-2999	171,925.00			171,925.00
3. Employee Benefits:	3000-3999	133,509.00			133,509.00
4. Books and Supplies	4000-4999	957,092.00		389,374.00	1,346,466.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	795,142.00			795,142.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	25,244.00			25,244.00
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)		2,606,604.00	0.00	389,374.00	2,995,978.00
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	2,175,969.38	0.00	108,143.98	2,284,113.36
D. COMMENTS:					

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

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

Description	Object Codes	2013-14 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted except line A1i)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. Revenue Limit Sources	8010-8099	48,060,423.00				
a. Base Revenue Limit per ADA (Form RL, line 4, ID 0024)		6,938.49	1.80%	7,063.38	2.20%	7,218.77
b. AB 851 Add-on (Meals, BTS, Special Adj.) (Form RL, line 5b, ID 0719)		194.06	1.80%	197.55	2.20%	201.89
c. Revenue Limit ADA (Form RL, line 5c, ID 0033)		8,580.00	-1.33%	8,466.00	-1.35%	8,352.00
d. Total Base Revenue Limit ((Line A1a plus A1b) times A1c) (ID 0034, 0724)		61,197,279.00	0.45%	61,471,033.38	0.82%	61,977,352.32
e. Other Revenue Limit (Form RL, lines 6 thru 14)		0.00	0.00%		0.00%	
f. Total Revenue Limit Subject to Deficit (Sum lines A1d plus A1e, ID 0082)		61,197,279.00	0.45%	61,471,033.38	0.82%	61,977,352.32
g. Deficit Factor (Form RL, line 16)		0.80200	0.00%	0.80200	0.00%	0.80200
h. Deficit Revenue Limit (Line A1f times line A1g) (ID 0284)		49,080,217.76	0.45%	49,299,768.77	0.82%	49,705,836.56
i. Plus: Other Adjustments (e.g., basic aid, charter schools object 8015, prior year adjustments objects 8019 and 8099)			0.00%		0.00%	
j. Revenue Limit Transfers (Objects 8091 and 8097)		(1,454,275.00)	0.05%	(1,455,000.00)	0.00%	(1,455,000.00)
k. Other Adjustments (Form RL, lines 18 thru 20 and line 41)		434,480.24	0.51%	436,678.40	0.93%	440,744.14
l. Total Revenue Limit Sources (Sum lines A1h thru A1k) (Must equal line A1)		48,060,423.00	0.46%	48,281,447.17	0.85%	48,691,580.70
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	6,568,790.00	0.00%	6,569,000.00	0.00%	6,569,000.00
4. Other Local Revenues	8600-8799	1,044,755.00	0.02%	1,045,000.00	0.00%	1,045,000.00
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	(8,724,190.00)	9.26%	(9,532,000.00)	2.81%	(9,800,000.00)
6. Total (Sum lines A1l thru A5)		46,949,778.00	-1.25%	46,363,447.17	0.31%	46,505,580.70
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				28,535,857.00		28,683,000.00
b. Step & Column Adjustment				617,451.00		628,386.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(470,308.00)		(120,386.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	28,535,857.00	0.52%	28,683,000.00	1.77%	29,191,000.00
2. Classified Salaries						
a. Base Salaries				8,085,899.00		8,240,000.00
b. Step & Column Adjustment				154,101.00		157,000.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	8,085,899.00	1.91%	8,240,000.00	1.91%	8,397,000.00
3. Employee Benefits	3000-3999	10,027,460.00	0.32%	10,060,000.00	1.09%	10,170,000.00
4. Books and Supplies	4000-4999	1,144,661.00	2.30%	1,171,000.00	2.48%	1,200,000.00
5. Services and Other Operating Expenditures	5000-5999	3,934,662.00	2.30%	4,025,000.00	2.51%	4,126,000.00
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	388,894.00	0.03%	389,000.00	0.00%	389,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,501,940.00)	0.00%	(1,502,000.00)	0.00%	(1,502,000.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		50,615,493.00	0.89%	51,066,000.00	1.77%	51,971,000.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(3,665,715.00)		(4,702,552.83)		(5,465,419.30)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		15,462,586.66		11,796,871.66		7,094,318.83
2. Ending Fund Balance (Sum lines C and D1)		11,796,871.66		7,094,318.83		1,628,899.53
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	20,200.00		20,200.00		20,200.00
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	9,412,855.78		4,658,000.00		12,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,230,000.00		2,190,000.00		1,596,699.00
2. Unassigned/Unappropriated	9790	133,815.88		226,118.83		0.53
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		11,796,871.66		7,094,318.83		1,628,899.53

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	2,230,000.00		2,190,000.00		1,596,699.00
c. Unassigned/Unappropriated	9790	133,815.88		226,118.83		0.53
(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)						
		2,363,815.88		2,416,118.83		1,596,699.53
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						
Based on recommendations from multiple agencies & organizations, the District is conservatively estimating a 1.80% cost of living adjustment for 2014-15 and 2.2% for 2015-16 rather than applying the above DOF estimates. Based on enrollment projections, the District is expecting a decline of 120 students for 2014-15 and 2015-16. The District is estimating that it will continue to have approximately a 95% attendance to enrollment ratio. State revenues and other local revenue were budgeted to remain constant over the next two years. As a result of declining enrollment and primary class size reductions in third grade, the District anticipates that it will need to reduce the number of net teaching positions by six for 2014-15 and reduce by an additional two for 2015-16. Step and column increases for certificated and classified personnel are estimated to be 2.2% and 1.9%, respectively. As a result, employee benefits have been adjusted accordingly. Books, supplies & contracted services are expected to increase due to CPI adjustments of 2.3% for 2014-15 and 2.5% for 2015-16. Other outgo is expected to remain constant for 2014-15 and 2015-16.						

