

FRESNO UNIFIED SCHOOL DISTRICT
BOARD AGENDA ITEM

Revised Agenda Item with
Additional Information Attached
May 31, 2013

AGENDA SECTION (Check Box Below)			
A CONSENT	B DISCUSSION	C RECEIVE	RECOGNIZE/ PRESENT
	X		

AGENDA ITEM: B-17

Board Meeting
Date: June 5, 2013

ACTION REQUESTED: <i>(Adopt, Approve, Ratify, Discuss, Receive, etc.)</i>	HOLD Public Hearing DISCUSS and ADOPT
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TITLE AND SUBJECT: Hold Public Hearing, Discuss, and Adopt the Fresno Unified School District's 2013/14 Proposed Budget and 2013/14 Education Protection Account

DESCRIPTION/DISCUSSION: As required by Education Code 42127, a public hearing will be conducted to provide an opportunity for discussion and adoption of the Fresno Unified School District's proposed 2013/14 Budget and expenditures for the Education Protection Account.

FINANCIAL SUMMARY: A positive certification reflects that the district will have a positive General Fund balance and a positive cash balance for the current year and two subsequent years. The following chart shows the multi-year projected budget for the Unrestricted General Fund. A description of the assumptions for the 2013/14 Proposed Budget, and factors affecting the multi-year projections for 2014/15 and 2015/16, is presented starting on page two. The multi-year projection assumes the district will maintain a minimum reserve level of no less than 6.0% for all years.

	<u>Projected</u> <u>2012/13</u>	<u>Proposed</u> <u>2013/14</u>	<u>Projected</u> <u>2014/15</u>	<u>Projected</u> <u>2015/16</u>
Ongoing Funds				
Revenues	\$417.75	\$434.59	\$440.37	\$447.07
- Expenses, Sources/Uses	\$411.85	\$446.08	\$449.21	\$447.87
Ongoing Net Change in Fund Balance	\$5.90	(\$11.49)	(\$8.84)	(\$0.80)
One-Time Funds				
Revenues	\$0.00	\$0.00	\$0.00	\$0.00
- One-Time Expenses	\$7.72	\$12.93	\$0.00	\$0.00
One Time Net Change in Fund Balance	(\$7.72)	(\$12.93)	\$0.00	\$0.00
Total Unrestricted General Fund:				
Beginning Balance	\$74.75	\$72.93	\$48.51	\$39.67
Ending Balance	\$72.93	\$48.51	\$39.67	\$38.87
Cash, Inventory, Prepaid Assets	\$1.67	\$1.67	\$1.67	\$1.67
Reserve for One-Time Expenses and Carryover	\$2.34			
Net Unrestricted General Fund Balance:	\$68.92	\$46.84	\$38.00	\$37.20
Change in Reserve	\$5.78	(\$22.08)	(\$8.84)	(\$0.80)
Reserve level	11.11%	7.18%	6.04%	6.01%

PREPARED BY: <i>Jacqui Canfield</i> Jacqui Canfield, Executive Officer of Fiscal Services <i>(Signature Required)</i>	DIVISION: Administrative Services PHONE: 457-3907
DIVISION APPROVAL: Ruth F. Quinto, Deputy Superintendent <i>(Signature Required by Associate Superintendent)</i>	SUPERINTENDENT APPROVAL: <i>[Signature]</i>

General Comments Regarding the Proposed Budget for 2013/14

The 2013/14 Proposed Budget includes recommendations that continue to balance the Board of Education's investment in educational programs for students, employee compensation, and fiscal responsibility with responsible financial reserves. The district's proposed budget for 2013/14 keeps at the forefront the Board's Core Beliefs and Commitments and Adopted Goals.

Fresno County Office of Education (FCOE) provided guidance in May 2013 that outlined the assumptions school districts should follow while preparing their proposed budget:

- For the revenue estimates, FCOE provided two recommendations: utilize the School Services Dartboard with a funded COLA of 1.565% for 2013/14 and decreasing the deficit factor to 18.997%, or each district could estimate funds to be received through the proposed Local Control Funding Formula (LCFF). FCOE also recommends that districts create a contingency plan in case the LCFF is not implemented for 2013/14
 - Based on the preliminary estimates from School Services, the Proposed Budget includes additional revenues; \$306 per ADA
- Funded COLAs of 1.8% and 2.2% for 2014/15 and 2015/16, respectively
- FCOE is recommending, at a minimum, a 2% Reserve Level
- In the May Revision, the Governor has proposed paying down the deferrals by an additional \$2.5 billion which will improve the cash position for 2013/14. In addition, the Education Protection Account funds will be received on a quarterly basis. In 2012/13, these funds will be paid at the end of June
- Option to continue utilizing the Mandated Block Grant which is proposed to include two additional mandates
- Assumes the State will backfill the federal special education sequestration cut
- In addition, while current legislation sunsets class size reduction flexibility in 2013/14, the multi-year assumes the same level of flexibility for all years

While current legislation sunsets class size reduction flexibility in 2013/14, and Tier III flexibility sunsets in 2014/15, the 2013/14 Proposed Budget assumes the same level of flexibility for all years.

Estimates for 2012/13

In preparation of the 2013/14 Proposed Budget, an analysis was completed to estimate the 2012/13 ending balance. The Second Interim projected a net Unrestricted General Fund ending balance of \$64.80 million. The revised projected net Unrestricted General Fund ending balance is \$68.92 million. The difference is due mainly to anticipated savings for the new programs implemented this year.

Proposed Budget for 2013/14

Revenue Limit – As mentioned earlier, the 2013/14 Proposed Budget assumes the State Revenue Limit COLA of 1.565% for 2013/14 is funded and the “deficit” decreases to 18.997%.

Mandate Block Grant – The May Revision proposes to include two additional mandates into a block grant that is funded on a per ADA basis. The proposed budget includes \$3 million in ongoing revenues for this block grant which is an increase of \$1.25 million.

Tier III Flexible Revenues – In 2008/09 the State's budget identified several categorical programs as “Tier III” meaning the programs' requirements were lifted, and the funding is flexible through 2014/15. As mentioned at the May 22, 2013 Board meeting, the District

receives \$44 million in Tier III flexible funds and the proposed budget is utilizing approximately \$35 million from the Tier III flexible programs towards Unrestricted General Fund activities to assist with funding instruction and instructional support. Funding for the following programs have been utilized for Unrestricted General Fund activities:

- Adult Education
- Arts & Music Block Grant
- Cal-Safe Child Care
- Cal-Safe Supportive Services
- CAHSEE Intensive Instruction
- California Peer Assistance & Review
- Certificated Staff Mentoring Program
- Community-Based Tutoring Grant
- Deferred Maintenance
- Gifted and Talented Education
- Instructional Materials Realignment
- Mathematics & Reading Professional Dev.
- National Board Certified Teachers
- Ninth Grade Class Size Reduction
- Physical Education Teacher Incentive Grants
- Professional Development Block Grant
- Pupil Retention Block Grant
- Restricted Routine Maintenance
- School & Library Improvement
- School Counseling Supplemental
- School Safety & Violence Prevention
- Staff Development: Principals
- Summer School
- Targeted Instruction Improvement Block Grant
- Teacher Credentialing Block Grant

Education Protection Account - As required by the passage of Proposition 30 in November 2012, a public hearing must be conducted to discuss and approve utilization of Education Protection Account (EPA) funds for the 2013/14 fiscal year. This public hearing may be conducted with the budget public hearing. All K-12 local agencies have the sole authority to determine how the funds are spent as long as the salaries and benefits are not used for administrators or any other administrative costs (as determined through the account code structure).

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, and the additional cost of the audit would be an allowable expense from the EPA. If EPA funds are not expended in accordance with the requirements of Proposition 30, civil or criminal penalties could be incurred.

In 2012/13 the EPA funds represented 20% of the revenue limit funds. For 2013/14, the EPA funds are estimated to be 16% of the revenue limit funds. For Fresno Unified that equates to \$58.9 million and for Sunset Charter \$197,389. All funds will be used to support teacher salaries and benefit costs.

Aligned Instructional System – In preparation for the 2013/14 Proposed Budget, the School Leadership Division evaluated the Targeted Improvement Action items supported by categorical funds. These initiatives total \$25.8 million for 2013/14. The following information summarizes the improvement actions by school level:

The Elementary School Aligned Instructional System items include:

- Instructional coaches
- Lead teachers
- Noontime assistant support
- Support for magnet programs
- Administrative support

The total cost for all funding sources is \$11.4 million.

The Middle School Aligned Instructional System items include:

- Transition teachers
- Lead teachers
- Counselors
- Instructional coaches
- Categorical learning coordinators
- ELA/Math intervention teachers
- Support for magnet programs
- Campus culture personnel

The total cost for all funding sources is \$5.5 million.

The High School Aligned Instructional System items include:

- Counselors
- Instructional coaches
- Lead teachers
- ELA/Math intervention teachers
- Corrective reading/intervention
- Support for magnet programs
- Activity and athletic directors
- Administrative support
- Sophomore online learning
- Police officers

The total cost for all funding sources is \$8.9 million.

Teaching Position for Grades 4-12 – The 2013/14 budget includes decreasing the class size by one in grades 4-12 as per the Fresno Teachers Association collective bargaining agreement equating to an increase of \$2.6 million.

School Site Funds - The 2013/14 budget includes \$22.5 million to support school site allocation of \$15.9 million, instructional and library supplies of \$2.7 million and extra-curricular/co-curricular funds of \$4.1 million.

Regionalization – In 2013/14, the focus of the regions will be to create and sustain high-performing Accountable Communities that drive rigorous instruction within the structure of Classroom Foundations. Regions will align their professional learning, specifically regarding Common Core. Also, every region will be focused on expanding early learning throughout the district, and to expand the opportunities for our middle school students. The 2013/14 includes \$500,000 to support the regional meetings.

Professional Learning – In support of implementing Common Core Standards the 2013/14 budget include \$1.3 million in support of the professional learning to be provided to teachers. This same level of support is also included in the multi-year for 2014/15. The support for these activities is from the State Common Core one-time funds as proposed in the May Revise.

Early Learning – The 2013/14 budget includes funds in support of Board actions to offer early learning opportunities for students.

Pre-K Classrooms - In September 2012, the Board approved \$7.4 million to expand pre-school opportunities for students. The implementation started in 2012/13 school year and continues in 2013/14. A total of 36 more classrooms will be added and increases the number of school sites from 51 to 58 school sites offering pre-K classrooms.

Transitional Kindergarten – In 2011/12, two elementary sites implemented Transitional Kindergarten. In 2012/13, over half of the elementary sites will also implement the program at their school. For 2013/14, Transitional Kindergarten will be offered at 62 elementary sites. Sunset and Bullard Talent will not offer Transitional Kindergarten due to their specialized programs. An increase of \$283,000 is provided to support an instructional aide in these classrooms and \$1.2 million to provide transitional teacher position at schools with a projected lower enrollment.

Contractual Kindergarten – In 2012/13, 20 sites provided the maximum instructional time for students. In 2013/14, additional 43 sites will also provide an additional hour a day for students. An increase of \$115,000 is provided to support additional noon-time assistants at the schools.

Middle School Opportunities – In September 2012, the Board approved \$4.4 million to increase opportunities for middle school students. The redesign instructional program will provide every student the opportunities to take a language other than English, a music, visual or performing arts class, and career technical education pathway class during the school day. The new design will provide personalized instruction to meet student needs, including intervention and acceleration within the school day. An additional 46 teachers are provided to support the program.

Middle School Academic and Social/Emotional Counselors – The 2013/14 budget includes an increase \$515,000 to provide additional social and emotional support for the middle schools and K-8 schools as well as academic counseling support.

Athletic/Campus Culture Directors – The 2013/14 budget includes \$500,000 to support full-time athletic and campus culture director positions at the high schools.

Music Program – The 2013/14 budget includes \$1 million in ongoing funds to support the music program, especially at the elementary school level. The \$1 million in one-time funds for musical instruments that the Board approved in 2012/13 have been spent.

Special Education – The 2013/14 budget includes an increase of \$500,000 to support 7.56 positions for a diagnostic program at Eaton, and proper oversight of special education programs.

Prevention and Intervention – The 2013/14 budget includes an increase of \$300,000 in support of the student records personnel and home and hospital program.

Custodial Operations – The 2013/14 budget includes an ongoing allocation of \$1.4 million to support of an increase in utilities, 3.5 positions for custodial, and grounds maintenance positions.

Maintenance – The 2013/14 budget includes \$568,000 to support eight permanent positions in place of temporary employees for specific trades, based on the greatest need for service, an increase for maintenance supplies and fuel.

Transportation – The 2013/14 budget includes the six additional positions that decreased the walking distance from 2 miles to 1.5 miles at both the middle and high school level. Ongoing funds of \$95,000 are included for an increase in the First Student contract and fuel costs.

Technology – The 2013/14 budget includes an additional \$500,000 in support of the technology projects including; the student information system, network management, and financial system.

Grants – The 2013/14 budget includes an increase of \$98,000 in support of a general grants project manager.

Human Resources – The 2013/14 budget includes an increase of \$224,000 for one new position and increase in advertising, contracts and travel costs.

Graduation Task Force – The 2013/14 budget includes \$2 million to implement the recommendations of the Graduation Task Force to increase the number of graduates and decrease the number of dropouts. These funds are programmed to support the outreach to parents by Parent University, increase the support for the Men’s and Women’s Alliance, and the Restorative Justice program.

Career Readiness – An ongoing allocation of \$500,000 is provided to increase career readiness as approved by the Board in September 2012.

Carryover of One-Time Funds – In the 2013/14 budget, \$2.3 million in one-time funds is programmed for the financial system upgrade, math professional development, implementation of the International Baccalaureate middle school program, school site MAA incentive and school donations.

One-Time Allocations - The 2013/14 budget includes \$2.6 million for the following one-time allocations:

- \$875,000 to assist Roosevelt as they transition out of the QEIA program
- \$637,000 for School Improvement Grant schools as they transition out of the program
- \$450,000 for 150 teachers to participate in the National Board Certification program
- \$200,000 to implement technology solutions for Human Resources processes
- \$180,000 for Transportation to purchase a hoist, van and security cameras
- \$105,000 for Student Records to scan and store student records electronically
- \$71,000 for Health Services to catch up on Medi-Cal billing
- \$75,000 for Maintenance to replace a wood chipper and tractor

High School Facilities – The 2013/14 budget includes \$8 million in one-time funds for facility improvements at the high schools from the Unrestricted General Fund.

District Health Contribution – In accordance with the current employee bargaining agreements, the district’s contribution level will be at \$13,649 per employee participant.

District Workers’ Compensation – As previously reported, the benefit rate for Workers’ Compensation is being funded to increase the reserve level in 2013/14 to 63% at the end of 2013/14 and continue the level of funding to increase the reserve level to 70% in 2015/16.

District Liability Rate – The Liability rate will remain at the same level as in 2012/13, which has remained the same since fiscal year 2007/08.

Unrestricted Multi-Year Projections – COLAs utilized for revenue limit assumptions include a state COLA of 1.8% and 2.2% for 2014/15 and 2015/16, respectively. Regarding enrollment, the district has been in declining enrollment for the past several years. However, this trend seems to have leveled out. The 2013/14 District Revenue Limit is projected to be funded on the April 2014 P-2 attendance report. The multi-year projection also assumes the district’s attendance will also be funded based on the current year. For 2014/15 and 2015/16, ADA is projected to be 100 less than in 2013/14.

GASB 45 - Starting in 2007/08, the district is required to accrue expenses and liabilities related to the lifetime medical benefits. In 2005, the Fresno County Office of Education required the district to develop a plan to fund the liability. The plan calls for annual contributions toward the lifetime liability from the Health Fund and from the Unrestricted General Fund. However, as mentioned in the Adopted Budget proceedings and as outlined in the Board Reserve policy, due to the state economic crisis, contributions from the Unrestricted General Fund have been suspended. However, the Health Fund continues to contribute to this liability annually. The GASB 45 reserve is estimated at \$18.6 million at June 30, 2014.

Sunset Charter School – Sunset charter is Fresno Unified’s only dependent charter. The California Department of Education requires all school districts to report dependent charter in the Charter School Fund.

Cash Flow Report – The SACS report includes a two year Cash Flow report. The Cash Flow Report utilizes FCOE guidance for the distribution of State funds and projects a positive cash balance of \$14 million on June 30, 2014. The positive cash balance will be achieved by utilizing an inter-fund loan in June 2014 of \$5 million.

Reserve Levels – As previously reported to the Board, the district has six types of reserves. The following table lists the current projected 2012/13 reserve levels and the plans to change to the reserve level for the 2013/14 fiscal year.

Reserve Type (in millions)	Estimated 2012/13	Planned Change	Proposed 2013/14	Recommended Level 2013/14
Unrestricted General Fund	\$68.92	\$(22.08)	\$46.84	\$ 46.84
Workers' Compensation	\$20.03	\$ 1.57	\$21.60	\$ 34.38 ⁽³⁾
General Liability Reserve	\$ 0.74	\$ 0.00	\$ 0.74	\$ 0.74 ⁽³⁾
Health Fund IBNP ⁽¹⁾	\$16.80	\$ 0.00	\$16.80	\$ 16.80 ⁽³⁾
Retiree Lifetime Health Liability	\$17.60	\$ 1.00	\$18.60	\$981.00 ⁽³⁾
Health Fund Unencumbered Reserves	\$23.82	\$ (1.06)	\$22.76	\$ 26.34 ⁽²⁾

⁽¹⁾ IBNP is an acronym for "Incurred But Not Paid" claims

⁽²⁾ Recommended level is provided by the Joint Health Management Board contracted consultant

⁽³⁾ Recommended level is provided by actuarial study

A full copy of the Fresno Unified School District's 2013/14 Proposed Budget is available in the Board of Education office, the Fiscal Services Department, and on the Fiscal Services website at the following link:

<http://www.fresnounified.org/dept/fiscalservices/Pages/Default.aspx>

A summary of all budgets is shown on the following page.

Attachment: SACS report

**Fresno Unified School District
 2013-14 Proposed Budget Summary**

Fund Name	Estimated Beginning Balance	Estimated Revenues	Estimated Expenditures	Other Financing Sources	Estimated Ending Fund Balance
General Fund Unrestricted	\$ 72,928,312	\$ 434,560,289	\$ 404,777,091	\$ (54,206,544)	\$ 48,504,966
General Fund Restricted	\$ 7,697,547	\$ 182,638,960	\$ 241,150,655	\$ 50,814,150	\$ 2
Total General Fund	\$ 80,625,859	\$ 617,199,249	\$ 645,927,746	\$ (3,392,394)	\$ 48,504,968

Adult Education Fund	\$ 574,909	\$ 2,226,019	\$ 5,845,514	\$ 3,417,145	\$ 372,559
Child Development Fund	\$ 40,783	\$ 6,832,215	\$ 6,872,997	\$ -	\$ 1
Deferred Maintenance Fund	\$ 3,121,363	\$ 10,000	\$ 6,487,772	\$ 3,356,409	\$ -
Developer Fee Fund	\$ 6,602,839	\$ 1,786,254	\$ 5,121,586	\$ (24,751)	\$ 3,242,756

Adult Ed Blg Fund	\$ 2,104,388	\$ 15,281	\$ -	\$ -	\$ 2,119,669
Measure K - Series G Fund (Refunding)	\$ 13,020,265	\$ 100,000	\$ 27,000	\$ (13,093,265)	\$ -
Measure Q Series B Fund	\$ 17,715,015	\$ 250,000	\$ 18,000	\$ (17,947,015)	\$ -
Total Building Funds	\$ 32,839,668	\$ 365,281	\$ 45,000	\$ (31,040,280)	\$ 2,119,669

County School Facility Fund	\$ 41,529,064	\$ 19,377,815	\$ 88,590,750	\$ 27,683,871	\$ -
Special Reserve for Capital Outlay	\$ 6,974,834	\$ 38,000	\$ -	\$ -	\$ 7,012,834
Total Bond Int and Redemption	\$ 28,880,796	\$ 29,135,928	\$ 29,145,969	\$ 15,041	\$ 28,885,796
Cafeteria Fund	\$ 12,776,170	\$ 41,037,398	\$ 43,221,795	\$ -	\$ 10,591,773

Health Fund	\$ 41,424,397	\$ 112,639,646	\$ 112,695,562	\$ -	\$ 41,368,481
Liability Fund	\$ 582,778	\$ 3,040,130	\$ 3,352,528	\$ -	\$ 270,380
Workers' Compensation Fund	\$ (11,709,329)	\$ 8,651,303	\$ 7,076,583	\$ -	\$ (10,134,609)
Defined Benefits Fund	\$ 8,887,979	\$ 945,413	\$ 590,000	\$ -	\$ 9,243,392
Total Internal Service Funds	\$ 39,185,825	\$ 125,276,492	\$ 123,714,673	\$ -	\$ 40,747,644
TOTALS	\$ 253,152,110	\$ 843,284,651	\$ 954,973,802	\$ 15,041	\$ 141,478,000

Charter Schools	Estimated Beginning Balance	Estimated Revenues	Estimated Expenditures	Other Financing Sources	Estimated Ending Fund Balance	Estimated ADA
A Civil Entrepreneur Leadership	\$ 34,780	\$ 1,444,106	\$ 1,345,053	\$ -	\$ 133,833	159.80
Charter G. Woodson Public Charter	\$ 799,756	\$ 2,363,501	\$ 2,301,014	\$ (25,000)	\$ 837,243	300.00
Kepler*	\$ -	\$ -	\$ -	\$ -	\$ -	229.90
Morris E. Dailey	\$ 1,025,038	\$ 2,237,519	\$ 2,149,690	\$ -	\$ 1,112,867	356.00
School of Unlimited Learning	\$ -	\$ 1,881,639	\$ 1,881,639	\$ -	\$ -	200.00
Sierra	\$ 2,023,204	\$ 4,726,727	\$ 4,716,230	\$ -	\$ 2,033,701	650.00
Sunset	\$ 102,494	\$ 1,471,599	\$ 1,553,697	\$ -	\$ 20,396	237.00
University High	\$ 2,039,637	\$ 3,641,455	\$ 3,766,165	\$ -	\$ 1,914,927	471.86
Valley Arts And Sciences	\$ 751,079	\$ 2,386,717	\$ 2,230,594	\$ -	\$ 907,202	280.15
Valley Preparatory Academy	\$ 648,478	\$ 2,348,914	\$ 2,294,939	\$ -	\$ 702,453	309.70

*Proposed Budget forthcoming

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	G	G
12	Child Development Fund	G	G
13	Cafeteria Special Revenue Fund		
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		
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	G	
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund	G	G
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund	G	G
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
76A	Changes in Assets and Liabilities (Warrant/Pass-Through)		
95A	Changes in Assets and Liabilities (Student Body)		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets		
CASH	Cashflow Worksheet		S
CB	Budget Certification		S
CC	Workers' Compensation Certification		S
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	G	
CEB	Current Expense Formula/Minimum Classroom Comp. - Budget		G
CHG	Change Order Form		
DEBT	Schedule of Long-Term Liabilities		
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	G	

G = General Ledger Data; S = Supplemental Data

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

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) Revenue Limit Sources		8010-8099	339,524,380.00	12,182,665.00	351,707,045.00	354,681,787.00	12,103,094.00	366,784,881.00	4.3%
2) Federal Revenue		8100-8299	201,138.00	93,590,350.00	93,791,488.00	201,138.00	81,179,458.00	81,380,596.00	-13.2%
3) Other State Revenue		8300-8599	72,925,662.00	82,895,722.00	155,821,384.00	75,204,461.00	81,394,179.00	156,598,640.00	0.5%
4) Other Local Revenue		8600-8799	5,033,893.00	9,533,592.00	14,567,485.00	4,472,903.00	7,962,229.00	12,435,132.00	-14.6%
5) TOTAL, REVENUES			417,685,073.00	198,202,329.00	615,887,402.00	434,560,289.00	182,638,960.00	617,199,249.00	0.2%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	194,391,656.00	95,368,510.00	289,760,166.00	208,006,314.00	91,834,056.00	299,840,370.00	3.5%
2) Classified Salaries		2000-2999	45,770,263.00	41,799,192.00	87,569,455.00	51,196,016.00	38,734,778.00	89,930,794.00	2.7%
3) Employee Benefits		3000-3999	85,832,262.00	58,514,519.00	144,346,781.00	99,089,654.00	48,463,138.00	147,552,792.00	2.2%
4) Books and Supplies		4000-4999	8,318,444.00	21,462,636.00	29,781,080.00	11,211,165.00	25,403,601.00	36,614,766.00	22.9%
5) Services and Other Operating Expenditures		5000-5999	32,188,498.00	25,443,564.00	57,632,062.00	34,329,559.00	28,493,239.00	62,822,798.00	9.0%
6) Capital Outlay		6000-6999	115,855.00	785,188.00	901,043.00	8,180,397.00	501,731.00	8,682,128.00	863.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,142,881.00	1,226,211.00	2,369,092.00	664,823.00	1,352,613.00	2,017,436.00	-14.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(7,468,391.00)	6,142,759.00	(1,325,632.00)	(7,900,837.00)	6,367,499.00	(1,533,338.00)	15.7%
9) TOTAL, EXPENDITURES			360,291,468.00	250,742,579.00	611,034,047.00	404,777,091.00	241,150,655.00	645,927,746.00	5.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			57,393,605.00	(52,540,250.00)	4,853,355.00	29,783,198.00	(58,511,695.00)	(28,728,497.00)	-691.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	64,821.00	3,356,409.00	3,421,230.00	24,751.00	3,356,409.00	3,381,160.00	-1.2%
b) Transfers Out		7600-7629	6,167,145.00	3,356,409.00	9,523,554.00	3,417,145.00	3,356,409.00	6,773,554.00	-28.9%
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	(53,110,190.00)	53,110,190.00	0.00	(50,814,150.00)	50,814,150.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(59,212,514.00)	53,110,190.00	(6,102,324.00)	(54,206,544.00)	50,814,150.00	(3,392,394.00)	-44.4%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,818,909.00)	569,940.00	(1,248,969.00)	(24,423,346.00)	(7,697,545.00)	(32,120,891.00)	2471.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	74,747,220.88	7,127,607.05	81,874,827.93	72,928,311.88	7,697,547.05	80,625,858.93	-1.5%
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)			74,747,220.88	7,127,607.05	81,874,827.93	72,928,311.88	7,697,547.05	80,625,858.93	-1.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			74,747,220.88	7,127,607.05	81,874,827.93	72,928,311.88	7,697,547.05	80,625,858.93	-1.5%
2) Ending Balance, June 30 (E + F1e)			72,928,311.88	7,697,547.05	80,625,858.93	48,504,965.88	2.05	48,504,967.93	-39.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	83,214.39	0.00	83,214.39	83,214.39	0.00	83,214.39	0.0%
Stores		9712	1,544,924.87	0.00	1,544,924.87	1,544,924.87	0.00	1,544,924.87	0.0%
Prepaid Expenditures		9713	39,637.00	0.00	39,637.00	39,637.00	0.00	39,637.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	7,697,547.05	7,697,547.05	0.00	2.05	2.05	-100.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	2,340,887.00	0.00	2,340,887.00	0.00	0.00	0.00	-100.0%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	68,919,648.62	0.00	68,919,648.62	46,837,189.62	0.00	46,837,189.62	-32.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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

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	242,292,134.00	0.00	242,292,134.00	268,348,280.00	0.00	268,348,280.00	10.8%
Education Protection Account State Aid - Current Year		8012	70,221,297.00	0.00	70,221,297.00	58,946,506.00	0.00	58,946,506.00	-16.1%
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	719,956.00	0.00	719,956.00	673,272.00	0.00	673,272.00	-6.5%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	251,868.00	0.00	251,868.00	517,295.00	0.00	517,295.00	105.4%
County & District Taxes Secured Roll Taxes		8041	46,234,493.00	0.00	46,234,493.00	45,906,240.00	0.00	45,906,240.00	-0.7%
Unsecured Roll Taxes		8042	2,764,783.00	0.00	2,764,783.00	2,696,722.00	0.00	2,696,722.00	-2.5%
Prior Years' Taxes		8043	46,544.00	0.00	46,544.00	118,913.00	0.00	118,913.00	155.5%
Supplemental Taxes		8044	335,078.00	0.00	335,078.00	449,406.00	0.00	449,406.00	34.1%
Education Revenue Augmentation Fund (ERAF)		8045	(9,792,425.00)	0.00	(9,792,425.00)	(9,447,435.00)	0.00	(9,447,435.00)	-3.5%
Community Redevelopment Funds (SB 617/699/1992)		8047	222,076.00	0.00	222,076.00	203,285.00	0.00	203,285.00	-8.5%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	3,180.00	0.00	3,180.00	3,180.00	0.00	3,180.00	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			353,298,984.00	0.00	353,298,984.00	368,415,664.00	0.00	368,415,664.00	4.3%
Revenue Limit Transfers									
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(12,182,665.00)		(12,182,665.00)	(12,103,094.00)		(12,103,094.00)	-0.7%
Continuation Education ADA Transfer	2200	8091		0.00	0.00		0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091		361,588.00	361,588.00		361,588.00	361,588.00	0.0%
Special Education ADA Transfer	6500	8091		11,821,077.00	11,821,077.00		11,741,506.00	11,741,506.00	-0.7%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	741,824.00	0.00	741,824.00	664,252.00	0.00	664,252.00	-10.5%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(2,333,763.00)	0.00	(2,333,763.00)	(2,295,035.00)	0.00	(2,295,035.00)	-1.7%
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			339,524,380.00	12,182,665.00	351,707,045.00	354,681,787.00	12,103,094.00	366,784,881.00	4.3%
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	13,887,445.00	13,887,445.00	0.00	13,179,185.00	13,179,185.00	-5.1%
Special Education Discretionary Grants		8182	0.00	1,764,874.00	1,764,874.00	0.00	1,710,111.00	1,710,111.00	-3.1%
Child Nutrition Programs		8220	0.00	1,567,384.00	1,567,384.00	0.00	1,567,384.00	1,567,384.00	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	1,045,279.00	1,045,279.00	0.00	638,383.00	638,383.00	-38.9%
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		50,180,692.00	50,180,692.00		46,319,995.00	46,319,995.00	-7.7%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290		48,135.00	48,135.00		98,357.00	98,357.00	104.3%
NCLB: Title II, Part A, Teacher Quality	4035	8290		6,627,394.00	6,627,394.00		6,772,388.00	6,772,388.00	2.2%
NCLB: Title III, Immigrant Education Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		2,046,587.00	2,046,587.00		2,175,102.00	2,175,102.00	6.3%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290		12,515,722.00	12,515,722.00		4,129,825.00	4,129,825.00	-67.0%
Vocational and Applied Technology Education	3500-3699	8290		953,835.00	953,835.00		953,835.00	953,835.00	0.0%
Safe and Drug Free Schools	3700-3799	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	201,138.00	2,953,003.00	3,154,141.00	201,138.00	3,634,893.00	3,836,031.00	21.6%
TOTAL, FEDERAL REVENUE			201,138.00	93,590,350.00	93,791,488.00	201,138.00	81,179,458.00	81,380,596.00	-13.2%
OTHER STATE REVENUE									
Other State Apportionments									
Community Day School Additional Funding Current Year	2430	8311		216,837.00	216,837.00		216,837.00	216,837.00	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		35,028,972.00	35,028,972.00		35,861,233.00	35,861,233.00	2.4%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
Home-to-School Transportation	7230	8311		3,055,584.00	3,055,584.00		3,295,110.00	3,295,110.00	7.8%
Economic Impact Aid	7090-7091	8311		22,100,571.00	22,100,571.00		22,100,571.00	22,100,571.00	0.0%
Spec. Ed. Transportation	7240	8311		1,102,387.00	1,102,387.00		1,102,387.00	1,102,387.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	1,105,771.00	1,105,771.00	0.00	1,105,771.00	1,105,771.00	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	15,505,938.00	0.00	15,505,938.00	15,339,933.00	0.00	15,339,933.00	-1.1%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	1,887,224.00	0.00	1,887,224.00	3,111,118.00	0.00	3,111,118.00	64.9%
Lottery - Unrestricted and Instructional Materials		8560	9,262,675.00	2,219,790.00	11,482,465.00	9,117,596.00	2,205,870.00	11,323,466.00	-1.4%
Tax Relief Subventions									

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		3,789,488.00	3,789,488.00		3,789,488.00	3,789,488.00	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		9,037,920.00	9,037,920.00		6,588,400.00	6,588,400.00	-27.1%
All Other State Revenue	All Other	8590	46,269,825.00	5,238,402.00	51,508,227.00	47,635,814.00	5,128,512.00	52,764,326.00	2.4%
TOTAL, OTHER STATE REVENUE			72,925,662.00	82,895,722.00	155,821,384.00	75,204,461.00	81,394,179.00	156,598,640.00	0.5%

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	792,169.00	792,169.00	0.00	236,527.00	236,527.00	-70.1%
Penalties and Interest from									
Delinquent Non-Revenue									
Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	42,928.00	0.00	42,928.00	42,928.00	0.00	42,928.00	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	269,800.00	0.00	269,800.00	269,800.00	0.00	269,800.00	0.0%
Interest		8660	195,620.00	0.00	195,620.00	200,000.00	0.00	200,000.00	2.2%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677		600,000.00	600,000.00		600,000.00	600,000.00	0.0%
Interagency Services	All Other	8677	0.00	1,962,600.00	1,962,600.00	0.00	2,471,171.00	2,471,171.00	25.9%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	738,027.00	0.00	738,027.00	738,027.00	0.00	738,027.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	3,787,518.00	6,178,823.00	9,966,341.00	3,222,148.00	4,654,531.00	7,876,679.00	-21.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,033,893.00	9,533,592.00	14,567,485.00	4,472,903.00	7,962,229.00	12,435,132.00	-14.6%
TOTAL, REVENUES			417,685,073.00	198,202,329.00	615,887,402.00	434,560,289.00	182,638,960.00	617,199,249.00	0.2%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	171,174,189.00	64,633,523.00	235,807,712.00	178,823,554.00	61,814,484.00	240,638,038.00	2.0%
Certificated Pupil Support Salaries		1200	3,259,888.00	14,039,102.00	17,298,990.00	5,046,482.00	12,534,969.00	17,581,451.00	1.6%
Certificated Supervisors' and Administrators' Salaries		1300	19,756,782.00	14,273,112.00	34,029,894.00	23,954,303.00	11,901,895.00	35,856,198.00	5.4%
Other Certificated Salaries		1900	200,797.00	2,422,773.00	2,623,570.00	181,975.00	5,582,708.00	5,764,683.00	119.7%
TOTAL, CERTIFICATED SALARIES			194,391,656.00	95,368,510.00	289,760,166.00	208,006,314.00	91,834,056.00	299,840,370.00	3.5%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	1,594,469.00	16,166,015.00	17,760,484.00	3,821,032.00	14,978,974.00	18,800,006.00	5.9%
Classified Support Salaries		2200	21,127,199.00	18,926,755.00	40,053,954.00	23,003,814.00	16,953,826.00	39,957,640.00	-0.2%
Classified Supervisors' and Administrators' Salaries		2300	4,823,435.00	2,074,436.00	6,897,871.00	5,221,875.00	2,074,894.00	7,296,769.00	5.8%
Clerical, Technical and Office Salaries		2400	16,756,981.00	3,967,312.00	20,724,293.00	17,769,892.00	3,979,361.00	21,749,253.00	4.9%
Other Classified Salaries		2900	1,468,179.00	664,674.00	2,132,853.00	1,379,403.00	747,723.00	2,127,126.00	-0.3%
TOTAL, CLASSIFIED SALARIES			45,770,263.00	41,799,192.00	87,569,455.00	51,196,016.00	38,734,778.00	89,930,794.00	2.7%
EMPLOYEE BENEFITS									
STRS		3101-3102	15,617,726.00	7,410,513.00	23,028,239.00	17,072,815.00	7,472,127.00	24,544,942.00	6.6%
PERS		3201-3202	4,831,474.00	3,933,491.00	8,764,965.00	5,317,866.00	3,798,054.00	9,115,920.00	4.0%
OASDI/Medicare/Alternative		3301-3302	6,116,493.00	4,409,410.00	10,525,903.00	6,788,321.00	4,039,966.00	10,828,287.00	2.9%
Health and Welfare Benefits		3401-3402	36,159,917.00	22,496,164.00	58,656,081.00	39,932,386.00	20,752,454.00	60,684,840.00	3.5%
Unemployment Insurance		3501-3502	2,765,485.00	1,598,403.00	4,363,888.00	238,660.00	759,302.00	997,962.00	-77.1%
Workers' Compensation		3601-3602	3,975,277.00	2,233,195.00	6,208,472.00	5,181,349.00	2,508,127.00	7,689,476.00	23.9%
OPEB, Allocated		3701-3702	14,772,681.00	9,216,302.00	23,988,983.00	16,312,402.00	8,525,650.00	24,838,052.00	3.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	284,597.00	392,163.00	676,760.00	195,912.00	411,231.00	607,143.00	-10.3%
Other Employee Benefits		3901-3902	1,308,612.00	6,824,878.00	8,133,490.00	8,049,943.00	196,227.00	8,246,170.00	1.4%
TOTAL, EMPLOYEE BENEFITS			85,832,262.00	58,514,519.00	144,346,781.00	99,089,654.00	48,463,138.00	147,552,792.00	2.2%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	6,536.00	1,277,439.00	1,283,975.00	3,103.00	1,024,166.00	1,027,269.00	-20.0%
Books and Other Reference Materials		4200	55,299.00	1,478,800.00	1,534,099.00	0.00	1,418,415.00	1,418,415.00	-7.5%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Materials and Supplies		4300	6,358,515.00	15,015,554.00	21,374,069.00	10,482,546.00	19,645,425.00	30,127,971.00	41.0%
Noncapitalized Equipment		4400	1,898,094.00	2,167,777.00	4,065,871.00	725,516.00	1,796,370.00	2,521,886.00	-38.0%
Food		4700	0.00	1,523,066.00	1,523,066.00	0.00	1,519,225.00	1,519,225.00	-0.3%
TOTAL, BOOKS AND SUPPLIES			8,318,444.00	21,462,636.00	29,781,080.00	11,211,165.00	25,403,601.00	36,614,766.00	22.9%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	2,004,689.00	16,019,747.00	18,024,436.00	2,031,047.00	17,634,542.00	19,665,589.00	9.1%
Travel and Conferences		5200	381,059.00	814,736.00	1,195,795.00	470,532.00	879,041.00	1,349,573.00	12.9%
Dues and Memberships		5300	115,351.00	4,069.00	119,420.00	120,735.00	600.00	121,335.00	1.6%
Insurance		5400 - 5450	1,890,837.00	1,082,008.00	2,972,845.00	2,043,508.00	970,153.00	3,013,661.00	1.4%
Operations and Housekeeping Services		5500	15,830,275.00	61,923.00	15,892,198.00	16,895,349.00	65,184.00	16,960,533.00	6.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	4,656,196.00	2,382,602.00	7,038,798.00	4,986,298.00	1,973,278.00	6,959,576.00	-1.1%
Transfers of Direct Costs		5710	330,661.00	(330,661.00)	0.00	558,203.00	(558,203.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(184,286.00)	(3,087,977.00)	(3,272,263.00)	(146,457.00)	(3,006,511.00)	(3,152,968.00)	-3.6%
Professional/Consulting Services and Operating Expenditures		5800	6,666,388.00	8,388,473.00	15,054,861.00	6,833,864.00	10,326,894.00	17,160,758.00	14.0%
Communications		5900	497,328.00	108,644.00	605,972.00	536,480.00	208,261.00	744,741.00	22.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			32,188,498.00	25,443,564.00	57,632,062.00	34,329,559.00	28,493,239.00	62,822,798.00	9.0%