Description	Object Codes	2013-14 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. Revenue Limit Sources	8010-8099	1,454,275.00	0.05%	1,455,000.00	0.00%	1,455,000.00
2. Federal Revenues	8100-8299	4,881,872.00	-19.81%	3,915,000.00	3.14%	4,038,000.00
3. Other State Revenues	8300-8599	4,098,579.00	-35.59%	2,640,000.00	0.00%	2,640,000.00
4. Other Local Revenues	8600-8799	3,279,674.00	0.01%	3,280,000.00	0.00%	3,280,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	620,325.00	-0.05%	620,000.00	0.00%	620,000.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	8,724,190.00	9.26%	9,532,000.00	2.81%	9,800,000.00
6. Total (Sum lines A1 thru A5)		23,058,915.00	-7.01%	21,442,000.00	1.82%	21,833,000.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				7,321,060.00		7,069,000.00
b. Step & Column Adjustment				152,175.00		156,000.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(404,235.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	7,321,060.00	-3.44%	7,069,000.00	2.21%	7,225,000.00
2. Classified Salaries						
a. Base Salaries				4,428,980.00		4,513,000.00
b. Step & Column Adjustment				84,020.00		86,000.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				0.00		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,428,980.00	1.90%	4,513,000.00	1.91%	4,599,000.00
3. Employee Benefits	3000-3999	3,631,144.00	-0.28%	3,621,000.00	1.16%	3,663,000.00
4. Books and Supplies	4000-4999	1,363,658.00	2.30%	1,395,000.00	2.51%	1,430,000.00
5. Services and Other Operating Expenditures	5000-5999	4,599,422.00	-37.12%	2,892,000.00	2.49%	2,964,000.00
6. Capital Outlay	6000-6999	405,000.00	0.00%	405,000.00	0.00%	405,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	350,086.00	-0.02%	350,000.00	0.00%	350,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,219,097.00	-1.81%	1,197,000.00	0.00%	1,197,000.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		23,318,447.00	-8.05%	21,442,000.00	1.82%	21,833,000.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(259,532.00)		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		1,282,996.60		1,023,464.60		1,023,464.60
2. Ending Fund Balance (Sum lines C and D1)		1,023,464.60		1,023,464.60		1,023,464.60
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	1,023,464.97		1,023,464.60		1,023,464.60
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	(0.37)		0.00		0.00
f. Total Components of Ending Fund Balance		1,023,464.60		1,023,464.60		1,023,464.60
(Line D3f must agree with line D2)						

Description	Object Codes	2013-14 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
The District does not estimate a significant change in the revenue limit sources associated with its special education program. The District expects a decline in Federal and State revenues due to the removal of expiring revenue sources. The decline with respect to State revenue is mainly due to the appropriation of the Common Core Block Grant received in the budget year. Local revenues are estimated to remain constant as well. Step and Column increases for certificated and classified personnel are estimated to be 2.2% and 1.9%, respectively. As a result, employee benefits have been adjusted accordingly. Books / supplies and contracted services were adjusted for one-time costs that were removed, as well as, increased by California Consumer Price Index of 2.3% and 2.5% for 2014-15 and 2015-16, respectively. Capital outlay, other outgo and other uses are expected to remain constant for the two subsequent years.						