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)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	1,002,678.00	0.00	1,002,678.00	New
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	2,131.00	2,131.00	5,820,774.00	0.00	5,820,774.00	273047.5%
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	80,466.00	287,182.00	367,648.00	1,245,945.00	190,231.00	1,436,176.00	290.6%
Equipment Replacement		6500	35,389.00	495,875.00	531,264.00	111,000.00	311,500.00	422,500.00	-20.5%
TOTAL, CAPITAL OUTLAY			115,855.00	785,188.00	901,043.00	8,180,397.00	501,731.00	8,682,128.00	863.6%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	273,598.00	273,598.00	0.00	400,000.00	400,000.00	46.2%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		952,613.00	952,613.00		952,613.00	952,613.00	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	664,823.00	0.00	664,823.00	664,823.00	0.00	664,823.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	478,058.00	0.00	478,058.00	0.00	0.00	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,142,881.00	1,226,211.00	2,369,092.00	664,823.00	1,352,613.00	2,017,436.00	-14.8%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(6,142,759.00)	6,142,759.00	0.00	(6,367,499.00)	6,367,499.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(1,325,632.00)	0.00	(1,325,632.00)	(1,533,338.00)	0.00	(1,533,338.00)	15.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(7,468,391.00)	6,142,759.00	(1,325,632.00)	(7,900,837.00)	6,367,499.00	(1,533,338.00)	15.7%
TOTAL, EXPENDITURES			360,291,468.00	250,742,579.00	611,034,047.00	404,777,091.00	241,150,655.00	645,927,746.00	5.7%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	64,821.00	3,356,409.00	3,421,230.00	24,751.00	3,356,409.00	3,381,160.00	-1.2%
(a) TOTAL, INTERFUND TRANSFERS IN			64,821.00	3,356,409.00	3,421,230.00	24,751.00	3,356,409.00	3,381,160.00	-1.2%
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	3,356,409.00	3,356,409.00	0.00	3,356,409.00	3,356,409.00	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	6,167,145.00	0.00	6,167,145.00	3,417,145.00	0.00	3,417,145.00	-44.6%
(b) TOTAL, INTERFUND TRANSFERS OUT			6,167,145.00	3,356,409.00	9,523,554.00	3,417,145.00	3,356,409.00	6,773,554.00	-28.9%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(53,110,190.00)	53,110,190.00	0.00	(50,814,150.00)	50,814,150.00	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			(53,110,190.00)	53,110,190.00	0.00	(50,814,150.00)	50,814,150.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(59,212,514.00)	53,110,190.00	(6,102,324.00)	(54,206,544.00)	50,814,150.00	(3,392,394.00)	-44.4%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	1,309,735.00	1,233,684.00	-5.8%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	264,496.00	237,915.00	-10.0%
4) Other Local Revenue		8600-8799	2,000.00	0.00	-100.0%
5) TOTAL, REVENUES			1,576,231.00	1,471,599.00	-6.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	777,837.00	825,127.00	6.1%
2) Classified Salaries		2000-2999	152,775.00	162,809.00	6.6%
3) Employee Benefits		3000-3999	330,700.00	345,148.00	4.4%
4) Books and Supplies		4000-4999	32,848.00	40,687.00	23.9%
5) Services and Other Operating Expenditures		5000-5999	179,577.00	179,926.00	0.2%
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			1,473,737.00	1,553,697.00	5.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			102,494.00	(82,098.00)	-180.1%
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)			102,494.00	(82,098.00)	-180.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	102,494.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	102,494.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	102,494.00	New
2) Ending Balance, June 30 (E + F1e)			102,494.00	20,396.00	-80.1%
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	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	102,494.00	20,396.00	-80.1%
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		

July 1 Budget (Single Adoption)
Charter Schools Special Revenue Fund
Expenditures by Object

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	263,042.00	197,389.00	-25.0%
Charter Schools General Purpose Entitlement - State Aid		8015	903,304.00	891,333.00	-1.3%
State Aid - Prior Years		8019	(5,477.00)	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	148,866.00	144,962.00	-2.6%
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			1,309,735.00	1,233,684.00	-5.8%
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	0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%

July 1 Budget (Single Adoption)
Charter Schools Special Revenue Fund
Expenditures by Object

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	122,094.00	104,958.00	-14.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	39,770.00	36,498.00	-8.2%
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	102,632.00	96,459.00	-6.0%
TOTAL, OTHER STATE REVENUE			264,496.00	237,915.00	-10.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,000.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
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	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,000.00	0.00	-100.0%
TOTAL, REVENUES			1,576,231.00	1,471,599.00	-6.6%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	678,285.00	722,168.00	6.5%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	99,552.00	102,959.00	3.4%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			777,837.00	825,127.00	6.1%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	27,786.00	25,799.00	-7.2%
Classified Support Salaries		2200	75,106.00	76,182.00	1.4%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	49,883.00	60,828.00	21.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			152,775.00	162,809.00	6.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	63,141.00	69,073.00	9.4%
PERS		3201-3202	13,981.00	14,843.00	6.2%
OASDI/Medicare/Alternative		3301-3302	22,107.00	24,493.00	10.8%
Health and Welfare Benefits		3401-3402	144,501.00	145,365.00	0.6%
Unemployment Insurance		3501-3502	10,159.00	11,012.00	8.4%
Workers' Compensation		3601-3602	14,568.00	17,720.00	21.6%
OPEB, Allocated		3701-3702	59,013.00	59,370.00	0.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	2,674.00	2,084.00	-22.1%
Other Employee Benefits		3901-3902	556.00	1,188.00	113.7%
TOTAL, EMPLOYEE BENEFITS			330,700.00	345,148.00	4.4%
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	32,848.00	38,687.00	17.8%
Noncapitalized Equipment		4400	0.00	2,000.00	New
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			32,848.00	40,687.00	23.9%

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	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	6,854.00	7,411.00	8.1%
Operations and Housekeeping Services		5500	77,794.00	79,853.00	2.6%
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	254.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	94,675.00	92,662.00	-2.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			179,577.00	179,926.00	0.2%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%

July 1 Budget (Single Adoption)
Charter Schools Special Revenue Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL EXPENDITURES			1,473,737.00	1,553,697.00	5.4%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
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	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,164,569.00	1,133,906.00	-2.6%
3) Other State Revenue		8300-8599	274,649.00	239,615.00	-12.8%
4) Other Local Revenue		8600-8799	852,498.00	852,498.00	0.0%
5) TOTAL, REVENUES			2,291,716.00	2,226,019.00	-2.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,932,958.00	2,152,109.00	11.3%
2) Classified Salaries		2000-2999	1,198,602.00	1,202,090.00	0.3%
3) Employee Benefits		3000-3999	1,273,365.00	1,340,876.00	5.3%
4) Books and Supplies		4000-4999	289,354.00	311,240.00	7.6%
5) Services and Other Operating Expenditures		5000-5999	1,101,436.00	833,645.00	-24.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	5,379.00	5,554.00	3.3%
9) TOTAL, EXPENDITURES			5,801,094.00	5,845,514.00	0.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,509,378.00)	(3,619,495.00)	3.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,917,145.00	3,417,145.00	-12.8%
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			3,917,145.00	3,417,145.00	-12.8%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			407,767.00	(202,350.00)	-149.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	167,141.60	574,908.60	244.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			167,141.60	574,908.60	244.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			167,141.60	574,908.60	244.0%
2) Ending Balance, June 30 (E + F1e)			574,908.60	372,558.60	-35.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	574,908.60	372,558.60	-35.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
No Child Left Behind	3105, 3200, 4045	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	190,257.00	180,744.00	-5.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	974,312.00	953,162.00	-2.2%
TOTAL, FEDERAL REVENUE			1,164,569.00	1,133,906.00	-2.6%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
All Other State Revenue		8590	274,649.00	239,615.00	-12.8%
TOTAL, OTHER STATE REVENUE			274,649.00	239,615.00	-12.8%

July 1 Budget (Single Adoption)
Adult Education Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	4,095.00	4,095.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	291,081.00	291,081.00	0.0%
Interagency Services		8677	219,065.00	219,065.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	338,257.00	338,257.00	0.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			852,498.00	852,498.00	0.0%
TOTAL, REVENUES			2,291,716.00	2,226,019.00	-2.9%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,311,621.00	1,520,458.00	15.9%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	506,078.00	514,391.00	1.6%
Other Certificated Salaries		1900	115,259.00	117,260.00	1.7%
TOTAL, CERTIFICATED SALARIES			1,932,958.00	2,152,109.00	11.3%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	396,943.00	381,017.00	-4.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	744,673.00	776,073.00	4.2%
Other Classified Salaries		2900	56,986.00	45,000.00	-21.0%
TOTAL, CLASSIFIED SALARIES			1,198,602.00	1,202,090.00	0.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	163,923.00	176,915.00	7.9%
PERS		3201-3202	120,316.00	129,044.00	7.3%
OASDI/Medicare/Alternative		3301-3302	117,161.00	123,514.00	5.4%
Health and Welfare Benefits		3401-3402	527,914.00	546,512.00	3.5%
Unemployment Insurance		3501-3502	37,701.00	36,885.00	-2.2%
Workers' Compensation		3601-3602	53,919.00	59,369.00	10.1%
OPEB, Allocated		3701-3702	229,628.00	246,159.00	7.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	16,893.00	15,647.00	-7.4%
Other Employee Benefits		3901-3902	5,910.00	6,831.00	15.6%
TOTAL, EMPLOYEE BENEFITS			1,273,365.00	1,340,876.00	5.3%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	60,482.00	75,000.00	24.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	228,872.00	236,240.00	3.2%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			289,354.00	311,240.00	7.6%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	20,700.00	32,128.00	55.2%
Dues and Memberships		5300	2,600.00	2,600.00	0.0%
Insurance		5400-5450	26,944.00	24,792.00	-8.0%
Operations and Housekeeping Services		5500	263,173.00	259,200.00	-1.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	120,418.00	64,949.00	-46.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	82,091.00	85,358.00	4.0%
Professional/Consulting Services and Operating Expenditures		5800	585,251.00	361,018.00	-38.3%
Communications		5900	259.00	3,600.00	1290.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,101,436.00	833,645.00	-24.3%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

July 1 Budget (Single Adoption)
Adult Education Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	5,379.00	5,554.00	3.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			5,379.00	5,554.00	3.3%
TOTAL, EXPENDITURES			5,801,094.00	5,845,514.00	0.8%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	3,917,145.00	3,417,145.00	-12.8%
(a) TOTAL, INTERFUND TRANSFERS IN			3,917,145.00	3,417,145.00	-12.8%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			3,917,145.00	3,417,145.00	-12.8%

July 1 Budget (Single Adoption)
Adult Education Fund
Expenditures by Function

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,164,569.00	1,133,906.00	-2.6%
3) Other State Revenue		8300-8599	274,649.00	239,615.00	-12.8%
4) Other Local Revenue		8600-8799	852,498.00	852,498.00	0.0%
5) TOTAL, REVENUES			2,291,716.00	2,226,019.00	-2.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		2,025,489.00	2,188,552.00	8.1%
2) Instruction - Related Services	2000-2999		2,673,349.00	2,588,358.00	-3.2%
3) Pupil Services	3000-3999		76,056.00	87,157.00	14.6%
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		122,792.00	124,433.00	1.3%
7) General Administration	7000-7999		5,379.00	5,554.00	3.3%
8) Plant Services	8000-8999		898,029.00	851,460.00	-5.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5,801,094.00	5,845,514.00	0.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(3,509,378.00)	(3,619,495.00)	3.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,917,145.00	3,417,145.00	-12.8%
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			3,917,145.00	3,417,145.00	-12.8%

July 1 Budget (Single Adoption)
Adult Education Fund
Expenditures by Function

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			407,767.00	(202,350.00)	-149.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	167,141.60	574,908.60	244.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			167,141.60	574,908.60	244.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			167,141.60	574,908.60	244.0%
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	574,908.60	372,558.60	-35.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

July 1 Budget (Single Adoption)
Child Development Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,332,914.00	1,224,145.00	-8.2%
3) Other State Revenue		8300-8599	5,571,800.00	5,608,070.00	0.7%
4) Other Local Revenue		8600-8799	36,270.00	0.00	-100.0%
5) TOTAL, REVENUES			6,940,984.00	6,832,215.00	-1.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	3,253,120.00	3,133,079.00	-3.7%
2) Classified Salaries		2000-2999	1,450,699.00	1,506,459.00	3.8%
3) Employee Benefits		3000-3999	1,545,908.00	1,556,299.00	0.7%
4) Books and Supplies		4000-4999	103,998.00	108,430.00	4.3%
5) Services and Other Operating Expenditures		5000-5999	474,679.00	357,551.00	-24.7%
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	195,540.00	211,179.00	8.0%
9) TOTAL, EXPENDITURES			7,023,944.00	6,872,997.00	-2.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(82,960.00)	(40,782.00)	-50.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

July 1 Budget (Single Adoption)
Child Development Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(82,960.00)	(40,782.00)	-50.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	123,742.69	40,782.69	-67.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			123,742.69	40,782.69	-67.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			123,742.69	40,782.69	-67.0%
2) Ending Balance, June 30 (E + F1e)			40,782.69	0.69	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	40,782.69	0.69	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	206,887.00	206,887.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,126,027.00	1,017,258.00	-9.7%
TOTAL, FEDERAL REVENUE			1,332,914.00	1,224,145.00	-8.2%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	11,756.00	11,756.00	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	5,520,044.00	5,556,314.00	0.7%
All Other State Revenue	All Other	8590	40,000.00	40,000.00	0.0%
TOTAL, OTHER STATE REVENUE			5,571,800.00	5,608,070.00	0.7%
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	6,355.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	29,915.00	0.00	-100.0%
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			36,270.00	0.00	-100.0%
TOTAL, REVENUES			6,940,984.00	6,832,215.00	-1.6%

July 1 Budget (Single Adoption)
Child Development Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	3,179,448.00	3,084,511.00	-3.0%
Certificated Pupil Support Salaries		1200	1,724.00	0.00	-100.0%
Certificated Supervisors' and Administrators' Salaries		1300	70,965.00	48,568.00	-31.6%
Other Certificated Salaries		1900	983.00	0.00	-100.0%
TOTAL, CERTIFICATED SALARIES			3,253,120.00	3,133,079.00	-3.7%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	1,257,833.00	1,326,612.00	5.5%
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	192,866.00	179,847.00	-6.8%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,450,699.00	1,506,459.00	3.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	242,158.00	250,395.00	3.4%
PERS		3201-3202	38,819.00	28,423.00	-26.8%
OASDI/Medicare/Alternative		3301-3302	130,048.00	112,582.00	-13.4%
Health and Welfare Benefits		3401-3402	669,222.00	721,983.00	7.9%
Unemployment Insurance		3501-3502	85,820.00	51,030.00	-40.5%
Workers' Compensation		3601-3602	79,248.00	82,158.00	3.7%
OPEB, Allocated		3701-3702	285,469.00	294,871.00	3.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	5,450.00	3,990.00	-26.8%
Other Employee Benefits		3901-3902	9,674.00	10,867.00	12.3%
TOTAL, EMPLOYEE BENEFITS			1,545,908.00	1,556,299.00	0.7%
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	99,754.00	103,430.00	3.7%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	4,244.00	5,000.00	17.8%
TOTAL, BOOKS AND SUPPLIES			103,998.00	108,430.00	4.3%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,891.00	2,250.00	19.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	37,727.00	34,318.00	-9.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	25,821.00	25,800.00	-0.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	409,041.00	294,297.00	-28.1%
Professional/Consulting Services and Operating Expenditures		5800	0.00	686.00	New
Communications		5900	199.00	200.00	0.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			474,679.00	357,551.00	-24.7%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	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	195,540.00	211,179.00	8.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			195,540.00	211,179.00	8.0%
TOTAL, EXPENDITURES			7,023,944.00	6,872,997.00	-2.1%

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%

July 1 Budget (Single Adoption)
Deferred Maintenance Fund
Expenditures by Object

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	10,000.00	10,000.00	0.0%
5) TOTAL, REVENUES			10,000.00	10,000.00	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	483,806.00	565,245.00	16.8%
5) Services and Other Operating Expenditures		5000-5999	2,177,655.00	5,922,527.00	172.0%
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			2,661,461.00	6,487,772.00	143.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,651,461.00)	(6,477,772.00)	144.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,356,409.00	3,356,409.00	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			3,356,409.00	3,356,409.00	0.0%

July 1 Budget (Single Adoption)
Deferred Maintenance Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			704,948.00	(3,121,363.00)	-542.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	2,416,415.46	3,121,363.46	29.2%
b) Audit Adjustments			0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,416,415.46	3,121,363.46	29.2%
d) Other Restatements			0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,416,415.46	3,121,363.46	29.2%
2) Ending Balance, June 30 (E + F1e)			3,121,363.46	0.46	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores			0.00	0.00	0.0%
		9712	0.00	0.00	0.0%
Prepaid Expenditures			0.00	0.00	0.0%
		9713	0.00	0.00	0.0%
All Others			0.00	0.00	0.0%
		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements			0.00	0.00	0.0%
		9750	0.00	0.00	0.0%
Other Commitments			0.00	0.00	0.0%
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments			3,121,363.46	0.46	-100.0%
		9780	3,121,363.46	0.46	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties			0.00	0.00	0.0%
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount			0.00	0.00	0.0%
		9790	0.00	0.00	0.0%

July 1 Budget (Single Adoption)
Deferred Maintenance Fund
Expenditures by Object

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

July 1 Budget (Single Adoption)
Deferred Maintenance Fund
Expenditures by Object

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	10,000.00	10,000.00	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			10,000.00	10,000.00	0.0%
TOTAL, REVENUES			10,000.00	10,000.00	0.0%

July 1 Budget (Single Adoption)
Deferred Maintenance Fund
Expenditures by Object

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	483,806.00	565,245.00	16.8%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			483,806.00	565,245.00	16.8%

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	1,327,028.00	5,005,128.00	277.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	558,640.00	767,321.00	37.4%
Professional/Consulting Services and Operating Expenditures		5800	291,987.00	150,078.00	-48.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,177,655.00	5,922,527.00	172.0%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,661,461.00	6,487,772.00	143.8%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General, Special Reserve, & Building Funds		8915	3,356,409.00	3,356,409.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			3,356,409.00	3,356,409.00	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)			3,356,409.00	3,356,409.00	0.0%

July 1 Budget (Single Adoption)
Deferred Maintenance Fund
Expenditures by Function

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	10,000.00	10,000.00	0.0%
5) TOTAL, REVENUES			10,000.00	10,000.00	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		2,661,461.00	6,487,772.00	143.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,661,461.00	6,487,772.00	143.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(2,651,461.00)	(6,477,772.00)	144.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,356,409.00	3,356,409.00	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			3,356,409.00	3,356,409.00	0.0%

July 1 Budget (Single Adoption)
Deferred Maintenance Fund
Expenditures by Function

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			704,948.00	(3,121,363.00)	-542.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,416,415.46	3,121,363.46	29.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,416,415.46	3,121,363.46	29.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,416,415.46	3,121,363.46	29.2%
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	3,121,363.46	0.46	-100.0%
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
Total, Restricted Balance		0.00	0.00

July 1 Budget (Single Adoption)
Building Fund
Expenditures by Object

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	579,784.00	365,281.00	-37.0%
5) TOTAL, REVENUES			579,784.00	365,281.00	-37.0%
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	45,000.00	45,000.00	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			45,000.00	45,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			534,784.00	320,281.00	-40.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	36,477,885.00	31,040,280.00	-14.9%
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			(36,477,885.00)	(31,040,280.00)	-14.9%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(35,943,101.00)	(30,719,999.00)	-14.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	68,782,769.78	32,839,668.78	-52.3%
b) Audit Adjustments			0.00	0.00	0.0%
		9793			
c) As of July 1 - Audited (F1a + F1b)			68,782,769.78	32,839,668.78	-52.3%
d) Other Restatements			0.00	0.00	0.0%
		9795			
e) Adjusted Beginning Balance (F1c + F1d)			68,782,769.78	32,839,668.78	-52.3%
2) Ending Balance, June 30 (E + F1e)			32,839,668.78	2,119,669.78	-93.5%
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%
		9740			
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	32,839,668.78	2,119,669.78	-93.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

July 1 Budget (Single Adoption)
Building Fund
Expenditures by Object

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

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	579,784.00	365,281.00	-37.0%
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			579,784.00	365,281.00	-37.0%
TOTAL, REVENUES			579,784.00	365,281.00	-37.0%

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%
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%

July 1 Budget (Single Adoption)
Building Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	45,000.00	45,000.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			45,000.00	45,000.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
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			45,000.00	45,000.00	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: 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	36,477,885.00	31,040,280.00	-14.9%
(b) TOTAL, INTERFUND TRANSFERS OUT			36,477,885.00	31,040,280.00	-14.9%

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)			(36,477,885.00)	(31,040,280.00)	-14.9%

July 1 Budget (Single Adoption)
Building Fund
Expenditures by Function

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	579,784.00	365,281.00	-37.0%
5) TOTAL, REVENUES			579,784.00	365,281.00	-37.0%
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	45,000.00	45,000.00	0.0%
10) TOTAL, EXPENDITURES			45,000.00	45,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			534,784.00	320,281.00	-40.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	36,477,885.00	31,040,280.00	-14.9%
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			(36,477,885.00)	(31,040,280.00)	-14.9%

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(35,943,101.00)	(30,719,999.00)	-14.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	68,782,769.78	32,839,668.78	-52.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			68,782,769.78	32,839,668.78	-52.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			68,782,769.78	32,839,668.78	-52.3%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance)			32,839,668.78	2,119,669.78	-93.5%
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	32,839,668.78	2,119,669.78	-93.5%
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	1,786,254.00	1,786,254.00	0.0%
5) TOTAL, REVENUES			1,786,254.00	1,786,254.00	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	104,714.00	503,406.00	380.7%
6) Capital Outlay		6000-6999	893,216.00	4,618,180.00	417.0%
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			997,930.00	5,121,586.00	413.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			788,324.00	(3,335,332.00)	-523.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	24,750.00	24,751.00	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			(24,750.00)	(24,751.00)	0.0%

July 1 Budget (Single Adoption)
Capital Facilities Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			763,574.00	(3,360,083.00)	-540.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,839,264.89	6,602,838.89	13.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,839,264.89	6,602,838.89	13.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,839,264.89	6,602,838.89	13.1%
2) Ending Balance, June 30 (E + F1e)			6,602,838.89	3,242,755.89	-50.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	6,602,838.89	3,242,755.89	-50.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds					
Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes					
Limit Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	136,254.00	136,254.00	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	1,650,000.00	1,650,000.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,786,254.00	1,786,254.00	0.0%
TOTAL, REVENUES			1,786,254.00	1,786,254.00	0.0%

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

July 1 Budget (Single Adoption)
Capital Facilities Fund
Expenditures by Object

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	94,246.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	7,130.00	458,311.00	6327.9%
Professional/Consulting Services and Operating Expenditures		5800	3,338.00	45,095.00	1251.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			104,714.00	503,406.00	380.7%
CAPITAL OUTLAY					
Land		6100	167,876.00	3,056,335.00	1720.6%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	725,340.00	1,561,845.00	115.3%
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			893,216.00	4,618,180.00	417.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			997,930.00	5,121,586.00	413.2%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	24,750.00	24,751.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			24,750.00	24,751.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(24,750.00)	(24,751.00)	0.0%

July 1 Budget (Single Adoption)
Capital Facilities Fund
Expenditures by Function

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	1,786,254.00	1,786,254.00	0.0%
5) TOTAL, REVENUES			1,786,254.00	1,786,254.00	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		997,930.00	5,121,586.00	413.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			997,930.00	5,121,586.00	413.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			788,324.00	(3,335,332.00)	-523.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	24,750.00	24,751.00	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			(24,750.00)	(24,751.00)	0.0%

July 1 Budget (Single Adoption)
Capital Facilities Fund
Expenditures by Function

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			763,574.00	(3,360,083.00)	-540.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,839,264.89	6,602,838.89	13.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,839,264.89	6,602,838.89	13.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,839,264.89	6,602,838.89	13.1%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance)			6,602,838.89	3,242,755.89	-50.9%
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	6,602,838.89	3,242,755.89	-50.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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	54,904,858.00	19,268,324.00	-64.9%
4) Other Local Revenue		8600-8799	109,492.00	109,491.00	0.0%
5) TOTAL, REVENUES			55,014,350.00	19,377,815.00	-64.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	524,468.00	0.00	-100.0%
3) Employee Benefits		3000-3999	181,990.00	0.00	-100.0%
4) Books and Supplies		4000-4999	686,726.00	187,207.00	-72.7%
5) Services and Other Operating Expenditures		5000-5999	2,106,567.00	2,827,237.00	34.2%
6) Capital Outlay		6000-6999	68,757,038.00	85,576,306.00	24.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			72,256,789.00	88,590,750.00	22.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(17,242,439.00)	(69,212,935.00)	301.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	32,642,082.00	27,683,871.00	-15.2%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			32,642,082.00	27,683,871.00	-15.2%

July 1 Budget (Single Adoption)
County School Facilities Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			15,399,643.00	(41,529,064.00)	-369.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	26,129,421.10	41,529,064.10	58.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			26,129,421.10	41,529,064.10	58.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			26,129,421.10	41,529,064.10	58.9%
2) Ending Balance, June 30 (E + F1e)			41,529,064.10	0.10	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	41,529,064.10	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.10	New

July 1 Budget (Single Adoption)
County School Facilities Fund
Expenditures by Object

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

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	54,904,858.00	19,268,324.00	-64.9%
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			54,904,858.00	19,268,324.00	-64.9%
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	109,492.00	109,491.00	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			109,492.00	109,491.00	0.0%
TOTAL, REVENUES			55,014,350.00	19,377,815.00	-64.8%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	432,883.00	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	11,104.00	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	80,481.00	0.00	-100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			524,468.00	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	179.00	0.00	-100.0%
PERS		3201-3202	52,924.00	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	33,789.00	0.00	-100.0%
Health and Welfare Benefits		3401-3402	59,067.00	0.00	-100.0%
Unemployment Insurance		3501-3502	4,976.00	0.00	-100.0%
Workers' Compensation		3601-3602	6,522.00	0.00	-100.0%
OPEB, Allocated		3701-3702	24,126.00	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	407.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			181,990.00	0.00	-100.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	686,726.00	187,207.00	-72.7%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			686,726.00	187,207.00	-72.7%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	3,630.00	0.00	-100.0%
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	1,821,078.00	1,142,271.00	-37.3%
Professional/Consulting Services and Operating Expenditures		5800	281,859.00	1,684,966.00	497.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,106,567.00	2,827,237.00	34.2%
CAPITAL OUTLAY					
Land		6100	349,718.00	4,285,039.00	1125.3%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	66,181,907.00	72,290,849.00	9.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	2,225,413.00	9,000,418.00	304.4%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			68,757,038.00	85,576,306.00	24.5%
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			72,256,789.00	88,590,750.00	22.6%

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	32,642,082.00	27,683,871.00	-15.2%
(a) TOTAL, INTERFUND TRANSFERS IN			32,642,082.00	27,683,871.00	-15.2%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			32,642,082.00	27,683,871.00	-15.2%

July 1 Budget (Single Adoption)
Special Reserve Fund for Capital Outlay Projects
Expenditures by Object

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	41,142.00	38,000.00	-7.6%
5) TOTAL, REVENUES			41,142.00	38,000.00	-7.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	133,613.00	0.00	-100.0%
3) Employee Benefits		3000-3999	52,400.00	0.00	-100.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	12,484.00	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			198,497.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(157,355.00)	38,000.00	-124.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	20,606.00	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			(20,606.00)	0.00	-100.0%

July 1 Budget (Single Adoption)
Special Reserve Fund for Capital Outlay Projects
Expenditures by Object

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(177,961.00)	38,000.00	-121.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,152,794.82	6,974,833.82	-2.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,152,794.82	6,974,833.82	-2.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,152,794.82	6,974,833.82	-2.5%
2) Ending Balance, June 30 (E + F1e)			6,974,833.82	7,012,833.82	0.5%
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	6,974,833.82	7,012,833.82	0.5%
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		

July 1 Budget (Single Adoption)
Special Reserve Fund for Capital Outlay Projects
Expenditures by Object

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	41,142.00	38,000.00	-7.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			41,142.00	38,000.00	-7.6%
TOTAL, REVENUES			41,142.00	38,000.00	-7.6%

July 1 Budget (Single Adoption)
Special Reserve Fund for Capital Outlay Projects
Expenditures by Object

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	104,825.00	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	15,170.00	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	13,618.00	0.00	-100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			133,613.00	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	10,352.00	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	9,646.00	0.00	-100.0%
Health and Welfare Benefits		3401-3402	20,513.00	0.00	-100.0%
Unemployment Insurance		3501-3502	1,499.00	0.00	-100.0%
Workers' Compensation		3601-3602	1,771.00	0.00	-100.0%
OPEB, Allocated		3701-3702	8,379.00	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	240.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			52,400.00	0.00	-100.0%
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%

July 1 Budget (Single Adoption)
Special Reserve Fund for Capital Outlay Projects
Expenditures by Object

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	1,026.00	0.00	-100.0%
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	11,458.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			12,484.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
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			198,497.00	0.00	-100.0%

July 1 Budget (Single Adoption)
Special Reserve Fund for Capital Outlay Projects
Expenditures by Object

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	20,606.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			20,606.00	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%
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)			(20,606.00)	0.00	-100.0%

July 1 Budget (Single Adoption)
Bond Interest and Redemption Fund
Expenditures by Object

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	442,121.00	223,252.00	-49.5%
4) Other Local Revenue		8600-8799	32,317,108.00	28,912,676.00	-10.5%
5) TOTAL, REVENUES			32,759,229.00	29,135,928.00	-11.1%
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	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	27,791,511.00	29,145,969.00	4.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			27,791,511.00	29,145,969.00	4.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,967,718.00	(10,041.00)	-100.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	16,848.00	15,041.00	-10.7%
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			16,848.00	15,041.00	-10.7%

July 1 Budget (Single Adoption)
Bond Interest and Redemption Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,984,566.00	5,000.00	-99.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	23,896,229.92	28,880,795.92	20.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,896,229.92	28,880,795.92	20.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,896,229.92	28,880,795.92	20.9%
2) Ending Balance, June 30 (E + F1e)			28,880,795.92	28,885,795.92	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			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	28,880,795.92	28,885,795.92	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%

July 1 Budget (Single Adoption)
Bond Interest and Redemption Fund
Expenditures by Object

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	442,121.00	223,252.00	-49.5%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			442,121.00	223,252.00	-49.5%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	27,443,564.00	26,444,884.00	-3.6%
Unsecured Roll		8612	4,688,655.00	2,367,879.00	-49.5%
Prior Years' Taxes		8613	25,058.00	12,451.00	-50.3%
Supplemental Taxes		8614	8,184.00	4,105.00	-49.8%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Interest		8660	151,647.00	83,357.00	-45.0%
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			32,317,108.00	28,912,676.00	-10.5%
TOTAL, REVENUES			32,759,229.00	29,135,928.00	-11.1%

July 1 Budget (Single Adoption)
Bond Interest and Redemption Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	12,971,011.00	13,336,242.00	2.8%
Other Debt Service - Principal		7439	14,820,500.00	15,809,727.00	6.7%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			27,791,511.00	29,145,969.00	4.9%
TOTAL EXPENDITURES			27,791,511.00	29,145,969.00	4.9%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: 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	16,848.00	15,041.00	-10.7%
(c) TOTAL, SOURCES			16,848.00	15,041.00	-10.7%
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)			16,848.00	15,041.00	-10.7%

July 1 Budget (Single Adoption)
Bond Interest and Redemption Fund
Expenditures by Function

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	442,121.00	223,252.00	-49.5%
4) Other Local Revenue		8600-8799	32,317,108.00	28,912,676.00	-10.5%
5) TOTAL, REVENUES			32,759,229.00	29,135,928.00	-11.1%
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		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	27,791,511.00	29,145,969.00	4.9%
10) TOTAL, EXPENDITURES			27,791,511.00	29,145,969.00	4.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			4,967,718.00	(10,041.00)	-100.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	16,848.00	15,041.00	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			16,848.00	15,041.00	0.0%

July 1 Budget (Single Adoption)
Bond Interest and Redemption Fund
Expenditures by Function

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,984,566.00	5,000.00	-99.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	23,896,229.92	28,880,795.92	20.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,896,229.92	28,880,795.92	20.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,896,229.92	28,880,795.92	20.9%
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	28,880,795.92	28,885,795.92	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
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	222.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	39,849.00	0.00	-100.0%
5) TOTAL REVENUES			40,071.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			40,071.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	40,071.00	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			(40,071.00)	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)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
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		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	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	222.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			222.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	3,080.00	0.00	-100.0%
Unsecured Roll		8612	23,783.00	0.00	-100.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	272.00	0.00	-100.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Interest		8660	12,714.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			39,849.00	0.00	-100.0%
TOTAL, REVENUES			40,071.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
State School Building Repayment		7432	0.00	0.00	0.0%
Payments to Original District for Acquisition of Property		7436	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	40,071.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			40,071.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
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%
(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)			(40,071.00)	0.00	-100.0%

July 1 Budget (Single Adoption)
Cafeteria Enterprise Fund
Expenses by Object

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	34,239,955.00	36,576,345.00	6.8%
3) Other State Revenue		8300-8599	2,736,987.00	2,736,987.00	0.0%
4) Other Local Revenue		8600-8799	1,724,226.00	1,724,066.00	0.0%
5) TOTAL, REVENUES			38,701,168.00	41,037,398.00	6.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	10,481,737.00	10,320,400.00	-1.5%
3) Employee Benefits		3000-3999	6,700,288.00	6,832,773.00	2.0%
4) Books and Supplies		4000-4999	18,621,730.00	21,442,374.00	15.1%
5) Services and Other Operating Expenses		5000-5999	2,846,192.00	2,937,722.00	3.2%
6) Depreciation		6000-6999	371,921.00	371,921.00	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	1,124,713.00	1,316,605.00	17.1%
9) TOTAL, EXPENSES			40,146,581.00	43,221,795.00	7.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,445,413.00)	(2,184,397.00)	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 NET POSITION (C + D4)			(1,445,413.00)	(2,184,397.00)	51.1%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	14,221,583.10	12,776,170.10	-10.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,221,583.10	12,776,170.10	-10.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			14,221,583.10	12,776,170.10	-10.2%
2) Ending Net Position, June 30 (E + F1e)			12,776,170.10	10,591,773.10	-17.1%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	12,776,170.10	10,591,773.10	-17.1%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

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

July 1 Budget (Single Adoption)
Cafeteria Enterprise Fund
Expenses by Object

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

July 1 Budget (Single Adoption)
Cafeteria Enterprise Fund
Expenses by Object

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	34,239,955.00	36,576,345.00	6.8%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			34,239,955.00	36,576,345.00	6.8%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	2,736,987.00	2,736,987.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,736,987.00	2,736,987.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	879,291.00	879,291.00	0.0%
Interest		8660	411,889.00	411,889.00	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	433,046.00	432,886.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,724,226.00	1,724,066.00	0.0%
TOTAL, REVENUES			38,701,168.00	41,037,398.00	6.0%

July 1 Budget (Single Adoption)
Cafeteria Enterprise Fund
Expenses by Object

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	9,068,061.00	8,778,909.00	-3.2%
Classified Supervisors' and Administrators' Salaries		2300	516,995.00	559,042.00	8.1%
Clerical, Technical and Office Salaries		2400	412,956.00	475,446.00	15.1%
Other Classified Salaries		2900	483,725.00	507,003.00	4.8%
TOTAL, CLASSIFIED SALARIES			10,481,737.00	10,320,400.00	-1.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	891,105.00	966,691.00	8.5%
OASDI/Medicare/Alternative		3301-3302	715,047.00	722,929.00	1.1%
Health and Welfare Benefits		3401-3402	3,347,595.00	3,378,208.00	0.9%
Unemployment Insurance		3501-3502	116,739.00	108,199.00	-7.3%
Workers' Compensation		3601-3602	172,039.00	184,049.00	7.0%
OPEB, Allocated		3701-3702	1,367,296.00	1,379,726.00	0.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	24,700.00	17,446.00	-29.4%
Other Employee Benefits		3901-3902	65,767.00	75,525.00	14.8%
TOTAL, EMPLOYEE BENEFITS			6,700,288.00	6,832,773.00	2.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,984,896.00	2,153,607.00	8.5%
Noncapitalized Equipment		4400	144,204.00	824,245.00	471.6%
Food		4700	16,492,630.00	18,464,522.00	12.0%
TOTAL, BOOKS AND SUPPLIES			18,621,730.00	21,442,374.00	15.1%

July 1 Budget (Single Adoption)
Cafeteria Enterprise Fund
Expenses by Object

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	32,456.00	20,700.00	-36.2%
Dues and Memberships		5300	53,758.00	55,000.00	2.3%
Insurance		5400-5450	81,893.00	76,537.00	-6.5%
Operations and Housekeeping Services		5500	543,319.00	531,535.00	-2.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,766,822.00	1,832,350.00	3.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	268,842.00	251,000.00	-6.6%
Professional/Consulting Services and Operating Expenditures		5800	73,034.00	150,600.00	106.2%
Communications		5900	26,068.00	20,000.00	-23.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			2,846,192.00	2,937,722.00	3.2%
DEPRECIATION					
Depreciation Expense		6900	371,921.00	371,921.00	0.0%
TOTAL, DEPRECIATION			371,921.00	371,921.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	1,124,713.00	1,316,605.00	17.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,124,713.00	1,316,605.00	17.1%
TOTAL, EXPENSES			40,146,581.00	43,221,795.00	7.7%

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%
(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%
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	34,239,955.00	36,576,345.00	6.8%
3) Other State Revenue		8300-8599	2,736,987.00	2,736,987.00	0.0%
4) Other Local Revenue		8600-8799	1,724,226.00	1,724,066.00	0.0%
5) TOTAL, REVENUES			38,701,168.00	41,037,398.00	6.0%
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		38,106,628.00	40,873,262.00	7.3%
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		111,684.00	217,972.00	95.2%
7) General Administration	7000-7999		1,124,713.00	1,316,605.00	17.1%
8) Plant Services	8000-8999		803,556.00	813,956.00	1.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			40,146,581.00	43,221,795.00	7.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,445,413.00)	(2,184,397.00)	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%

July 1 Budget (Single Adoption)
Cafeteria Enterprise Fund
Expenses by Function

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(1,445,413.00)	(2,184,397.00)	51.1%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	14,221,583.10	12,776,170.10	-10.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,221,583.10	12,776,170.10	-10.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			14,221,583.10	12,776,170.10	-10.2%
2) Ending Net Position, June 30 (E + F1e)					
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	12,776,170.10	10,591,773.10	-17.1%
c) Unrestricted Net Position		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	12,776,170.10	10,591,773.10
Total, Restricted Net Position		12,776,170.10	10,591,773.10

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	122,632,557.00	125,276,492.00	2.2%
5) TOTAL, REVENUES			122,632,557.00	125,276,492.00	2.2%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,090,904.00	1,212,913.00	11.2%
3) Employee Benefits		3000-3999	495,447.00	590,177.00	19.1%
4) Books and Supplies		4000-4999	15,448.00	153,000.00	890.4%
5) Services and Other Operating Expenses		5000-5999	115,137,937.00	121,758,583.00	5.8%
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			116,739,736.00	123,714,673.00	6.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5,892,821.00	1,561,819.00	-73.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,750,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,750,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			8,642,821.00	1,561,819.00	-81.9%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	30,543,003.84	39,185,824.84	28.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			30,543,003.84	39,185,824.84	28.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			30,543,003.84	39,185,824.84	28.3%
2) Ending Net Position, June 30 (E + F1e)			39,185,824.84	40,747,643.84	4.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	39,185,824.84	40,747,643.84	4.0%

July 1 Budget (Single Adoption)
Self-Insurance Fund
Expenses by Object

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

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

July 1 Budget (Single Adoption)
Self-Insurance Fund
Expenses by Object

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	510,052.00	871,000.00	70.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	116,781,748.00	102,380,332.00	-12.3%
All Other Fees and Contracts		8689	4,324,329.00	4,336,950.00	0.3%
Other Local Revenue					
All Other Local Revenue		8699	1,016,428.00	17,688,210.00	1640.2%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			122,632,557.00	125,276,492.00	2.2%
TOTAL, REVENUES			122,632,557.00	125,276,492.00	2.2%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	9,172.00	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	469,697.00	479,487.00	2.1%
Clerical, Technical and Office Salaries		2400	607,226.00	729,903.00	20.2%
Other Classified Salaries		2900	4,809.00	3,523.00	-26.7%
TOTAL, CLASSIFIED SALARIES			1,090,904.00	1,212,913.00	11.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	7,003.00	0.00	-100.0%
PERS		3201-3202	109,304.00	127,804.00	16.9%
OASDI/Medicare/Alternative		3301-3302	76,778.00	87,720.00	14.3%
Health and Welfare Benefits		3401-3402	184,327.00	222,894.00	20.9%
Unemployment Insurance		3501-3502	11,965.00	13,559.00	13.3%
Workers' Compensation		3601-3602	17,068.00	21,468.00	25.8%
OPEB, Allocated		3701-3702	71,331.00	91,036.00	27.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	15,347.00	17,942.00	16.9%
Other Employee Benefits		3901-3902	2,324.00	7,754.00	233.6%
TOTAL, EMPLOYEE BENEFITS			495,447.00	590,177.00	19.1%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	15,448.00	153,000.00	890.4%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			15,448.00	153,000.00	890.4%

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	24,131.00	29,200.00	21.0%
Dues and Memberships		5300	1,000.00	1,000.00	0.0%
Insurance		5400-5450	1,296,412.00	1,318,973.00	1.7%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	125,187.00	154,410.00	23.3%
Professional/Consulting Services and Operating Expenditures		5800	113,651,906.00	120,193,400.00	5.8%
Communications		5900	39,301.00	61,600.00	56.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			115,137,937.00	121,758,583.00	5.8%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			116,739,736.00	123,714,673.00	6.0%

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	2,750,000.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,750,000.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			2,750,000.00	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	122,632,557.00	125,276,492.00	2.2%
5) TOTAL, REVENUES			122,632,557.00	125,276,492.00	2.2%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		116,739,736.00	123,714,673.00	6.0%
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			116,739,736.00	123,714,673.00	6.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			5,892,821.00	1,561,819.00	-73.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,750,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,750,000.00	0.00	-100.0%

July 1 Budget (Single Adoption)
Self-Insurance Fund
Expenses by Function

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			8,642,821.00	1,561,819.00	-81.9%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	30,543,003.84	39,185,824.84	28.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			30,543,003.84	39,185,824.84	28.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			30,543,003.84	39,185,824.84	28.3%
2) Ending Net Position, June 30 (E + F1e)			39,185,824.84	40,747,643.84	4.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	39,185,824.84	40,747,643.84	4.0%

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

Description	2012-13 Estimated Actuals			2013-14 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
ELEMENTARY						
1. General Education			46,498.71	46,399.68	46,399.68	46,399.68
a. Kindergarten	5,824.44	5,824.44				
b. Grades One through Three	16,478.17	16,478.17				
c. Grades Four through Six	14,941.85	14,941.85				
d. Grades Seven and Eight	9,196.10	9,196.10				
e. Opportunity Schools and Full-Day Opportunity Classes						
f. Home and Hospital	8.36	8.36				
g. Community Day School	49.79	49.79				
2. Special Education						
a. Special Day Class	1,443.76	1,443.76	1,443.76	1,474.33	1,474.33	1,474.33
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	3.86	3.86	3.86	3.86	3.86	3.86
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions						
3. TOTAL, ELEMENTARY	47,946.33	47,946.33	47,946.33	47,877.87	47,877.87	47,877.87
HIGH SCHOOL						
4. General Education			17,143.02	16,974.47	16,974.47	16,974.47
a. Grades Nine through Twelve	16,572.34	16,572.34				
b. Continuation Education	544.72	544.72				
c. Opportunity Schools and Full-Day Opportunity Classes						
d. Home and Hospital	6.15	6.15				
e. Community Day School	19.81	19.81				
5. Special Education						
a. Special Day Class	899.01	899.01	899.01	816.81	816.81	816.81
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	1.31	1.31	1.31	1.31	1.31	1.31
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions						
6. TOTAL, HIGH SCHOOL	18,043.34	18,043.34	18,043.34	17,792.59	17,792.59	17,792.59
COUNTY SUPPLEMENT						
7. County Community Schools (EC 1982[a])						
a. Elementary						
b. High School	2.38	2.38	2.38	2.38	2.38	2.38
8. Special Education						
a. Special Day Class - Elementary	7.34	7.34	7.34	7.34	7.34	7.34
b. Special Day Class - High School	125.04	125.04	125.04	125.04	125.04	125.04
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	134.76	134.76	134.76	134.76	134.76	134.76
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	66,124.43	66,124.43	66,124.43	65,805.22	65,805.22	65,805.22
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)	66,124.43	66,124.43	66,124.43	65,805.22	65,805.22	65,805.22
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)	2,379.42	2,379.42	2,379.42	2,481.65	2,481.65	2,481.65
b. All Other Block Grant Funded Charters						
25. Charter ADA Funded Through the Revenue Limit						
26. TOTAL, CHARTER SCHOOLS ADA (sum lines 24a, 24b, and 25)	2,379.42	2,379.42	2,379.42	2,481.65	2,481.65	2,481.65
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.