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	49,514,698.00	0.45%	49,736,447.17	0.82%	50,146,580.70
2. Federal Revenues	8100-8299	4,881,872.00	-19.81%	3,915,000.00	3.14%	4,038,000.00
3. Other State Revenues	8300-8599	10,667,369.00	-13.67%	9,209,000.00	0.00%	9,209,000.00
4. Other Local Revenues	8600-8799	4,324,429.00	0.01%	4,325,000.00	0.00%	4,325,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	620,325.00	-0.05%	620,000.00	0.00%	620,000.00
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)		70,008,693.00	-3.15%	67,805,447.17	0.79%	68,338,580.70
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				35,856,917.00		35,752,000.00
b. Step & Column Adjustment				769,626.00		784,386.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(874,543.00)		(120,386.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	35,856,917.00	-0.29%	35,752,000.00	1.86%	36,416,000.00
2. Classified Salaries						
a. Base Salaries				12,514,879.00		12,753,000.00
b. Step & Column Adjustment				238,121.00		243,000.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	12,514,879.00	1.90%	12,753,000.00	1.91%	12,996,000.00
3. Employee Benefits	3000-3999	13,658,604.00	0.16%	13,681,000.00	1.11%	13,833,000.00
4. Books and Supplies	4000-4999	2,508,319.00	2.30%	2,566,000.00	2.49%	2,630,000.00
5. Services and Other Operating Expenditures	5000-5999	8,534,084.00	-18.95%	6,917,000.00	2.50%	7,090,000.00
6. Capital Outlay	6000-6999	405,000.00	0.00%	405,000.00	0.00%	405,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	738,980.00	0.00%	739,000.00	0.00%	739,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(282,843.00)	7.83%	(305,000.00)	0.00%	(305,000.00)
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)		73,933,940.00	-1.93%	72,508,000.00	1.79%	73,804,000.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(3,925,247.00)		(4,702,552.83)		(5,465,419.30)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		16,745,583.26		12,820,336.26		8,117,783.43
2. Ending Fund Balance (Sum lines C and D1)		12,820,336.26		8,117,783.43		2,652,364.13
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	20,200.00		20,200.00		20,200.00
b. Restricted	9740	1,023,464.97		1,023,464.60		1,023,464.60
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	9,412,855.78		4,658,000.00		12,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,230,000.00		2,190,000.00		1,596,699.00
2. Unassigned/Unappropriated	9790	133,815.51		226,118.83		0.53
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		12,820,336.26		8,117,783.43		2,652,364.13

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	2,230,000.00		2,190,000.00		1,596,699.00
c. Unassigned/Unappropriated	9790	133,815.88		226,118.83		0.53
d. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections)	979Z	(0.37)		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)		2,363,815.51		2,416,118.83		1,596,699.53
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.20%		3.33%		2.16%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00				
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, lines 3, 6, and 25; enter projections)						
		8,554.00		8,440.00		8,326.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		73,933,940.00		72,508,000.00		73,804,000.00
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)		73,933,940.00		72,508,000.00		73,804,000.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		2,218,018.20		2,175,240.00		2,214,120.00
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		2,218,018.20		2,175,240.00		2,214,120.00
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		NO

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	93,733,506.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3355 and 3385)	All	All	1000-7999	6,035,839.00
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	7,553.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	993,914.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	997,996.00
4. Other Transfers Out	All	9200	7200-7299	488,894.00
5. Interfund Transfers Out	All	9300	7600-7629	1,249,975.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. PERS Reduction	All	All	3801-3802	83,080.00
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)				3,821,412.00
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	0.00
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)				83,876,255.00
F. Charter school expenditure adjustments (From Section V)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				83,876,255.00

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)		11,976.54
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)		11,976.54
D. Charter school ADA adjustments (From Section V)		0.00
E. Adjusted total ADA (Lines C plus D)		11,976.54
F. Expenditures per ADA (Line I.G divided by Line II.E)		7,003.38
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.)	74,258,447.63	6,306.10
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)	74,258,447.63	6,306.10
B. Required effort (Line A.2 times 90%)	66,832,602.87	5,675.49
C. Current year expenditures (Line I.G and Line II.F)	83,876,255.00	7,003.38
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	7,552.00
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)				7,552.00

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)	83,876,255.00	
E. Total expenditures per ADA, with adjustments, Col 2 (Col 1 Line IV.D divided by Line II.E)		7,003.38
F. Adjusted MOE expenditures deficiency amount, Col 1 (Line IV.B minus Line IV.C)	0.00	
G. Adjusted MOE per pupil expenditure deficiency amount, Col 2 (Line III.B minus IV.E) (If negative, then zero)		0.00
H. MOE determination with Education Jobs Fund expenditure adjustment. (If both amounts in lines F and G are positive, MOE not met. If either column in Line IV.F or IV.G equals zero, MOE requirement has been met)	MOE Met	
I. MOE adjusted deficiency percentage, if MOE not met; otherwise zero. Col 1 (Line IV.F divided by Line III.B) and Col 2 (Line IV.G divided by Line III.B) (Funding under NCLB covered programs in FY 2014-15 may be reduced by the lower of the two percentages)	0.00%	0.00%