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	46,092,417.05		46,092,417.05			46,092,417.05
Work in Progress	156,320,916.04		156,320,916.04			156,320,916.04
Total capital assets not being depreciated	202,413,333.09	0.00	202,413,333.09	0.00	0.00	202,413,333.09
Capital assets being depreciated:						
Land Improvements	56,095,431.14		56,095,431.14			56,095,431.14
Buildings	585,607,796.87		585,607,796.87			585,607,796.87
Equipment	35,635,963.81		35,635,963.81			35,635,963.81
Total capital assets being depreciated	677,339,191.82	0.00	677,339,191.82	0.00	0.00	677,339,191.82
Accumulated Depreciation for:						
Land Improvements	(23,146,989.29)		(23,146,989.29)			(23,146,989.29)
Buildings	(229,672,167.06)		(229,672,167.06)			(229,672,167.06)
Equipment	(24,363,347.83)		(24,363,347.83)			(24,363,347.83)
Total accumulated depreciation	(277,182,504.18)	0.00	(277,182,504.18)	0.00	0.00	(277,182,504.18)
Total capital assets being depreciated, net	400,156,687.64	0.00	400,156,687.64	0.00	0.00	400,156,687.64
Governmental activity capital assets, net	602,570,020.73	0.00	602,570,020.73	0.00	0.00	602,570,020.73
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment	6,282,659.64		6,282,659.64			6,282,659.64
Total capital assets being depreciated	6,282,659.64	0.00	6,282,659.64	0.00	0.00	6,282,659.64
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment	(3,839,642.17)		(3,839,642.17)			(3,839,642.17)
Total accumulated depreciation	(3,839,642.17)	0.00	(3,839,642.17)	0.00	0.00	(3,839,642.17)
Total capital assets being depreciated, net	2,443,017.47	0.00	2,443,017.47	0.00	0.00	2,443,017.47
Business-type activity capital assets, net	2,443,017.47	0.00	2,443,017.47	0.00	0.00	2,443,017.47

Object	Beginning Balances (Net Only)	July	August	September	October	November	December	January	February
		ESTIMATES THROUGH THE MONTH OF JUNE							
A. BEGINNING CASH									
		12,906,019.00	33,589,981.00	49,099,478.00	58,169,688.00	41,100,386.00	29,065,379.00	73,410,115.00	66,045,676.00
B. RECEIPTS									
Revenue Limit Sources									
Principal Apportionment	8010-8019	0.00	5,420,635.00	48,951,032.00	13,041,726.00	24,151,345.00	61,348,723.00	24,151,345.00	24,151,345.00
Property Taxes	8020-8079	0.00	149,802.00	0.00	0.00		18,210,684.00	809,363.00	149,802.00
Miscellaneous Funds	8080-8099	0.00	0.00	(446,629.00)	(142,798.00)	(410,582.00)	(135,412.00)	(142,798.00)	(249,897.00)
Federal Revenue	8100-8299	156,888.00	191,094.00	8,891,094.00	1,138,593.00	2,957,075.00	4,522,693.00	9,405,711.00	249,426.00
Other State Revenue	8300-8599	(2,230.00)	3,403,797.00	12,592,121.00	22,677,766.00	13,348,408.00	11,154,750.00	10,444,718.00	15,752,648.00
Other Local Revenue	8600-8799	763,479.00	131,871.00	510,178.00	404,165.00	821,042.00	912,297.00	571,327.00	346,581.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	0.00		15,622.00		
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00				
TOTAL RECEIPTS		918,137.00	9,297,199.00	70,497,796.00	37,119,452.00	40,867,288.00	96,029,357.00	45,239,666.00	40,399,905.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	650,640.00	21,808,904.00	26,388,501.00	29,121,644.00	24,962,546.00	24,371,755.00	22,292,725.00	26,318,031.00
Classified Salaries	2000-2999	2,788,726.00	6,497,396.00	6,875,836.00	7,167,853.00	7,974,408.00	7,549,177.00	8,727,183.00	7,067,982.00
Employee Benefits	3000-3999	9,262,198.00	4,612,584.00	11,846,016.00	10,733,958.00	12,999,098.00	13,580,753.00	14,455,539.00	12,311,244.00
Books and Supplies	4000-4999	504,268.00	2,811,649.00	2,867,383.00	3,261,338.00	2,772,811.00	2,078,165.00	2,427,278.00	2,211,693.00
Services	5000-5999	865,212.00	4,824,165.00	4,919,792.00	5,595,730.00	4,757,528.00	3,565,668.00	4,164,669.00	3,794,774.00
Capital Outlay	6000-6599	6,111.00	395,301.00	18,609.00	624,223.00	198,343.00	347,871.00	101,768.00	1,907,472.00
Other Outgo	7000-7499	40,341.00	40,341.00	40,341.00	40,341.00	40,341.00	40,341.00	40,341.00	40,341.00
Interfund Transfers Out	7600-7629	0.00	330,388.00	0.00	228,095.00		228,095.00	456,190.00	
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00				
TOTAL DISBURSEMENTS		14,117,496.00	41,320,728.00	52,956,478.00	56,773,182.00	53,705,075.00	51,761,825.00	52,665,693.00	53,651,537.00
D. BALANCE SHEET TRANSACTIONS									
Assets									
Cash Not In Treasury	9111-9199								
Accounts Receivable	9200-9299	153,514,286.97	82,609,067.00	48,523,305.00	9,601,210.00	2,598,765.00	891,767.00	247,096.00	139,812.00
Due From Other Funds	9310								
Stores	9320								
Prepaid Expenditures	9330								
Other Current Assets	9340								
SUBTOTAL ASSETS		153,514,286.97	82,609,067.00	48,523,305.00	9,601,210.00	2,598,765.00	891,767.00	247,096.00	139,812.00
Liabilities									
Accounts Payable	9500-9599	54,687,373.00	48,725,746.00	990,279.00	72,318.00	14,337.00	88,987.00	169,892.00	78,224.00
Due To Other Funds	9610								
Current Loans	9640	18,000,000.00		18,000,000.00					
Deferred Revenues	9650								
SUBTOTAL LIABILITIES		72,687,373.00	48,725,746.00	990,279.00	18,072,318.00	14,337.00	88,987.00	169,892.00	78,224.00
Nonoperating									
Suspense Clearing	9910		0.00						
TOTAL BALANCE SHEET TRANSACTIONS		80,826,913.97	33,883,321.00	47,533,026.00	(8,471,108.00)	2,584,428.00	802,780.00	77,204.00	61,588.00
E. NET INCREASE/DECREASE (B - C + D)									
		20,683,962.00	15,509,497.00	9,070,210.00	(17,069,302.00)	(12,035,007.00)	44,344,736.00	(7,364,439.00)	(7,339,989.00)
F. ENDING CASH (A + E)									
		33,589,981.00	49,099,478.00	58,169,688.00	41,100,386.00	29,065,379.00	73,410,115.00	66,045,676.00	58,705,687.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									

July 1 Budget (Single Adoption)
2013-14 Budget
Cashflow Worksheet - Budget Year (1)

10 62166 000000
Form CASH

Fresno Unified
Fresno County

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF	JUNE								
A. BEGINNING CASH		58,705,687.00	64,605,796.00	57,635,470.00	9,990,884.00				
B. RECEIPTS									
Revenue Limit Sources									
Principal Apportionment	8010-8019	38,887,972.00	15,939,888.00	0.00	14,736,627.00	56,514,148.00		327,294,786.00	327,294,786.00
Property Taxes	8020-8079		18,360,486.00	1,618,728.00	1,818,833.00			41,117,698.00	41,117,698.00
Miscellaneous Funds	8080-8099	0.00	(102,739.00)		3,180.00	72.00		(1,627,603.00)	(1,627,603.00)
Federal Revenue	8100-8299	10,400,081.00	1,046,580.00	765,344.00	13,128,688.00	28,527,329.00		81,380,596.00	81,380,596.00
Other State Revenue	8300-8599	9,287,249.00	10,305,302.00	5,232,189.00	19,930,651.00	22,471,271.00		156,598,640.00	156,598,640.00
Other Local Revenue	8600-8799	629,744.00	1,876,674.00	1,162,315.00	634,098.00	3,671,361.00		12,435,132.00	12,435,132.00
Interfund Transfers In	8910-8929				3,365,538.00			3,381,160.00	3,381,160.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		59,205,046.00	47,426,191.00	8,778,576.00	53,617,615.00	111,184,181.00	0.00	620,580,409.00	620,580,409.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	24,739,175.00	27,812,279.00	28,203,930.00	26,762,178.00	16,408,062.00		299,840,370.00	299,840,370.00
Classified Salaries	2000-2999	7,335,665.00	7,110,098.00	10,257,373.00	7,429,662.00	3,149,435.00		89,930,794.00	89,930,794.00
Employee Benefits	3000-3999	12,971,997.00	11,340,613.00	15,846,923.00	12,953,403.00	4,638,466.00		147,552,792.00	147,552,792.00
Books and Supplies	4000-4999	2,944,900.00	2,931,998.00	819,476.00	736,746.00	10,247,061.00		36,614,766.00	36,614,766.00
Services	5000-5999	5,052,793.00	5,030,656.00	1,406,038.00	1,264,092.00	17,581,681.00		62,822,798.00	62,822,798.00
Capital Outlay	6000-6599	35,945.00	133,429.00	80,398.00	250,119.00	4,582,539.00		8,682,128.00	8,682,128.00
Other Outgo	7000-7499	40,341.00	40,341.00	40,341.00	40,347.00	0.00		484,098.00	484,098.00
Interfund Transfers Out	7600-7629	456,190.00		438,436.00	2,612,964.00	2,023,196.00		6,773,554.00	6,773,554.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		53,577,006.00	54,399,414.00	57,092,915.00	52,049,511.00	58,630,440.00	0.00	652,701,300.00	652,701,300.00
D. BALANCE SHEET TRANSACTIONS									
Assets									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299	551,492.00	85,105.00	1,242,529.00	1,034,272.00			153,514,287.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
SUBTOTAL ASSETS		551,492.00	85,105.00	1,242,529.00	1,034,272.00	0.00	0.00	153,514,287.00	
Liabilities									
Accounts Payable	9500-9599	279,423.00	82,208.00	572,776.00	3,534,959.00			54,687,373.00	
Due To Other Funds	9610							0.00	
Current Loans	9640				(4,500,000.00)			13,500,000.00	
Deferred Revenues	9650							0.00	
SUBTOTAL LIABILITIES		279,423.00	82,208.00	572,776.00	(965,041.00)	0.00	0.00	68,187,373.00	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET TRANSACTIONS		272,069.00	2,897.00	669,753.00	1,999,313.00	0.00	0.00	85,326,914.00	
E. NET INCREASE/DECREASE (B - C + D)		5,900,109.00	(6,970,326.00)	(47,644,586.00)	3,567,417.00	52,553,741.00	0.00	53,206,023.00	(32,120,891.00)
F. ENDING CASH (A + E)		64,605,796.00	57,635,470.00	9,990,884.00	13,558,301.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								66,112,042.00	

		Beginning Balance 06/30/13	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF JUNE										
A. BEGINNING CASH			13,558,301.00	8,108,723.00	7,357,360.00	32,678,121.00	17,273,832.00	7,061,136.00	29,690,138.00	47,074,982.00
B. RECEIPTS										
Revenue Limit Sources										
Principal Apportionment	8010-8019			5,629,571.00	49,201,071.00	13,544,412.00	25,082,245.00	38,750,135.00	48,408,733.00	25,082,245.00
Property Taxes	8020-8079			149,802.00				18,210,684.00	809,363.00	149,802.00
Miscellaneous Funds	8080-8099				(446,629.00)	(142,798.00)	(410,582.00)	(135,412.00)	(142,798.00)	(249,897.00)
Federal Revenue	8100-8299		146,535.00	178,483.00	8,304,333.00	1,063,452.00	2,761,925.00	4,224,221.00	8,784,988.00	232,965.00
Other State Revenue	8300-8599		(2,229.00)	3,403,117.00	12,589,606.00	22,673,237.00	13,345,742.00	11,152,523.00	10,442,632.00	15,749,502.00
Other Local Revenue	8600-8799		677,589.00	117,036.00	452,785.00	358,697.00	728,677.00		809,666.00	307,591.00
Interfund Transfers In	8910-8929							15,622.00		
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			821,895.00	9,478,009.00	70,101,166.00	37,497,000.00	41,508,007.00	73,027,439.00	68,809,972.00	41,272,208.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		642,845.00	21,547,607.00	26,072,335.00	28,772,732.00	24,663,464.00	24,079,752.00	22,025,631.00	26,002,709.00
Classified Salaries	2000-2999		2,789,691.00	6,499,645.00	6,878,216.00	7,170,334.00	7,977,168.00	7,551,790.00	8,730,204.00	7,070,428.00
Employee Benefits	3000-3999		9,170,654.00	4,566,995.00	11,728,935.00	10,627,868.00	12,870,620.00	13,446,526.00	14,312,666.00	12,189,565.00
Books and Supplies	4000-4999		393,375.00	2,193,342.00	2,236,819.00	2,544,139.00	2,163,044.00	1,621,157.00	1,893,497.00	1,725,321.00
Services	5000-5999		826,506.00	4,608,349.00	4,699,698.00	5,345,397.00	4,544,693.00	3,406,153.00	3,978,356.00	3,625,009.00
Capital Outlay	6000-6599		392.00	25,388.00	1,195.00	40,090.00	12,738.00	22,341.00	6,536.00	122,505.00
Other Outgo	7000-7499		39,443.00	39,443.00	39,443.00	39,443.00	39,443.00	39,443.00	39,443.00	39,443.00
Interfund Transfers Out	7600-7629			330,388.00			228,095.00		456,190.00	
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			13,862,906.00	39,811,157.00	51,656,641.00	54,768,098.00	52,271,170.00	50,395,257.00	51,442,523.00	50,774,980.00
D. BALANCE SHEET TRANSACTIONS										
Assets										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299	111,184,181.00	59,830,401.00	35,143,465.00	6,953,768.00	1,882,180.00	645,870.00	178,962.00	101,260.00	4,338,218.00
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
SUBTOTAL ASSETS		111,184,181.00	59,830,401.00	35,143,465.00	6,953,768.00	1,882,180.00	645,870.00	178,962.00	101,260.00	4,338,218.00
Liabilities										
Accounts Payable	9500-9599	58,630,440.00	52,238,968.00	1,061,680.00	77,532.00	15,371.00	95,403.00	182,142.00	83,865.00	83,865.00
Due To Other Funds	9610									
Current Loans	9640	4,500,000.00		4,500,000.00						
Deferred Revenues	9650									
SUBTOTAL LIABILITIES		63,130,440.00	52,238,968.00	5,561,680.00	77,532.00	15,371.00	95,403.00	182,142.00	83,865.00	83,865.00
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET TRANSACTIONS		48,053,741.00	7,591,433.00	29,581,785.00	6,876,236.00	1,866,809.00	550,467.00	(3,180.00)	17,395.00	4,254,353.00
E. NET INCREASE/DECREASE (B - C + D)			(5,449,578.00)	(751,363.00)	25,320,761.00	(15,404,289.00)	(10,212,696.00)	22,629,002.00	17,384,844.00	(5,248,419.00)
F. ENDING CASH (A + E)			8,108,723.00	7,357,360.00	32,678,121.00	17,273,832.00	7,061,136.00	29,690,138.00	47,074,982.00	41,826,563.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

July 1 Budget (Single Adoption)
2013-14 Budget
Cashflow Worksheet - Budget Year (2)

10 62166 000000
Form CASH

Fresno Unified
Fresno County

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF JUNE									
A. BEGINNING CASH									
		41,826,563.00	47,987,840.00	42,758,702.00	16,358,130.00				
B. RECEIPTS									
Revenue Limit Sources									
	8010-8019	38,750,135.00	16,554,282.00		13,667,890.00	58,692,453.00		333,363,172.00	
	8020-8079	0.00	18,360,486.00	1,618,728.00	1,822,013.00			41,120,878.00	
	8080-8099	0.00	(102,739.00)					(1,630,855.00)	
	8100-8299	9,713,735.00	977,512.00	714,836.00	12,262,270.00	26,644,689.00		76,009,944.00	
	8300-8599	9,285,394.00	10,303,243.00	5,231,144.00	19,926,670.00	22,466,784.00		156,567,365.00	
	8600-8799	558,900.00	1,665,554.00	1,031,558.00	562,763.00	3,258,346.00		11,036,216.00	
	8910-8929				3,365,537.00			3,381,159.00	
	8930-8979							0.00	
TOTAL RECEIPTS		58,308,164.00	47,758,338.00	8,596,266.00	51,607,143.00	111,062,272.00	0.00	619,847,879.00	0.00
C. DISBURSEMENTS									
	1000-1999	24,442,769.00	27,479,054.00	27,866,012.00	26,441,534.00	16,211,473.00		296,247,917.00	
	2000-2999	7,338,204.00	7,112,559.00	10,260,923.00	7,432,233.00	3,150,526.00		89,961,921.00	
	3000-3999	12,843,787.00	11,228,526.00	15,690,298.00	12,825,376.00	4,592,622.00		146,094,438.00	
	4000-4999	2,297,289.00	2,287,224.00	639,265.00	574,729.00	7,993,640.00		28,562,841.00	
	5000-5999	4,826,749.00	4,805,603.00	1,343,137.00	1,207,541.00	16,795,141.00		60,012,332.00	
	6000-6599	2,309.00	8,569.00	5,163.00	16,063.00	294,308.00		557,597.00	
	7000-7499	39,443.00	39,443.00	39,443.00	39,449.00	0.00		473,322.00	
	7600-7629	456,190.00		438,436.00	2,612,964.00	2,023,196.00		6,773,554.00	
	7630-7699							0.00	
TOTAL DISBURSEMENTS		52,246,740.00	52,960,978.00	56,282,677.00	51,149,889.00	51,060,906.00	0.00	628,683,922.00	0.00
D. BALANCE SHEET TRANSACTIONS									
Assets									
	9111-9199							0.00	
	9200-9299	399,423.00	61,638.00	899,914.00	749,082.00			111,184,181.00	
	9310							0.00	
	9320							0.00	
	9330							0.00	
	9340							0.00	
SUBTOTAL ASSETS		399,423.00	61,638.00	899,914.00	749,082.00	0.00	0.00	111,184,181.00	
Liabilities									
	9500-9599	299,570.00	88,136.00	614,075.00	3,789,833.00			58,630,440.00	
	9610							0.00	
	9640			(21,000,000.00)				(16,500,000.00)	
	9650							0.00	
SUBTOTAL LIABILITIES		299,570.00	88,136.00	(20,385,925.00)	3,789,833.00	0.00	0.00	42,130,440.00	
Nonoperating									
	9910							0.00	
TOTAL BALANCE SHEET TRANSACTIONS		99,853.00	(26,498.00)	21,285,839.00	(3,040,751.00)	0.00	0.00	69,053,741.00	
E. NET INCREASE/DECREASE (B - C + D)									
		6,161,277.00	(5,229,138.00)	(26,400,572.00)	(2,583,497.00)	60,001,366.00	0.00	60,217,698.00	0.00
F. ENDING CASH (A + E)									
		47,987,840.00	42,758,702.00	16,358,130.00	13,774,633.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									
								73,775,999.00	

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: Education Center
Date: May 31, 2013

Place: Education Center
Date: June 05, 2013
Time: 05:30 PM

Adoption Date: June 05, 2013

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

Contact person for additional information on the budget reports:

Name: Jacque Canfield

Telephone: 559-457-3907

Title: Fiscal Services Executive Officer

E-mail: Jacque.Canfield@fresnounified.org

Criteria and Standards Review Summary

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

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

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

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

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

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

Total liabilities actuarially determined:	\$ 34,384,219.00
Less: Amount of total liabilities reserved in budget:	\$ 21,602,600.00
Estimated accrued but unfunded liabilities:	\$ 12,781,619.00

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: Jacque Canfield

Title: Fiscal Services Executive Officer

Telephone: 559-457-3907

E-mail: Jacque.Canfield@fresnounified.org

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	289,760,166.00	301	3,747,326.00	303	286,012,840.00	305	8,184,335.00		307	277,828,505.00	309
2000 - Classified Salaries	87,569,455.00	311	1,565,145.00	313	86,004,310.00	315	5,839,133.00		317	80,165,177.00	319
3000 - Employee Benefits (Excluding 3800)	143,670,021.00	321	25,532,343.00	323	118,137,678.00	325	4,621,008.00		327	113,516,670.00	329
4000 - Books, Supplies Equip Replace. (6500)	30,312,344.00	331	2,062,620.00	333	28,249,724.00	335	4,290,385.00		337	23,959,339.00	339
5000 - Services... & 7300 - Indirect Costs	56,306,430.00	341	1,030,180.00	343	55,276,250.00	345	11,105,835.00		347	44,170,415.00	349
TOTAL					573,680,802.00	365			TOTAL	539,640,106.00	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	233,033,632.00 375
2. Salaries of Instructional Aides Per EC 41011.....	2100	17,046,736.00 380
3. STRS.....	3101 & 3102	18,377,782.00 382
4. PERS.....	3201 & 3202	1,518,120.00 383
5. OASDI - Regular, Medicare and Alternative.....	3301 & 3302	4,601,303.00 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).....	3401 & 3402	37,575,512.00 385
7. Unemployment Insurance.....	3501 & 3502	2,903,550.00 390
8. Workers' Compensation Insurance.....	3601 & 3602	4,185,403.00 392
9. OPEB, Active Employees (EC 41372).....	3751 & 3752	0.00
10. Other Benefits (EC 22310).....	3901 & 3902	6,096,734.00 393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).....		325,338,772.00 395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.....		3,354,297.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).....		1,594,566.00 396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.....		396
14. TOTAL SALARIES AND BENEFITS.....		320,389,909.00 397
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.....		59.37%
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).....	59.37%
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).....	539,640,106.00
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	299,840,370.00	301	3,948,538.00	303	295,891,832.00	305	8,675,418.00		307	287,216,414.00	309
2000 - Classified Salaries	89,930,794.00	311	1,263,105.00	313	88,667,689.00	315	5,623,302.00		317	83,044,387.00	319
3000 - Employee Benefits (Excluding 3800)	146,945,649.00	321	26,324,886.00	323	120,620,763.00	325	4,836,263.00		327	115,784,500.00	329
4000 - Books, Supplies Equip Replace. (6500)	37,037,266.00	331	3,986,905.00	333	33,050,361.00	335	4,155,483.00		337	28,894,878.00	339
5000 - Services... & 7300 - Indirect Costs	61,289,460.00	341	1,064,142.00	343	60,225,318.00	345	12,120,899.00		347	48,104,419.00	349
TOTAL					598,455,963.00	365			TOTAL	563,044,598.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011		1100	375
2. Salaries of Instructional Aides Per EC 41011		2100	380
3. STRS		3101 & 3102	382
4. PERS		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)		3401 & 3402	385
7. Unemployment Insurance		3501 & 3502	390
8. Workers' Compensation Insurance		3601 & 3602	392
9. OPEB, Active Employees (EC 41372)		3751 & 3752	393
10. Other Benefits (EC 22310)		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2			
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)			396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14. TOTAL SALARIES AND BENEFITS			397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372			57.90%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	57.90%
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)	563,044,598.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	396,417,131.92		396,417,131.92			396,417,131.92	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable	1,169,909.20		1,169,909.20			1,169,909.20	
Other General Long-Term Debt	36,856,821.04		36,856,821.04			36,856,821.04	
Net OPEB Obligation	226,478,242.00		226,478,242.00			226,478,242.00	
Compensated Absences Payable	2,424,999.37		2,424,999.37			2,424,999.37	
Governmental activities long-term liabilities	663,347,103.53	0.00	663,347,103.53	0.00	0.00	663,347,103.53	0.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Part I - 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) 16,892,343.00
- 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) 481,989,069.00

C. Percentage of Plant Services Costs Attributable to General Administration

- (Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.50%

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)	14,472,862.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	6,039,958.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	262,800.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	2,393,188.39
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)	3,967.46
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)	23,172,775.85
9. Carry-Forward Adjustment (Part IV, Line F)	(3,762,244.29)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	19,410,531.56

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	365,674,576.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	75,965,465.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	44,182,096.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	8,546,702.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	879,999.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	1,807,394.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	5,560,625.00
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)	582,068.00
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)	65,983,622.61
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)	109,388.54
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)	5,795,653.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	6,828,404.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	38,649,947.00
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)	620,565,940.15

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)

3.73%

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)

3.13%

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>23,172,775.85</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(3,660,656.75)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>(5,215,894.53)</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 (2.91%) 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 (2.91%) times Part III, Line B18) or (the highest rate used to recover costs from any program (2.91%) times Part III, Line B18); zero if positive	<u>(3,762,244.29)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(3,762,244.29)</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>3.13%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-1,881,122.15) is applied to the current year calculation and the remainder (\$-1,881,122.14) is deferred to one or more future years:	<u>3.43%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-1,254,081.43) is applied to the current year calculation and the remainder (\$-2,508,162.86) is deferred to one or more future years:	<u>3.53%</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>(3,762,244.29)</u>

July 1 Budget (Single Adoption)
2012-13 Estimated Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

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	0.00		0.00	0.00
2. State Lottery Revenue	8560	9,294,748.00		2,227,487.00	11,522,235.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		9,294,748.00	0.00	2,227,487.00	11,522,235.00
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	6,995,360.00			6,995,360.00
2. Classified Salaries	2000-2999	106,910.00			106,910.00
3. Employee Benefits	3000-3999	2,124,524.00			2,124,524.00
4. Books and Supplies	4000-4999	18,940.00		2,227,487.00	2,246,427.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	49,014.00			49,014.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		9,294,748.00	0.00	2,227,487.00	11,522,235.00
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	0.00	0.00	0.00	0.00
D. COMMENTS:					

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

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

Description	Object Codes	2013-14 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted except line A1i)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. Revenue Limit Sources	8010-8099	354,681,787.00				
a. Base Revenue Limit per ADA (Form RL, line 4, ID 0024)		6,836.12	1.80%	6,959.17	2.20%	7,112.27
b. AB 851 Add-on (Meals, BTS, Special Adj.) (Form RL, line 5b, ID 0719)		26.50	1.81%	26.98	2.19%	27.57
c. Revenue Limit ADA (Form RL, line 5c, ID 0033)		68,286.87	-0.15%	68,186.87	-0.15%	68,086.87
d. Total Base Revenue Limit ((Line A1a plus A1b) times A1c) (ID 0034, 0724)		468,626,839.80	1.65%	476,363,701.85	2.05%	486,129,357.90
e. Other Revenue Limit (Form RL, lines 6 thru 14)		2,238,580.00	1.80%	2,278,874.44	2.20%	2,329,009.68
f. Total Revenue Limit Subject to Deficit (Sum lines A1d plus A1e, ID 0082)		470,865,419.80	1.65%	478,642,576.29	2.05%	488,458,367.58
g. Deficit Factor (Form RL, line 16)		0.81003	0.00%	0.81003	0.00%	0.81003
h. Deficit Revenue Limit (Line A1f times line A1g) (ID 0284)		381,415,116.00	1.65%	387,714,846.07	2.05%	395,665,931.49
i. Plus: Other Adjustments (e.g., basic aid, charter schools object 8015, prior year adjustments objects 8019 and 8099)		(13,988,764.00)	1.80%	(14,240,561.75)	2.20%	(14,553,854.11)
j. Revenue Limit Transfers (Objects 8091 and 8097)		(12,103,094.00)	1.80%	(12,320,949.69)	2.20%	(12,592,010.58)
k. Other Adjustments (Form RL, lines 18 thru 20 and line 41)		(641,471.00)	1.80%	(653,017.48)	2.20%	(667,383.86)
l. Total Revenue Limit Sources (Sum lines A1h thru A1k) (Must equal line A1)		354,681,787.00	1.64%	360,500,317.15	2.04%	367,852,682.94
2. Federal Revenues	8100-8299	201,138.00	0.00%	201,138.00	0.00%	201,138.00
3. Other State Revenues	8300-8599	75,204,461.00	-0.04%	75,173,186.00	-0.87%	74,517,043.00
4. Other Local Revenues	8600-8799	4,472,903.00	0.00%	4,472,903.00	0.00%	4,472,903.00
5. Other Financing Sources						
a. Transfers In	8900-8929	24,751.00	0.00%	24,751.00	0.00%	24,751.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(50,814,150.00)	-0.03%	(50,798,930.00)	-3.89%	(48,820,773.00)
6. Total (Sum lines A1l thru A5)		383,770,890.00	1.51%	389,573,365.15	2.23%	398,247,744.94
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				208,006,314.00		207,002,455.00
b. Step & Column Adjustment				974,470.00		974,470.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(1,978,329.00)		(965,926.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	208,006,314.00	-0.48%	207,002,455.00	0.00%	207,010,999.00
2. Classified Salaries						
a. Base Salaries				51,196,016.00		51,531,437.00
b. Step & Column Adjustment				249,061.00		249,061.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				86,360.00		(137,895.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	51,196,016.00	0.66%	51,531,437.00	0.22%	51,642,603.00
3. Employee Benefits	3000-3999	99,089,654.00	-0.13%	98,962,490.00	-0.27%	98,698,343.00
4. Books and Supplies	4000-4999	11,211,165.00	-2.56%	10,924,356.00	0.00%	10,924,356.00
5. Services and Other Operating Expenditures	5000-5999	34,329,559.00	-2.28%	33,546,289.00	1.40%	34,014,559.00
6. Capital Outlay	6000-6999	8,180,397.00	-97.79%	180,397.00	0.00%	180,397.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	664,823.00	0.00%	664,823.00	0.00%	664,823.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(7,900,837.00)	-1.06%	(7,817,224.00)	-3.89%	(7,512,896.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	3,417,145.00	0.00%	3,417,145.00	0.00%	3,417,145.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		408,194,236.00	-2.40%	398,412,168.00	0.16%	399,040,329.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(24,423,346.00)		(8,838,802.85)		(792,584.06)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		72,928,311.88		48,504,965.88		39,666,163.03
2. Ending Fund Balance (Sum lines C and D1)		48,504,965.88		39,666,163.03		38,873,578.97
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	1,667,776.26		1,667,776.76		1,667,776.26
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	46,837,189.62		37,998,386.27		37,205,802.71
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		48,504,965.88		39,666,163.03		38,873,578.97

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	46,837,189.62		37,998,386.27		37,205,802.71
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		46,837,189.62		37,998,386.27		37,205,802.71
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.						
B10/B2d - For 2014/15 removes one time expenses provided for Roosevelt, IB Middle School and Math professional development and adds funds for opening of new middle school. For 2015/16 removes expenses provided for Common Core professional development.						

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	12,103,094.00	2.06%	12,352,949.69	1.94%	12,592,010.58
2. Federal Revenues	8100-8299	81,179,458.00	-6.62%	75,808,806.00	-0.53%	75,408,806.00
3. Other State Revenues	8300-8599	81,394,179.00	0.00%	81,394,179.00	-7.99%	74,894,179.00
4. Other Local Revenues	8600-8799	7,962,229.00	-17.57%	6,563,313.00	-3.20%	6,353,313.00
5. Other Financing Sources						
a. Transfers In	8900-8929	3,356,409.00	0.00%	3,356,409.00	0.00%	3,356,409.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	50,814,150.00	-0.03%	50,798,930.00	-3.89%	48,820,773.00
6. Total (Sum lines A1 thru A5)		236,809,519.00	-2.76%	230,274,586.69	-3.84%	221,425,490.58
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				91,834,056.00		89,245,462.00
b. Step & Column Adjustment				229,406.00		229,406.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(2,818,000.00)		(6,399,796.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	91,834,056.00	-2.82%	89,245,462.00	-6.91%	83,075,072.00
2. Classified Salaries						
a. Base Salaries				38,734,778.00		38,430,484.00
b. Step & Column Adjustment				303,733.00		303,733.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(608,027.00)		(199,441.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	38,734,778.00	-0.79%	38,430,484.00	0.27%	38,534,776.00
3. Employee Benefits	3000-3999	48,463,138.00	-2.75%	47,131,948.00	-3.49%	45,487,100.00
4. Books and Supplies	4000-4999	25,403,601.00	-30.57%	17,638,485.00	-9.71%	15,925,283.00
5. Services and Other Operating Expenditures	5000-5999	28,493,239.00	-7.11%	26,466,043.00	-1.10%	26,173,855.00
6. Capital Outlay	6000-6999	501,731.00	-24.82%	377,200.00	0.00%	377,200.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,352,613.00	0.00%	1,352,613.00	0.00%	1,352,613.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	6,367,499.00	-1.48%	6,273,111.00	-4.85%	5,968,783.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	3,356,409.00	0.00%	3,356,409.00	0.00%	3,356,409.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		244,507,064.00	-5.82%	230,271,755.00	-4.35%	220,251,091.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(7,697,545.00)		2,831.69		1,174,399.58
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		7,697,547.05		2.05		2,833.74
2. Ending Fund Balance (Sum lines C and D1)		2.05		2,833.74		1,177,233.32
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	2.05		2,833.74		1,177,233.32
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2.05		2,833.74		1,177,233.32

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.						
B1d and B2d - Removes amounts for Grants that will be ending.						