SECTION V - Detail of Charter School Adjustments (used in Section I, Line F and Section II, Line D)		
Charter School Name/Reason for Adjustment	Expenditure Adjustment	ADA Adjustment
Total charter school adjustments	0.00	0.00
SECTION VI - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Description	Principal Appt. Software Data ID	2012-13 Estimated Actuals	2013-14 Budget
BASE REVENUE LIMIT PER ADA			
1. Base Revenue Limit per ADA (prior year)	0025	6,620.49	6,832.49
2. Inflation Increase	0041	212.00	106.00
3. All Other Adjustments	0042, 0525		
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,832.49	6,938.49
REVENUE LIMIT SUBJECT TO DEFICIT			
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	6,832.49	6,938.49
b. AB 851 Add-on (Meals, BTS, Special Adjustments)	0719	191.07	194.06
c. Revenue Limit ADA	0033	8,799.52	8,580.00
d. Total Base Revenue Limit (Lines 5a plus 5b, times 5c)	0034, 0724	61,803,956.69	61,197,279.00
6. Allowance for Necessary Small School	0489	0.00	0.00
7. Gain or Loss from Interdistrict Attendance Agreements	0272	0.00	0.00
8. Meals for Needy Pupils	0090		
9. Special Revenue Limit Adjustments	0274	0.00	0.00
10. One-time Equalization Adjustments	0275		
11. Miscellaneous Revenue Limit Adjustments	0276, 0659	0.00	0.00
12. Less: All Charter District Revenue Limit Adjustment	0217	0.00	0.00
13. Beginning Teacher Salary Incentive Funding	0552		
14. Less: Class Size Penalties Adjustment	0173	0.00	0.00
15. REVENUE LIMIT SUBJECT TO DEFICIT (Sum Lines 5d through 11, plus Line 13, minus Lines 12 and 14)	0082	61,803,956.69	61,197,279.00
DEFICIT CALCULATION			
16. Deficit Factor	0281	0.77728	0.80200
17. TOTAL DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	48,038,979.46	49,080,217.76
OTHER REVENUE LIMIT ITEMS			
18. Unemployment Insurance Revenue	0060	593,774.00	579,161.00
19. Less: Longer Day/Year Penalty	0287	0.00	0.00
20. Less: Excess ROC/P Reserves Adjustment	0288	0.00	0.00
21. Less: PERS Reduction	0195	99,393.00	98,201.00
22. PERS Safety Adjustment/SFUSD PERS Adjustment	0205, 0654	0.00	0.00
23. TOTAL, OTHER REVENUE LIMIT ITEMS (Sum Lines 18 and 22, minus Lines 19 through 21)	- - -	494,381.00	480,960.00
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	48,533,360.46	49,561,177.76

Description	Principal Appt. Software Data ID	2012-13 Estimated Actuals	2013-14 Budget
REVENUE LIMIT - LOCAL SOURCES			
25. Property Taxes	0587	14,353,126.00	14,353,126.00
26. Miscellaneous Funds	0588	0.00	0.00
27. Community Redevelopment Funds	0589, 0721	0.00	0.00
28. Less: Charter Schools In-lieu Taxes	0595	3,838,653.00	4,096,180.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	10,514,473.00	10,256,946.00
30. Charter School General Purpose Block Grant Offset (Unified Districts Only)	0293	0.00	0.00
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	38,018,887.46	39,304,231.76
b. Less: Education Protection Account (Object 8012)	0736	9,679,024.00	8,039,102.00
c. NET STATE AID (Line 31a minus 31b; if negative, then zero)	0737	28,339,863.46	31,265,129.76
OTHER ITEMS			
32. Less: County Office Funds Transfer	0458	138,239.00	144,681.00
33. Core Academic Program	9001		
34. California High School Exit Exam	9002		
35. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017		
36. Apprenticeship Funding	0570		
37. Community Day School Additional Funding	3103, 9007		
38. Basic Aid "Choice"/Court Ordered Voluntary Pupil Transfer/Basic Aid Open Enrollment	0634, 0629, 9037	0.00	0.00
39. Basic Aid Supplement Charter School Adjustment	9018	0.00	0.00
40. All Other Adjustments	---	0.00	0.24
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(138,239.00)	(144,680.76)
42. TOTAL, NET STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31c and 41) (This amount should agree with Object 8011)	---	28,201,624.46	31,120,449.00
43. Less: Revenue Limit State Apportionment Receipts	---		
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43)	---	28,201,624.46	

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(1,146,912.00)	0.00	(276,742.00)				
Other Sources/Uses Detail					732,942.00	495,303.00		
Fund Reconciliation							300,000.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	1,156,412.00	0.00	91,446.00	0.00				
Other Sources/Uses Detail					495,053.00	754,672.00		
Fund Reconciliation							0.00	800,000.00
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	0.00	(9,500.00)	185,296.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	300,000.00
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	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					2,670,830.00	1,152,810.00		
Fund Reconciliation							800,000.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					21,980.00	49,791.00		
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					1,113,791.00	2,582,020.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	1,156,412.00	(1,156,412.00)	276,742.00	(276,742.00)	5,034,596.00	5,034,596.00	1,100,000.00	1,100,000.00

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				
01 GENERAL FUND								
Expenditure Detail	0.00	(1,284,879.00)	0.00	(282,843.00)				
Other Sources/Uses Detail					620,325.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	1,286,629.00	0.00	121,000.00	0.00				
Other Sources/Uses Detail					27,000.00	620,325.00		
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	0.00	(1,750.00)	161,843.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					41,000.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	68,000.00		
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								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	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	1,286,629.00	(1,286,629.00)	282,843.00	(282,843.00)	688,325.00	688,325.00		

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)	9,436.14	9,478.18	N/A	Met
Second Prior Year (2011-12)	9,030.00	9,065.05	N/A	Met
First Prior Year (2012-13)	8,666.40	8,799.52	N/A	Met
Budget Year (2013-14) (Criterion 4A1, Step 2a)	8,580.00			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

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

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2010-11)	10,004	9,855	1.5%	Not Met
Second Prior Year (2011-12)	9,408	9,490	N/A	Met
First Prior Year (2012-13)	8,995	9,181	N/A	Met
Budget Year (2013-14)	8,973			

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)	9,277	9,855	94.1%
Second Prior Year (2011-12)	9,030	9,490	95.2%
First Prior Year (2012-13)	8,773	9,181	95.6%
Historical Average Ratio:			95.0%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			95.5%

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines 3, 6, and 25) (Form MYP, Line F2)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2013-14)	8,554	8,973	95.3%	Met
1st Subsequent Year (2014-15)	8,440	8,885	95.0%	Met
2nd Subsequent Year (2015-16)	8,326	8,765	95.0%	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)	6,832.49	6,938.49	7,063.38	7,218.77
b. Deficit Factor (Form RL, Line 16) (Form MYP, Unrestricted, Line A1g)	0.77728	0.80200	0.80200	0.80200
c. Funded BRL per ADA (Step 1a times Step 1b)	5,310.76	5,564.67	5,664.83	5,789.45
d. Prior Year Funded BRL per ADA		5,310.76	5,564.67	5,664.83
e. Difference (Step 1c minus Step 1d)		253.91	100.16	124.62
f. Percent Change Due to COLA (Step 1e divided by Step 1d)		4.78%	1.80%	2.20%
Step 2 - Change in Population				
a. Revenue Limit (Funded) ADA (Form RL, Line 5c) (Form MYP, Unrestricted, Line A1c)	8,799.52	8,580.00	8,466.00	8,352.00
b. Prior Year Revenue Limit (Funded) ADA		8,799.52	8,580.00	8,466.00
c. Difference (Step 2a minus Step 2b)		(219.52)	(114.00)	(114.00)
d. Percent Change Due to Population (Step 2c divided by Step 2b)		-2.49%	-1.33%	-1.35%
Step 3 - Total Change in Funded COLA and Population (Step 1f plus Step 2d)		2.29%	0.47%	0.85%
Revenue Limit Standard (Step 3, plus/minus 1%):		1.29% to 3.29%	-.53% to 1.47%	-.15% to 1.85%

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)	14,353,126.00	14,353,126.00	14,353,126.00	14,353,126.00
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)	52,233,774.00	53,512,677.00	53,471,360.00	53,881,494.00
District's Projected Change in Revenue Limit:		2.45%	-0.08%	0.77%
Revenue Limit Standard:		1.29% to 3.29%	-0.53% to 1.47%	-1.15% to 1.85%
Status:		Met	Met	Met

4C. Comparison of District Revenue Limit to the Standard

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

- 1a. STANDARD MET - Projected change in revenue limit has met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

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)	42,400,607.68	45,686,612.99	92.8%
Second Prior Year (2011-12)	39,383,908.39	44,650,023.66	88.2%
First Prior Year (2012-13)	44,855,349.00	50,260,646.00	89.2%
	Historical Average Ratio:		90.1%

	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	87.1% to 93.1%	87.1% to 93.1%	87.1% to 93.1%

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)	46,649,216.00	50,615,493.00	92.2%	Met
1st Subsequent Year (2014-15)	46,983,000.00	51,066,000.00	92.0%	Met
2nd Subsequent Year (2015-16)	47,758,000.00	51,971,000.00	91.9%	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):	2.29%	0.47%	0.85%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-7.71% to 12.29%	-9.53% to 10.47%	-9.15% to 10.85%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-2.71% to 7.29%	-4.53% to 5.47%	-4.15% to 5.85%

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)	4,997,848.00		
Budget Year (2013-14)	4,881,872.00	-2.32%	No
1st Subsequent Year (2014-15)	3,915,000.00	-19.81%	Yes
2nd Subsequent Year (2015-16)	4,038,000.00	3.14%	No

Explanation:
(required if Yes)

The revenue from 1st prior year to the budget year is out of range due to the adjustment of carryover funds being taken out for Title I for -\$30,000, Safe Routes to School for -\$237,000, Medi-Cal billing for -\$145,000 and -\$47,000 in other resources offset by additional revenue for \$345,000 in Title I-Program Improvement. The drop from the budget year and 1st subsequent year is due to the loss of the Title I-Program Improvement for -\$354,000, loss of carryover funds for -\$300,000 in mental health, -\$150,000 in Title III-LEP, -\$116,000 in Title I and -\$50,000 in other federal programs.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2012-13)	9,121,923.00		
Budget Year (2013-14)	10,667,369.00	16.94%	Yes
1st Subsequent Year (2014-15)	9,209,000.00	-13.67%	Yes
2nd Subsequent Year (2015-16)	9,209,000.00	0.00%	No

Explanation:
(required if Yes)

Other State Revenue is out of range from the 1st prior year to the budget year because adjustments were made for CSR program for -\$144,000, Tier III programs for -\$71,000, Mandated Costs for -\$367,000, the CPA grant for -\$65,000 and adding \$1,459,000 for the common core block grant. The state revenue is out of range from the budget year to the 1st subsequent year because it accounts for the loss of the common core block grant funds in the amount of -\$1,459,000.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2012-13)	4,776,254.00		
Budget Year (2013-14)	4,324,429.00	-9.46%	Yes
1st Subsequent Year (2014-15)	4,325,000.00	0.01%	No
2nd Subsequent Year (2015-16)	4,325,000.00	0.00%	No