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	366,784,881.00	1.65%	372,853,266.84	2.04%	380,444,693.52
2. Federal Revenues	8100-8299	81,380,596.00	-6.60%	76,009,944.00	-0.53%	75,609,944.00
3. Other State Revenues	8300-8599	156,598,640.00	-0.02%	156,567,365.00	-4.57%	149,411,222.00
4. Other Local Revenues	8600-8799	12,435,132.00	-11.25%	11,036,216.00	-1.90%	10,826,216.00
5. Other Financing Sources						
a. Transfers In	8900-8929	3,381,160.00	0.00%	3,381,160.00	0.00%	3,381,160.00
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)		620,580,409.00	-0.12%	619,847,951.84	-0.03%	619,673,235.52
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				299,840,370.00		296,247,917.00
b. Step & Column Adjustment				1,203,876.00		1,203,876.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(4,796,329.00)		(7,365,722.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	299,840,370.00	-1.20%	296,247,917.00	-2.08%	290,086,071.00
2. Classified Salaries						
a. Base Salaries				89,930,794.00		89,961,921.00
b. Step & Column Adjustment				552,794.00		552,794.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(521,667.00)		(337,336.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	89,930,794.00	0.03%	89,961,921.00	0.24%	90,177,379.00
3. Employee Benefits	3000-3999	147,552,792.00	-0.99%	146,094,438.00	-1.31%	144,185,443.00
4. Books and Supplies	4000-4999	36,614,766.00	-21.99%	28,562,841.00	-6.00%	26,849,639.00
5. Services and Other Operating Expenditures	5000-5999	62,822,798.00	-4.47%	60,012,332.00	0.29%	60,188,414.00
6. Capital Outlay	6000-6999	8,682,128.00	-93.58%	557,597.00	0.00%	557,597.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,017,436.00	0.00%	2,017,436.00	0.00%	2,017,436.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,533,338.00)	0.70%	(1,544,113.00)	0.00%	(1,544,113.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	6,773,554.00	0.00%	6,773,554.00	0.00%	6,773,554.00
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)		652,701,300.00	-3.68%	628,683,923.00	-1.49%	619,291,420.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(32,120,891.00)		(8,835,971.16)		381,815.52
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		80,625,858.93		48,504,967.93		39,668,996.77
2. Ending Fund Balance (Sum lines C and D1)		48,504,967.93		39,668,996.77		40,050,812.29
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	1,667,776.26		1,667,776.76		1,667,776.26
b. Restricted	9740	2.05		2,833.74		1,177,233.32
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	46,837,189.62		37,998,386.27		37,205,802.71
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		48,504,967.93		39,668,996.77		40,050,812.29

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	46,837,189.62		37,998,386.27		37,205,802.71
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		46,837,189.62		37,998,386.27		37,205,802.71
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		7.18%		6.04%		6.01%
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)						
		65,670.46		65,570.46		65,470.46
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		652,701,300.00		628,683,923.00		619,291,420.00
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)		652,701,300.00		628,683,923.00		619,291,420.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		2%		2%		2%
e. Reserve Standard - By Percent (Line F3c times F3d)		13,054,026.00		12,573,678.46		12,385,828.40
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)		13,054,026.00		12,573,678.46		12,385,828.40
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Section I - Expenditures	Funds 01, 09, and 62			2012-13 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	622,031,338.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3355 and 3385)	All	All	1000-7999	94,542,270.00
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	865,178.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	901,043.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	478,058.00
4. Other Transfers Out	All	9200	7200-7299	1,617,436.00
5. Interfund Transfers Out	All	9300	7600-7629	9,523,554.00
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	5,728,501.00
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	678,292.00
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)				19,792,062.00
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	1,445,413.00
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)				509,142,419.00
F. Charter school expenditure adjustments (From Section V)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				509,142,419.00

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)		68,369.09
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)		68,369.09
D. Charter school ADA adjustments (From Section V)		0.00
E. Adjusted total ADA (Lines C plus D)		68,369.09
F. Expenditures per ADA (Line I.G divided by Line II.E)		7,446.97
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.)	488,475,733.45	7,405.22
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)	488,475,733.45	7,405.22
B. Required effort (Line A.2 times 90%)	439,628,160.11	6,664.70
C. Current year expenditures (Line I.G and Line II.F)	509,142,419.00	7,446.97
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	6,642,434.00
2. Less state and local expenditures not allowed for MOE:				
a. Community Services	All	5000-5999	1000-7999 except 3801-3802	11,096.00
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)				11,096.00
3. Plus additional MOE expenditures:				
a. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures previously included.			
4. Total Education Jobs Fund expenditures available to apply to deficiency (Line IV.A1 minus Line IV.A2j plus Line IV.A3a)				6,631,338.00

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)	509,142,419.00	
E. Total expenditures per ADA, with adjustments, Col 2 (Col 1 Line IV.D divided by Line II.E)		7,446.97
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	6,518.12	6,730.12
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	6,730.12	6,836.12
REVENUE LIMIT SUBJECT TO DEFICIT			
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	6,730.12	6,836.12
b. AB 851 Add-on (Meals, BTS, Special Adjustments)	0719	25.67	26.50
c. Revenue Limit ADA	0033	68,503.85	68,286.87
d. Total Base Revenue Limit (Lines 5a plus 5b, times 5c)	0034, 0724	462,797,624.79	468,626,839.80
6. Allowance for Necessary Small School	0489		
7. Gain or Loss from Interdistrict Attendance Agreements	0272		
8. Meals for Needy Pupils	0090		
9. Special Revenue Limit Adjustments	0274	1,049,396.00	1,417,462.00
10. One-time Equalization Adjustments	0275		
11. Miscellaneous Revenue Limit Adjustments	0276, 0659		
12. Less: All Charter District Revenue Limit Adjustment	0217	(911,124.00)	(821,118.00)
13. Beginning Teacher Salary Incentive Funding	0552		
14. Less: Class Size Penalties Adjustment	0173		
15. REVENUE LIMIT SUBJECT TO DEFICIT (Sum Lines 5d through 11, plus Line 13, minus Lines 12 and 14)	0082	464,758,144.79	470,865,419.80
DEFICIT CALCULATION			
16. Deficit Factor	0281	0.77728	0.81003
17. TOTAL DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	361,247,210.78	381,415,116.00
OTHER REVENUE LIMIT ITEMS			
18. Unemployment Insurance Revenue	0060	4,664,369.00	104,757.00
19. Less: Longer Day/Year Penalty	0287		
20. Less: Excess ROC/P Reserves Adjustment	0288		
21. Less: PERS Reduction	0195	741,824.00	664,252.00
22. PERS Safety Adjustment/SFUSD PERS Adjustment	0205, 0654		
23. TOTAL, OTHER REVENUE LIMIT ITEMS (Sum Lines 18 and 22, minus Lines 19 through 21)	---	3,922,545.00	(559,495.00)
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	365,169,755.78	380,855,621.00

Description	Principal Appt. Software Data ID	2012-13 Estimated Actuals	2013-14 Budget
REVENUE LIMIT - LOCAL SOURCES			
25. Property Taxes	0587	40,560,297.00	40,914,413.00
26. Miscellaneous Funds	0588	3,180.00	3,180.00
27. Community Redevelopment Funds	0589, 0721	222,076.00	203,285.00
28. Less: Charter Schools In-lieu Taxes	0595	2,192,500.00	2,323,477.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	38,593,053.00	38,797,401.00
30. Charter School General Purpose Block Grant Offset (Unified Districts Only)	0293	13,358,317.00	14,017,206.00
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	313,218,385.78	328,041,014.00
b. Less: Education Protection Account (Object 8012)	0736	70,221,297.00	58,946,506.00
c. NET STATE AID (Line 31a minus 31b; if negative, then zero)	0737	242,997,088.78	269,094,508.00
OTHER ITEMS			
32. Less: County Office Funds Transfer	0458	704,955.00	746,228.00
33. Core Academic Program	9001		
34. California High School Exit Exam	9002		
35. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017		
36. Apprenticeship Funding	0570		
37. Community Day School Additional Funding	3103, 9007		
38. Basic Aid "Choice"/Court Ordered Voluntary Pupil Transfer/Basic Aid Open Enrollment	0634, 0629, 9037		
39. Basic Aid Supplement Charter School Adjustment	9018		
40. All Other Adjustments	---		
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(704,955.00)	(746,228.00)
42. TOTAL, NET STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31c and 41) (This amount should agree with Object 8011)	---	242,292,133.78	268,348,280.00
43. Less: Revenue Limit State Apportionment Receipts	---		
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43)	---	242,292,133.78	

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		

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

10 62166 000000
Form SIAA

Fresno Unified
Fresno County

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	(3,272,263.00)	0.00	(1,325,632.00)				
Other Sources/Uses Detail					3,421,230.00	9,523,554.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	254.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	82,091.00	0.00	5,379.00	0.00				
Other Sources/Uses Detail					3,917,145.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	409,041.00	0.00	195,540.00	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	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	558,640.00	0.00						
Other Sources/Uses Detail					3,356,409.00	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					0.00	36,477,885.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	7,130.00	0.00						
Other Sources/Uses Detail					0.00	24,750.00		
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	1,821,078.00	0.00						
Other Sources/Uses Detail					32,642,082.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	20,606.00		
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	40,071.00		
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	268,842.00	0.00	1,124,713.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

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

Description	Direct Costs - Transfers In 5750	Interfund Transfers Out 5750	Indirect Costs - Transfers In 7350	Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							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	125,187.00	0.00						
Other Sources/Uses Detail					2,750,000.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail					0.00			
Other Sources/Uses Detail								
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	3,272,263.00	(3,272,263.00)	1,325,632.00	(1,325,632.00)	46,086,866.00	46,086,866.00	0.00	0.00

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

10 62166 000000
Form SIAB

Fresno Unified
Fresno County

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	(3,152,968.00)	0.00	(1,533,338.00)				
Other Sources/Uses Detail					3,381,160.00	6,773,554.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	85,358.00	0.00	5,554.00	0.00				
Other Sources/Uses Detail					3,417,145.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	294,297.00	0.00	211,179.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	767,321.00	0.00						
Other Sources/Uses Detail					3,356,409.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	31,040,280.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	458,311.00	0.00						
Other Sources/Uses Detail					0.00	24,751.00		
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	1,142,271.00	0.00						
Other Sources/Uses Detail					27,683,871.00	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	251,000.00	0.00	1,316,605.00	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	154,410.00	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								
Fund Reconciliation					0.00			
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	3,152,968.00	(3,152,968.00)	1,533,338.00	(1,533,338.00)	37,838,585.00	37,838,585.00		

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)	69,965.75	69,972.53	N/A	Met
Second Prior Year (2011-12)	69,186.18	68,795.76	0.6%	Met
First Prior Year (2012-13)	68,930.75	68,503.85	0.6%	Met
Budget Year (2013-14) (Criterion 4A1, Step 2a)	68,286.87			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

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

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Budget	Enrollment		Enrollment Variance Level (if Budget is greater than Actual, else N/A)	Status
			CBEDS Actual		
Third Prior Year (2010-11)		72,608	71,799	1.1%	Not Met
Second Prior Year (2011-12)		71,356	71,197	0.2%	Met
First Prior Year (2012-13)		71,005	70,435	0.8%	Met
Budget Year (2013-14)		70,202			

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)

The District continues to experience declining enrollment, but the decreases seem to be leveling off.

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)	66,565	71,799	92.7%
Second Prior Year (2011-12)	66,350	71,197	93.2%
First Prior Year (2012-13)	65,990	70,435	93.7%
Historical Average Ratio:			93.2%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			93.7%

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)	65,670	70,202	93.5%	Met
1st Subsequent Year (2014-15)	65,570	70,102	93.5%	Met
2nd Subsequent Year (2015-16)	65,470	70,002	93.5%	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)	6,730.12	6,836.12	6,959.17	7,112.27
b. Deficit Factor (Form RL, Line 16) (Form MYP, Unrestricted, Line A1g)	0.77728	0.81003	0.81003	0.81003
c. Funded BRL per ADA (Step 1a times Step 1b)	5,231.19	5,537.46	5,637.14	5,761.15
d. Prior Year Funded BRL per ADA		5,231.19	5,537.46	5,637.14
e. Difference (Step 1c minus Step 1d)		306.27	99.68	124.01
f. Percent Change Due to COLA (Step 1e divided by Step 1d)		5.85%	1.80%	2.20%
Step 2 - Change in Population				
a. Revenue Limit (Funded) ADA (Form RL, Line 5c) (Form MYP, Unrestricted, Line A1c)	68,503.85	68,286.87	68,186.87	68,086.87
b. Prior Year Revenue Limit (Funded) ADA		68,503.85	68,286.87	68,186.87
c. Difference (Step 2a minus Step 2b)		(216.98)	(100.00)	(100.00)
d. Percent Change Due to Population (Step 2c divided by Step 2b)		-0.32%	-0.15%	-0.15%
Step 3 - Total Change in Funded COLA and Population (Step 1f plus Step 2d)				
		5.53%	1.65%	2.05%
Revenue Limit Standard (Step 3, plus/minus 1%):		4.53% to 6.53%	.65% to 2.65%	1.05% to 3.05%

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)	40,785,553.00	41,120,878.00	41,120,787.00	41,120,878.00
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)	353,298,984.00	368,415,664.00	372,821,266.00	380,444,692.00
District's Projected Change in Revenue Limit:		4.28%	1.20%	2.04%
Revenue Limit Standard:		4.53% to 6.53%	.65% to 2.65%	1.05% to 3.05%
Status:		Not Met	Met	Met

4C. Comparison of District Revenue Limit to the Standard

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

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

Explanation:
(required if NOT met)

Planned increase per SSC dashboard factors for COLA and deficit factor in 2013/14 planning year.

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)	332,934,764.76	358,343,264.74	92.9%
Second Prior Year (2011-12)	315,530,368.98	343,337,550.91	91.9%
First Prior Year (2012-13)	325,994,181.00	360,291,468.00	90.5%
	Historical Average Ratio:		91.8%

	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	2.0%	2.0%	2.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	88.8% to 94.8%	88.8% to 94.8%	88.8% to 94.8%

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)	358,291,984.00	404,777,091.00	88.5%	Not Met
1st Subsequent Year (2014-15)	357,496,382.00	394,995,023.00	90.5%	Met
2nd Subsequent Year (2015-16)	357,351,945.00	395,623,184.00	90.3%	Met

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

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

- 1a. **STANDARD NOT MET** - Projected ratio(s) of unrestricted salary and benefit costs to total unrestricted expenditures are outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting salaries and benefits, and what changes, if any, will be made to bring the projected salary and benefit costs within the standard.

Explanation:
(required if NOT met)

The District is using a phased in approach to spend down reserves for one-time expenditures.

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1. District's Change in Population and Funded COLA (Criterion 4A1, Step 3):	5.53%	1.65%	2.05%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-4.47% to 15.53%	-8.35% to 11.65%	-7.95% to 12.05%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	.53% to 10.53%	-3.35% to 6.65%	-2.95% to 7.05%

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)	93,791,488.00		
Budget Year (2013-14)	81,380,596.00	-13.23%	Yes
1st Subsequent Year (2014-15)	76,009,944.00	-6.60%	Yes
2nd Subsequent Year (2015-16)	75,609,944.00	-0.53%	No

Explanation:
(required if Yes)

Planned reduction of usage of restricted carryover funds.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2012-13)	155,821,384.00		
Budget Year (2013-14)	156,598,640.00	0.50%	Yes
1st Subsequent Year (2014-15)	156,567,365.00	-0.02%	No
2nd Subsequent Year (2015-16)	149,411,222.00	-4.57%	Yes

Explanation:
(required if Yes)

Planned reduction for grants that will be ending

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2012-13)	14,567,485.00		
Budget Year (2013-14)	12,435,132.00	-14.64%	Yes
1st Subsequent Year (2014-15)	11,036,216.00	-11.25%	Yes
2nd Subsequent Year (2015-16)	10,826,216.00	-1.90%	No

Explanation:
(required if Yes)

Planned reduction for grants that will be ending

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2012-13)	29,781,080.00		
Budget Year (2013-14)	36,614,766.00	22.95%	Yes
1st Subsequent Year (2014-15)	28,562,841.00	-21.99%	Yes
2nd Subsequent Year (2015-16)	26,849,639.00	-6.00%	Yes

Explanation:
(required if Yes)

The District uses the Supply Line as a placeholder when developing some budgets

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

First Prior Year (2012-13)	57,632,062.00		
Budget Year (2013-14)	62,822,798.00	9.01%	No
1st Subsequent Year (2014-15)	60,012,332.00	-4.47%	Yes
2nd Subsequent Year (2015-16)	60,188,414.00	0.29%	No

Explanation:
(required if Yes)

Planned reduction for grants that will be ending

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

First Prior Year (2012-13)	264,180,357.00		
Budget Year (2013-14)	250,414,368.00	-5.21%	Not Met
1st Subsequent Year (2014-15)	243,613,525.00	-2.72%	Met
2nd Subsequent Year (2015-16)	235,847,382.00	-3.19%	Met

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

First Prior Year (2012-13)	87,413,142.00		
Budget Year (2013-14)	99,437,564.00	13.76%	Met
1st Subsequent Year (2014-15)	88,575,173.00	-10.92%	Not Met
2nd Subsequent Year (2015-16)	87,038,053.00	-1.74%	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)

Planned reduction of usage of restricted carryover funds.

Explanation:

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

Planned reduction for grants that will be ending

Explanation:

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

Planned reduction for grants that will be ending

- 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)

The District uses the Supply Line as a placeholder when developing some budgets

Explanation:

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

Planned reduction for grants that will be ending

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? No
- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(C) (Fund 10, objects 7211-7213 and 7221-7223 with resources 3300-3499 and 6500-6540) 0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	652,701,300.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	0.00	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	652,701,300.00	6,527,013.00	20,891,549.00	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)	53,973,879.32		
b. Undesignated Amounts (Funds 01 and 17, Object 9790)	0.00		
c. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)		63,136,219.82	68,919,648.62
d. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)		0.00	0.00
e. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
f. Available Reserves (Lines 1a through 1e)	53,973,879.32	63,136,219.82	68,919,648.62
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	645,169,706.34	619,284,743.93	620,557,601.00
b. Less: Special Education Pass-through Funds (Fund 01, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	838,210.45		
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)	644,331,495.89	619,284,743.93	620,557,601.00
3. District's Available Reserve Percentage (Line 1f divided by Line 2d)	8.4%	10.2%	11.1%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	2.8%	3.4%	3.7%

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)	13,920,947.22	365,450,377.74	N/A	Met
Second Prior Year (2011-12)	17,374,333.18	354,454,695.91	N/A	Met
First Prior Year (2012-13)	(1,818,909.00)	366,458,613.00	0.5%	Met
Budget Year (2013-14) (Information only)	(24,423,346.00)	408,194,236.00		

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)	39,163,112.00	43,451,940.48	N/A	Met
Second Prior Year (2011-12)	48,697,465.00	57,372,887.70	N/A	Met
First Prior Year (2012-13)	71,035,943.00	74,747,220.88	N/A	Met
Budget Year (2013-14) (Information only)	72,928,311.88			

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):	65,670	65,570	65,470
District's Reserve Standard Percentage Level:	2%	2%	2%

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)	652,701,300.00	628,683,923.00	619,291,420.00
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)	652,701,300.00	628,683,923.00	619,291,420.00
4. Reserve Standard Percentage Level	2%	2%	2%
5. Reserve Standard - by Percent (Line B3 times Line B4)	13,054,026.00	12,573,678.46	12,385,828.40
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)	13,054,026.00	12,573,678.46	12,385,828.40

10C. Calculating the District's Budgeted Reserve Amount

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 through 7 will be extracted; if not, enter data for the two subsequent years.
All other data are extracted or calculated.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	46,837,189.62	37,998,386.27	37,205,802.71
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
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)	46,837,189.62	37,998,386.27	37,205,802.71
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	7.18%	6.04%	6.01%
District's Reserve Standard (Section 10B, Line 7):	13,054,026.00	12,573,678.46	12,385,828.40
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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)	(53,110,190.00)			
Budget Year (2013-14)	(50,814,150.00)	(2,296,040.00)	-4.3%	Met
1st Subsequent Year (2014-15)	(51,065,346.00)	251,196.00	0.5%	Met
2nd Subsequent Year (2015-16)	(49,087,189.00)	(1,978,157.00)	-3.9%	Met
1b. Transfers In, General Fund *				
First Prior Year (2012-13)	3,421,230.00			
Budget Year (2013-14)	3,381,160.00	(40,070.00)	-1.2%	Met
1st Subsequent Year (2014-15)	3,381,160.00	0.00	0.0%	Met
2nd Subsequent Year (2015-16)	3,381,160.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2012-13)	6,167,145.00			
Budget Year (2013-14)	6,773,554.00	606,409.00	9.8%	Met
1st Subsequent Year (2014-15)	6,773,554.00	0.00	0.0%	Met
2nd Subsequent Year (2015-16)	6,773,554.00	0.00	0.0%	Met

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

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

2. If Yes to item 1, list all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2013
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation				
General Obligation Bonds	29	General Obligation Bonds	General Obligation Bonds	376,243,008
Supp Early Retirement Program	3	General Fund	General Fund	23,330,377
State School Building Loans				
Compensated Absences				

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2013
QZAB	1	Unrestricted General Fund	CART	227,003

Type of Commitment (continued)	Prior Year (2012-13)	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds	32,951,620	29,145,969	28,601,148	28,675,735
Supp Early Retirement Program	7,776,792	7,776,792	7,776,792	7,776,792
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2012-13)	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
QZAB	942,906	227,003		
Total Annual Payments:	41,671,318	37,149,764	36,377,940	36,452,527
Has total annual payment increased over prior year (2012-13)?		No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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?

Yes

2. Yes - Funding sources will decrease or expire prior to the end of the commitment period, or one-time funding sources are being used for long-term commitment annual payments. Provide an explanation for how those funds will be replaced to continue annual debt service commitments.

Explanation:
(required if Yes)

The District used one-time Education Jobs funds to pay for years 2 of 5 of the early retirement incentive. After 2012-13 these costs will be funded from the Unrestricted General Fund.

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:

Retirees after 2007 have monthly payments to the retirement reserve, co-pays and deductibles to meet. Retirees under age 65 have an additional monthly contribution similar to active employees.

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
	17,600,000	0

4. OPEB Liabilities

a. OPEB actuarial accrued liability (AAL)	980,924,632.00
b. OPEB unfunded actuarial accrued liability (UAAL)	963,324,632.00
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	November 2010

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	100,069,416.00	104,185,924.00	108,248,431.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	26,909,214.00	26,889,423.00	26,889,423.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	33,789,733.00	33,789,733.00	33,789,733.00
d. Number of retirees receiving OPEB benefits	4,761	4,811	4,861

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

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

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

Yes

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

Worker's Compensation and Liability are supported by a percentage of payroll. Actuarials are done frequently. Defined Benefits is an IRS approved program for part time employees. It is supported by a percentage of payroll for those employees. An actuarial is done to determine the employer payroll percentage. The liability and defined benefit program are funded at 100%.

3. Self-Insurance Liabilities

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

51,933,988.00
10,134,609.00

4. Self-Insurance Contributions

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

	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
a. Required contribution (funding) for self-insurance programs	102,380,332.00	102,380,332.00	102,380,332.00
b. Amount contributed (funded) for self-insurance programs	102,380,332.00	102,380,332.00	102,380,332.00

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2012-13)	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Number of certificated (non-management) full-time-equivalent (FTE) positions	3,519.0	3,580.0	3,580.0	3,580.0

Certificated (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

Negotiations 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 2,663,791

	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

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
	48,608,273	48,608,273	48,608,273
	85.0%	85.0%	85.0%
	0.0%	0.0%	0.0%

Certificated (Non-management) Prior Year Settlements

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

No		
----	--	--

Certificated (Non-management) Step and Column Adjustments

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
	2,716,531	2,716,531	2,716,531
	0.0%	0.0%	0.0%

Certificated (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

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	2,154.0	2,246.0	2,246.0	2,246.0

Classified (Non-management) Salary and Benefit Negotiations

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

Yes

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

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

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

Negotiations Settled

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

Feb 27, 2013

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

Yes

If Yes, date of Superintendent and CBO certification:

Feb 27, 2013

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

No

If Yes, date of budget revision board adoption:

No Change Required

4. Period covered by the agreement:

Begin Date:

Jul 01, 2012

End Date:

Jun 30, 2015

5. Salary settlement:

Budget Year
(2013-14)

1st Subsequent Year
(2014-15)

2nd Subsequent Year
(2015-16)

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

Yes	Yes	Yes
-----	-----	-----

One Year Agreement

Total cost of salary settlement

--	--	--

% 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

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
---	---	---

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
30,382,731	30,382,731	30,382,731
85.0%	85.0%	85.0%
0.0%	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
651,712	651,712	651,712
0.0%	0.0%	0.0%

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

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

Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
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	589.0	592.0	592.0	592.0

Management/Supervisor/Confidential Salary and Benefit Negotiations

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

No

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)
Total cost of salary settlement			
% change in salary schedule from prior year			

Negotiations Not Settled

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

561,501

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	0	0	0

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

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

	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
Total cost of H&W benefits	8,132,935	8,132,935	8,132,935
Percent of H&W cost paid by employer	85.0%	85.0%	85.0%
Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

Management/Supervisor/Confidential Step and Column Adjustments

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

	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
Cost of step and column adjustments	556,088	556,088	556,088
Percent change in step & column over prior year	0.0%	0.0%	0.0%

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?	Yes	Yes	Yes
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

**2013/14 CHARTER SCHOOL
BUDGETS**

Fresno Academy of Civic and Entrepreneurial Leadership
Charter School Financial Reporting
Budget/Interim
Fiscal Year 2013/2014

Charter Name: Fresno Academy of Civic and Entrepreneurial Leadership

Chartering Authority: Fresno Unified School District

Reporting Period	
Preliminary Budget	<input checked="" type="radio"/> July 1
First Interim	<input type="radio"/> October 31 (Due December 15)
Second Interim	<input type="radio"/> January 31 (Due March 15)
Third Interim	<input type="radio"/> April 30 - If requested (Due June 1)

Fiscal Year: 2013/2014

Subsequent Year 1: 2014/2015

Subsequent Year 2: 2015/2016

CHIEF ADMINISTRATIVE OFFICER'S CERTIFICATION:

I certify that based upon current projections this charter school will be able to meet its financial obligations for the remainder of *this fiscal year and the next two subsequent years.*

Stephen Morris

Print Name

Executive Director/Principal

Title

Signature

Date

5/16/2013

PREPARER'S INFORMATION:

Mayra Rivas

School Business Manager

Title

(909) 685-5135

Telephone Number

Signature

Date

5/16/2013

E-Mail Address

mrivas@csneci.com

AUTHORIZING ENTITY CERTIFICATION:

Signature

559/457-6225

Telephone Number

Ruth F. Quinto, Deputy Superintendent/CFO

Title

Ruthie.Quinto@fresnounified.org

E-Mail Address

Submit completed report to:
Fresno County Office of Education
External Finance Department
1111 Van Ness Ave.
Fresno, CA 93721

	Object	July	August	September	October	November	December
ACTUALS THRU MONTH OF (2013):							
A. BEGINNING CASH	9110	29,005.00	5,417.00	21,917.00	312,155.00	279,554.00	252,951.00
B. RECEIPTS							
Revenue Limit							
Property Tax	8020-8079	5,455.00	10,911.00	7,274.00	7,274.00	7,274.00	7,274.00
State Aid	8010-8019	34,697.00	34,697.00	102,354.00	62,455.00	62,455.00	102,354.00
Other	8080-8099	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenues	8100-8299	0.00	0.00	0.00	0.00	6,214.00	6,214.00
Other State Revenues	8300-8599	4,817.00	4,817.00	8,670.00	8,670.00	12,739.00	9,147.00
Other Local Revenues	8600-8799	1,246.00	1,246.00	5,956.00	5,956.00	5,956.00	5,956.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8931-8979	0.00	0.00	390,000.00	0.00	0.00	0.00
Other Receipts/Non-Revenue		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		46,215.00	51,671.00	514,254.00	84,355.00	94,638.00	130,945.00
C. DISBURSEMENTS							
Certificated Salaries	1000-1999	2,500.00	28,300.00	52,200.00	52,200.00	52,200.00	52,200.00
Classified Salaries	2000-2999	9,407.00	11,007.00	12,607.00	12,607.00	12,607.00	12,607.00
Employee Benefits	3000-3999	9,200.00	10,598.00	13,294.00	13,294.00	13,294.00	13,294.00
Supplies and Services	4000-5999	40,960.00	40,106.00	42,356.00	42,356.00	42,356.00	42,356.00
Capital Outlays	6000-6599	0.00	0.00	0.00	0.00	0.00	0.00
Other Outgo	7000-7499	450.00	504.00	784.00	784.00	784.00	784.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699	0.00	0.00	215,102.00	79,961.00	0.00	55,900.00
Other Disbursements/non Expenditures		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS		62,517.00	90,515.00	336,343.00	201,202.00	121,241.00	177,141.00
D. PRIOR YEAR TRANSACTIONS							
Accounts Receivable		140,409.00	224,655.00	112,327.00	84,246.00	0.00	0.00
Accounts Payable		147,695.00	169,311.00	0.00	0.00	0.00	0.00
TOTAL PRIOR YEAR TRANSACTIONS		(7,286.00)	55,344.00	112,327.00	84,246.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)		(23,588.00)	16,500.00	290,238.00	(32,601.00)	(26,603.00)	(46,196.00)
F. ENDING CASH (A + E)		5,417.00	21,917.00	312,155.00	279,554.00	252,951.00	206,755.00
G. ENDING CASH, PLUS ACCRUALS							

	Object	January	February	March	April	May	June	Accruals	Total
ACTUALS THRU MONTH OF (2013):									
A. BEGINNING CASH	9110	206,755.00	194,622.00	156,445.00	145,129.00	88,554.00	1,966.00		
B. RECEIPTS									
Revenue Limit									
Property Tax	8020-8079	7,274.00	14,776.00	7,388.00	7,388.00	7,388.00	7,387.00	0.00	97,063.00
State Aid	8010-8019	62,455.00	52,595.00	74,776.00	23,065.00	10,695.00	39,899.00	237,912.00	900,409.00
Other	8080-8099	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenues	8100-8299	18,124.00	6,214.00	6,214.00	18,124.00	6,214.00	6,214.00	36,244.00	109,776.00
Other State Revenues	8300-8599	15,299.00	7,588.00	15,340.00	9,748.00	1,923.00	120,477.00	55,573.00	274,808.00
Other Local Revenues	8600-8799	5,956.00	5,956.00	5,956.00	5,956.00	5,956.00	5,956.00	0.00	62,052.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8931-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	390,000.00
Other Receipts/Non-Revenue		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		109,108.00	87,129.00	109,674.00	64,281.00	32,176.00	179,933.00	329,729.00	1,834,108.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	52,200.00	52,200.00	52,200.00	52,200.00	52,200.00	26,400.00	0.00	527,000.00
Classified Salaries	2000-2999	12,607.00	12,607.00	12,607.00	12,607.00	12,607.00	11,008.00	0.00	144,885.00
Employee Benefits	3000-3999	13,294.00	13,294.00	13,294.00	13,294.00	12,543.00	10,498.00	0.00	149,191.00
Supplies and Services	4000-5999	42,356.00	46,460.00	42,419.00	42,419.00	41,219.00	41,220.00	0.00	506,583.00
Capital Outlays	6000-6599	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Outgo	7000-7499	784.00	745.00	470.00	336.00	195.00	74.00	2,700.00	9,394.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	390,000.00	740,963.00
Other Disbursements/non Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS		121,241.00	125,306.00	120,990.00	120,856.00	118,764.00	89,200.00	392,700.00	2,078,016.00
D. PRIOR YEAR TRANSACTIONS									
Accounts Receivable		0.00	0.00	0.00	0.00	0.00	0.00	0.00	561,637.00
Accounts Payable		0.00	0.00	0.00	0.00	0.00	0.00	0.00	317,006.00
TOTAL PRIOR YEAR TRANSACTIONS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	244,631.00
E. NET INCREASE/DECREASE (B - C + D)		(12,133.00)	(38,177.00)	(11,316.00)	(56,575.00)	(86,588.00)	90,733.00	(62,971.00)	723.00
F. ENDING CASH (A + E)		194,622.00	156,445.00	145,129.00	88,554.00	1,966.00	92,699.00		
G. ENDING CASH, PLUS ACCRUALS									29,728.00

Description	ESTIMATED P-2 REPORT ADA (If declining enrollment)	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (C)	DIFFERENCE (Col. C - B) (D)	PERCENTAGE DIFFERENCE (Col. D / B) (E)
ELEMENTARY						
1. General Education					0.00	0%
2. Special Education					0.00	0%
3. Independent Study					0.00	0%
HIGH SCHOOL						
4. General Education		159.80	159.80	159.80	0.00	0%
5. Special Education					0.00	0%
6. Independent Study					0.00	0%
COUNTY SUPPLEMENT						
7. County Community Schools					0.00	0%
8. Special Education					0.00	0%
9. TOTAL, ELEMENTARY, HIGH SCHOOL & COUNTY SUPPLEMENT	0.00	159.80	159.80	159.80	0.00	0%
10. ADA for Necessary Small Schools also included in lines 1-6.					0.00	0%
11. Regional Occupational Centers/Programs (ROC/P)					0.00	0%
CLASSES FOR ADULTS						
12. Concurrently Enrolled Secondary Students					0.00	0%
13. Adults Enrolled, State Apportioned					0.00	0%
14. Independent Study - (21 or older and 19 or over and not continuously enrolled)					0.00	0%
15. TOTAL, CLASSES FOR ADULTS	0.00	0.00	0.00	0.00	0.00	0%
16. Adults in Correctional Facilities					0.00	0%
17. ADA TOTALS (Sum of lines 9, 11)	0.00	159.80	159.80	159.80	0.00	0%
SUPPLEMENTAL INSTRUCTIONAL HOURS						
18. Elementary					0.00	0%
19. High School					0.00	0%
20. TOTAL, SUPPLEMENTAL HOURS	0.00	0.00	0.00	0.00	0.00	0%
COMMUNITY DAY SCHOOLS - Additional Funds						
21. ELEMENTARY						
a. 5th and 6th Hours (ADA)					0.00	0%
b. 7th and 8th Pupil Hours (report in hours)					0.00	0%
22. HIGH SCHOOL						
a. 5th and 6th Hours (ADA)					0.00	0%
b. 7th and 8th Pupil Hours (report in hours)					0.00	0%

1. Average Daily Attendance (ADA)

Compare the budgeted ADA to the projected ADA for the current year:

a. Enter Board Approved Operating Budget - Revenue Limit K-12 ADA (Form ADA, column B, sum of lines 1-6)	159.80	ADA
b. Enter Projected Year Totals - Revenue Limit K-12 ADA (Form ADA, column C, sum of lines 1-6)	159.80	ADA
c. Difference between budgeted and projected (Step 1b minus 1a)	0.00	ADA
d. Percentage of change from Board Approved Operating Budget	0.00%	
e. If the percentage of change in step 1d is more than 2%, please explain why the projected ADA increased or decreased from the board approved operating budget.		

2. Status of Employee Salary and Benefits Negotiations

	Certificated	Classified
a. Enter the number of FTEs projected in this interim report.	10	8
b. Enter the number of FTEs from the original adopted report.		
c. Are salary and benefit negotiations settled for the current fiscal year?	N/A	N/A

*** PLEASE NOTE *** If salary and benefit negotiations are not finalized, upon settlement the charter school must determine the cost of the settlement including salaries, benefits, and any other agreements that change costs, and provide the county office of education with an analysis of the cost of the settlement and its impact on the operating budget.

d. If settled, indicate the following:

1. Total cost of the salary settlement.	N/A	N/A
2. Amount of salary settlement included in the budget.		
3. Period of agreement.		
4. Is salary increase on-going or a one-time bonus?		

e. If negotiations have not been settled:

1. Are any proposed or previously negotiated salary or benefit increases budgeted in expenditures objects 1000/2000 and 3000? (Yes/No/N/A)	N/A	N/A
2. If yes, how much for each of the following:		
a. Salaries		
b. Health and Welfare Benefits		
3. What would an overall 1% increase for salaries and statutory benefits (i.e. STRS/PERS, FICA, UI, Workers' Comp) be estimated to cost in total dollars.		

3. Multiyear Commitments (Include BOTH General Fund and OTHER FUNDS)

a. Have any new commitments occurred since budget adoption? (Yes/No) No

List all significant multiyear commitments that have occurred since budget adoption for the current and subsequent two fiscal years. If the source of the payments is not the same for each year, explain in the comments section. (EXCLUDE SALARY AND BENEFIT SETTLEMENTS, NON-CAPITAL OPERATING LEASES, AND MAINTENANCE AGREEMENTS.)

Type of Commitment	# of Years	Balance July 1, 2013	2013/2014 Payments (P & I)	2014/2015 Payment (P & I)	2015/2016 Payment (P & I)	Fund/Object Code/Resource
State School Building Loans						
Other Postemployment Benefits						
Compensated Absences						
Certificates of Participation						
Other Outstanding Loan Balances						
Capital Leases						
Other Commitments:						

Comments:

4. Status of Other Funds

a. Are any other fund balances projected to be negative for the current fiscal year? (Yes/No) No

b. Please explain below, or provide separate attachments, explaining how each fund with projected negative balances will be resolved.

5. Changes in Contributions

Compare the budgeted Contributions to the projected year totals:

Board Approved Operating Budget - Contributions (Form GF Unrestricted, Column B, Line D3)	<u>0.00</u>
Projected Year Totals - Contributions (Form GF Unrestricted, Column D, Line D3)	<u>0.00</u>
Percentage of change from Board Approved Operating Budget	<u>0.00%</u>

Provide an explanation if the percentage of change in the contributions reflects an increase or decrease greater than 5%.

6. Contingent Liabilities

Identify any known or contingent liabilities from financial or program audits, state compliance reviews, litigation, etc., that have occurred since budget adoption that may impact the budget.

7. Status of Capital Projects

Identify all capital projects that may impact the budget year general fund operational budget. For each capital project, please provide a description of the capital project, estimated completion date, original project budget, original source of funding, and any estimated cost overruns identifying the source of funding that will cover the cost overruns:

8. Retiree Health and Welfare Benefits Liability

a. Are health and welfare benefits for retired employees funded on a pay-as-you-go method or using an actuarial cost method? _____

b. If accounted for on a pay-as-you-go basis, please disclose the following:

Fiscal Year	Budget Year 2013/2014	2014/2015	2015/2016
No. of Retirees Receiving Benefits	_____	_____	_____
Total Annual Cost	_____	_____	_____
Annual Charter School Contribution	_____	_____	_____
Annual Retiree Contribution	_____	_____	_____

c. If your plan provides Health and Welfare benefits for retirees over the age of 65:

1. What is the unfunded liability for providing this benefit? _____

2. Enter the date of the actuarial report used as a basis for determining the unfunded liability. _____

2013/2014 Preliminary Budget
 GENERAL FUND
 SUMMARY
 REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Description	Object Codes	Summary - Unrestricted/Restricted					
		Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
A. REVENUES							
1) Revenue Limit Sources	8010-8099	997,472.00	0.00	0.00	0.00	0.00	0.00%
2) Federal Revenues	8100-8299	109,776.00	0.00	0.00	0.00	0.00	0.00%
3) Other State Revenues	8300-8599	274,808.00	0.00	0.00	0.00	0.00	0.00%
4) Other Local Revenues	8600-8799	62,050.00	0.00	0.00	0.00	0.00	0.00%
5) TOTAL REVENUES		1,444,106.00	0.00	0.00	0.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	535,000.00	0.00	0.00	0.00	0.00	0.00%
2) Classified Salaries	2000-2999	144,885.00	0.00	0.00	0.00	0.00	0.00%
3) Employee Benefits	3000-3999	149,191.00	0.00	0.00	0.00	0.00	0.00%
4) Books and Supplies	4000-4999	88,600.00	0.00	0.00	0.00	0.00	0.00%
5) Services, Other Operating Expenses	5000-5999	417,983.00	0.00	0.00	0.00	0.00	0.00%
6) Capital Outlay	6000-6599	0.00	0.00	0.00	0.00	0.00	0.00%
7) Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299 7400-7499	9,394.00	0.00	0.00	0.00	0.00	0.00%
8) Direct Support/Indirect Costs	7300-7399	0.00	0.00	0.00	0.00	0.00	0.00%
9) TOTAL EXPENDITURES		1,345,053.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)							
		99,053.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00	0.00%
b) Transfers Out	7610-7629	0.00	0.00	0.00	0.00	0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979	390,000.00	0.00	0.00	0.00	0.00	0.00%
b) Uses	7630-7699	390,000.00	0.00	0.00	0.00	0.00	0.00%
3) Contributions	8980-8999	0.00	0.00	0.00	0.00	0.00	0.00%
4) TOTAL OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)							
		99,053.00	0.00	0.00	0.00		
F. FUND BALANCE							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	34,780.00	0.00		0.00	0.00	0.00%
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0.00%
c) As of July 1 - Audited (F1a + F1b)		34,780.00	0.00		0.00		
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.00%
e) Net Beginning Balance (F1c + F1d)		34,780.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)		133,833.00	0.00		0.00		

REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Description	Object Codes	Unrestricted - Resources 0000-1999					
		Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
A. REVENUES							
1) Revenue Limit Sources	8010-8099	997,472.00	0.00	0.00	0.00	0.00	0.00%
2) Federal Revenues	8100-8299	0.00	0.00	0.00	0.00	0.00	0.00%
3) Other State Revenues	8300-8599	265,245.00	0.00	0.00	0.00	0.00	0.00%
4) Other Local Revenues	8600-8799	62,050.00	0.00	0.00	0.00	0.00	0.00%
5) TOTAL REVENUES		1,324,767.00	0.00	0.00	0.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	488,777.00	0.00	0.00	0.00	0.00	0.00%
2) Classified Salaries	2000-2999	144,885.00	0.00	0.00	0.00	0.00	0.00%
3) Employee Benefits	3000-3999	149,191.00	0.00	0.00	0.00	0.00	0.00%
4) Books and Supplies	4000-4999	16,901.00	0.00	0.00	0.00	0.00	0.00%
5) Services, Other Operating Expenses	5000-5999	416,566.00	0.00	0.00	0.00	0.00	0.00%
6) Capital Outlay	6000-6599	0.00	0.00	0.00	0.00	0.00	0.00%
7) Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299 7400-7499	9,394.00	0.00	0.00	0.00	0.00	0.00%
8) Direct Support/Indirect Costs	7300-7399	0.00	0.00		0.00	0.00	0.00%
9) TOTAL EXPENDITURES		1,225,714.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)		99,053.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00	0.00%
b) Transfers Out	7610-7629	0.00	0.00	0.00	0.00	0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979	390,000.00	0.00	0.00	0.00	0.00	0.00%
b) Uses	7630-7699	390,000.00	0.00	0.00	0.00	0.00	0.00%
3) Contributions	8980-8999	0.00	0.00	0.00	0.00	0.00	0.00%
4) TOTAL OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		99,053.00	0.00	0.00	0.00		
F. FUND BALANCE							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	34,780.00	0.00		0.00	0.00	0.00%
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0.00%
c) As of July 1 - Audited (F1a + F1b)		34,780.00	0.00		0.00		
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.00%
e) Net Beginning Balance (F1c + F1d)		34,780.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)		133,833.00	0.00		0.00		

2013/2014 Preliminary Budget
 GENERAL FUND
 SUMMARY
 REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Description	Object Codes	Restricted - Resources 2000-9999					
		Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
A. REVENUES							
1) Revenue Limit Sources	8010-8099	0.00	0.00	0.00	0.00	0.00	0.00%
2) Federal Revenues	8100-8299	109,776.00	0.00	0.00	0.00	0.00	0.00%
3) Other State Revenues	8300-8599	9,563.00	0.00	0.00	0.00	0.00	0.00%
4) Other Local Revenues	8600-8799	0.00	0.00	0.00	0.00	0.00	0.00%
5) TOTAL REVENUES		119,339.00	0.00	0.00	0.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	46,223.00	0.00	0.00	0.00	0.00	0.00%
2) Classified Salaries	2000-2999	0.00	0.00	0.00	0.00	0.00	0.00%
3) Employee Benefits	3000-3999	0.00	0.00	0.00	0.00	0.00	0.00%
4) Books and Supplies	4000-4999	71,699.00	0.00	0.00	0.00	0.00	0.00%
5) Services, Other Operating Expenses	5000-5999	1,417.00	0.00	0.00	0.00	0.00	0.00%
6) Capital Outlay	6000-6599	0.00	0.00	0.00	0.00	0.00	0.00%
7) Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.00%
8) Direct Support/Indirect Costs	7300-7399	0.00	0.00	0.00	0.00	0.00	0.00%
9) TOTAL EXPENDITURES		119,339.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)							
		0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00	0.00%
b) Transfers Out	7610-7629	0.00	0.00	0.00	0.00	0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00%
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00%
3) Contributions	8980-8999	0.00	0.00	0.00	0.00	0.00	0.00%
4) TOTAL OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)							
		0.00	0.00	0.00	0.00		
F. FUND BALANCE							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	0.00	0.00		0.00	0.00	0.00%
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0.00%
c) As of July 1 - Audited (F1a + F1b)		0.00	0.00		0.00		
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.00%
e) Net Beginning Balance (F1c + F1d)		0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)		0.00	0.00		0.00		

**Carter G. Woodson Public Charter
Charter School Financial Reporting
Budget/Interim
Fiscal Year 2013/2014**

Charter Name: Carter G. Woodson Public Charter

Chartering Authority: Fresno Unified School District

Reporting Period		
Preliminary Budget	<input checked="" type="radio"/>	July 1
First Interim	<input type="radio"/>	October 31 (Due December 15)
Second Interim	<input type="radio"/>	January 31 (Due March 15)
Third Interim	<input type="radio"/>	April 30 - If requested (Due June 1)

Fiscal Year: 2013/2014

Subsequent Year 1: 2014/2015

Subsequent Year 2: 2015/2016

CHIEF ADMINISTRATIVE OFFICER'S CERTIFICATION:

I certify that based upon current projections this charter school will be able to meet its financial obligations for the remainder of *this fiscal year and the next two subsequent years*.

Linda Washington

Print Name

Charter Director

Title

Signature

Date

4-29-13

PREPARER'S INFORMATION:

Demetrios Voulgaris, CPA

Finance Director

Title

224-7314 or 559 230-3073

Telephone Number

Signature

Date

4/29/13

lwashington@agapecorp.com

E-Mail Address

AUTHORIZING ENTITY CERTIFICATION:

Signature

559/457-6225

Telephone Number

Ruth F. Quinto, Deputy Superintendent/CFO

Title

Ruthie.Quinto@fresnounified.org

E-Mail Address

Submit completed report to:
Fresno County Office of Education
External Finance Department
1111 Van Ness Ave.
Fresno, CA 93721

2013/2014 Preliminary Budget
GENERAL FUND
SUMMARY
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Description	Object Codes	Summary - Unrestricted/Restricted					
		Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
A. REVENUES							
1) Revenue Limit Sources	8010-8099	1,860,756.00	0.00	0.00	0.00	0.00	0.00%
2) Federal Revenues	8100-8299	151,533.00	0.00	0.00	0.00	0.00	0.00%
3) Other State Revenues	8300-8599	351,212.00	0.00	0.00	0.00	0.00	0.00%
4) Other Local Revenues	8600-8799	0.00	0.00	0.00	0.00	0.00	0.00%
5) TOTAL REVENUES		2,363,501.00	0.00	0.00	0.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	1,021,285.00	0.00	0.00	0.00	0.00	0.00%
2) Classified Salaries	2000-2999	216,820.00	0.00	0.00	0.00	0.00	0.00%
3) Employee Benefits	3000-3999	250,716.00	0.00	0.00	0.00	0.00	0.00%
4) Books and Supplies	4000-4999	191,900.00	0.00	0.00	0.00	0.00	0.00%
5) Services, Other Operating Expenses	5000-5999	580,464.00	0.00	0.00	0.00	0.00	0.00%
6) Capital Outlay	6000-6599	20,000.00	0.00	0.00	0.00	0.00	0.00%
7) Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299 7400-7499	19,829.00	0.00	0.00	0.00	0.00	0.00%
8) Direct Support/Indirect Costs	7300-7399	0.00	0.00	0.00	0.00	0.00	0.00%
9) TOTAL EXPENDITURES		2,301,014.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)							
		62,487.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00	0.00%
b) Transfers Out	7610-7629	25,000.00	0.00	0.00	0.00	0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00%
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00%
3) Contributions	8980-8999	0.00	0.00	0.00	0.00	0.00	0.00%
4) TOTAL OTHER FINANCING SOURCES/USES		(25,000.00)	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)							
		37,487.00	0.00	0.00	0.00		
F. FUND BALANCE							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	799,756.00	0.00		0.00	0.00	0.00%
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0.00%
c) As of July 1 - Audited (F1a + F1b)		799,756.00	0.00		0.00		
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.00%
e) Net Beginning Balance (F1c + F1d)		799,756.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)		837,243.00	0.00		0.00		

2013/2014 Preliminary Budget
GENERAL FUND
SUMMARY
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Description	Object Codes	Unrestricted - Resources 0000-1999					
		Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
A. REVENUES							
1) Revenue Limit Sources	8010-8099	1,860,756.00				0.00	0.00%
2) Federal Revenues	8100-8299					0.00	0.00%
3) Other State Revenues	8300-8599	342,212.00				0.00	0.00%
4) Other Local Revenues	8600-8799					0.00	0.00%
5) TOTAL REVENUES		2,202,968.00	0.00	0.00	0.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	943,885.00				0.00	0.00%
2) Classified Salaries	2000-2999	193,820.00				0.00	0.00%
3) Employee Benefits	3000-3999	227,867.00				0.00	0.00%
4) Books and Supplies	4000-4999	186,908.00				0.00	0.00%
5) Services, Other Operating Expenses	5000-5999	548,172.00				0.00	0.00%
6) Capital Outlay	6000-6599	20,000.00				0.00	0.00%
7) Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299 7400-7499	19,829.00				0.00	0.00%
8) Direct Support/Indirect Costs	7300-7399					0.00	0.00%
9) TOTAL EXPENDITURES		2,140,481.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)							
		62,487.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	8910-8929					0.00	0.00%
b) Transfers Out	7610-7629	25,000.00				0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979					0.00	0.00%
b) Uses	7630-7699					0.00	0.00%
3) Contributions	8980-8999					0.00	0.00%
4) TOTAL OTHER FINANCING SOURCES/USES		(25,000.00)	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)							
		37,487.00	0.00	0.00	0.00		
F. FUND BALANCE							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	799,756.00				0.00	0.00%
b) Audit Adjustments	9793					0.00	0.00%
c) As of July 1 - Audited (F1a + F1b)		799,756.00	0.00		0.00		
d) Other Restatements	9795					0.00	0.00%
e) Net Beginning Balance (F1c + F1d)		799,756.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)		837,243.00	0.00		0.00		

2013/2014 Preliminary Budget
GENERAL FUND
SUMMARY
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Description	Object Codes	Restricted - Resources 2000-9999					
		Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
A. REVENUES							
1) Revenue Limit Sources	8010-8099					0.00	0.00%
2) Federal Revenues	8100-8299	151,533.00				0.00	0.00%
3) Other State Revenues	8300-8599	9,000.00				0.00	0.00%
4) Other Local Revenues	8600-8799					0.00	0.00%
5) TOTAL REVENUES		160,533.00	0.00	0.00	0.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	77,400.00	0.00			0.00	0.00%
2) Classified Salaries	2000-2999	23,000.00				0.00	0.00%
3) Employee Benefits	3000-3999	22,849.00				0.00	0.00%
4) Books and Supplies	4000-4999	4,992.00				0.00	0.00%
5) Services, Other Operating Expenses	5000-5999	32,292.00				0.00	0.00%
6) Capital Outlay	6000-6599					0.00	0.00%
7) Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299 7400-7499					0.00	0.00%
8) Direct Support/Indirect Costs	7300-7399					0.00	0.00%
9) TOTAL EXPENDITURES		160,533.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)							
		0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	8910-8929					0.00	0.00%
b) Transfers Out	7610-7629					0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979					0.00	0.00%
b) Uses	7630-7699					0.00	0.00%
3) Contributions	8980-8999					0.00	0.00%
4) TOTAL OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)							
		0.00	0.00	0.00	0.00		
F. FUND BALANCE							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	0.00				0.00	0.00%
b) Audit Adjustments	9793					0.00	0.00%
c) As of July 1 - Audited (F1a + F1b)		0.00	0.00		0.00		
d) Other Restatements	9795					0.00	0.00%
e) Net Beginning Balance (F1c + F1d)		0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)		0.00	0.00		0.00		

2013/2014 Preliminary Budget
Cafeteria Special Reserve Fund
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
A. REVENUES							
1) Revenue Limit Sources	8010-8099					0.00	0.00%
2) Federal Revenues	8100-8299	18,225.00				0.00	0.00%
3) Other State Revenues	8300-8599	1,750.00				0.00	0.00%
4) Other Local Revenues	8600-8799					0.00	0.00%
5) TOTAL REVENUES		19,975.00	0.00	0.00	0.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999					0.00	0.00%
2) Classified Salaries	2000-2999	22,000.00				0.00	0.00%
3) Employee Benefits	3000-3999	4,400.00				0.00	0.00%
4) Books and Supplies	4000-4999	18,575.00				0.00	0.00%
5) Services, Other Operating Expenses	5000-5999					0.00	0.00%
6) Capital Outlay	6000-6599					0.00	0.00%
7) Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299 7400-7499					0.00	0.00%
8) Direct Support/Indirect Costs	7300-7399					0.00	0.00%
9) TOTAL EXPENDITURES		44,975.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)		(25,000.00)	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	8910-8929	25,000.00				0.00	0.00%
b) Transfers Out	7610-7629					0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979					0.00	0.00%
b) Uses	7630-7699					0.00	0.00%
3) Contributions	8980-8999						
4) TOTAL OTHER FINANCING SOURCES/USES		25,000.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		0.00	0.00	0.00	0.00		
F. FUND BALANCE							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791					0.00	0.00%
b) Audit Adjustments	9793					0.00	0.00%
c) As of July 1 - Audited (F1a + F1b)		0.00	0.00		0.00		
d) Other Restatements	9795					0.00	0.00%
e) Net Beginning Balance (F1c + F1d)		0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)		0.00	0.00		0.00		

2013/2014 Preliminary Budget
Child Development Fund
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
A. REVENUES							
1) Revenue Limit Sources	8010-8099						
2) Federal Revenues	8100-8299					0.00	0.00%
3) Other State Revenues	8300-8599					0.00	0.00%
4) Other Local Revenues	8600-8799					0.00	0.00%
5) TOTAL REVENUES		0.00	0.00	0.00	0.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999					0.00	0.00%
2) Classified Salaries	2000-2999					0.00	0.00%
3) Employee Benefits	3000-3999					0.00	0.00%
4) Books and Supplies	4000-4999					0.00	0.00%
5) Services, Other Operating Expenses	5000-5999					0.00	0.00%
6) Capital Outlay	6000-6599					0.00	0.00%
7) Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299 7400-7499					0.00	0.00%
8) Direct Support/Indirect Costs	7300-7399					0.00	0.00%
9) TOTAL EXPENDITURES		0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)		0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	8910-8929					0.00	0.00%
b) Transfers Out	7610-7629					0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979					0.00	0.00%
b) Uses	7630-7699					0.00	0.00%
3) Contributions	8980-8999						
4) TOTAL OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		0.00	0.00	0.00	0.00		
F. FUND BALANCE							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791					0.00	0.00%
b) Audit Adjustments	9793					0.00	0.00%
c) As of July 1 - Audited (F1a + F1b)		0.00	0.00		0.00		
d) Other Restatements	9795					0.00	0.00%
e) Net Beginning Balance (F1c + F1d)		0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)		0.00	0.00		0.00		

2013/2014 Preliminary Budget
Deferred Maintenance Fund
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
A. REVENUES							
1) Revenue Limit Sources	8010-8099						
2) Federal Revenues	8100-8299						
3) Other State Revenues	8300-8599					0.00	0.00%
4) Other Local Revenues	8600-8799					0.00	0.00%
5) TOTAL REVENUES		0.00	0.00	0.00	0.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999						
2) Classified Salaries	2000-2999					0.00	0.00%
3) Employee Benefits	3000-3999					0.00	0.00%
4) Books and Supplies	4000-4999					0.00	0.00%
5) Services, Other Operating Expenses	5000-5999					0.00	0.00%
6) Capital Outlay	6000-6599					0.00	0.00%
7) Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299 7400-7499						
8) Direct Support/Indirect Costs	7300-7399						
9) TOTAL EXPENDITURES		0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)		0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	8910-8929					0.00	0.00%
b) Transfers Out	7610-7629					0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979					0.00	0.00%
b) Uses	7630-7699					0.00	0.00%
3) Contributions	8980-8999						
4) TOTAL OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		0.00	0.00	0.00	0.00		
F. FUND BALANCE							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791					0.00	0.00%
b) Audit Adjustments	9793					0.00	0.00%
c) As of July 1 - Audited (F1a + F1b)		0.00	0.00		0.00		
d) Other Restatements	9795					0.00	0.00%
e) Net Beginning Balance (F1c + F1d)		0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)		0.00	0.00		0.00		

2013/2014 Preliminary Budget
Special Reserve Fund for Other Than Capital Outlay Projects
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
A. REVENUES							
1) Revenue Limit Sources	8010-8099						
2) Federal Revenues	8100-8299						
3) Other State Revenues	8300-8599						
4) Other Local Revenues	8600-8799					0.00	0.00%
5) TOTAL REVENUES		0.00	0.00	0.00	0.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999						
2) Classified Salaries	2000-2999						
3) Employee Benefits	3000-3999						
4) Books and Supplies	4000-4999						
5) Services, Other Operating Expenses	5000-5999						
6) Capital Outlay	6000-6599						
7) Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299 7400-7499						
8) Direct Support/Indirect Costs	7300-7399						
9) TOTAL EXPENDITURES		0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)		0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	8910-8929					0.00	0.00%
b) Transfers Out	7610-7629					0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979					0.00	0.00%
b) Uses	7630-7699					0.00	0.00%
3) Contributions	8980-8999						
4) TOTAL OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		0.00	0.00	0.00	0.00		
F. FUND BALANCE							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791					0.00	0.00%
b) Audit Adjustments	9793					0.00	0.00%
c) As of July 1 - Audited (F1a + F1b)		0.00	0.00		0.00		
d) Other Restatements	9795					0.00	0.00%
e) Net Beginning Balance (F1c + F1d)		0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)		0.00	0.00		0.00		

2013/2014 Preliminary Budget
Foundation Special Reserve Fund
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
A. REVENUES							
1) Revenue Limit Sources	8010-8099						
2) Federal Revenues	8100-8299						
3) Other State Revenues	8300-8599						
4) Other Local Revenues	8600-8799					0.00	0.00%
5) TOTAL REVENUES		0.00	0.00	0.00	0.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999					0.00	0.00%
2) Classified Salaries	2000-2999					0.00	0.00%
3) Employee Benefits	3000-3999					0.00	0.00%
4) Books and Supplies	4000-4999					0.00	0.00%
5) Services, Other Operating Expenses	5000-5999					0.00	0.00%
6) Capital Outlay	6000-6599					0.00	0.00%
7) Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299 7400-7499					0.00	0.00%
8) Direct Support/Indirect Costs	7300-7399						
9) TOTAL EXPENDITURES		0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)		0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	8910-8929					0.00	0.00%
b) Transfers Out	7610-7629					0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979					0.00	0.00%
b) Uses	7630-7699					0.00	0.00%
3) Contributions	8980-8999						
4) TOTAL OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		0.00	0.00	0.00	0.00		
F. FUND BALANCE							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791					0.00	0.00%
b) Audit Adjustments	9793					0.00	0.00%
c) As of July 1 - Audited (F1a + F1b)		0.00	0.00		0.00		
d) Other Restatements	9795					0.00	0.00%
e) Net Beginning Balance (F1c + F1d)		0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)		0.00	0.00		0.00		

2013/2014 Preliminary Budget
Capital Facilities Fund
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
A. REVENUES							
1) Revenue Limit Sources	8010-8099						
2) Federal Revenues	8100-8299						
3) Other State Revenues	8300-8599					0.00	0.00%
4) Other Local Revenues	8600-8799					0.00	0.00%
5) TOTAL REVENUES		0.00	0.00	0.00	0.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999					0.00	0.00%
2) Classified Salaries	2000-2999					0.00	0.00%
3) Employee Benefits	3000-3999					0.00	0.00%
4) Books and Supplies	4000-4999					0.00	0.00%
5) Services, Other Operating Expenses	5000-5999					0.00	0.00%
6) Capital Outlay	6000-6599					0.00	0.00%
7) Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299 7400-7499					0.00	0.00%
8) Direct Support/Indirect Costs	7300-7399					0.00	0.00%
9) TOTAL EXPENDITURES		0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)		0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	8910-8929					0.00	0.00%
b) Transfers Out	7610-7629					0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979					0.00	0.00%
b) Uses	7630-7699					0.00	0.00%
3) Contributions	8980-8999						
4) TOTAL OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		0.00	0.00	0.00	0.00		
F. FUND BALANCE							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791					0.00	0.00%
b) Audit Adjustments	9793					0.00	0.00%
c) As of July 1 - Audited (F1a + F1b)		0.00	0.00		0.00		
d) Other Restatements	9795					0.00	0.00%
e) Net Beginning Balance (F1c + F1d)		0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)		0.00	0.00		0.00		

2013/2014 Preliminary Budget
Special Reserve Fund for Capital Outlay Projects
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E / B) (F)
A. REVENUES							
1) Revenue Limit Sources	8010-8099						
2) Federal Revenues	8100-8299					0.00	0.00%
3) Other State Revenues	8300-8599					0.00	0.00%
4) Other Local Revenues	8600-8799					0.00	0.00%
5) TOTAL REVENUES		0.00	0.00	0.00	0.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999						
2) Classified Salaries	2000-2999					0.00	0.00%
3) Employee Benefits	3000-3999					0.00	0.00%
4) Books and Supplies	4000-4999					0.00	0.00%
5) Services, Other Operating Expenses	5000-5999					0.00	0.00%
6) Capital Outlay	6000-6599					0.00	0.00%
7) Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299 7400-7499					0.00	0.00%
8) Direct Support/Indirect Costs	7300-7399						
9) TOTAL EXPENDITURES		0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)		0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	8910-8929					0.00	0.00%
b) Transfers Out	7610-7629					0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979					0.00	0.00%
b) Uses	7630-7699					0.00	0.00%
3) Contributions	8980-8999						
4) TOTAL OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		0.00	0.00	0.00	0.00		
F. FUND BALANCE							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791					0.00	0.00%
b) Audit Adjustments	9793					0.00	0.00%
c) As of July 1 - Audited (F1a + F1b)		0.00	0.00		0.00		
d) Other Restatements	9795					0.00	0.00%
e) Net Beginning Balance (F1c + F1d)		0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)		0.00	0.00		0.00		

2013/2014 Preliminary Budget
Foundation Permanent Fund
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
A. REVENUES							
1) Revenue Limit Sources	8010-8099						
2) Federal Revenues	8100-8299						
3) Other State Revenues	8300-8599						
4) Other Local Revenues	8600-8799					0.00	0.00%
5) TOTAL REVENUES		0.00	0.00	0.00	0.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999					0.00	0.00%
2) Classified Salaries	2000-2999					0.00	0.00%
3) Employee Benefits	3000-3999					0.00	0.00%
4) Books and Supplies	4000-4999					0.00	0.00%
5) Services, Other Operating Expenses	5000-5999					0.00	0.00%
6) Capital Outlay	6000-6599					0.00	0.00%
7) Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299 7400-7499					0.00	0.00%
8) Direct Support/Indirect Costs	7300-7399						
9) TOTAL EXPENDITURES		0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)		0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	8910-8929					0.00	0.00%
b) Transfers Out	7610-7629					0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979					0.00	0.00%
b) Uses	7630-7699					0.00	0.00%
3) Contributions	8980-8999						
4) TOTAL OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		0.00	0.00	0.00	0.00		
F. FUND BALANCE							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791					0.00	0.00%
b) Audit Adjustments	9793					0.00	0.00%
c) As of July 1 - Audited (F1a + F1b)		0.00	0.00		0.00		
d) Other Restatements	9795					0.00	0.00%
e) Net Beginning Balance (F1c + F1d)		0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)		0.00	0.00		0.00		

2013/2014 Preliminary Budget
Cafeteria Enterprise Fund
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
A. REVENUES							
1) Revenue Limit Sources	8010-8099					0.00	0.00%
2) Federal Revenues	8100-8299					0.00	0.00%
3) Other State Revenues	8300-8599					0.00	0.00%
4) Other Local Revenues	8600-8799					0.00	0.00%
5) TOTAL REVENUES		0.00	0.00	0.00	0.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999					0.00	0.00%
2) Classified Salaries	2000-2999					0.00	0.00%
3) Employee Benefits	3000-3999					0.00	0.00%
4) Books and Supplies	4000-4999					0.00	0.00%
5) Services, Other Operating Expenses	5000-5999					0.00	0.00%
6) Capital Outlay	6000-6599					0.00	0.00%
7) Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299 7400-7499						
8) Direct Support/Indirect Costs	7300-7399					0.00	0.00%
9) TOTAL EXPENDITURES		0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)		0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	8910-8929					0.00	0.00%
b) Transfers Out	7610-7629					0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979					0.00	0.00%
b) Uses	7630-7699					0.00	0.00%
3) Contributions	8980-8999						
4) TOTAL OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		0.00	0.00	0.00	0.00		
F. FUND BALANCE							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791					0.00	0.00%
b) Audit Adjustments	9793					0.00	0.00%
c) As of July 1 - Audited (F1a + F1b)		0.00	0.00		0.00		
d) Other Restatements	9795					0.00	0.00%
e) Net Beginning Balance (F1c + F1d)		0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)		0.00	0.00		0.00		

2013/2014 Preliminary Budget
Self-Insurance Fund
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
A. REVENUES							
1) Revenue Limit Sources	8010-8099						
2) Federal Revenues	8100-8299						
3) Other State Revenues	8300-8599						
4) Other Local Revenues	8600-8799					0.00	0.00%
5) TOTAL REVENUES		0.00	0.00	0.00	0.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999					0.00	0.00%
2) Classified Salaries	2000-2999					0.00	0.00%
3) Employee Benefits	3000-3999					0.00	0.00%
4) Books and Supplies	4000-4999					0.00	0.00%
5) Services, Other Operating Expenses	5000-5999					0.00	0.00%
6) Capital Outlay	6000-6599					0.00	0.00%
7) Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299 7400-7499						
8) Direct Support/Indirect Costs	7300-7399						
9) TOTAL EXPENDITURES		0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)							
		0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	8910-8929					0.00	0.00%
b) Transfers Out	7610-7629					0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979					0.00	0.00%
b) Uses	7630-7699					0.00	0.00%
3) Contributions	8980-8999						
4) TOTAL OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)							
		0.00	0.00	0.00	0.00		
F. FUND BALANCE							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791					0.00	0.00%
b) Audit Adjustments	9793					0.00	0.00%
c) As of July 1 - Audited (F1a + F1b)		0.00	0.00		0.00		
d) Other Restatements	9795					0.00	0.00%
e) Net Beginning Balance (F1c + F1d)		0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)		0.00	0.00		0.00		

2013/2014 Preliminary Budget
Retiree Benefit Fund
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
A. REVENUES							
1) Revenue Limit Sources	8010-8099						
2) Federal Revenues	8100-8299						
3) Other State Revenues	8300-8599						
4) Other Local Revenues	8600-8799					0.00	0.00%
5) TOTAL REVENUES		0.00	0.00	0.00	0.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999						
2) Classified Salaries	2000-2999						
3) Employee Benefits	3000-3999						
4) Books and Supplies	4000-4999						
5) Services, Other Operating Expenses	5000-5999					0.00	0.00%
6) Capital Outlay	6000-6599						
7) Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299 7400-7499						
8) Direct Support/Indirect Costs	7300-7399						
9) TOTAL EXPENDITURES		0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)		0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	8910-8929					0.00	0.00%
b) Transfers Out	7610-7629					0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979					0.00	0.00%
b) Uses	7630-7699					0.00	0.00%
3) Contributions	8980-8999						
4) TOTAL OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		0.00	0.00	0.00	0.00		
F. FUND BALANCE							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791					0.00	0.00%
b) Audit Adjustments	9793					0.00	0.00%
c) As of July 1 - Audited (F1a + F1b)		0.00	0.00		0.00		
d) Other Restatements	9795					0.00	0.00%
e) Net Beginning Balance (F1c + F1d)		0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)		0.00	0.00		0.00		

2013/2014 Preliminary Budget
Foundation Private-Purpose Trust Fund
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
A. REVENUES							
1) Revenue Limit Sources	8010-8099						
2) Federal Revenues	8100-8299						
3) Other State Revenues	8300-8599						
4) Other Local Revenues	8600-8799					0.00	0.00%
5) TOTAL REVENUES		0.00	0.00	0.00	0.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999					0.00	0.00%
2) Classified Salaries	2000-2999					0.00	0.00%
3) Employee Benefits	3000-3999					0.00	0.00%
4) Books and Supplies	4000-4999					0.00	0.00%
5) Services, Other Operating Expenses	5000-5999					0.00	0.00%
6) Capital Outlay	6000-6599					0.00	0.00%
7) Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299 7400-7499					0.00	0.00%
8) Direct Support/Indirect Costs	7300-7399						
9) TOTAL EXPENDITURES		0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)		0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	8910-8929					0.00	0.00%
b) Transfers Out	7610-7629					0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979					0.00	0.00%
b) Uses	7630-7699					0.00	0.00%
3) Contributions	8980-8999						
4) TOTAL OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		0.00	0.00	0.00	0.00		
F. FUND BALANCE							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791					0.00	0.00%
b) Audit Adjustments	9793					0.00	0.00%
c) As of July 1 - Audited (F1a + F1b)		0.00	0.00		0.00		
d) Other Restatements	9795					0.00	0.00%
e) Net Beginning Balance (F1c + F1d)		0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)		0.00	0.00		0.00		

Description	ESTIMATED P-2 REPORT ADA (If declining enrollment)	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (C)	DIFFERENCE (Col. C - B) (D)	PERCENTAGE DIFFERENCE (Col. D / B) (E)
ELEMENTARY						
1. General Education					0.00	0%
2. Special Education					0.00	0%
3. Independent Study					0.00	0%
HIGH SCHOOL						
4. General Education		51.00			0.00	0%
5. Special Education					0.00	0%
6. Independent Study		249.00			0.00	0%
COUNTY SUPPLEMENT						
7. County Community Schools					0.00	0%
8. Special Education					0.00	0%
9. TOTAL, ELEMENTARY, HIGH SCHOOL & COUNTY SUPPLEMENT	0.00	300.00	0.00	0.00	0.00	0%
10. ADA for Necessary Small Schools also included in lines 1-6.					0.00	0%
11. Regional Occupational Centers/Programs (ROC/P)					0.00	0%
CLASSES FOR ADULTS						
12. Concurrently Enrolled Secondary Students					0.00	0%
13. Adults Enrolled, State Apportioned					0.00	0%
14. Independent Study - (21 or older and 19 or over and not continuously enrolled)					0.00	0%
15. TOTAL, CLASSES FOR ADULTS	0.00	0.00	0.00	0.00	0.00	0%
16. Adults in Correctional Facilities					0.00	0%
17. ADA TOTALS (Sum of lines 9, 11)	0.00	300.00	0.00	0.00	0.00	0%
SUPPLEMENTAL INSTRUCTIONAL HOURS						
18. Elementary		1,000.00			0.00	0%
19. High School		3,000.00			0.00	0%
20. TOTAL, SUPPLEMENTAL HOURS	0.00	4,000.00	0.00	0.00	0.00	0%
COMMUNITY DAY SCHOOLS - Additional Funds						
21. ELEMENTARY						
a. 5th and 6th Hours (ADA)					0.00	0%
b. 7th and 8th Pupil Hours (report in hours)					0.00	0%
22. HIGH SCHOOL						
a. 5th and 6th Hours (ADA)					0.00	0%
b. 7th and 8th Pupil Hours (report in hours)					0.00	0%

	Object	July	August	September	October	November	December
ACTUALS THRU MONTH OF (Enter Month Name):							
A. BEGINNING CASH	9110	222,685.14	91,641.96	169,759.96	121,813.53	159,897.80	106,855.07
B. RECEIPTS							
Revenue Limit							
Property Tax	8020-8079		11,009.76	22,019.52	14,679.68	14,679.68	14,679.68
State Aid	8010-8019			28,000.00	176,700.00	67,400.00	241,022.00
Other	8080-8099						
Federal Revenues	8100-8299						
Other State Revenues	8300-8599		1,432.00	6,930.00	36,754.00	55,927.00	51,058.00
Other Local Revenues	8600-8799						
Interfund Transfers In	8910-8929						
All Other Financing Sources	8931-8979						
Other Receipts/Non-Revenue							
TOTAL RECEIPTS		0.00	12,441.76	56,949.52	228,133.68	138,006.68	306,759.68
C. DISBURSEMENTS							
Certificated Salaries	1000-1999	60,000.00	75,000.00	85,707.00	83,009.00	83,009.00	120,686.00
Classified Salaries	2000-2999	9,000.00	16,000.00	19,263.00	18,405.00	18,405.00	25,110.00
Employee Benefits	3000-3999	12,375.70	17,000.79	21,818.13	19,965.76	20,965.76	30,091.90
Supplies and Services	4000-5999	39,900.00	95,000.00	100,000.00	65,000.00	65,000.00	60,000.00
Capital Outlays	6000-6599		15,000.00				
Other Outgo	7000-7499		1,189.74	2,379.48	1,586.32	1,586.32	1,586.32
Interfund Transfers Out	7600-7629		2,083.33	2,083.33	2,083.33	2,083.33	2,083.33
All Other Financing Uses	7630-7699						
Other Disbursements/non Expenditures							
TOTAL DISBURSEMENTS		121,275.70	221,273.86	231,250.94	190,049.41	191,049.41	239,557.55
D. PRIOR YEAR TRANSACTIONS							
Accounts Receivable		56,100.00	286,950.10	126,355.00			
Accounts Payable		65,867.48					
TOTAL PRIOR YEAR TRANSACTIONS		(9,767.48)	286,950.10	126,355.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)		(131,043.18)	78,118.00	(47,946.42)	38,084.27	(53,042.73)	67,202.13
F. ENDING CASH (A + E)		91,641.96	169,759.96	121,813.53	159,897.80	106,855.07	174,057.19
G. ENDING CASH, PLUS ACCRUALS							

	Object	January	February	March	April	May	June	Accruals	Total
ACTUALS THRU MONTH OF (Enter Month Name):									
A. BEGINNING CASH	9110	174,057.19	231,705.74	215,344.01	215,557.38	125,422.07	25,190.67		
B. RECEIPTS									
Revenue Limit									
Property Tax	8020-8079	14,679.68	14,679.68	25,689.44	12,844.72	12,844.72	12,844.72	12,844.72	183,496.00
State Aid	8010-8019	124,787.00	124,787.00	69,321.00	39,866.00	24,429.00	420,000.00	360,948.00	1,677,260.00
Other	8080-8099								0.00
Federal Revenues	8100-8299	84,000.00		41,850.00			25,683.00		151,533.00
Other State Revenues	8300-8599	25,063.00	25,063.00	38,178.09	30,091.09	35,432.00	17,227.09	28,056.73	351,212.00
Other Local Revenues	8600-8799								0.00
Interfund Transfers In	8910-8929								0.00
All Other Financing Sources	8931-8979								0.00
Other Receipts/Non-Revenue									0.00
TOTAL RECEIPTS		248,529.68	164,529.68	175,038.53	82,801.81	72,705.72	475,754.81	401,849.45	2,363,501.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	80,765.00	80,765.00	83,009.00	83,009.00	83,009.00	83,009.00	20,308.00	1,021,285.00
Classified Salaries	2000-2999	16,500.00	16,500.00	16,500.00	16,500.00	16,500.00	16,500.00	11,637.00	216,820.00
Employee Benefits	3000-3999	19,946.48	19,956.76	20,456.76	19,956.76	19,956.76	19,400.00	8,824.44	250,716.00
Supplies and Services	4000-5999	65,000.00	60,000.00	50,000.00	50,000.00	50,000.00	50,000.00	22,464.00	772,364.00
Capital Outlays	6000-6599	5,000.00							20,000.00
Other Outgo	7000-7499	1,586.32	1,586.32	2,776.06	1,388.03	1,388.03	1,388.03	1,388.03	19,829.00
Interfund Transfers Out	7600-7629	2,083.33	2,083.33	2,083.33	2,083.33	2,083.33	2,083.33	2,083.33	25,000.00
All Other Financing Uses	7630-7699								0.00
Other Disbursements/non Expenditures									0.00
TOTAL DISBURSEMENTS		190,881.13	180,891.41	174,825.15	172,937.12	172,937.12	172,380.36	66,704.80	2,326,014.00
D. PRIOR YEAR TRANSACTIONS									
Accounts Receivable									469,405.10
Accounts Payable									65,867.48
TOTAL PRIOR YEAR TRANSACTIONS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	403,537.62
E. NET INCREASE/DECREASE (B - C + D)		57,648.55	(16,361.73)	213.38	(90,135.31)	(100,231.40)	303,374.45	335,144.65	441,024.62
F. ENDING CASH (A + E)		231,705.74	215,344.01	215,557.38	125,422.07	25,190.67	328,565.11		
G. ENDING CASH, PLUS ACCRUALS									663,709.76

1. Average Daily Attendance (ADA)

Compare the budgeted ADA to the projected ADA for the current year:

a. Enter Board Approved Operating Budget - Revenue Limit K-12 ADA (Form ADA, column B, sum of lines 1-6)	<u>0.00</u> ADA
b. Enter Projected Year Totals - Revenue Limit K-12 ADA (Form ADA, column C, sum of lines 1-6)	<u>0.00</u> ADA
c. Difference between budgeted and projected (Step 1b minus 1a)	<u>0.00</u> ADA
d. Percentage of change from Board Approved Operating Budget	<u>0.00%</u>
e. If the percentage of change in step 1d is more than 2%, please explain why the projected ADA increased or decreased from the board approved operating budget.	

2. Status of Employee Salary and Benefits Negotiations

	<u>Certificated</u>	<u>Classified</u>
a. Enter the number of FTEs projected in this interim report.	<u> </u>	<u> </u>
b. Enter the number of FTEs from the original adopted report.	<u> 20</u>	<u> 6.5</u>
c. Are salary and benefit negotiations settled for the current fiscal year?	<u> </u>	<u> </u>

*** PLEASE NOTE *** If salary and benefit negotiations are not finalized, upon settlement the charter school must determine the cost of the settlement including salaries, benefits, and any other agreements that change costs, and provide the county office of education with an analysis of the cost of the settlement and its impact on the operating budget.

d. If settled, indicate the following:

1. Total cost of the salary settlement.	<u> </u>	<u> </u>
2. Amount of salary settlement included in the budget.	<u> 10212</u>	<u> 2168</u>
3. Period of agreement.	<u> July 1-June 30</u>	<u> July 1-June 30</u>
4. Is salary increase on-going or a one-time bonus?	<u> one time</u>	<u> one time</u>

e. If negotiations have not been settled:

1. Are any proposed or previously negotiated salary or benefit increases budgeted in expenditures objects 1000/2000 and 3000? (Yes/No/NA)	<u> N/A</u>	<u> N/A</u>
2. If yes, how much for each of the following:		
a. Salaries	<u> </u>	<u> </u>
b. Health and Welfare Benefits	<u> </u>	<u> </u>
3. What would an overall 1% increase for salaries and statutory benefits (i.e. STRS/PERS, FICA, UI, Workers' Comp) be estimated to cost in total dollars.	<u> </u>	<u> </u>

3. Multiyear Commitments (Include BOTH General Fund and OTHER FUNDS)

a. Have any new commitments occurred since budget adoption? (Yes/No) no

List all significant multiyear commitments that have occurred since budget adoption for the current and subsequent two fiscal years. If the source of the payments is not the same for each year, explain in the comments section. (EXCLUDE SALARY AND BENEFIT SETTLEMENTS, NON-CAPITAL OPERATING LEASES, AND MAINTENANCE AGREEMENTS.)

Type of Commitment	# of Years	Balance July 1, 2013	2013/2014 Payments (P & I)	2014/2015 Payment (P & I)	2015/2016 Payment (P & I)	Fund/Object Code/Resource
State School Building Loans						
Other Postemployment Benefits						
Compensated Absences						
Certificates of Participation						
Other Outstanding Loan Balances						
Capital Leases						
Other Commitments:						

Comments:

4. Status of Other Funds

a. Are any other fund balances projected to be negative for the current fiscal year? (Yes/No) _____

b. Please explain below, or provide separate attachments, explaining how each fund with projected negative balances will be resolved.

N/A

Agape Inc.