Explanation:
(required if Yes)

Other Local Revenue is out of range from the 1st prior year to the budget year because adjustments were made in one-time revenues for MAA program in the amount of \$129,000, \$38,000 for the BTS program, \$38,000 in donations, the discontinuation of bus services for \$225,000 for the Smythe Academy in Twin Rivers USD and \$10,000 for county Bullying Grant.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2012-13)	3,365,960.00		
Budget Year (2013-14)	2,508,319.00	-25.48%	Yes
1st Subsequent Year (2014-15)	2,566,000.00	2.30%	No
2nd Subsequent Year (2015-16)	2,630,000.00	2.49%	No

Explanation:
(required if Yes)

Books & Supplies are out of range from the 1st prior year to the budget year because the budget was adjusted to take out one-time expenses or expenses covered by carryover funds for the following programs: -\$114,000 in MAA, -\$168,000 in Mandated Costs, -\$302,000 in unrestricted Lottery, -\$73,000 in restricted Lottery, -\$64,000 in Medi-Cal billing, -\$70,000 in donations and -\$63,000 in library fees account.

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

First Prior Year (2012-13)	9,040,724.00		
Budget Year (2013-14)	8,534,084.00	-5.60%	Yes
1st Subsequent Year (2014-15)	6,917,000.00	-18.95%	Yes
2nd Subsequent Year (2015-16)	7,090,000.00	2.50%	No

Explanation:
(required if Yes)

The standard is out of range from the 1st prior year to the budget year primarily due to reductions in services for EIA program for -\$315,000, Special Ed for -\$378,000, Routine Maintenance Account for -\$220,000, Safe Routes to Schools grant for -\$215,000 and other programs for -\$22,000. This is offset by the additional services setup with the Common Core block grant in the amount of \$1,325,000 and the budgeting of deferred revenue in the Title I - Program Improvement grant for \$323,000.

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)	18,896,025.00		
Budget Year (2013-14)	19,873,670.00	5.17%	Met
1st Subsequent Year (2014-15)	17,449,000.00	-12.20%	Not Met
2nd Subsequent Year (2015-16)	17,572,000.00	0.70%	Met

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

First Prior Year (2012-13)	12,406,684.00		
Budget Year (2013-14)	11,042,403.00	-11.00%	Not Met
1st Subsequent Year (2014-15)	9,483,000.00	-14.12%	Not Met
2nd Subsequent Year (2015-16)	9,720,000.00	2.50%	Met

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

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

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

Explanation:
Federal Revenue
(linked from 6B if NOT met)

The revenue from 1st prior year to the budget year is out of range due to the adjustment of carryover funds being taken out for Title I for -\$30,000, Safe Routes to School for -\$237,000, Medi-Cal billing for -\$145,000 and -\$47,000 in other resources offset by additional revenue for \$345,000 in Title I-Program Improvement. The drop from the budget year and 1st subsequent year is due to the loss of the Title I-Program Improvement for -\$354,000, loss of carryover funds for -\$300,000 in mental health, -\$150,000 in Title III-LEP, -\$116,000 in Title I and -\$50,000 in other federal programs.

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

Other State Revenue is out of range from the 1st prior year to the budget year because adjustments were made for CSR program for -\$144,000, Tier III programs for -\$71,000, Mandated Costs for -\$367,000, the CPA grant for -\$65,000 and adding \$1,459,000 for the common core block grant. The state revenue is out of range from the budget year to the 1st subsequent year because it accounts for the loss of the common core block grant funds in the amount of -\$1,459,000.

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

Other Local Revenue is out of range from the 1st prior year to the budget year because adjustments were made in one-time revenues for MAA program in the amount of \$129,000, \$38,000 for the BTS program, \$38,000 in donations, the discontinuation of bus services for \$225,000 for the Smythe Academy in Twin Rivers USD and \$10,000 for county Bullying Grant.

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

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

Books & Supplies are out of range from the 1st prior year to the budget year because the budget was adjusted to take out one-time expenses or expenses covered by carryover funds for the following programs: -\$114,000 in MAA, -\$168,000 in Mandated Costs, -\$302,000 in unrestricted Lottery, -\$73,000 in restricted Lottery, -\$64,000 in Medi-Cal billing, -\$70,000 in donations and -\$63,000 in library fees account.

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

The standard is out of range from the 1st prior year to the budget year primarily due to reductions in services for EIA program for -\$315,000, Special Ed for -\$378,000, Routine Maintenance Account for -\$220,000, Safe Routes to Schools grant for -\$215,000 and other programs for -\$22,000. This is offset by the additional services setup with the Common Core block grant in the amount of \$1,325,000 and the budgeting of deferred revenue in the Title I - Program Improvement grant for \$323,000.