Grant #s (1st 3 digits) for Schools

Woodson

		Preliminary Budget								
		Total	Unrestricted	Restricted	Cafeteria	Total	Unrestricted	Restricted	Cafeteria	Total
Revenue Limit Sources:										
ADA, General Purpose Block Grant	301	1,677,260.00	1,677,260.00							
Prior year/Adjustments	301	-	-							
Property Taxes	302	183,496.00	183,496.00							
Available	303									
Federal Revenues:										
NCLB-Title I	304	146,290.00		146,290.00						
NCLB-Title II	305	5,243.00		5,243.00						
Nutrition Program	306	19,975.00			19,975.00					
Other Federal Revenues	307									
Available	308									
Other State Revenues:										
Categorical Block Grant	309	122,100.00	122,100.00							
Economic Impact	309	131,482.00	131,482.00							
Categorical Consolidated	310	15,919.00	15,919.00							
Supplemental	311	9,261.00	9,261.00							
Lottery Funds	312	46,200.00	37,200.00	9,000.00						
Nutrition Program (State Funding-Non Prop	313	1,750.00			1,750.00					
CAHSEE	314									
Class Size Reduction	315									
After School Program	316									
Facility Grants	317	26,250.00	26,250.00							
Other State Revenues	318									
Available	319									
Other Local Revenues:										
Other Local Revenues	320									
		2,385,226.00	2,202,968.00	160,533.00	21,725.00	-	-	-	-	-
		GF	2,363,501.00			GF	-			

**2012-2013
CHARTER SCHOOLS
Multi-Year Projections Report**

CHARTER NAME: Carter G. Woodson Charter

CHARTERING AUTHORITY: Fresno Unified

UNRESTRICTED (Resources 0000-1999)		1213 Projected Year Totals	1314 1st Subsequent Year	1415 2nd Subsequent Year	1516 3rd Subsequent Year
REVENUES AND OTHER FINANCING SOURCES					
Revenue Limit Sources	8010-8099	1,867,429.00	1,860,756.00	1,860,756.00	1,860,756.00
Federal Revenues	8100-8299	0.00	0.00	0.00	0.00
Other State Revenues	8300-8599	391,595.00	342,212.00	354,463.00	354,463.00
Other Local Revenues	8600-8799	1,200.00	0.00	0.00	0.00
Other Financing Sources	8910-8999	0.00	0.00	0.00	0.00
Total, Revenues		2,260,224.00	2,202,968.00	2,215,219.00	2,215,219.00
EXPENDITURES AND OTHER FINANCING USES					
Certificated Salaries	1000-1999	901,885.00	943,885.00	960,885.00	960,885.00
Classified Salaries	2000-2999	185,790.15	193,820.00	193,820.00	193,820.00
Employees Benefits	3000-3999	247,155.00	227,867.00	231,310.00	231,310.00
Books and Supplies	4000-4999	172,986.93	186,908.00	178,608.00	178,608.00
Services, Other Operating Expenses	5000-5999	636,796.92	548,172.00	550,905.00	560,613.00
Capital Outlay	6000-6999	16,000.00	20,000.00	23,000.00	21,000.00
Other Outgo (excl. Direct Support/Indirect Costs)	7100-7299,7400-7499	26,000.00	19,829.00	19,829.00	19,829.00
Direct Support/Indirect Costs	7300-7399	0.00	0.00	0.00	0.00
Other Financing Uses	7610-7629	25,000.00	25,000.00	25,000.00	25,000.00
Transfers Between Restricted and Unrestricted					
Transfers Between Cafeteria Fund and Unrestricted					
Total, Expenditures		2,211,614.00	2,165,481.00	2,183,357.00	2,191,065.00
Net Increases/(Decreases) in Fund Balance		48,610.00	37,487.00	31,862.00	24,154.00
FUND BALANCE					
Beginning Fund Balance					
Prior Period Adjustment					
Net Beginning Fund Balance	9791	751,146.00	799,756.00	837,243.00	869,105.00
Ending Fund Balance Per Unaudited Actuals	9793, 9795				
Audit Adjustments					
TOTAL, Ending Fund Balance	9790	799,756.00	837,243.00	869,105.00	893,259.00

DISTRICT BUDGET ASSUMPTIONS:

Revenue Assumptions:

Expense Assumptions:

Please see narrative for 12-13

**2012-2013
CHARTER SCHOOLS
Multi-Year Projections Report**

RESTRICTED (Resources 2000-9999)		1213 Projected Year Totals	1314 1st Subsequent Year	1415 2nd Subsequent Year	1516 3rd Subsequent Year
REVENUES AND OTHER FINANCING SOURCES					
Revenue Limit Sources	8010-8099	0.00	0.00	0.00	-
Federal Revenues	8100-8299	151,533.00	151,533.00	151,533.00	151,533.00
Other State Revenues	8300-8599	11,250.00	9,000.00	9,000.00	9,000.00
Other Local Revenues	8600-8799	0.00	0.00	0.00	-
Other Financing Sources	8910-8999	0.00	0.00	0.00	-
Total, Revenues		162,783.00	160,533.00	160,533.00	160,533.00
EXPENDITURES AND OTHER FINANCING USES					
Certificated Salaries	1000-1999	82,400.00	77,400.00	77,400.00	77,400.00
Classified Salaries	2000-2999	28,000.00	23,000.00	23,000.00	23,000.00
Employees Benefits	3000-3999	23,901.00	22,849.00	22,849.00	22,849.00
Books and Supplies	4000-4999	4,992.00	4,992.00	4,992.00	4,992.00
Services, Other Operating Expenses	5000-5999	23,490.00	32,292.00	32,292.00	32,292.00
Capital Outlay	6000-6999	0.00	0.00	0.00	-
Other Outgo (excl. Direct Support/Indirect Costs)	7100-7299, 7400-7499	0.00	0.00	0.00	-
Direct Support/Indirect Costs	7300-7399	0.00	0.00	0.00	-
Other Financing Uses	7610-7699	0.00	0.00	0.00	-
Transfers Between Restricted/Unrestricted					
Total, Expenditures		162,783.00	160,533.00	160,533.00	160,533.00
Net Increases/(Decreases) in Fund Balance		0.00	0.00	0.00	-
FUND BALANCE					
Net Beginning Fund Balance	9791	0.00	0.00	0.00	0.00
Adjustments		0.00	0.00	0.00	-
TOTAL, Ending Fund Balance	9790	0.00	0.00	0.00	0.00

DISTRICT BUDGET ASSUMPTIONS:

Revenue Assumptions:

Revenue Income derived from previous year Con Application and State Restricted grants.

Expense Assumptions:

See Narrative for 12-13

**2012-2013
CHARTER SCHOOLS
Multi-Year Projections Report**

UNRESTRICTED/RESTRICTED		1213 Projected Year Totals	1314 1st Subsequent Year	1415 2nd Subsequent Year	1516 3rd Subsequent Year
REVENUES AND OTHER FINANCING SOURCES					
Revenue Limit Sources	8010-8099	1,867,429.00	1,860,756.00	1,860,756.00	1,860,756.00
Federal Revenues	8100-8299	151,533.00	151,533.00	151,533.00	151,533.00
Other State Revenues	8300-8599	402,845.00	351,212.00	363,463.00	363,463.00
Other Local Revenues	8600-8799	1,200.00	0.00	0.00	0.00
Other Financing Sources	8910-8999	0.00	0.00	0.00	0.00
Total, Revenues		2,423,007.00	2,363,501.00	2,375,752.00	2,375,752.00
EXPENDITURES AND OTHER FINANCING USES					
Certificated Salaries	1000-1999	984,285.00	1,021,285.00	1,038,285.00	1,038,285.00
Classified Salaries	2000-2999	213,790.15	216,820.00	216,820.00	216,820.00
Employees Benefits	3000-3999	271,056.00	250,716.00	254,159.00	254,159.00
Books and Supplies	4000-4999	177,978.93	191,900.00	183,600.00	183,600.00
Services, Other Operating Expenses	5000-5999	660,286.92	580,464.00	583,197.00	592,905.00
Capital Outlay	6000-6999	16,000.00	20,000.00	23,000.00	21,000.00
Other Outgo (excl. Direct Support/Indirect Costs)	7100-7299,7400-7499	26,000.00	19,829.00	19,829.00	19,829.00
Direct Support/Indirect Costs	7300-7399	0.00	0.00	0.00	0.00
Other Financing Uses	7610-7699	25,000.00	25,000.00	25,000.00	25,000.00
Transfers Between Restricted and Unrestricted		0.00	0.00	0.00	0.00
Transfers Between Cafeteria Fund/Unrestricted		0.00	0.00	0.00	0.00
Total, Expenditures		2,374,397.00	2,326,014.00	2,343,890.00	2,351,598.00
Net Increases/(Decreases) in Fund Balance		48,610.00	37,487.00	31,862.00	24,154.00
FUND BALANCE					
Beginning Fund Balance		751,146.00	799,756.00	837,243.00	869,105.00
Prior Period Adjustment		0.00	0.00	0.00	-
Net Beginning Fund Balance	9791	751,146.00	799,756.00	837,243.00	869,105.00
Audit Adjustments		0.00	0.00	0.00	-
TOTAL, Ending Fund Balance	9790	799,756.00	837,243.00	869,105.00	893,259.00
COMPONENTS OF ENDING FUND BALANCE:					
Reserve for Revolving Cash	9711	0.00	0.00	0.00	-
Stores	9712	0.00	0.00	0.00	-
Prepaid Expenditures	9713	50,000.00	50,000.00	50,000.00	50,000.00
Designated for Economic Uncertainties	9770	220,000.00	220,000.00	220,000.00	220,000.00
Other Designations	9780	0.00	0.00	0.00	-
Undesignated Amount	9791	529,756.00	567,243.00	599,105.00	623,259.00
Components of Ending Fund Balance		799,756.00	837,243.00	869,105.00	893,259.00

Carter G. Woodson Public Charter Schools
Preliminary 13-14 Budgets

Revenue:

1. Revenue Limit Sources 8010-8099: ADA funding is determined by previous year estimated accruals and expected student body enrollment. Enrollment factored at 420 to arrive at 85% ADA. The ADA rates were based off the governors estimated budget and are as follows
 - o 5396 (7th-8th)
 - o 6242 (9th-12th)Total ADA per grade level is as follows: (In District and Out of District)
 - o 14 (7th-8th)
 - o 286 (9th-12th) Total= 300

Preliminary to 2nd Interim Comparison: P-2 as of April 2013 is 312 ADA including In District and Out of District students. Our ADA projections were changed in order to be conservative. A projection of 12 ADA decrease is reflected.

2. Federal Revenues 8100-8299: Consolidated Application Part 1 will be submitted June 30, 2013 we project a decrease from last year of \$151,133 which includes Title 1 and 2 and any additional ARRA.
State Restricted includes; Restricted Lottery, Cal Pads, STAR testing and CAHSEE Grants for a total of \$9,000.
Preliminary to 2nd Interim Comparison: Carter G. Woodson has a projected Cafeteria Budget for National School Lunch. Please see separate slide.

3. Other State Revenue 8300-8599: Includes the Categorical Block Grant at \$407 per student, which derives at a total estimate of \$122,100. In addition, lottery has been included at an estimate of \$124 per student unrestricted. Summer School and EIA revenue estimated at \$131,482. Charter School Facility Reimbursement \$38,500. Supplemental Categorical is \$25,180.

4. **Preliminary to 2nd Interim Comparison:** Unrestricted lottery funds have changed from \$118 per student to \$124 for unrestricted. EIA funds have been estimated hire due to the poverty levels at Woodson and prior year actual. Charter Facility Grant has decreased due to the decrease in site base ADA.

Other Local Revenue 8600-8799: None
Preliminary to 2nd Interim Comparison: Property tax is now included in the Revenue Limit per district request.

5. Special Education Funding- is not included in the budget all special education revenues for Carter G. Woodson are passed through the FUSD SELPA and forwarded to the Fresno Unified School District.

Preliminary to 2nd Interim Comparison: Same as 2nd Interim

Expenditures:

Employee costs

6. Certificated Staff 1000-1999: – Administrators include 0.5% Executive Director, and Principals 1.0 FTE. Teaching staff includes: 1.0 Dean of Curriculum and Instructions 1.0 FTE Vice P/Education Coordinators, 13.5 FTE teachers and Counseling staff includes 3.0 FTE Guidance Counselors & Director.
Preliminary to 2nd Interim Comparison: Teacher Ratios are projected at a 25 to 1 ADA ratio. We will have two guidance counselors and 2 less dropout prevention.
7. Classified Staff 2000-2999: 7.5 FTE Clerical and Support Staff in various positions.
Preliminary to 2nd Interim Comparison: We have reduced classified wages based on state budget cuts. We have prepared for summer layoffs in order to absorb deferrals in July and August.
8. Benefits 3000-3999: Total benefits have been reduced and are multiplied by 21.65%, which includes Health, Medicare-OASDI, Unemployment, Workman’s Comp, Retirement, and any taxes to the employer. Most certificated staff participates in STRS.
Preliminary to 2nd Interim Comparison: Employees will be given the increase of health care cost to balance the budget.
9. Books and School Supplies 4000-4999
 - A. Instructional books and consumables - Is estimated at \$415.95 per enrolled student for books and other educational supplies. Other supplies at \$20,000.
 - B. Postage - Estimated cost of mailing items, UPS services etc. Estimated to be refined as actual volume occurs \$8,100.
 - C. Supplies B health, Minor nursing supplies to such as first-aid kits \$150.
 - D. Supplies B Food supplies and overage estimated at \$19,829.

Preliminary to 2nd Interim Comparison: \$19,829 is a transfer out of general fund to balance the cafeteria fund. This is reduced from last year’s 32,950 due to the reduction in site base students.

11. Services and Other Operating Expenses 5000-5999:

- A. Professional fees/Consultants - \$121,500 represents the projected cost for Special Education FUSD, attorney, NCLB Technical Assistance Provider, and education consultants (Action Learning Systems). All contractors are under \$50,000.
 - B. Pupil Transportation- estimated at \$48,000. We are reducing pupil transportation to serve only poverty families and students that live more the 2 miles away.
 - C. Leased Buildings - One leased location at 3333 N. Bond and 3331 N. Bond Leases are based on .75 per square feet. Has been reduced from .98 to .75 per square foot.
 - D. Equipment B Maintenance - Estimated cost to maintain all personal property, including computers, vehicles, and other office equipment. Estimated copier maintenance at \$24,000 per year. Network and Internet \$25,490.
 - E. Advertising - to assist in recruitment at \$8,000.
 - F. Utilities - Estimated cost for water, gas and electric at \$60,000 with a slight Increase.
 - G. Conference Mileage & Field trips – Estimated at \$9,000 based on prior year data.
 - H. Admin Cost- Estimated cost \$35,126.
- Preliminary to 2nd Interim Comparison: FUSD Special Education Fees** may change we will report any differences at annual. Property tax reimbursement is included in the reduced lease cost as of the renewed lease agreement. Advertising is also reduced. A decrease in utilities is reported due to less students and usage.

12. Capital Outlay 6000-6999

- A. Equipment classroom – Total cost to update equipment according to technology plan is \$10,000 this will cover new hard drives, memory, along with servers. Additional purchases will include new computers, projectors, and laptops at an estimated cost of \$500 per unit. Phone lines are offset by special grants that reduce surcharges.
- B. Software- estimated at \$7,000 based on invoice submitted by vendors.

Total capital outlay is \$20,000. This includes on line internet classes.

Preliminary to 2nd Interim Comparison: Increased cost by 4,000 due to higher demand.

10. Other Outgoing Costs 7100-7499

- A. Memorandum of Understanding with FUSD School District (1%) - Oversight fee as required by law, based upon ADA.

Preliminary to 2nd Interim Comparison: July, August Deferrals are included in the budget cash flow. Reserves will be used to cover cash flow. Administrative cost have been moved to the 5000 code per district request.

Other Financing Sources/ Uses:

Transfer of \$19,829 from the general to the cafeteria budget to balance overage cost.

Preliminary to 2nd Interim Comparison: None at this time.

Additional Requested Information:

- 1) Are there any contracts over \$50,000? The following are over \$50,000:
 - a. Volny Construction- Owners of the school building we lease.
 - b. Fresno Unified- Special Ed Encroachment. School Lunches.
- 2) Cash Flows
 - a. Are anticipated cash referrals reflected in your cash flow? Yes, please see cash flow projections.
 - b. Do you anticipate borrowing funds for cash flow? No, not at this time.

**Morris E. Dailey Charter School
Charter School Financial Reporting
Budget/Interim
Fiscal Year 2013/2014**

Charter Name: Morris E. Dailey Charter School

Chartering Authority: Fresno Unified School District

Reporting Period	
Preliminary Budget <input checked="" type="radio"/>	July 1
First Interim <input type="radio"/>	October 31 (Due December 15)
Second Interim <input type="radio"/>	January 31 (Due March 15)
Third Interim <input type="radio"/>	April 30 - If requested (Due June 1)

Fiscal Year: 2013/2014

Subsequent Year 1: 2014/2015

Subsequent Year 2: 2015/2016

CHIEF ADMINISTRATIVE OFFICER'S CERTIFICATION:

I certify that based upon current projections this charter school **will** be able to meet its financial obligations for the remainder of **this fiscal year and the next two subsequent years**.

Melissa Dutra

Print Name

Signature

Director

Title

Date

PREPARER'S INFORMATION:

Tabita Licon

Signature

Financial Analyst

Title

Date

559-457-3536

Telephone Number

Tabita.Licon@fresnounified.org

E-Mail Address

AUTHORIZING ENTITY CERTIFICATION:

Signature

Title

Telephone Number

E-Mail Address

Submit completed report to:
Fresno County Office of Education
External Finance Department
1111 Van Ness Ave.
Fresno, CA 93721

2013/2014 Preliminary Budget
GENERAL FUND
SUMMARY
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Description	Object Codes	Summary - Unrestricted/Restricted					
		Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
A. REVENUES							
1) Revenue Limit Sources	8010-8099	1,845,526.00	0.00	0.00	0.00	0.00	0.00%
2) Federal Revenues	8100-8299	0.00	0.00	0.00	0.00	0.00	0.00%
3) Other State Revenues	8300-8599	391,993.00	0.00	0.00	0.00	0.00	0.00%
4) Other Local Revenues	8600-8799	0.00	0.00	0.00	0.00	0.00	0.00%
5) TOTAL REVENUES		2,237,519.00	0.00	0.00	0.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	1,056,034.00	0.00	0.00	0.00	0.00	0.00%
2) Classified Salaries	2000-2999	168,641.00	0.00	0.00	0.00	0.00	0.00%
3) Employee Benefits	3000-3999	233,166.00	0.00	0.00	0.00	0.00	0.00%
4) Books and Supplies	4000-4999	135,277.00	0.00	0.00	0.00	0.00	0.00%
5) Services, Other Operating Expenses	5000-5999	512,271.00	0.00	0.00	0.00	0.00	0.00%
6) Capital Outlay	6000-6599	0.00	0.00	0.00	0.00	0.00	0.00%
7) Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299 7400-7499	44,301.00	0.00	0.00	0.00	0.00	0.00%
8) Direct Support/Indirect Costs	7300-7399	0.00	0.00	0.00	0.00	0.00	0.00%
9) TOTAL EXPENDITURES		2,149,690.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)							
		87,829.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00	0.00%
b) Transfers Out	7610-7629	0.00	0.00	0.00	0.00	0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00%
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00%
3) Contributions	8980-8999	0.00	0.00	0.00	0.00	0.00	0.00%
4) TOTAL OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)							
		87,829.00	0.00	0.00	0.00		
F. FUND BALANCE							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	1,025,038.00	0.00		0.00	0.00	0.00%
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0.00%
c) As of July 1 - Audited (F1a + F1b)		1,025,038.00	0.00		0.00		
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.00%
e) Net Beginning Balance (F1c + F1d)		1,025,038.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)		1,112,867.00	0.00		0.00		

2013/2014 Preliminary Budget
GENERAL FUND
SUMMARY
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Description	Object Codes	Unrestricted - Resources 0000-1999					
		Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
A. REVENUES							
1) Revenue Limit Sources	8010-8099	1,845,526.00				0.00	0.00%
2) Federal Revenues	8100-8299				0.00	0.00	0.00%
3) Other State Revenues	8300-8599	382,063.00				0.00	0.00%
4) Other Local Revenues	8600-8799					0.00	0.00%
5) TOTAL REVENUES		2,227,589.00	0.00	0.00	0.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	1,056,034.00				0.00	0.00%
2) Classified Salaries	2000-2999	168,641.00				0.00	0.00%
3) Employee Benefits	3000-3999	233,166.00				0.00	0.00%
4) Books and Supplies	4000-4999	125,347.00				0.00	0.00%
5) Services, Other Operating Expenses	5000-5999	512,271.00				0.00	0.00%
6) Capital Outlay	6000-6599					0.00	0.00%
7) Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299 7400-7499	44,301.00				0.00	0.00%
8) Direct Support/Indirect Costs	7300-7399					0.00	0.00%
9) TOTAL EXPENDITURES		2,139,760.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)		87,829.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	8910-8929					0.00	0.00%
b) Transfers Out	7610-7629					0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979					0.00	0.00%
b) Uses	7630-7699					0.00	0.00%
3) Contributions	8980-8999					0.00	0.00%
4) TOTAL OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		87,829.00	0.00	0.00	0.00		
F. FUND BALANCE							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	1,025,038.00				0.00	0.00%
b) Audit Adjustments	9793					0.00	0.00%
c) As of July 1 - Audited (F1a + F1b)		1,025,038.00	0.00		0.00		
d) Other Restatements	9795					0.00	0.00%
e) Net Beginning Balance (F1c + F1d)		1,025,038.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)		1,112,867.00	0.00		0.00		

2013/2014 Preliminary Budget
 GENERAL FUND
 SUMMARY
 REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Description	Object Codes	Restricted - Resources 2000-9999					
		Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
A. REVENUES							
1) Revenue Limit Sources	8010-8099					0.00	0.00%
2) Federal Revenues	8100-8299					0.00	0.00%
3) Other State Revenues	8300-8599	9,930.00				0.00	0.00%
4) Other Local Revenues	8600-8799					0.00	0.00%
5) TOTAL REVENUES		9,930.00	0.00	0.00	0.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999					0.00	0.00%
2) Classified Salaries	2000-2999					0.00	0.00%
3) Employee Benefits	3000-3999					0.00	0.00%
4) Books and Supplies	4000-4999	9,930.00				0.00	0.00%
5) Services, Other Operating Expenses	5000-5999					0.00	0.00%
6) Capital Outlay	6000-6599					0.00	0.00%
7) Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299 7400-7499					0.00	0.00%
8) Direct Support/Indirect Costs	7300-7399					0.00	0.00%
9) TOTAL EXPENDITURES		9,930.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)		0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	8910-8929					0.00	0.00%
b) Transfers Out	7610-7629					0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979					0.00	0.00%
b) Uses	7630-7699					0.00	0.00%
3) Contributions	8980-8999					0.00	0.00%
4) TOTAL OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		0.00	0.00	0.00	0.00		
F. FUND BALANCE							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	0.00				0.00	0.00%
b) Audit Adjustments	9793					0.00	0.00%
c) As of July 1 - Audited (F1a + F1b)		0.00	0.00		0.00		
d) Other Restatements	9795					0.00	0.00%
e) Net Beginning Balance (F1c + F1d)		0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)		0.00	0.00		0.00		

Description	ESTIMATED P-2 REPORT ADA (if declining enrollment)	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (C)	DIFFERENCE (Col. C - B) (D)	PERCENTAGE DIFFERENCE (Col. D / B) (E)
ELEMENTARY						
1. General Education		356.00	356.00	356.00	0.00	0%
2. Special Education					0.00	0%
3. Independent Study					0.00	0%
HIGH SCHOOL						
4. General Education					0.00	0%
5. Special Education					0.00	0%
6. Independent Study					0.00	0%
COUNTY SUPPLEMENT						
7. County Community Schools					0.00	0%
8. Special Education					0.00	0%
9. TOTAL, ELEMENTARY, HIGH SCHOOL & COUNTY SUPPLEMENT	0.00	356.00	356.00	356.00	0.00	0%
10. ADA for Necessary Small Schools also included in lines 1-6.					0.00	0%
11. Regional Occupational Centers/Programs (ROC/P)					0.00	0%
CLASSES FOR ADULTS						
12. Concurrently Enrolled Secondary Students					0.00	0%
13. Adults Enrolled, State Apportioned					0.00	0%
14. Independent Study - (21 or older and 19 or over and not continuously enrolled)					0.00	0%
15. TOTAL, CLASSES FOR ADULTS	0.00	0.00	0.00	0.00	0.00	0%
16. Adults in Correctional Facilities					0.00	0%
17. ADA TOTALS (Sum of lines 9, 11)	0.00	356.00	356.00	356.00	0.00	0%
SUPPLEMENTAL INSTRUCTIONAL HOURS						
18. Elementary					0.00	0%
19. High School					0.00	0%
20. TOTAL, SUPPLEMENTAL HOURS	0.00	0.00	0.00	0.00	0.00	0%
COMMUNITY DAY SCHOOLS - Additional Funds						
21. ELEMENTARY						
a. 5th and 6th Hours (ADA)					0.00	0%
b. 7th and 8th Pupil Hours (report in hours)					0.00	0%
22. HIGH SCHOOL						
a. 5th and 6th Hours (ADA)					0.00	0%
b. 7th and 8th Pupil Hours (report in hours)					0.00	0%

	Object	July	August	September	October	November	December
ACTUALS THRU MONTH OF (Enter Month Name):							
A. BEGINNING CASH	9110	1,025,038.00	1,247,277.91	1,388,435.00	1,434,891.26	1,354,994.53	1,338,274.16
B. RECEIPTS							
Revenue Limit							
Property Tax	8020-8079	0.00	0.00	0.00	0.00	0.00	0.00
State Aid	8010-8019	0.00	31,588.18	189,529.35	63,176.36	126,352.72	348,253.71
Other	8080-8099	18,162.58	18,162.58	18,162.58	18,162.58	18,162.58	18,162.58
Federal Revenues	8100-8299	0.00	0.00	0.00	0.00	0.00	0.00
Other State Revenues	8300-8599	26,851.99	26,851.99	26,851.99	26,851.99	26,851.99	26,851.99
Other Local Revenues	8600-8799	0.00	0.00	0.00	0.00	0.00	0.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8931-8979	0.00	0.00	0.00	0.00	0.00	0.00
Other Receipts/Non-Revenue		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		45,014.57	76,602.75	234,543.92	108,190.93	171,367.29	393,268.28
C. DISBURSEMENTS							
Certificated Salaries	1000-1999	8,800.00	22,000.00	102,523.00	102,523.00	102,523.00	102,523.00
Classified Salaries	2000-2999	14,053.00	14,053.00	14,053.00	14,053.00	14,053.00	14,053.00
Employee Benefits	3000-3999	18,032.62	18,032.62	18,032.62	18,032.62	18,032.62	18,032.62
Supplies and Services	4000-5999	49,787.29	49,787.29	49,787.29	49,787.29	49,787.29	49,787.29
Capital Outlays	6000-6599	0.00	0.00	0.00	0.00	0.00	0.00
Other Outgo	7000-7499	3,691.75	3,691.75	3,691.75	3,691.75	3,691.75	3,691.75
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00
Other Disbursements/non Expenditures		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS		94,364.66	107,564.66	188,087.66	188,087.66	188,087.66	188,087.66
D. PRIOR YEAR TRANSACTIONS							
Accounts Receivable		271,590.00	172,119.00	0.00	0.00	0.00	0.00
Accounts Payable		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL PRIOR YEAR TRANSACTIONS		271,590.00	172,119.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)		222,239.91	141,157.09	46,456.26	(79,896.73)	(16,720.37)	205,180.62
F. ENDING CASH (A + E)		1,247,277.91	1,388,435.00	1,434,891.26	1,354,994.53	1,338,274.16	1,543,454.78
G. ENDING CASH, PLUS ACCRUALS							

	Object	January	February	March	April	May	June	Accruals	Total
ACTUALS THRU MONTH OF (Enter Month Name):									
A. BEGINNING CASH	9110	1,543,454.78	1,526,734.41	1,510,014.04	1,556,470.03	1,492,367.39	1,349,294.30		
B. RECEIPTS									
Revenue Limit									
Property Tax	8020-8079	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
State Aid	8010-8019	126,352.72	126,352.72	189,529.08	78,970.45	0.00	63,176.36	284,293.62	1,627,575.27
Other	8080-8099	18,162.58	18,162.58	18,162.58	18,162.58	18,162.58	18,162.58	0.00	217,950.96
Federal Revenues	8100-8299	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other State Revenues	8300-8599	26,851.99	26,851.99	26,851.99	26,851.99	26,851.99	26,851.99	69,769.12	391,993.00
Other Local Revenues	8600-8799	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8931-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Receipts/Non-Revenue		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		171,367.29	171,367.29	234,543.65	123,985.02	45,014.57	108,190.93	354,062.74	2,237,519.23
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	102,523.00	102,523.00	102,523.00	102,523.00	102,523.00	102,527.00	0.00	1,056,034.00
Classified Salaries	2000-2999	14,053.00	14,053.00	14,053.00	14,053.00	14,053.00	14,058.00	0.00	168,641.00
Employee Benefits	3000-3999	18,032.62	18,032.62	18,032.62	18,032.62	18,032.62	18,032.62	16,774.57	233,166.01
Supplies and Services	4000-5999	49,787.29	49,787.29	49,787.29	49,787.29	49,787.29	49,786.31	50,100.50	647,547.00
Capital Outlays	6000-6599	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Outgo	7000-7499	3,691.75	3,691.75	3,691.75	3,691.75	3,691.75	3,691.75	0.00	44,301.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Disbursements/non Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS		188,087.66	188,087.66	188,087.66	188,087.66	188,087.66	188,095.68	66,875.07	2,149,689.01
D. PRIOR YEAR TRANSACTIONS									
Accounts Receivable		0.00	0.00	0.00	0.00	0.00	0.00		443,709.00
Accounts Payable		0.00	0.00	0.00	0.00	0.00	0.00		0.00
TOTAL PRIOR YEAR TRANSACTIONS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	443,709.00
E. NET INCREASE/DECREASE (B - C + D)		(16,720.37)	(16,720.37)	46,455.99	(64,102.64)	(143,073.09)	(79,904.75)	287,187.67	531,539.22
F. ENDING CASH (A + E)		1,526,734.41	1,510,014.04	1,556,470.03	1,492,367.39	1,349,294.30	1,269,389.55		
G. ENDING CASH, PLUS ACCRUALS									1,556,577.22

1. Average Daily Attendance (ADA)

Compare the budgeted ADA to the projected ADA for the current year:

a. Enter Board Approved Operating Budget - Revenue Limit K-12 ADA (Form ADA, column B, sum of lines 1-6)	<u>356.00</u>	ADA
b. Enter Projected Year Totals - Revenue Limit K-12 ADA (Form ADA, column C, sum of lines 1-6)	<u>356.00</u>	ADA
c. Difference between budgeted and projected (Step 1b minus 1a)	<u>0.00</u>	ADA
d. Percentage of change from Board Approved Operating Budget	<u>0.00%</u>	

e. If the percentage of change in step 1d is more than 2%, please explain why the projected ADA increased or decreased from the board approved operating budget.

2. Status of Employee Salary and Benefits Negotiations

	<u>Certificated</u>	<u>Classified</u>
a. Enter the number of FTEs projected in this interim report.	<u>18.8</u>	<u>4.875</u>
b. Enter the number of FTEs from the original adopted report.	<u>18.8</u>	<u>4.875</u>
c. Are salary and benefit negotiations settled for the current fiscal year?	<u>Yes</u>	<u>Yes</u>

*** PLEASE NOTE *** If salary and benefit negotiations are not finalized, upon settlement the charter school must determine the cost of the settlement including salaries, benefits, and any other agreements that change costs, and provide the county office of education with an analysis of the cost of the settlement and its impact on the operating budget.

d. If settled, indicate the following:

1. Total cost of the salary settlement.	<u> </u>	<u> </u>
2. Amount of salary settlement included in the budget.	<u> </u>	<u> </u>
3. Period of agreement.	<u> </u>	<u> </u>
4. Is salary increase on-going or a one-time bonus?	<u> </u>	<u> </u>

e. If negotiations have not been settled:

1. Are any proposed or previously negotiated salary or benefit increases budgeted in expenditures objects 1000/2000 and 3000? (Yes/No/NA)	<u> </u>	<u> </u>
2. If yes, how much for each of the following:		
a. Salaries	<u> </u>	<u> </u>
b. Health and Welfare Benefits	<u> </u>	<u> </u>
3. What would an overall 1% increase for salaries and statutory benefits (i.e. STRS/PERS, FICA, UI, Workers' Comp) be estimated to cost in total dollars.	<u> </u>	<u> </u>

3. Multiyear Commitments (Include BOTH General Fund and OTHER FUNDS)

a. Have any new commitments occurred since budget adoption? (Yes/No) No

List all significant multiyear commitments that have occurred since budget adoption for the current and subsequent two fiscal years. If the source of the payments is not the same for each year, explain in the comments section. (EXCLUDE SALARY AND BENEFIT SETTLEMENTS, NON-CAPITAL OPERATING LEASES, AND MAINTENANCE AGREEMENTS.)

Type of Commitment	# of Years	Balance July 1, 2013	2013/2014 Payments (P & I)	2014/2015 Payment (P & I)	2015/2016 Payment (P & I)	Fund/Object Code/Resource
State School Building Loans						
Other Postemployment Benefits						
Compensated Absences						
Certificates of Participation						
Other Outstanding Loan Balances	4	88008	44102	43906		09-7400-0000
Capital Leases						
Other Commitments:						

Comments:

Loan has 2 years remaining.

4. Status of Other Funds

a. Are any other fund balances projected to be negative for the current fiscal year? (Yes/No) No

b. Please explain below, or provide separate attachments, explaining how each fund with projected negative balances will be resolved.

5. Changes in Contributions

Compare the budgeted Contributions to the projected year totals:

Board Approved Operating Budget - Contributions (Form GF Unrestricted, Column B, Line D3)	0.00
Projected Year Totals - Contributions (Form GF Unrestricted, Column D, Line D3)	0.00
Percentage of change from Board Approved Operating Budget	0.00%

Provide an explanation if the percentage of change in the contributions reflects an increase or decrease greater than 5%.

6. Contingent Liabilities

Identify any known or contingent liabilities from financial or program audits, state compliance reviews, litigation, etc., that have occurred since budget adoption that may impact the budget.

7. Status of Capital Projects

Identify all capital projects that may impact the budget year general fund operational budget. For each capital project, please provide a description of the capital project, estimated completion date, original project budget, original source of funding, and any estimated cost overruns identifying the source of funding that will cover the cost overruns:

8. Retiree Health and Welfare Benefits Liability

a. Are health and welfare benefits for retired employees funded on a pay-as-you-go method or using an actuarial cost method? _____

b. If accounted for on a pay-as-you-go basis, please disclose the following: _____

Fiscal Year	Budget Year 2013/2014	2014/2015	2015/2016
No. of Retirees Receiving Benefits	N/A	N/A	N/A
Total Annual Cost	N/A	N/A	N/A
Annual Charter School Contribution	N/A	N/A	N/A
Annual Retiree Contribution			

c. If your plan provides Health and Welfare benefits for retirees over the age of 65:

1. What is the unfunded liability for providing this benefit? N/A

2. Enter the date of the actuarial report used as a basis for determining the unfunded liability. N/A

**2010-2011
CHARTER SCHOOLS
Multi-Year Projections Report
(Prior Year Unaudited Actuals, Current Year and Next Two Subsequent Years)**

CHARTER NAME: Morris E. Dailey Elementary Charter
AUTHORIZING ENTITY: (if applicable) Fresno Unified School District

UNRESTRICTED (Resources 0000-1999)	12/13 Unaudited Actuals	13/14 Budget Year	14/15 1st Subsequent Year	15/16 2nd Subsequent Year	
REVENUES AND OTHER FINANCING SOURCES					
Revenue Limit Sources	8010-8099	1,804,138.00	1,845,526.00	1,878,745.47	1,920,077.87
Federal Revenues	8100-8299	0.00	0.00	0.00	0.00
Other State Revenues	8300-8599	402,635.00	382,063.00	388,940.13	397,496.82
Other Local Revenues	8600-8799	392.00	0.00	0.00	0.00
Other Financing Sources	8910-8999	0.00	0.00	0.00	0.00
Total, Revenues		2,207,165.00	2,227,589.00	2,267,685.60	2,317,574.69
EXPENDITURES AND OTHER FINANCING USES					
Certificated Salaries	1000-1999	1,104,127.00	1,056,034.00	1,098,275.36	1,142,206.37
Classified Salaries	2000-2999	166,320.00	168,641.00	175,386.64	182,402.11
Employees Benefits	3000-3999	251,384.00	233,166.00	242,492.64	252,192.35
Books and Supplies	4000-4999	56,340.00	125,347.00	131,614.35	138,195.07
Services, Other Operating Expenses	5000-5999	430,791.00	512,271.00	537,884.55	564,778.78
Capital Outlay	6000-6999	0.00	0.00	0.00	0.00
Other Outgo (excl. Direct Support/Indirect Costs)	7100-7299,7400-7499	44,302.00	44,301.00	43,906.00	0.00
Direct Support/Indirect Costs	7300-7399	0.00	0.00	0.00	0.00
Other Financing Uses	7610-7699	0.00	0.00	0.00	0.00
Total, Expenditures		2,053,264.00	2,139,760.00	2,229,559.54	2,279,774.67
Net Increases/(Decreases) in Fund Balance		153,901.00	87,829.00	38,126.06	37,800.01
FUND BALANCE					
Net Beginning Fund Balance	9791	871,136.54	1,025,037.54	1,112,866.54	1,150,992.60
Audit Adjustments	9793	0.00	0.00	0.00	0.00
Restatements	9795	0.00	0.00	0.00	0.00
TOTAL, Ending Fund Balance	9790	1,025,037.54	1,112,866.54	1,150,992.60	1,188,792.62

CHARTER BUDGET ASSUMPTIONS:

Revenue Assumptions:

Revenue Limit Sources & Other State Revenues - Per the School Services of California (SSC) Planning Dartboard, the recommended planning COLA for 14/15 1.8% and for 15/16 is 2.2%

Expense Assumptions:

Salaries & Benefits - A projected increase of 4% for salary changes is projected in both 2013/14 and 2014/15, additionally expenses no longer funded from the Public Charter School Grant Program (PCSGP) were added; Books and Supplies & Services, Other Operating Expenses - Expenses in future years are anticipated to increase by 5% in years FY 14/15 and FY 15/16.

**2010-2011
CHARTER SCHOOLS
Multi-Year Projections Report
(Prior Year Unaudited Actuals, Current Year and Next Two Subsequent Years)**

RESTRICTED (Resources 2000-9999)		12/13 Unaudited Actuals	13/14 Budget Year	14/15 1st Subsequent Year	15/16 2nd Subsequent Year
REVENUES AND OTHER FINANCING SOURCES					
Revenue Limit Sources	8010-8099	0.00	0.00	0.00	0.00
Federal Revenues	8100-8299	150,000.00	0.00	0.00	0.00
Other State Revenues	8300-8599	13,183.00	9,930.00	11,100.00	11,100.00
Other Local Revenues	8600-8799	0.00	0.00	0.00	0.00
Other Financing Sources	8910-8999	0.00	0.00	0.00	0.00
Total, Revenues		163,183.00	9,930.00	11,100.00	11,100.00
EXPENDITURES AND OTHER FINANCING USES					
Certificated Salaries	1000-1999	0.00	0.00	0.00	0.00
Classified Salaries	2000-2999	0.00	0.00	0.00	0.00
Employees Benefits	3000-3999	0.00	0.00	0.00	0.00
Books and Supplies	4000-4999	123,095.00	9,930.00	11,100.00	11,100.00
Services, Other Operating Expenses	5000-5999	40,088.00	0.00	0.00	0.00
Capital Outlay	6000-6999	0.00	0.00	0.00	0.00
Other Outgo (excl. Direct Support/Indirect Costs)	7100-7299, 7400-7499	0.00	0.00	0.00	0.00
Direct Support/Indirect Costs	7300-7399	0.00	0.00	0.00	0.00
Other Financing Uses	7610-7699	0.00	0.00	0.00	0.00
Total, Expenditures		163,183.00	9,930.00	11,100.00	11,100.00
Net Increases/(Decreases) in Fund Balance		0.00	0.00	0.00	0.00
FUND BALANCE					
Net Beginning Fund Balance	9791	0.00	0.00	0.00	0.00
Audit Adjustments	9793		0.00	0.00	0.00
Restatements	9795		0.00	0.00	0.00
TOTAL, Ending Fund Balance	9790	0.00	0.00	0.00	0.00

CHARTER BUDGET ASSUMPTIONS:

Revenue Assumptions:

Federal Revenues - The Public Charter School Grant will end in the 2012/13 year and any expenses that were not one-time will continue to be funded from the Unrestricted General Fund in future years, Other State Revenues - Lottery funding is projected to be at the same level in 2014/15 and 2015/16

Expense Assumptions:

**2010-2011
CHARTER SCHOOLS
Multi-Year Projections Report
(Prior Year Unaudited Actuals, Current Year and Next Two Subsequent Years)**

UNRESTRICTED/RESTRICTED	12/13 Unaudited Actuals	13/14 Budget Year	14/15 1st Subsequent Year	15/16 2nd Subsequent Year	
REVENUES AND OTHER FINANCING SOURCES					
Revenue Limit Sources	8010-8099	1,804,138.00	1,845,526.00	1,878,745.47	1,920,077.87
Federal Revenues	8100-8299	150,000.00	0.00	0.00	0.00
Other State Revenues	8300-8599	415,818.00	391,993.00	400,040.13	408,596.82
Other Local Revenues	8600-8799	392.00	0.00	0.00	0.00
Other Financing Sources	8910-8999	0.00	0.00	0.00	0.00
Total, Revenues		2,370,348.00	2,237,519.00	2,278,785.60	2,328,674.69
EXPENDITURES AND OTHER FINANCING USES					
Certificated Salaries	1000-1999	1,104,127.00	1,056,034.00	1,098,275.36	1,142,206.37
Classified Salaries	2000-2999	166,320.00	168,641.00	175,386.64	182,402.11
Employees Benefits	3000-3999	251,384.00	233,166.00	242,492.64	252,192.35
Books and Supplies	4000-4999	179,435.00	135,277.00	142,714.35	149,295.07
Services, Other Operating Expenses	5000-5999	470,879.00	512,271.00	537,884.55	564,778.78
Capital Outlay	6000-6999	0.00	0.00	0.00	0.00
Other Outgo (excl. Direct Support/Indirect Costs)	7100-7299,7400-7499	44,302.00	44,301.00	43,906.00	0.00
Direct Support/Indirect Costs	7300-7399	0.00	0.00	0.00	0.00
Other Financing Uses	7610-7699	0.00	0.00	0.00	0.00
Total, Expenditures		2,216,447.00	2,149,690.00	2,240,659.54	2,290,874.67
Net Increases/(Decreases) in Fund Balance		153,901.00	87,829.00	38,126.06	37,800.01
FUND BALANCE					
Net Beginning Fund Balance	9791	871,136.54	1,025,037.54	1,112,866.54	1,150,992.60
Audit Adjustments	9793		0.00	0.00	0.00
Restatements	9795		0.00	0.00	0.00
TOTAL, Ending Fund Balance	9790	1,025,037.54	1,112,866.54	1,150,992.60	1,188,792.62
COMPONENTS OF ENDING FUND BALANCE:					
Reserve for Revolving Cash	9711	0.00	0.00	0.00	0.00
Stores	9712	0.00	0.00	0.00	0.00
Prepaid Expenditures	9713	0.00	0.00	0.00	0.00
Designated for Economic Uncertainties	9770	0.00	0.00	0.00	0.00
Other Designations	9780	0.00	0.00	0.00	0.00
Undesignated Amount	9791	0.00	0.00	0.00	0.00
Components of Ending Fund Balance (Must Match Ending Fund Balance)		0.00	0.00	0.00	0.00

**School of Unlimited Learning
Charter School Financial Reporting
Budget/Interim
Fiscal Year 2013/2014**

Charter Name: School of Unlimited Learning

Chartering Authority: Fresno Unified School District

Reporting Period

- | | | |
|--------------------|----------------------------------|--------------------------------------|
| Preliminary Budget | <input checked="" type="radio"/> | July 1 |
| First Interim | <input type="radio"/> | October 31 (Due December 15) |
| Second Interim | <input type="radio"/> | January 31 (Due March 15) |
| Third Interim | <input type="radio"/> | April 30 - If requested (Due June 1) |

Fiscal Year: 2013/2014

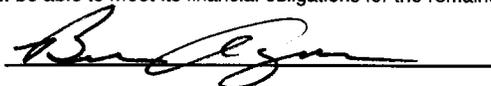
Subsequent Year 1: 2014/2015

Subsequent Year 2: 2015/2016

CHIEF ADMINISTRATIVE OFFICER'S CERTIFICATION:

I certify that based upon current projections this charter school **will** be able to meet its financial obligations for the remainder of **this fiscal year and the next two subsequent years**.