7. CRITERION: Facilities Maintenance

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

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

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

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

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

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

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenue that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?
- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(C) (Fund 10, objects 7211-7213 and 7221-7223 with resources 3300-3499 and 6500-6540)

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	73,933,940.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)		1% Required Minimum Contribution (Line 2c times 1%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	73,933,940.00	739,339.40	1,766,000.00	Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

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

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2010-11)	Second Prior Year (2011-12)	First Prior Year (2012-13)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Designated for Economic Uncertainties (Funds 01 and 17, Object 9770)	1,950,000.00		
b. Undesignated Amounts (Funds 01 and 17, Object 9790)	12,136,961.64		
c. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)		1,970,000.00	0.00
d. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)		3,438,531.88	3,625,215.88
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	(0.37)
f. Available Reserves (Lines 1a through 1e)	14,086,961.64	5,408,531.88	3,625,215.51
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	64,834,855.53	65,440,254.02	72,834,175.00
b. Less: Special Education Pass-through Funds (Fund 01, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			
c. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			0.00
d. Net Expenditures and Other Financing Uses (Line 2a minus Line 2b, or Line 2a plus Line 2c)	64,834,855.53	65,440,254.02	72,834,175.00
3. District's Available Reserve Percentage (Line 1f divided by Line 2d)	21.7%	8.3%	5.0%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	7.2%	2.8%	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)	5,532,397.43	46,239,360.92	N/A	Met
Second Prior Year (2011-12)	2,699,037.83	44,656,023.66	N/A	Met
First Prior Year (2012-13)	(3,903,736.00)	50,755,949.00	7.7%	Not Met
Budget Year (2013-14) (Information only)	(3,665,715.00)	50,615,493.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund Balance

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2010-11)	6,607,515.00	11,134,887.40	N/A	Met
Second Prior Year (2011-12)	15,251,150.00	16,667,284.83	N/A	Met
First Prior Year (2012-13)	18,475,422.00	19,366,322.66	N/A	Met
Budget Year (2013-14) (Information only)	15,462,586.66			

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):	8,554	8,440	8,326
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

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

10B. Calculating the District's Reserve Standard

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

	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	73,933,940.00	72,508,000.00	73,804,000.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00		
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	73,933,940.00	72,508,000.00	73,804,000.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	2,218,018.20	2,175,240.00	2,214,120.00
6. Reserve Standard - by Amount (\$63,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	2,218,018.20	2,175,240.00	2,214,120.00

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)	2,230,000.00	2,190,000.00	1,596,699.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	133,815.88	226,118.83	0.53
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)	(0.37)	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	2,363,815.51	2,416,118.83	1,596,699.53
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.20%	3.33%	2.16%
District's Reserve Standard (Section 10B, Line 7):	2,218,018.20	2,175,240.00	2,214,120.00
Status:	Met	Met	Not Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

The standard was not met in the 2nd subsequent year due to the District including the assumption of eliminating all furlough days in the budget year, the continual decline of enrollment to charter school growth and only receiving 81% funding from revenue limit. The District will continue to work with stakeholder, address inefficiencies, and monitor LCFF phase-in adjustments to help ensure the District maintains the 3% standard reserve in the 2nd subsequent year.

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?

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2012-13)	(7,854,189.00)			
Budget Year (2013-14)	(8,724,190.00)	870,001.00	11.1%	Not Met
1st Subsequent Year (2014-15)	(8,919,000.00)	194,810.00	2.2%	Met
2nd Subsequent Year (2015-16)	(9,180,000.00)	261,000.00	2.9%	Met
1b. Transfers In, General Fund *				
First Prior Year (2012-13)	732,942.00			
Budget Year (2013-14)	620,325.00	(112,617.00)	-15.4%	Not Met
1st Subsequent Year (2014-15)	620,000.00	(325.00)	-0.1%	Met
2nd Subsequent Year (2015-16)	620,000.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2012-13)	495,303.00			
Budget Year (2013-14)	0.00	(495,303.00)	-100.0%	Not Met
1st Subsequent Year (2014-15)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2015-16)	0.00	0.00	0.0%	Met

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

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

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

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

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

Explanation: (required if NOT met)
The standard is out of range from the 1st prior year to the budget year due to increased contributions for transportation of approximately \$225,000 and Special Education for \$650,000. This is mainly due to anticipated lower revenues and higher expenses for salaries, benefits, supplies and contracted services.

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)
The standard was not met from the first prior year to the budget year because Westlake Charter schools will not be participating in the District's SELPA starting in 2013-14. The amount of \$112,671 represents the net difference between losing Westlake's portion of the special education contribution and the other locally funded charters that participate in the District's SELPA.

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

Explanation:
(required if NOT met)

The District is making a one-time transfer in the amount of \$470,000 to Leroy Greene Academy in Fund 09 as part of their start up funds that were in Fund 01. Also, the District made a one-time transfer in the amount of \$25,303 to Natomas Charter School for prior year funds not transferred for their portion of three Tier III flexibility resources. Both of these transfers are not projected to be made in the budget year or two subsequent years.

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

- Does your district have long-term (multiyear) commitments?
(If No, skip item 2 and Sections S6B and S6C)
- If Yes to item 1, list all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2013
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation				
General Obligation Bonds	28	Fund 51: 8600-8799	Fund 51: 7438/7439	177,309,033
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

Accreted Interest	17	Fund 51: 8600-8799	Fund 51: 7439	11,056,807
Charter Revolving Loan	1	Fund 09: 8015	Fund 09: 7439	0
Westlake Charter Lease	2	Fund 09: 8015	Fund 09: 7439	54,735
NCS Computer Lease	2	Fund 09: 8015	Fund 09: 7439	156,365
NCS Computer Lease (Est.)	2	Fund 09: 8015	Fund 09: 7439	107,119
NCS Loan	2	Fund 09: 8015	Fund 09: 7438/7439	43,000

Type of Commitment (continued)	Prior Year (2012-13) Annual Payment (P & I)	Budget Year (2013-14) Annual Payment (P & I)	1st Subsequent Year (2014-15) Annual Payment (P & I)	2nd Subsequent Year (2015-16) Annual Payment (P & I)
	Capital Leases	284,131	0	0
Certificates of Participation				
General Obligation Bonds	12,248,180	12,787,284	13,162,501	13,361,925
Supp Early Retirement Program	342,085	0	0	0
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Accreted Interest	(1,977,621)	(2,051,539)	(2,127,932)	(2,168,963)
Charter Revolving Loan	0	0	0	0
Westlake Charter Lease	30,375	30,375	30,375	0
NCS Computer Lease	40,900	79,339	85,839	0
NCS Computer Lease (Est.)	0	60,352	60,352	0
NCS Loan	0	22,000	21,000	0
Total Annual Payments:	10,968,050	10,927,811	11,232,135	11,192,962
Has total annual payment increased over prior year (2012-13)?		No	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

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

The increase in the annual payments will be funded by the Bond, Interest and Redemption Fund for the District. All other long-term commitments will be funded by the respective Charter schools that have entered into those commitments.

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)

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

b. Do benefits continue past age 65?

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

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

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

	Self-Insurance Fund	Governmental Fund
	0	128,595

4. OPEB Liabilities

a. OPEB actuarial accrued liability (AAL)	10,508,790.00
b. OPEB unfunded actuarial accrued liability (UAAL)	5,515,836.00
c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?	
	Actuarial
d. If based on an actuarial valuation, indicate the date of the OPEB valuation	Jul 01, 2011

5. OPEB Contributions

	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method	1,666,793.00	1,666,793.00	1,666,793.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	454,605.00	455,000.00	455,000.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	454,605.00	455,000.00	455,000.00
d. Number of retirees receiving OPEB benefits	70	70	70

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

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

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

No

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

3. Self-Insurance Liabilities

a. Accrued liability for self-insurance programs

b. Unfunded liability for self-insurance programs

	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	449.4	445.4	439.4	437.4

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.

The 2013-14 contract is closed; however, in the event LCFF is enacted by the State, salaries and benefits may be reopened.
--

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	328,000		
	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
7. Amount included for any tentative salary schedule increases	0	0	0

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

	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1. Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	3,666,688	3,595,000	3,571,000
3. Percent of H&W cost paid by employer	86.2%	86.2%	86.2%
4. Percent projected change in H&W cost over prior year	12.5%	-1.9%	-0.7%

Certificated (Non-management) Prior Year Settlements

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

No		
----	--	--

Certificated (Non-management) Step and Column Adjustments

	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	included	769,626	784,386
3. Percent change in step & column over prior year	2.2%	2.2%	2.2%

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

	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1. Are savings from attrition included in the budget and MYPs?	Yes	Yes	Yes
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	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-management) FTE positions	263.4	283.5	283.5	283.5

Classified (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?
If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

No

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.

The District and CSEA have unsettled negotiations in the area of salaries, benefits, work hours, leaves, layoff procedures, evaluation procedures and contracting out.

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

115,000

7. Amount included for any tentative salary schedule increases

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

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
2,098,981	2,099,000	2,099,000
83.4%	83.4%	83.4%
19.7%	0.0%	0.0%

Classified (Non-management) Prior Year Settlements

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

No		
----	--	--

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
included	238,121	243,000
1.9%	1.9%	1.9%

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	58.5	64.0	64.0	64.0

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)
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")			

Negotiations Not Settled

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

69,000

4. Amount included for any tentative salary schedule increases

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

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

Management/Supervisor/Confidential Step and Column Adjustments

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

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

- 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)
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			

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?

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

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

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

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

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

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

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

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

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review

SACS2013 Financial Reporting Software - 2013.1.0
6/20/2013 7:22:39 PM

34-75283-0000000

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

Natomas Unified

Sacramento County

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

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

<u>FUND</u>	<u>RESOURCE</u>	<u>OBJECT</u>	<u>VALUE</u>
09	0000	9590	-42,334.00

Explanation: This technical will be cleared during the year-end closing process.

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

SACS2013 Financial Reporting Software - 2013.1.0
6/20/2013 7:23:23 PM

34-75283-0000000

July 1 Budget (Single Adoption)
2013-14 Budget

Technical Review Checks

Natomas Unified

Sacramento County

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.