Brian Angus



Print Name

Signature

Executive Director

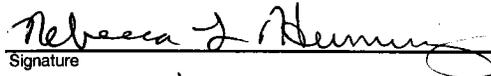
4-24-13

Title

Date

PREPARER'S INFORMATION:

Rebecca Heinricy



Finance Director

4/24/2013

Title

Date

(559) 263-1030

rebecca.heinricy@fresnoeoc.org

Telephone Number

E-Mail Address

AUTHORIZING ENTITY CERTIFICATION:

Signature

Ruth F. Quinto, Deputy Superintendent/CF0

Title

559/457-6225

Ruthie.Quinto@fresnounified.org

Telephone Number

E-Mail Address

Submit completed report to:
Fresno County Office of Education
External Finance Department
1111 Van Ness Ave.
Fresno, CA 93721

**School of Unlimited Learning
Charter School Financial Reporting
Budget/Interim
Fiscal Year 2013/2014**

Charter Name: School of Unlimited Learning

Chartering Authority: Fresno Unified School District

Reporting Period		
Preliminary Budget	<input checked="" type="radio"/>	July 1
First Interim	<input type="radio"/>	October 31 (Due December 15)
Second Interim	<input type="radio"/>	January 31 (Due March 15)
Third Interim	<input type="radio"/>	April 30 - If requested (Due June 1)

Fiscal Year: 2013/2014

Subsequent Year 1: 2014/2015

Subsequent Year 2: 2015/2016

CHIEF ADMINISTRATIVE OFFICER'S CERTIFICATION:

I certify that based upon current projections this charter school **will** be able to meet its financial obligations for the remainder of **this fiscal year and the next two subsequent years**.

Brian Angus

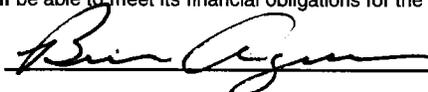
Print Name

Executive Director

Title

Signature

Date


4-24-13

PREPARER'S INFORMATION:

Rebecca Heinrich

Finance Director

Title

(559) 263-1030

Telephone Number

Signature

Date


04/24/2013
rebecca.heinricy@fresnoeoc.org

AUTHORIZING ENTITY CERTIFICATION:

Signature

559/457-6225

Telephone Number

Ruth F. Quinto, Deputy Superintendent/CF0

Title

Ruthie.Quinto@fresnounified.org

E-Mail Address

Submit completed report to:
Fresno County Office of Education
External Finance Department
1111 Van Ness Ave.
Fresno, CA 93721

2013/2014 Preliminary Budget
GENERAL FUND
SUMMARY
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Description	Object Codes	Summary - Unrestricted/Restricted					
		Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
A. REVENUES							
1) Revenue Limit Sources	8010-8099	1,378,312.00	0.00	0.00	0.00	0.00	0.00%
2) Federal Revenues	8100-8299	240,991.00	0.00	0.00	0.00	0.00	0.00%
3) Other State Revenues	8300-8599	135,005.00	0.00	0.00	0.00	0.00	0.00%
4) Other Local Revenues	8600-8799	127,331.00	0.00	0.00	0.00	0.00	0.00%
5) TOTAL REVENUES		1,881,639.00	0.00	0.00	0.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	749,727.00	0.00	0.00	0.00	0.00	0.00%
2) Classified Salaries	2000-2999	341,445.00	0.00	0.00	0.00	0.00	0.00%
3) Employee Benefits	3000-3999	336,821.00	0.00	0.00	0.00	0.00	0.00%
4) Books and Supplies	4000-4999	72,902.00	0.00	0.00	0.00	0.00	0.00%
5) Services, Other Operating Expenses	5000-5999	380,744.00	0.00	0.00	0.00	0.00	0.00%
6) Capital Outlay	6000-6599	0.00	0.00	0.00	0.00	0.00	0.00%
7) Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.00%
8) Direct Support/Indirect Costs	7300-7399	0.00	0.00	0.00	0.00	0.00	0.00%
9) TOTAL EXPENDITURES		1,881,639.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)							
		0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00	0.00%
b) Transfers Out	7610-7629	0.00	0.00	0.00	0.00	0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00%
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00%
3) Contributions	8980-8999	0.00	0.00	0.00	0.00	0.00	0.00%
4) TOTAL OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)							
		0.00	0.00	0.00	0.00		
F. FUND BALANCE							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	0.00	0.00		0.00	0.00	0.00%
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0.00%
c) As of July 1 - Audited (F1a + F1b)		0.00	0.00		0.00		
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.00%
e) Net Beginning Balance (F1c + F1d)		0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)		0.00	0.00		0.00		

2013/2014 Preliminary Budget
GENERAL FUND
SUMMARY
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Description		Unrestricted - Resources 0000-1999					
		Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
A. REVENUES							
1) Revenue Limit Sources	8010-8099	1,372,312.00				0.00	0.00%
2) Federal Revenues	8100-8299	162,443.00				0.00	0.00%
3) Other State Revenues	8300-8599	91,005.00				0.00	0.00%
4) Other Local Revenues	8600-8799	127,331.00				0.00	0.00%
5) TOTAL REVENUES		1,753,091.00	0.00	0.00	0.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	749,727.00				0.00	0.00%
2) Classified Salaries	2000-2999	303,293.00				0.00	0.00%
3) Employee Benefits	3000-3999	324,684.00				0.00	0.00%
4) Books and Supplies	4000-4999	28,902.00				0.00	0.00%
5) Services, Other Operating Expenses	5000-5999	346,485.00				0.00	0.00%
6) Capital Outlay	6000-6599					0.00	0.00%
7) Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299 7400-7499					0.00	0.00%
8) Direct Support/Indirect Costs	7300-7399					0.00	0.00%
9) TOTAL EXPENDITURES		1,753,091.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)		0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	8910-8929					0.00	0.00%
b) Transfers Out	7610-7629					0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979					0.00	0.00%
b) Uses	7630-7699					0.00	0.00%
3) Contributions	8980-8999					0.00	0.00%
4) TOTAL OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		0.00	0.00	0.00	0.00		
F. FUND BALANCE							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791					0.00	0.00%
b) Audit Adjustments	9793					0.00	0.00%
c) As of July 1 - Audited (F1a + F1b)		0.00	0.00		0.00		
d) Other Restatements	9795					0.00	0.00%
e) Net Beginning Balance (F1c + F1d)		0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)		0.00	0.00		0.00		

2013/2014 Preliminary Budget
GENERAL FUND
SUMMARY

REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Description	Object Codes	Restricted - Resources 2000-9999					% Diff (E / B) (F)
		Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col. B & D) (E)	
A. REVENUES							
1) Revenue Limit Sources	8010-8099	6,000.00				0.00	0.00%
2) Federal Revenues	8100-8299	78,548.00				0.00	0.00%
3) Other State Revenues	8300-8599	44,000.00				0.00	0.00%
4) Other Local Revenues	8600-8799					0.00	0.00%
5) TOTAL REVENUES		128,548.00	0.00	0.00	0.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	0.00				0.00	0.00%
2) Classified Salaries	2000-2999	38,152.00				0.00	0.00%
3) Employee Benefits	3000-3999	12,137.00				0.00	0.00%
4) Books and Supplies	4000-4999	44,000.00				0.00	0.00%
5) Services, Other Operating Expenses	5000-5999	34,259.00				0.00	0.00%
6) Capital Outlay	6000-6599					0.00	0.00%
7) Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299 7400-7499					0.00	0.00%
8) Direct Support/Indirect Costs	7300-7399					0.00	0.00%
9) TOTAL EXPENDITURES		128,548.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)							
		0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	8910-8929					0.00	0.00%
b) Transfers Out	7610-7629					0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979					0.00	0.00%
b) Uses	7630-7699					0.00	0.00%
3) Contributions	8980-8999					0.00	0.00%
4) TOTAL OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)							
		0.00	0.00	0.00	0.00		
F. FUND BALANCE							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791					0.00	0.00%
b) Audit Adjustments	9793					0.00	0.00%
c) As of July 1 - Audited (F1a + F1b)		0.00	0.00		0.00		
d) Other Restatements	9795					0.00	0.00%
e) Net Beginning Balance (F1c + F1d)		0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)		0.00	0.00		0.00		

Description	ESTIMATED P-2 REPORT ADA (If declining enrollment)	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (C)	DIFFERENCE (Col. C - B) (D)	PERCENTAGE DIFFERENCE (Col. D / B) (E)
ELEMENTARY						
1. General Education					0.00	0%
2. Special Education					0.00	0%
3. Independent Study					0.00	0%
HIGH SCHOOL						
4. General Education	200.00	200.00	200.00	200.00	0.00	0%
5. Special Education					0.00	0%
6. Independent Study					0.00	0%
COUNTY SUPPLEMENT						
7. County Community Schools					0.00	0%
8. Special Education					0.00	0%
9. TOTAL, ELEMENTARY, HIGH SCHOOL & COUNTY SUPPLEMENT	200.00	200.00	200.00	200.00	0.00	0%
10. ADA for Necessary Small Schools also included in lines 1-6.					0.00	0%
11. Regional Occupational Centers/Programs (ROC/P)					0.00	0%
CLASSES FOR ADULTS						
12. Concurrently Enrolled Secondary Students					0.00	0%
13. Adults Enrolled, State Apportioned					0.00	0%
14. Independent Study - (21 or older and 19 or over and not continuously enrolled)					0.00	0%
15. TOTAL, CLASSES FOR ADULTS	0.00	0.00	0.00	0.00	0.00	0%
16. Adults in Correctional Facilities					0.00	0%
17. ADA TOTALS (Sum of lines 9, 11)	200.00	200.00	200.00	200.00	0.00	0%
SUPPLEMENTAL INSTRUCTIONAL HOURS						
18. Elementary					0.00	0%
19. High School					0.00	0%
20. TOTAL, SUPPLEMENTAL HOURS	0.00	0.00	0.00	0.00	0.00	0%
COMMUNITY DAY SCHOOLS - Additional Funds						
21. ELEMENTARY						
a. 5th and 6th Hours (ADA)					0.00	0%
b. 7th and 8th Pupil Hours (report in hours)					0.00	0%
22. HIGH SCHOOL						
a. 5th and 6th Hours (ADA)					0.00	0%
b. 7th and 8th Pupil Hours (report in hours)					0.00	0%

	Object	July	August	September	October	November	December
ACTUALS THRU MONTH OF (Enter Month Name):							
A. BEGINNING CASH	9110	0.00	0.00	0.00	0.00	0.00	0.00
B. RECEIPTS							
Revenue Limit							
Property Tax	8020-8079						
State Aid	8010-8019	119,992.67	112,292.67	112,292.67	119,992.67	112,292.67	112,292.67
Other	8080-8099						
Federal Revenues	8100-8299	20,758.19	13,047.08	29,047.08	20,758.19	(21,441.81)	28,558.19
Other State Revenues	8300-8599	5,269.17	21,269.17	5,269.17	5,269.17	55,269.17	5,269.17
Other Local Revenues	8600-8799	10,783.14	10,194.25	10,194.25	10,783.14	10,683.14	10,683.14
Interfund Transfers In	8910-8929						
All Other Financing Sources	8931-8979						
Other Receipts/Non-Revenue							
TOTAL RECEIPTS		156,803.17	156,803.17	156,803.17	156,803.17	156,803.17	156,803.17
C. DISBURSEMENTS							
Certificated Salaries	1000-1999	62,477.25	62,477.25	62,477.25	62,477.25	62,477.25	62,477.25
Classified Salaries	2000-2999	28,453.75	28,453.75	28,453.75	28,453.75	28,453.75	28,453.75
Employee Benefits	3000-3999	28,068.42	28,068.42	28,068.42	28,068.42	28,068.42	28,068.42
Supplies and Services	4000-5999	37,803.75	37,803.75	37,803.75	37,803.75	37,803.75	37,803.75
Capital Outlays	6000-6599						
Other Outgo	7000-7499						
Interfund Transfers Out	7600-7629						
All Other Financing Uses	7630-7699						
Other Disbursements/non Expenditures							
TOTAL DISBURSEMENTS		156,803.17	156,803.17	156,803.17	156,803.17	156,803.17	156,803.17
D. PRIOR YEAR TRANSACTIONS							
Accounts Receivable							
Accounts Payable							
TOTAL PRIOR YEAR TRANSACTIONS		0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)		0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)		0.00	0.00	0.00	0.00	0.00	0.00
G. ENDING CASH, PLUS ACCRUALS							

	Object	January	February	March	April	May	June	Accruals	Total
ACTUALS THRU MONTH OF (Enter Month Name):									
A. BEGINNING CASH	9110	0.00	0.00	0.00	0.00	0.00	0.00		
B. RECEIPTS									
Revenue Limit									
Property Tax	8020-8079								0.00
State Aid	8010-8019	119,992.67	112,292.67	112,292.67	119,992.67	112,292.67	112,292.63		1,378,312.00
Other	8080-8099								0.00
Federal Revenues	8100-8299	20,758.19	28,558.19	28,558.19	20,758.19	28,558.20	23,073.12		240,991.00
Other State Revenues	8300-8599	5,269.17	5,269.17	5,269.17	5,269.17	5,269.17	11,044.13		135,005.00
Other Local Revenues	8600-8799	10,783.14	10,683.14	10,683.14	10,783.14	10,683.13	10,394.25		127,331.00
Interfund Transfers In	8910-8929								0.00
All Other Financing Sources	8931-8979								0.00
Other Receipts/Non-Revenue									0.00
TOTAL RECEIPTS		156,803.17	156,803.17	156,803.17	156,803.17	156,803.17	156,804.13	0.00	1,881,639.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	62,477.25	62,477.25	62,477.25	62,477.25	62,477.25	62,477.25		749,727.00
Classified Salaries	2000-2999	28,453.75	28,453.75	28,453.75	28,453.75	28,453.75	28,453.75		341,445.00
Employee Benefits	3000-3999	28,068.42	28,068.42	28,068.42	28,068.42	28,068.42	28,068.38		336,821.00
Supplies and Services	4000-5999	37,803.75	37,803.75	37,803.75	37,803.75	37,803.75	37,804.75		453,646.00
Capital Outlays	6000-6599								0.00
Other Outgo	7000-7499								0.00
Interfund Transfers Out	7600-7629								0.00
All Other Financing Uses	7630-7699								0.00
Other Disbursements/non Expenditures									0.00
TOTAL DISBURSEMENTS		156,803.17	156,803.17	156,803.17	156,803.17	156,803.17	156,804.13	0.00	1,881,639.00
D. PRIOR YEAR TRANSACTIONS									
Accounts Receivable									0.00
Accounts Payable									0.00
TOTAL PRIOR YEAR TRANSACTIONS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)		0.00	0.00	0.00	0.00	0.00	0.00		
G. ENDING CASH, PLUS ACCRUALS									0.00

1. Average Daily Attendance (ADA)

Compare the budgeted ADA to the projected ADA for the current year:

a. Enter Board Approved Operating Budget - Revenue Limit K-12 ADA (Form ADA, column B, sum of lines 1-6)	<u>200.00</u>	ADA
b. Enter Projected Year Totals - Revenue Limit K-12 ADA (Form ADA, column C, sum of lines 1-6)	<u>200.00</u>	ADA
c. Difference between budgeted and projected (Step 1b minus 1a)	<u>0.00</u>	ADA
d. Percentage of change from Board Approved Operating Budget	<u>0.00%</u>	
e. If the percentage of change in step 1d is more than 2%, please explain why the projected ADA increased or decreased from the board approved operating budget.		

2. Status of Employee Salary and Benefits Negotiations

	<u>Certificated</u>	<u>Classified</u>
a. Enter the number of FTEs projected in this interim report.	<u>12</u>	<u>8</u>
b. Enter the number of FTEs from the original adopted report.	<u>12</u>	<u>8</u>
c. Are salary and benefit negotiations settled for the current fiscal year?	<u>N/A</u>	<u>N/A</u>

*** PLEASE NOTE *** If salary and benefit negotiations are not finalized, upon settlement the charter school must determine the cost of the settlement including salaries, benefits, and any other agreements that change costs, and provide the county office of education with an analysis of the cost of the settlement and its impact on the operating budget.

d. If settled, indicate the following:

1. Total cost of the salary settlement.	<u>N/A</u>	<u>N/A</u>
2. Amount of salary settlement included in the budget.	<u>N/A</u>	<u>N/A</u>
3. Period of agreement.	<u>N/A</u>	<u>N/A</u>
4. Is salary increase on-going or a one-time bonus?	<u>N/A</u>	<u>N/A</u>

e. If negotiations have not been settled:

1. Are any proposed or previously negotiated salary or benefit increases budgeted in expenditures objects 1000/2000 and 3000? (Yes/No/NA)	<u>N/A</u>	<u>N/A</u>
2. If yes, how much for each of the following:		
a. Salaries	<u>N/A</u>	<u>N/A</u>
b. Health and Welfare Benefits	<u>N/A</u>	<u>N/A</u>
3. What would an overall 1% increase for salaries and statutory benefits (i.e. STRS/PERS, FICA, UI, Workers' Comp) be estimated to cost in total dollars.	<u>N/A</u>	<u>N/A</u>

3. Multiyear Commitments (Include BOTH General Fund and OTHER FUNDS)

a. Have any new commitments occurred since budget adoption? (Yes/No)

N/A

List all significant multiyear commitments that have occurred since budget adoption for the current and subsequent two fiscal years. If the source of the payments is not the same for each year, explain in the comments section. (EXCLUDE SALARY AND BENEFIT SETTLEMENTS, NON-CAPITAL OPERATING LEASES, AND MAINTENANCE AGREEMENTS.)

Type of Commitment	# of Years	Balance July 1, 2013	2013/2014 Payments (P & I)	2014/2015 Payment (P & I)	2015/2016 Payment (P & I)	Fund/Object Code/Resource
State School Building Loans						
Other Postemployment Benefits						
Compensated Absences						
Certificates of Participation						
Other Outstanding Loan Balances						
Capital Leases						
Other Commitments:						

Comments:

4. Status of Other Funds

a. Are any other fund balances projected to be negative for the current fiscal year? (Yes/No)

NO

b. Please explain below, or provide separate attachments, explaining how each fund with projected negative balances will be resolved.

5. Changes in Contributions

Compare the budgeted Contributions to the projected year totals:

Board Approved Operating Budget - Contributions (Form GF Unrestricted, Column B, Line D3)	<u>0.00</u>
Projected Year Totals - Contributions (Form GF Unrestricted, Column D, Line D3)	<u>0.00</u>
Percentage of change from Board Approved Operating Budget	<u>0.00%</u>

Provide an explanation if the percentage of change in the contributions reflects an increase or decrease greater than 5%.

6. Contingent Liabilities

Identify any known or contingent liabilities from financial or program audits, state compliance reviews, litigation, etc., that have occurred since budget adoption that may impact the budget.

7. Status of Capital Projects

Identify all capital projects that may impact the budget year general fund operational budget. For each capital project, please provide a description of the capital project, estimated completion date, original project budget, original source of funding, and any estimated cost overruns identifying the source of funding that will cover the cost overruns:

8. Retiree Health and Welfare Benefits Liability

a. Are health and welfare benefits for retired employees funded on a pay-as-you-go method or using an actuarial cost method? _____

b. If accounted for on a pay-as-you-go basis, please disclose the following:

Fiscal Year	Budget Year 2013/2014	2014/2015	2015/2016
No. of Retirees Receiving Benefits	<u>0</u>	<u>0</u>	<u>0</u>
Total Annual Cost	<u> </u>	<u> </u>	<u> </u>
Annual Charter School Contribution	<u> </u>	<u> </u>	<u> </u>
Annual Retiree Contribution	<u> </u>	<u> </u>	<u> </u>

c. If your plan provides Health and Welfare benefits for retirees over the age of 65:

1. What is the unfunded liability for providing this benefit? _____
2. Enter the date of the actuarial report used as a basis for determining the unfunded liability. _____

**2012-2013
CHARTER SCHOOLS
Multi-Year Projection**

CHARTER NAME:

School of Unlimited Learning

CHARTERING AUTHORITY: (if applicable)

Fresno Unified School District

UNRESTRICTED (Resources 0000-1999)

		2013/2014	2014/2015	2015/2016
REVENUES AND OTHER FINANCING SOURCES				
Revenue Limit Sources	8010-8099	1,372,312	1,390,796	1,409,280
Federal Revenues	8100-8299	162,443	155,000	150,000
Other State Revenues	8300-8599	91,005	91,005	91,005
Other Local Revenues	8600-8799	127,331	129,166	131,001
Other Financing Sources	8910-8999	0	0	0
Total, Revenues		1,753,091	1,765,967	1,781,286
EXPENDITURES AND OTHER FINANCING USES				
Certificated Salaries	1000-1999	749,727	757,224	764,797
Classified Salaries	2000-2999	303,293	306,326	309,389
Employees Benefits	3000-3999	324,684	325,009	328,259
Books and Supplies	4000-4999	28,902	28,458	28,593
Services, Other Operating Expenses	5000-5999	346,485	348,950	350,249
Capital Outlay	6000-6999	0	0	0
Other Outgo (excl. Direct Support/Indirect Costs)	7100-7299,7400-7499	0	0	0
Direct Support/Indirect Costs	7300-7399	0	0	0
Other Financing Uses	7610-7699	0	0	0
Total, Expenditures		1,753,091	1,765,967	1,781,286
Net Increases/(Decreases) in Fund Balance		0	0	0
FUND BALANCE				
Net Beginning Fund Balance	9791	0	0	0
TOTAL, Ending Fund Balance	9790	0	0	0

DISTRICT BUDGET ASSUMPTIONS:

Revenue Assumptions:

Expense Assumptions:

**2012-2013
CHARTER SCHOOLS
Multi-Year Projection**

RESTRICTED (Resources 2000-9999)		2013/2014	2014/2015	2015/2016
REVENUES AND OTHER FINANCING SOURCES				
Revenue Limit Sources	8010-8099	6,000	6,090	6,180
Federal Revenues	8100-8299	78,548	78,548	78,548
Other State Revenues	8300-8599	44,000	44,000	44,000
Other Local Revenues	8600-8799	0	0	-
Other Financing Sources	8910-8999	0	0	-
Total, Revenues		128,548	128,638	128,728
EXPENDITURES AND OTHER FINANCING USES				
Certificated Salaries	1000-1999	0	0	-
Classified Salaries	2000-2999	38,152	38,152	38,152
Employees Benefits	3000-3999	12,137	12,137	12,137
Books and Supplies	4000-4999	44,000	44,000	44,000
Services, Other Operating Expenses	5000-5999	34,259	34,349	34,439
Capital Outlay	6000-6999	0	0	-
Other Outgo (excl. Direct Support/Indirect Costs)	7100-7299, 7400-7499	0	0	-
Direct Support/Indirect Costs	7300-7399	0	0	-
Other Financing Uses	7610-7699	0	0	-
Total, Expenditures		128,548	128,638	128,728
Net Increases/(Decreases) in Fund Balance		0	0	-
FUND BALANCE				
Net Beginning Fund Balance	9791	0	0	0
TOTAL, Ending Fund Balance	9790	0	0	0

DISTRICT BUDGET ASSUMPTIONS:

Revenue Assumptions:

Expense Assumptions:

**2012-2013
CHARTER SCHOOLS
Multi-Year Projection**

UNRESTRICTED/RESTRICTED	2013/2014	2014/2015	2015/2016	
REVENUES AND OTHER FINANCING SOURCES				
Revenue Limit Sources	8010-8099	1,378,312	1,396,886	1,415,460
Federal Revenues	8100-8299	240,991	233,548	228,548
Other State Revenues	8300-8599	135,005	135,005	135,005
Other Local Revenues	8600-8799	127,331	129,166	131,001
Other Financing Sources	8910-8999	0	0	0
Total, Revenues	1,881,639	1,894,605	1,910,014	
EXPENDITURES AND OTHER FINANCING USES				
Certificated Salaries	1000-1999	749,727	757,224	764,797
Classified Salaries	2000-2999	341,445	344,478	347,541
Employees Benefits	3000-3999	336,821	337,146	340,396
Books and Supplies	4000-4999	72,902	72,458	72,593
Services, Other Operating Expenses	5000-5999	380,744	383,299	384,688
Capital Outlay	6000-6999	0	0	0
Other Outgo (excl. Direct Support/Indirect Costs)	7100-7299, 7400-7499	0	0	0
Direct Support/Indirect Costs	7300-7399	0	0	0
Other Financing Uses	7610-7699	0	0	0
Total, Expenditures	1,881,639	1,894,605	1,910,014	
Net Increases/(Decreases) in Fund Balance	0	0	0	
FUND BALANCE				
Net Beginning Fund Balance	9,791	0	0	
TOTAL, Ending Fund Balance	9790	0	0	
COMPONENTS OF ENDING FUND BALANCE:				
Reserve for Revolving Cash	9711	0.00	0.00	0.00
Stores	9712	0.00	0.00	0.00
Prepaid Expenditures	9713	0.00	0.00	0.00
Designated for Economic Uncertainties	9770	0.00	0.00	0.00
Other Designations	9780	0.00	0.00	0.00
Undesignated Amount	9791	0	0	0
Components of Ending Fund Balance	0	0	0	

Estimated Actuals

REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Description	Object Codes	Summary - Unrestricted/Restricted					
		Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
A. REVENUES							
1) Revenue Limit Sources	8010-8099	1,363,718.00	1,363,718.00	630,183.19	1,389,440.00	25,722.00	1.89%
2) Federal Revenues	8100-8299	146,726.00	146,726.00	268,755.77	177,886.00	31,160.00	21.24%
3) Other State Revenues	8300-8599	213,150.00	213,150.00	134,450.63	172,051.00	(41,099.00)	-19.28%
4) Other Local Revenues	8600-8799	129,275.00	129,275.00	15,230.77	122,139.00	(7,136.00)	-5.52%
5) TOTAL REVENUES		1,852,869.00	1,852,869.00	1,048,620.36	1,861,516.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	752,086.00	752,086.00	418,754.40	752,085.00	1.00	0.00%
2) Classified Salaries	2000-2999	353,228.00	353,228.00	180,521.22	353,800.00	(572.00)	-0.16%
3) Employee Benefits	3000-3999	292,665.00	292,665.00	185,644.61	292,583.00	82.00	0.03%
4) Books and Supplies	4000-4999	79,950.00	79,950.00	32,070.41	67,021.00	12,929.00	16.17%
5) Services, Other Operating Expenses	5000-5999	374,940.00	374,940.00	231,629.72	396,027.00	(21,087.00)	-5.62%
6) Capital Outlay	6000-6599	0.00	0.00	0.00	0.00	0.00	0.00%
7) Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.00%
8) Direct Support/Indirect Costs	7300-7399	0.00	0.00	0.00	0.00	0.00	0.00%
9) TOTAL EXPENDITURES		1,852,869.00	1,852,869.00	1,048,620.36	1,861,516.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)		0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00	0.00%
b) Transfers Out	7610-7629	0.00	0.00	0.00	0.00	0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00%
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00%
3) Contributions	8980-8999	0.00	0.00	0.00	0.00	0.00	0.00%
4) TOTAL OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		0.00	0.00	0.00	0.00		
F. FUND BALANCE							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	0.00	0.00		0.00	0.00	0.00%
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0.00%
c) As of July 1 - Audited (F1a + F1b)		0.00	0.00		0.00		
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.00%
e) Net Beginning Balance (F1c + F1d)		0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)		0.00	0.00		0.00		

REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Description	Object Codes	Unrestricted - Resources 0000-1999					
		Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
A. REVENUES							
1) Revenue Limit Sources	8010-8099	1,358,968.00	1,358,968.00	626,629.59	1,384,927.00	25,959.00	1.91%
2) Federal Revenues	8100-8299	57,199.00	57,199.00	208,010.47	91,127.00	33,928.00	59.32%
3) Other State Revenues	8300-8599	169,150.00	169,150.00	116,258.00	128,051.00	(41,099.00)	-24.30%
4) Other Local Revenues	8600-8799	129,275.00	129,275.00	15,230.77	122,139.00	(7,136.00)	-5.52%
5) TOTAL REVENUES		1,714,592.00	1,714,592.00	966,128.83	1,726,244.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	752,086.00	752,086.00	418,754.40	752,085.00	1.00	0.00%
2) Classified Salaries	2000-2999	310,720.00	310,720.00	155,387.77	310,720.00	0.00	0.00%
3) Employee Benefits	3000-3999	279,959.00	279,959.00	178,283.45	279,959.00	0.00	0.00%
4) Books and Supplies	4000-4999	33,750.00	33,750.00	10,478.07	23,021.00	10,729.00	31.79%
5) Services, Other Operating Expenses	5000-5999	338,077.00	338,077.00	203,225.14	360,459.00	(22,382.00)	-6.62%
6) Capital Outlay	6000-6599					0.00	0.00%
7) Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299 7400-7499					0.00	0.00%
8) Direct Support/Indirect Costs	7300-7399					0.00	0.00%
9) TOTAL EXPENDITURES		1,714,592.00	1,714,592.00	966,128.83	1,726,244.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)		0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	8910-8929					0.00	0.00%
b) Transfers Out	7610-7629					0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979					0.00	0.00%
b) Uses	7630-7699					0.00	0.00%
3) Contributions	8980-8999					0.00	0.00%
4) TOTAL OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		0.00	0.00	0.00	0.00		
F. FUND BALANCE							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791					0.00	0.00%
b) Audit Adjustments	9793					0.00	0.00%
c) As of July 1 - Audited (F1a + F1b)		0.00	0.00		0.00		
d) Other Restatements	9795					0.00	0.00%
e) Net Beginning Balance (F1c + F1d)		0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)		0.00	0.00		0.00		

2012/2013 Third Interim
GENERAL FUND
SUMMARY
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Description	Object Codes	Restricted - Resources 2000-9999					
		Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
A. REVENUES							
1) Revenue Limit Sources	8010-8099	4,750.00	4,750.00	3,553.60	4,513.00	(237.00)	-4.99%
2) Federal Revenues	8100-8299	89,527.00	89,527.00	60,745.30	86,759.00	(2,788.00)	-3.09%
3) Other State Revenues	8300-8599	44,000.00	44,000.00	18,192.63	44,000.00	0.00	0.00%
4) Other Local Revenues	8600-8799	0.00	0.00	0.00	0.00	0.00	0.00%
5) TOTAL REVENUES		138,277.00	138,277.00	82,491.53	135,272.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	0.00	0.00	0.00	0.00	0.00	0.00%
2) Classified Salaries	2000-2999	42,508.00	42,508.00	25,133.45	43,080.00	(572.00)	-1.35%
3) Employee Benefits	3000-3999	12,706.00	12,706.00	7,361.16	12,624.00	82.00	0.65%
4) Books and Supplies	4000-4999	46,200.00	46,200.00	21,592.34	44,000.00	2,200.00	4.76%
5) Services, Other Operating Expenses	5000-5999	36,863.00	36,863.00	28,404.58	35,568.00	1,295.00	3.51%
6) Capital Outlay	6000-6599					0.00	0.00%
7) Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299 7400-7499					0.00	0.00%
8) Direct Support/Indirect Costs	7300-7399					0.00	0.00%
9) TOTAL EXPENDITURES		138,277.00	138,277.00	82,491.53	135,272.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)							
		0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	8910-8929					0.00	0.00%
b) Transfers Out	7610-7629					0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979					0.00	0.00%
b) Uses	7630-7699					0.00	0.00%
3) Contributions	8980-8999					0.00	0.00%
4) TOTAL OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)							
		0.00	0.00	0.00	0.00		
F. FUND BALANCE							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791					0.00	0.00%
b) Audit Adjustments	9793					0.00	0.00%
c) As of July 1 - Audited (F1a + F1b)		0.00	0.00		0.00		
d) Other Restatements	9795					0.00	0.00%
e) Net Beginning Balance (F1c + F1d)		0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)		0.00	0.00		0.00		

Sierra Charter School
Charter School Financial Reporting
Budget/Interim
Fiscal Year 2012/2013

Charter Name: Sierra Charter School

Chartering Authority: Fresno Unified School District

Reporting Period		
Preliminary Budget	<input type="radio"/>	July 1
First Interim	<input type="radio"/>	October 31 (Due December 15)
Second Interim	<input type="radio"/>	January 31 (Due March 15)
Third Interim	<input checked="" type="radio"/>	April 30 - If requested (Due June 1)

Fiscal Year: 2012/2013

Subsequent Year 1: 2013/2014

Subsequent Year 2: 2014/2015

CHIEF ADMINISTRATIVE OFFICER'S CERTIFICATION:

I certify that based upon current projections this charter school **will** be able to meet its financial obligations for the remainder of **this fiscal year and the next two subsequent years**.

Lisa Marasco



Print Name

Signature

Principal/CEO

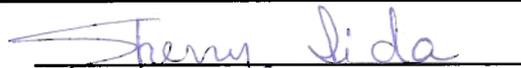
5/6/2013

Title

Date

PREPARER'S INFORMATION:

Sherry Iida



Business Director

Signature

5/6/2013

Title

Date

559-476-3402

siida@sierracharter.org

Telephone Number

E-Mail Address

AUTHORIZING ENTITY CERTIFICATION:

Signature

Title

Telephone Number

E-Mail Address

Submit completed report to:
Fresno County Office of Education
External Finance Department
1111 Van Ness Ave.
Fresno, CA 93721

Sierra Charter School

Third Interim

Final Budget

2012-2013

Year to Date Actuals thru 04-30-13

**Preliminary Budget
2013-2014**

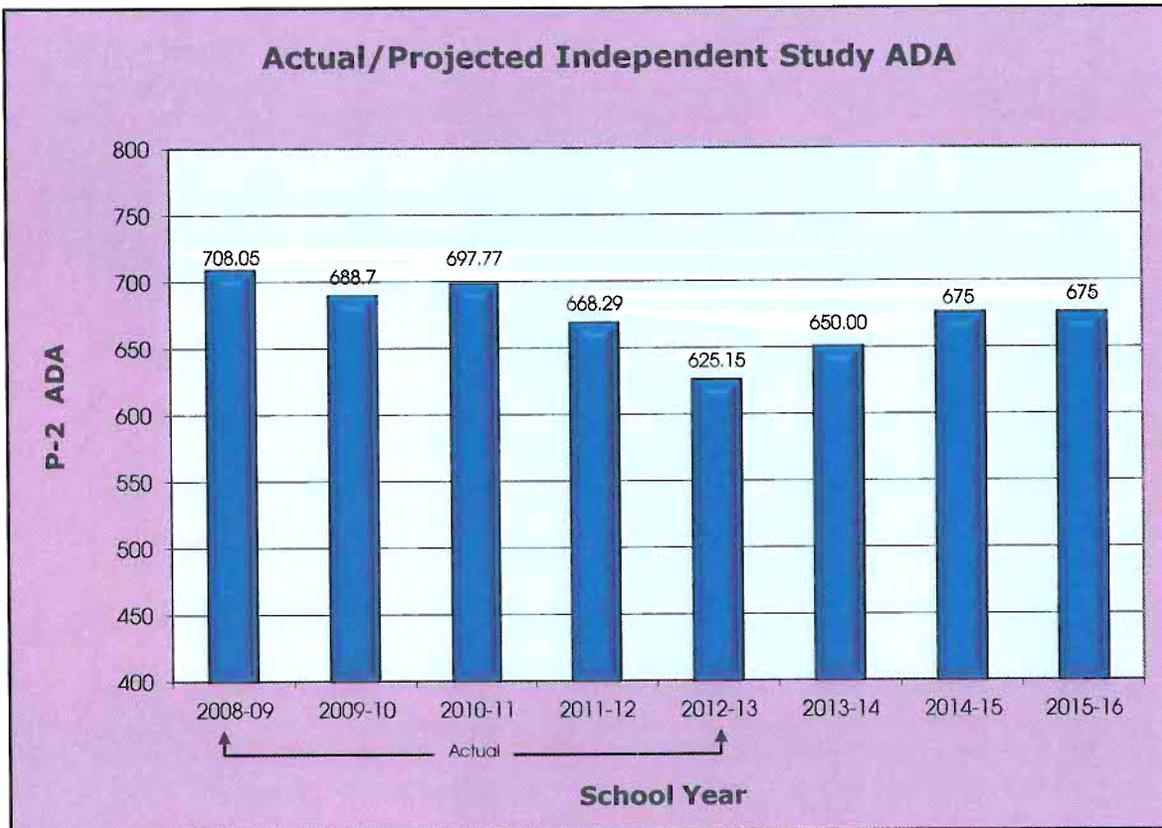
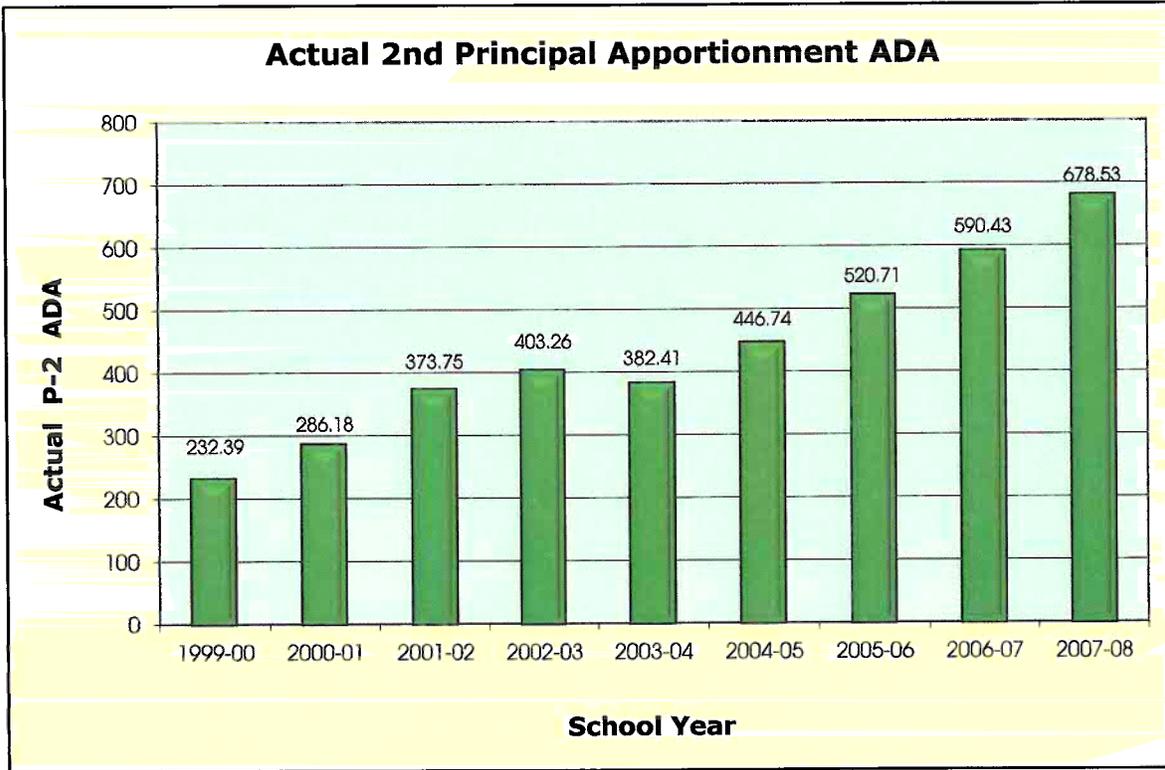
Multi-year Projections

2014-2015 & 2015-2016

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Student Attendance



2012-2013 Final Budget Consists of the Following Changes from Adopted Budget 03-11-13

Revenue Changes - Adopted Budget 03/11/013 & Final Budget 05/13/2013

	Adopted 03/11/2013	Final 05/13/2013	Difference
Estimated/Actual P-2 ADA	630.00	625.15	(4.85)

	Adopted 03/11/13	Revised 03/11/13	Difference
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State Aid	Grade Levels	Amt Per ADA	Amt Per ADA		
	K - 3	\$ 5,114.00	\$ 5,114.00	\$ -	\$ (8,438)
	4 - 6	\$ 5,192.00	\$ 5,192.00	\$ -	\$ (4,621)
	7 - 8	\$ 5,348.00	\$ 5,348.00	\$ -	\$ (5,027)
	9 - 12	\$ 6,190.00	\$ 6,190.00	\$ -	\$ (8,480)
		\$ 3,389,164	\$ 3,240,362.00	\$ (148,802)	Decline in ADA
	Pr Yr Adj	\$ -	\$ (16,755)	\$ (16,755)	\$ (165,557)

State Aid
(26,566)

Pr Yr Adj.
(16,755)

In Lieu of Property Taxes	576.08/ADA	576.08/ADA		
	\$ 362,930	\$ 360,136	\$ (2,794)	
Pr Yr Adj	\$ (42,155)	\$ (42,155)	\$ -	\$ (2,794)

EPA Funds	Education Protection Account	Est. \$ 200/Annual ADA	Prop 30
	\$ -	\$ 125,030	\$ 125,030

Federal Revenue	Title I				
	\$ 154,688	\$ 154,646	\$ (42)	Updated Allocation	
	Title II	\$ 4,143	\$ 4,143	\$ -	
				\$ (42)	

State Lottery	Rates/ADA	\$124/ Prop 20 \$30	\$124/ Prop 20 \$30		
		Pr Annual 699 ADA	Pr Annual 699 ADA		
		\$ 107,592	\$ 107,592	\$ -	
	Pr Yr Adj	\$ 5,054	\$ 5,054	\$ -	\$ -

Mandated Cost Reimbursement (Pr Yr P-2 ADA 668.29)	\$ 9,356.00	\$ 9,356.00	\$ -	\$ -
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Other State	Rates/ADA	\$ 400/ADA	\$ 410/ADA		Rate Inc/ADA Dec
Categorical	\$ 252,000	\$ 256,312	\$ 4,312	\$ 4,312	
	Rates/Student	\$ 319/274 Students	\$ 319/274 Students		
	Disadvantaged Students	\$ 87,406	\$ 87,406	\$ -	
	Pr Yr Adj	\$ -	\$ (196)	\$ (196)	\$ (196)
	Arts & Music	\$ 9,710	\$ 9,710	\$ -	No Increase
	CAHSEE Inten	\$ 22,219	\$ 22,219	\$ -	No Increase
	STAR/CAHSEE Test	\$ 3,000	\$ 3,000	\$ -	No Increase
				\$ -	\$ -

Interest	\$ 3,500	\$ 3,500	\$ -
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Sales of Equip	\$ -	\$ -	\$ -
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Other Local	\$ 5,500	\$ 5,500	\$ -
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Special Education	Rate/ADA	\$ 503.76/ADA	\$ 503.76/ADA		
	\$ 317,369	\$ 314,926	\$ (2,443)		
	Encroachment Rate	(\$ 332.23)/ADA	(\$ 332.23)/ADA		
	\$ (209,305)	\$ (207,694)	\$ 1,611		
Pr Yr Adj	\$ 26,360	\$ 26,360	\$ -	Decline in ADA	\$ (832)

Total Revenue Changes	\$ (40,079)	\$ (43,321)
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Expenditure Changes - Adopted Budget 03/11/2013 & Final Budget 05/13/2013

	Adopted 03/11/2013	Final 05/13/2013		Difference
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Cert Salaries				
(1000)	Tchrs/Tutors	\$ 1,781,104	\$ 1,777,230	\$ (3,874)
	Supr/Sup/Oth	\$ 282,494	\$ 279,088	\$ (3,406)
				\$ (7,280)

Class Salaries				
(2000)	Tutors	\$ 55,152	\$ 57,511	\$ 2,359
	Supr/Support	\$ 347,366	\$ 357,124	\$ 9,758
	Clerical/Other	\$ 114,700	\$ 114,700	\$ -
				\$ 12,117

Empl Benefits				
(3000)	Payroll Benefits	\$ 336,659	\$ 337,045	\$ 386
	Health Benefits	\$ 740,426	\$ 738,388	\$ (2,038)
				\$ (1,652)

Books/Supplies				
(4000)	Textbks/Wkbks	\$ 26,566	\$ 26,566	\$ -
	Other Books	\$ 1,000	\$ 1,000	\$ -
	Mat'ls/Supplies	\$ 89,480	\$ 89,480	\$ -
	Non-Capital Equip	\$ 15,300	\$ 15,300	\$ -
				\$ -

Other Services				
(5000)	Travel /Conf	\$ 6,418	\$ 6,418	\$ -
	Dues & Memberships	\$ 8,000	\$ 8,000	\$ -
	Insurance	\$ 36,277	\$ 36,277	\$ -
	Utilities	\$ 71,218	\$ 71,218	\$ -
	Fac/Rentals/Repairs/Maint	\$ 281,165	\$ 156,135	\$ -
	Leasing of Facilities EPA Funds	\$ -	\$ 125,030	\$ -
	Consultants & Other	\$ 249,430	\$ 249,430	\$ -
	Communications	\$ 17,815	\$ 17,815	\$ -
	FUSD	\$ 40,041	\$ 39,818	\$ (223)
				\$ (223)
				RISC (\$26,064.30)
				Asbestos (\$9,673.00)

Capital Outlay				
(6000)		\$ -	\$ -	\$ -
				\$ -

Total Expenditure Changes	\$ 2,962	\$ (35,737)
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Ending Balances/Fund Balances

Beginning	\$ 2,058,325	\$ 2,058,325
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Ending Balance	\$ 7,920	\$ (35,121)	\$ (43,041)
Fund Balance	\$ 2,066,246	\$ 2,023,204	
% of Reserve	31.46%	31.00%	

Excess of Revenues Over Expenditures		
Reserve Designated for Economic Uncertainties	15.00%	\$ 979,017
Other Reserve	Cash Flow	\$ 1,044,187

SB 740	Cert Sal/Ben	65.60%	65.60%
	Instr/Related (No Oper/Fac)	84.69%	84.69%
	Instr/Related (Allow Fac)	86.45%	86.45%

**2012-2013
ESTIMATED REVENUE**

General Purpose Entitlement		Estimated Rates	P-2 ADA	Total
Grade Level	K - 3	\$ 5,114	36.35	\$ 185,894
	4 - 6	\$ 5,192	30.11	\$ 156,331
	7 - 8	\$ 5,348	89.06	\$ 476,293
	9 - 12	\$ 6,190	469.63	\$ 2,907,010
			625.15	\$ 3,725,528

8015 State Aid - Current Year	(Excludes Property Taxes & EPA Funds - see below)	3,240,362
	State Aid - Prior Year Recomputations & Adjustments	(16,755.00)

8096 In Lieu of Property Taxes	\$ 576.08 x ADA above	360,136
	In Lieu of Property Taxes - Prior Year Adjustments	(42,155)

8012 EPA Funds	\$ 200.00 x Annual ADA 625.15	125,030
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8560 State Lottery Revenue		Est Rates	ADA	Sub-Total	TOTAL
Non-Prop 20 - Current Year	Res 1100	\$ 124.00	699	\$ 86,633	\$ 88,080
Prior Year Adj	Res 1100			\$ 1,447	
Prop 20 - Current Year	Res 6300	\$ 30.00	699	\$ 20,959	\$ 24,566
Prior Year Adj	Res 6300			\$ 3,607	
Total Object: 8560		PY Annual ADA x 1.04446 = 699			112,646

8791 Special Education	Estimated Revenue = \$ 503.76 x ADA above	\$ 314,926
	Est. Encroachment = \$ (332.23) x ADA above	\$ (207,694)
	Prior Year Adjustment	\$ 26,360
Total Object: 8791		133,592

8290 All Other Federal Revenue	Source	Total
Res 3010	Title I, Part A - Basic Grants	\$ 154,646
Res 4035	Title II, Part A - Teacher Quality	\$ 4,143
Total Object: 8290		158,789

8550 Mandated Cost Reimbursements	\$14 x PY P-2 ADA 668.29	9,356
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8590 All Other State Revenue	Source	Total
All Unrestricted	Categorical Block Grant/In Lieu EIA	\$ 343,522
	\$ 410.00 x ADA \$ 256,312	
	\$ 319.00 x 274 \$ 87,406	
	Prior Yr Adjustments \$ (196)	
	CAHSEE Intensive Instr & Svcs	\$ 22,219
	Arts & Music Block Grant	\$ 9,710
Assessment/Other Apportionments	\$ 3,000	
Total Object: 8590		378,451

No Increase from PY
No Increase from PY

8660 Interest	---	3,500
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8631 Sales of Equipment/Supplies	---	-
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8699 All Other Local Revenue	---	5,500
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TOTAL ESTIMATED REVENUE		4,468,452
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FUSD 1% (General Purpose & Categorical Blk Grants)	Oversight Fees	(39,818)
TOTAL ESTIMATED REVENUE EXCLUDING FEES ABOVE		4,428,634

	2012-2013	2012-2013	Increase (Decrease)	Percentage
	Adopted Budget (03/13)	Final Budget (05/13)		
BEGINNING BALANCE	2,058,325	2,058,325		
REVENUE: (8000)				
State Aid - General Purpose/EPA Funds	3,389,164	3,348,637	(40,527)	-1.20%
Transfers In Lieu of Property Taxes	320,775	317,981	(2,794)	-0.87%
All Other Federal Revenue	158,831	158,789	(42)	-0.03%
Mandated Cost Reimbursements	9,356	9,356	-	0.00%
State Lottery Revenue	112,646	112,646	-	0.00%
All Other State Revenue	374,335	378,451	4,116	1.10%
All Other Local Revenue	9,000	9,000	-	0.00%
Transfers of Apportionment-Special Ed	134,424	133,592	(832)	-0.62%
Total 8000 - REVENUE	4,508,531	4,468,452	(40,079)	-0.89%
TOTAL RESOURCES AVAILABLE (revenue + beg. bal.)	6,566,856	6,526,777		
EXPENDITURES: (1000-7000)				
Certificated Salaries (1000)				
Teachers, Substitutes, Aides & Tutors	1,781,104	1,777,230	(3,874)	-0.22%
Certificated Pupil Support	89,712	82,035	(7,677)	-8.56%
Certificated Supervisors & Administrators	128,803	131,389	2,586	2.01%
Other Certificated	63,979	65,664	1,685	2.63%
Total 1000	2,063,598	2,056,318	(7,280)	-0.35%
Classified Salaries (2000)				
Instructional Aides & Tutors	55,152	57,511	2,359	4.28%
Classified Support	104,374	104,374	-	0.00%
Classified Supervisors & Administrators	242,992	252,750	9,758	4.02%
Clerical, Technical and Office Staff	114,700	114,700	-	0.00%
Total 2000	517,218	529,335	12,117	2.34%
Employee Benefits (3000)				
STRS/OASDI/Medicare/SUI/WC/SDI	336,659	337,045	386	0.11%
Health Insurance	740,426	738,388	(2,038)	-0.28%
Total 3000 - Employee Benefits	1,077,085	1,075,433	(1,652)	-0.15%
Books and Supplies (4000)				
Textbooks & Other Core Curricula	26,566	26,566	-	0.00%
Other Books & Reference Matrls	1,000	1,000	-	0.00%
Materials & Supplies	89,480	89,480	-	0.00%
Non-Capitalized Furniture & Equipment	15,300	15,300	-	0.00%
Total 4000 - Books and Supplies	132,346	132,346	-	0.00%
Services and Other Operating Exp. (5000)				
Travel & Conference	6,418	6,418	-	0.00%
Dues & Membership	8,000	8,000	-	0.00%
Insurance	36,277	36,277	-	0.00%
Operations and Housekeeping Services	71,218	71,218	-	0.00%
Rentals, Leases, Repairs & Non-Capitalized Imprvmts	281,165	281,165	-	0.00%
Professional/Consult Svcs & Other Operating Exp.	249,430	249,430	-	0.00%
Oversight Fees	40,041	39,818	(223)	-0.56%
Communications	17,815	17,815	-	0.00%
Total 5000 - Services & Other Operating Expenses	710,364	710,141	(223)	-0.03%
Capital Outlay (6000)				
Furniture & Equipment	-	-	-	N/A
Total 6000 - Capital Outlay	-	-	-	N/A
Other Outgo (7000)				
Total 7000 - Other Outgo	-	-	-	N/A
Total 1000-7000 - EXPENDITURES	4,500,611	4,503,573	2,962	0.07%
Balance/(Deficit)	7,920	(35,121)		

RESERVE / FUND BALANCE	2,066,245	2,023,204
RESERVE OF TOTAL RESOURCES AVAILABLE	31.46%	31.00%

INSTR. & RELATED EXP (does NOT include operations & facilities)	84.69%	85.48%
INSTR & RELATED EXP (Allowable Operations & Facilities Included)	86.45%	87.25%
CERTIFICATED INSTR. & RELATED SALARIES & BENEFITS	65.60%	65.96%

	2012-2013	2012-2013	Budget Remaining	
	Final Budget (05/13)	YTD Actuals thru 04/30/13	\$	%
BEGINNING BALANCE	2,058,325	2,058,325.31		
REVENUE: (8000)				
State Aid - General Purpose/EPA Funds	3,348,637	1,692,247.00	1,656,390	49.46%
Transfers In Lieu of Property Taxes	317,981	314,020.37	3,961	1.25%
All Other Federal Revenue	158,789	128,003.00	30,786	19.39%
Mandated Cost Reimbursements	9,356	9,356.00	-	0.00%
State Lottery Revenue	112,646	29,043.92	83,602	74.22%
All Other State Revenue	378,451	245,446.00	133,005	35.14%
All Other Local Revenue	9,000	1,228.18	7,772	86.35%
Transfers of Apportionment-Special Ed	133,592	119,861.90	13,730	10.28%
Total 8000 - REVENUE	4,468,452	2,539,206.37	1,929,246	43.17%
TOTAL RESOURCES AVAILABLE (revenue + beg. bal.)	6,526,777	4,597,531.68		
EXPENDITURES: (1000-7000)				
Certificated Salaries (1000)				
Teachers, Substitutes, Aides & Tutors	1,777,230	1,397,712.16	379,518	21.35%
Certificated Pupil Support	82,035	64,526.70	17,508	21.34%
Certificated Supervisors & Administrators	131,389	107,336.67	24,053	18.31%
Other Certificated	65,664	53,716.55	11,947	18.19%
Total 1000	2,056,318	1,623,292.08	433,026	21.06%
Classified Salaries (2000)				
Instructional Aides & Tutors	57,511	45,038.77	12,472	21.69%
Classified Support	104,374	86,050.36	18,324	17.56%
Classified Supervisors & Administrators	252,750	202,493.34	50,257	19.88%
Clerical, Technical and Office Staff	114,700	92,819.30	21,881	19.08%
Total 2000	529,335	426,401.77	102,933	19.45%
Employee Benefits (3000)				
STRS/OASDI/Medicare/SUI/WC/SDI	337,045	262,540.51	74,504	22.11%
Health Insurance	738,388	671,687.89	66,700	9.03%
Total 3000 - Employee Benefits	1,075,433	934,228.40	141,204	13.13%
Books and Supplies (4000)				
Textbooks & Other Core Curricula	26,566	5,147.00	21,419	80.63%
Other Books & Reference Matrls	1,000	368.67	631	63.13%
Materials & Supplies	89,480	12,216.98	77,263	86.35%
Non-Capitalized Furniture & Equipment	15,300	7,202.98	8,097	52.92%
Total 4000 - Books and Supplies	132,346	24,935.63	107,410	81.16%
Services and Other Operating Exp. (5000)				
Travel & Conference	6,418	1,399.42	5,019	78.20%
Dues & Membership	8,000	7,685.50	315	3.93%
Insurance	36,277	36,276.27	1	0.00%
Operations and Housekeeping Services	71,218	42,868.84	28,349	39.81%
Rentals, Leases, Repairs & Non-Capitalized Imprvmts	281,165	221,658.45	59,507	21.16%
Professional/Consult Svcs & Other Operating Exp.	249,430	174,221.70	75,208	30.15%
Oversight Fees	39,818	20,073.64	19,744	49.59%
Communications	17,815	10,571.08	7,244	40.66%
Total 5000 - Services & Other Operating Expenses	710,141	514,754.90	195,386	27.51%
Capital Outlay (6000)				
Furniture & Equipment	-	-	-	N/A
Total 6000 - Capital Outlay	-	-	-	N/A
Other Outgo (7000)				
Total 7000 - Other Outgo	-	-	-	N/A
Total 1000-7000 - EXPENDITURES	4,503,573	3,523,612.78	979,960	21.76%
Balance/(Deficit)	(35,121)	(984,406.41)		

RESERVE / FUND BALANCE	2,023,204	1,073,918.90
RESERVE OF TOTAL RESOURCES AVAILABLE	31.00%	23.36%

INSTR. & RELATED EXP (does NOT include operations & facilities)	85.48%	
INSTR & RELATED EXP (Allowable Operations & Facilities Included)	87.25%	
CERTIFICATED INSTR. & RELATED SALARIES & BENEFITS	65.96%	

Sierra Charter School- Financial Data Summary
2012-2013 Original Adopted Budget to 2012-2013 Final Budget

Board Mtg. (05/13)

	2012-2013 Original Budget 05/14/12	2012-2013 Final Budget 05/13/2013	Increase (Decrease)	Percent Change												
Estimated P-2 ADA	690	625.15	-64.85	-9.40%												
Revenues																
General Purpose/State Aid	\$ 4,105,178	\$ 3,600,498	\$ (504,680)	-12.29%												
(Includes In Lieu of Prop Taxes)																
State Aid - Pr Yr Adj.		\$ (16,755)														
In Lieu of Prop Taxes - Pr Yr Adj.	\$ -	\$ (42,155)	\$ (58,910)													
Grade Levels	Amt Per ADA	Amt Per ADA		ADA Decrease												
K - 3	\$ 5,117	\$ 5,114.00	\$ (3)	(\$34,008)												
4 - 6	\$ 5,193	\$ 5,192.00	\$ (1)	(\$35,773)												
7 - 8	\$ 5,346	\$ 5,348.00	\$ 2	(\$42,463)												
9 - 12	\$ 6,188	\$ 6,190.00	\$ 2	(\$268,460)												
				(\$380,704)												
				Used CSDC (Charter School Development Center) Projections												
EPA (Education Protection Account)	\$ -	\$ 125,030	\$ 125,030													
				* Prop 30 Estimated \$200/ Annual ADA (625.15)												
Federal Revenues	\$ 171,817	\$ 158,789	\$ (13,028)	-7.56%												
				* Title I, Part A - (\$12,576) Updated Allocation												
				* Title II Part A - Tchrr Quality - (\$452) Updated Allocation												
State Revenues	\$ 506,094	\$ 500,453	\$ (5,641)	-1.11%												
				* Categorical Rate \$410 N/C & ADA Decrease (64.85) (\$26,587)												
				* Disadv Students \$ 326 to \$319 (\$7) & 274 Students (\$1,918) Pr Yr Adj (\$196)												
				* Lottery Pr Annual ADA 698 to 699 Add'l 1 ADA												
				* Lottery Rate Increase \$118 to \$124 = \$6/ADA \$4,269												
				* Lottery Prop 20 Rate Increase \$23.75 to \$30 = \$6.25ADA \$4,381												
				* Pr Yr Lottery Adj for both \$5,054												
				* CAHSEE N/C / Arts/Music N/C / Assessment/Other N/C												
				* Mandated Cost Reimbursement Allocation \$14/Pr Yr P-2 ADA of 668.29 \$9,356												
Other Local Revenues	\$ 9,100	\$ 9,000	\$ (100)	-1.10%												
Tfr from FUSD (Sp Ed)	\$ 132,053	\$ 133,592	\$ 1,539	1.17%												
				* 64.85 ADA Decrease / Rate \$500.64 to \$503.76 \$3.12 (\$30,516)												
				* Encroachment \$309.26 to \$332.23 \$22.97 \$5,695												
				* Pr Yr Adj \$26,360 Encroachment = \$207,694												
Total Revenues	\$ 4,924,242	\$ 4,468,452	\$ (455,790)	-9.26%												
Expenditures																
Certificated Salaries	\$ 2,184,982	\$ 2,056,318	\$ (128,664)	-5.89%												
				* Libr Tutor - resigned - position not filled, tutor position bgdtd - not filled (\$66,413)												
				* 1 FT Tutor resigned & replaced												
				* I.S. Tchrs - 2 FT Tchrs to PT (1 resigned) / 1 Sp Ed Tchrr resigned & replaced												
				* I.S. Tchrs - 1 Pr Yr Tchrr Full Yr / 1 FT Tchrr Disability half yr / 2 FT Tchrs - FMLA Leave												
				* I.S. Tchrs - 2 New FT Tchrs Hired All combined changes (\$87,428)												
				* I.S. Tchrs Other Pay \$23,691												
				* Math Lab Tchrr & Counselor Pay Increase \$5,733 Nurse /Psychologist (\$5,840)												
Classified Salaries	\$ 516,930	\$ 529,335	\$ 12,405	2.40%												
				* Other Misc. Pay (O.T. & Vac)												
Employee Benefits	\$ 1,130,534	\$ 1,075,433	\$ (55,101)	-4.87%												
				<table border="1"> <thead> <tr> <th>Health & Welfare</th> <th>Medical</th> <th>Dental</th> <th>Vision</th> </tr> </thead> <tbody> <tr> <td>Changes</td> <td align="right">-0.7%</td> <td align="right">No Increase</td> <td align="right">No Increase</td> </tr> <tr> <td>\$ 786,045</td> <td align="right">\$ 738,388</td> <td align="right">\$ (47,657)</td> <td align="right">-6.06%</td> </tr> </tbody> </table>	Health & Welfare	Medical	Dental	Vision	Changes	-0.7%	No Increase	No Increase	\$ 786,045	\$ 738,388	\$ (47,657)	-6.06%
Health & Welfare	Medical	Dental	Vision													
Changes	-0.7%	No Increase	No Increase													
\$ 786,045	\$ 738,388	\$ (47,657)	-6.06%													
				* Libr Tutor resigned (2 mo health benefits) & Other Tutor not budgeted for current yr												
				* Tutor resigned (2 mo. health benefits) & replaced - not full yr health benefits												
				* I.S. Tchrs - 2 FT to PT - 2 mo. health benefits / 2 New FT Tchrs - not full yr health benefits												
				* I.S. Tchrs - 1 Sp Ed Tchrr resigned & replaced - not full yr health benefits												
				* No Increase for Dental & Vision like originally budgeted (8% & 3%)												
Books and Supplies	\$ 244,857	\$ 132,346	\$ (112,511)	-45.95%												
				* Textbks & Instr Mat (\$67,436) / Comp Sup (\$4,090) / Non-Cap Equip (\$10,240)												
				* Comp Software Lic & Maint to 5800 (\$17,725) / Office Sup (\$10,000)												
Contracted Services/ Other Operations	\$ 765,820	\$ 710,141	\$ (55,679)	-7.27%												
				* Leasing of Facilities EPA Funds \$125,030												
				* Insur (\$7,822) / Facilities & Rentals (\$11,742) / Site Impr (\$3,000) / Softwr Maint (\$6,204)												
				* Mainframe Consult (\$5,000) / Outside Pmtng (\$25,590) / Other Serv (\$50,000)												
				* Temp (Libr) \$19,820 / Comp Soft-Maint \$11,440 / Advertising \$19,841 / Speech \$3,000												
Capital Outlay	\$ -	\$ -	\$ -	0.00%												
Total Expenditures	\$ 4,843,123	\$ 4,503,573	\$ (339,550)	-7.01%												
Ending Balance	\$ 81,119	\$ (35,121)														
Fund Balance	\$ 1,904,843	\$ 2,023,204														
% of Reserve	28.23%	31.00%														
SB 740																
Certificated Salary & Benefits	63.57%	65.96%														
Instr & Instr'l Related	83.60%	85.48%														
Instr/Related (Allow Fac)	85.21%	87.25%														

	2012-2013	2012-2013	Increase (Decrease)	Percentage
	Original Budget (05/12)	Final Budget (05/13)		
BEGINNING BALANCE	1,823,724	2,058,325		
REVENUE: (8000)				
State Aid - General Purpose/EPA Funds	3,676,425	3,348,637	(327,788)	-8.92%
Transfers In Lieu of Property Taxes	428,753	317,981	(110,772)	-25.84%
All Other Federal Revenue	171,817	158,789	(13,028)	-7.58%
Mandated Cost Reimbursements	-	9,356	9,356	N/A
State Lottery Revenue	98,942	112,646	13,704	13.85%
All Other State Revenue	407,152	378,451	(28,701)	-7.05%
All Other Local Revenue	9,100	9,000	(100)	-1.10%
Transfers of Apportionment-Special Ed	132,053	133,592	1,539	1.17%
Total 8000 - REVENUE	4,924,242	4,468,452	(455,790)	-9.26%
TOTAL RESOURCES AVAILABLE (revenue + beg. bal.)	6,747,966	6,526,777		
EXPENDITURES: (1000-7000)				
Certificated Salaries (1000)				
Teachers, Substitutes, Aides & Tutors	1,904,676	1,777,230	(127,446)	-6.69%
Certificated Pupil Support	86,683	82,035	(4,648)	-5.36%
Certificated Supervisors & Administrators	128,804	131,389	2,585	2.01%
Other Certificated	64,819	65,664	845	1.30%
Total 1000	2,184,982	2,056,318	(128,664)	-5.89%
Classified Salaries (2000)				
Instructional Aides & Tutors	54,864	57,511	2,647	4.82%
Classified Support	104,374	104,374	-	0.00%
Classified Supervisors & Administrators	242,992	252,750	9,758	4.02%
Clerical, Technical and Office Staff	114,700	114,700	-	0.00%
Total 2000	516,930	529,335	12,405	2.40%
Employee Benefits (3000)				
STRS/OASDI/Medicare/SUI/WC/SDI	344,489	337,045	(7,444)	-2.16%
Health Insurance	786,045	738,388	(47,657)	-6.06%
Total 3000 - Employee Benefits	1,130,534	1,075,433	(55,101)	-4.87%
Books and Supplies (4000)				
Textbooks & Other Core Curricula	90,000	26,566	(63,434)	-70.48%
Other Books & Reference Matrls	1,320	1,000	(320)	-24.24%
Materials & Supplies	127,997	89,480	(38,517)	-30.09%
Non-Capitalized Furniture & Equipment	25,540	15,300	(10,240)	-40.09%
Total 4000 - Books and Supplies	244,857	132,346	(112,511)	-45.95%
Services and Other Operating Exp. (5000)				
Travel & Conference	6,419	6,418	(1)	-0.02%
Dues & Membership	8,800	8,000	(800)	-9.09%
Insurance	44,099	36,277	(7,822)	-17.74%
Operations and Housekeeping Services	71,310	71,218	(92)	-0.13%
Rentals, Leases, Repairs & Non-Capitalized Imprvmts	295,907	281,165	(14,742)	-4.98%
Professional/Consult Svcs & Other Operating Exp.	280,514	249,430	(31,084)	-11.08%
Oversight Fees	43,881	39,818	(4,063)	-9.26%
Communications	14,890	17,815	2,925	19.64%
Total 5000 - Services & Other Operating Expenses	765,820	710,141	(55,679)	-7.27%
Capital Outlay (6000)				
Furniture & Equipment	-	-	-	N/A
Total 6000 - Capital Outlay	-	-	-	N/A
Other Outgo (7000)				
Total 7000 - Other Outgo	-	-	-	N/A
Total 1000-7000 - EXPENDITURES	4,843,123	4,503,573	(339,550)	-7.01%
Balance/(Deficit)	81,119	(35,121)		
RESERVE / FUND BALANCE	1,904,843	2,023,204		
RESERVE OF TOTAL RESOURCES AVAILABLE	28.23%	31.00%		
INSTR. & RELATED EXP (does NOT include operations & facilities)	83.60%	85.48%		
INSTR & RELATED EXP (Allowable Operations & Facilities Included)	85.21%	87.25%		
CERTIFICATED INSTR. & RELATED SALARIES & BENEFITS	63.57%	65.96%		

SIERRA CHARTER SCHOOL

2012 - 2013
CASH FLOW

Board Mtg. (05/13)

ACTUALS

ESTIMATED

Description	ACTUALS												ESTIMATED		TOTAL		
	July	August	September	October	November	December	January	February	March	April	May	June	Accruals				
CASH BALANCE:																	
Beginning Cash Balance on July 1, 2012	600,774.73																
REVENUE:																	
8015 State Aid - General Purpose	-	-	54,979.00	346,199.00	132,248.00	472,690.00	244,731.00	244,731.00	124,862.00	71,807.00	8,014.00	(58,892.00)	1,707,268.00	3,348,637.00			
8096 In Lieu of Property Taxes	-	-	-	103,348.48	31,799.53	31,799.53	31,799.53	31,799.53	55,649.18	27,824.59	-	(18,493.62)	22,454.25	317,981.00			
8290 All Other Federal Revenue	-	-	-	-	-	-	86,979.00	86,979.00	-	41,024.00	-	(5,140.00)	35,926.00	158,789.00			
** 8480 Categorical Blk Grant / Disadv Pupils	-	-	-	-	-	9,356.00	-	-	-	-	-	-	-	9,356.00			
8550 Mandated Cost Reimbursements	-	-	-	-	7,935.08	-	-	-	-	-	27,867.08	-	55,735.00	112,646.00			
8560 State Lottery Revenue	-	-	-	52,235.00	21,730.00	73,143.00	34,893.00	37,667.00	7,920.00	6,727.00	3,408.00	9,971.00	119,626.00	378,451.00			
** 8590 All Other State Revenue	-	-	11,031.00	34.80	117.75	133.44	382.18	85.22	-	189.41	1,780.00	4,865.19	1,126.63	9,000.00			
8600 All Other Local Revenue	28.96	27.99	228.43	57,132.96	9,468.52	9,468.52	9,468.52	16,569.91	8,284.95	4,320.10	-	4,320.10	9,410.00	139,592.00			
8791 Transfers of Appointment-SD Ed	28.96	27.99	66,238.43	558,950.24	203,298.88	596,590.49	429,362.07	323,851.27	205,001.09	155,856.95	41,059.08	(53,389.33)	1,951,545.88	4,468,452.00			
Accounts Receivable / (Deferred Revenue)	108,809.43	918,716.00	454,261.00	(42,154.72)	16,740.25	4,013.09	816.36	1,600.00	1,900.00	1,902.93	41,059.08	(53,389.33)	1,951,545.88	5,909,063.12			
Other Receipts / Non-Revenue	926.01	5,006.06	4,980.82	3,447.56	3,797.17	4,013.09	816.36	1,600.00	1,900.00	1,902.93	-	-	28,390.93				
TOTAL RECEIPTS	109,764.40	918,750.05	525,490.25	520,243.06	223,836.30	600,603.58	430,178.43	325,451.27	167,750.25	157,759.86	41,059.08	(53,389.33)	1,951,545.88	5,909,063.12			
EXPENDITURES:																	
1000 Certificated Salaries	10,733.63	113,439.58	163,786.04	186,617.04	195,394.77	170,756.64	181,494.09	179,552.77	221,612.32	199,895.20	219,400.00	213,626.34	-	2,056,318.42			
2000 Classified Salaries	33,361.19	46,875.69	42,506.16	42,358.64	44,806.49	43,210.94	42,000.36	42,864.44	44,392.86	44,024.91	45,100.00	57,833.32	-	529,335.00			
3000 Employee Benefits	130,729.73	67,816.05	81,685.11	89,782.47	90,891.32	90,428.40	93,059.12	93,408.95	100,195.01	96,232.57	95,491.00	23,482.95	22,280.00	1,075,432.68			
4100 Textbooks & Core Curricula	50.00	26.00	67.25	818.06	(32.00)	-	666.31	1,300.00	1,000.00	200.35	8,000.00	13,458.96	-	26,566.00			
4200 Other Books & Reference Matrs	-	-	482.33	655.15	24.68	536.23	54.46	410.00	150.00	-	221.11	4,100.00	-	1,000.00			
4300 Materials & Supplies	817.44	314.99	482.33	655.15	24.68	536.23	925.69	459.69	2,200.00	4,619.00	17,300.00	40,144.80	21,000.00	89,480.00			
4400 Non-Capitalized Furniture & Equip.	105.22	-	5,248.48	1,053.44	231.33	107.96	925.69	459.69	848.07	830.00	1,850.00	5,025.50	15,300.00	15,300.00			
4000 Books and Supplies	972.66	340.99	6,876.38	2,526.65	321.19	644.19	1,646.46	1,759.69	4,198.07	5,649.35	27,371.11	59,039.26	21,000.00	132,346.00			
5200 Travel & Conference	-	-	421.00	-	753.42	-	685.50	630.00	1,300.00	-	1,380.58	1,933.00	-	6,418.00			
5300 Dues & Membership	4,750.00	-	2,250.00	-	-	-	3,179.55	3,174.00	3,168.39	-	314.50	-	-	8,000.00			
5400 Insurance	9,964.10	2,797.08	4,420.27	3,197.02	3,191.20	3,185.39	5,281.99	5,900.00	6,400.00	3,650.02	7,500.00	12,087.18	3,000.00	36,277.00			
5500 Oper. and Housekeeping Svcs.	2,936.65	4,244.27	6,433.86	6,652.09	3,920.22	3,211.72	5,281.99	5,900.00	6,400.00	3,650.02	7,500.00	12,087.18	3,000.00	71,218.00			
5600 Rentals, Leases, Repairs & Non-Capitalized Improvements	38,453.82	18,479.99	19,460.41	21,512.71	19,683.67	18,771.78	21,664.48	22,200.00	24,500.00	19,302.30	26,469.07	17,686.77	13,000.00	281,165.00			
5800 Prof/Consult Svcs & Oper. Exp.	3,356.43	19,674.19	9,453.56	20,600.32	11,177.95	14,487.40	13,422.63	16,107.89	32,520.91	13,700.00	32,400.00	56,828.72	5,700.00	249,430.00			
5880 Oversight Fees	-	-	-	10,438.30	3,211.78	3,211.78	3,211.78	3,211.78	3,408.55	3,282.42	3,282.42	3,282.19	3,337.00	39,818.00			
5900 Communications	184.36	298.86	1,582.55	1,672.82	1,479.35	874.03	306.36	1,750.00	1,950.00	492.00	2,920.00	4,304.67	-	17,815.00			
5000 Services and Other Operating Exp.	59,645.36	45,494.39	44,021.65	64,073.26	43,397.59	43,742.10	47,782.29	52,973.67	73,247.85	40,406.74	74,246.57	96,102.53	25,037.00	710,141.00			
6000 Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
7000 Other Outgo	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
1000-7000 Expenditures	235,442.57	273,966.70	338,875.34	385,356.06	374,811.36	348,792.27	385,952.32	370,559.52	443,646.11	386,208.77	461,608.68	450,034.40	68,317.00	4,503,573.10			
Accounts Payable / Prepaid Expenditures	(62,077.38)	2,448.12	1,755.48	2,074.73	(17.09)	(7.40)	(7.40)	493.05	8,700.00	8,700.00	8,000.00	95,700.00	(102,400.00)	(48,329.48)			
Other Disbursements / Non-Expenditures	6,712.28	-	0.01	3,955.46	0.11	299.04	8,723.58	1,800.00	3,500.00	1,750.00	1,649.74	-	-	28,390.00			
TOTAL DISBURSEMENTS	190,077.48	276,415.82	340,630.83	391,388.25	374,794.36	349,091.31	374,668.30	372,359.52	447,639.16	396,658.77	471,258.42	535,734.40	(34,053.00)	4,486,633.64			
Net Increase/(Decrease)	(80,313.08)	642,334.23	184,849.42	128,854.83	(150,958.06)	251,512.27	55,510.13	(46,908.25)	(279,888.91)	(238,898.89)	(430,189.34)	(599,103.73)	1,985,628.88	1,422,429.48			
Cash Balance (includes Beginning Balance)	520,461.65	1,162,795.88	1,347,645.30	1,476,500.13	1,325,542.05	1,577,054.32	1,632,564.45	1,585,656.20	1,305,767.29	1,066,868.40	636,679.06	37,575.33	-	-			
Fund Balance (includes Cash and Accruals)														2,023,204			

** Categorical Block Grant (Formerly Object 8480 thru 2008-09 - Starting with 2009-10 use Object 8590)

School has a \$300,000.00 line of credit.

BUDGET REVISIONS & MULTI-YEAR PROJECTIONS

	2012-2013			2013-2014	2014-2015	2015-2016
	Original Budget (05/12)	Adopted Budget (03/13)	Final Budget (05/13)	Preliminary Budget (05/13)	Projected Budget (05/13)	Projected Budget (05/13)
BEGINNING BALANCE	1,823,724	2,058,325	2,058,325	2,023,204	2,033,701	2,058,473
REVENUE: (8000)						
State Aid - General Purpose/EPA Funds	3,676,425	3,389,164	3,348,637	3,542,261	3,774,206	3,874,465
Transfers In Lieu of Property Taxes	428,753	320,775	317,981	397,576	412,867	412,867
All Other Federal Revenue	171,817	158,831	158,789	158,789	158,789	158,789
Mandated Cost Reimbursements	-	9,356	9,356	8,752	9,100	9,450
State Lottery Revenue	98,942	112,646	112,646	100,553	104,550	108,571
All Other State Revenue	407,152	374,335	378,451	390,205	408,448	417,390
All Other Local Revenue	9,100	9,000	9,000	9,500	9,500	9,500
Transfers of Apportionment-Special Ed	132,053	134,424	133,592	119,091	123,671	123,671
Total 8000 - REVENUE	4,924,242	4,508,531	4,468,452	4,726,727	5,001,131	5,114,703
TOTAL RESOURCES AVAILABLE (revenue + beg. bal.)	6,747,966	6,566,856	6,526,777	6,749,931	7,034,832	7,173,176
EXPENDITURES: (1000-7000)						
Certificated Salaries (1000)						
Teachers, Substitutes, Aides & Tutors	1,904,676	1,781,104	1,777,230	1,841,350	1,853,025	1,866,568
Certificated Pupil Support	86,683	89,712	82,035	86,530	87,993	89,455
Certificated Supervisors & Administrators	128,804	128,803	131,389	128,803	128,803	128,803
Other Certificated	64,819	63,979	65,664	66,703	66,703	66,703
Total 1000	2,184,982	2,063,598	2,056,318	2,123,386	2,136,523	2,151,529
Classified Salaries (2000)						
Instructional Aides & Tutors	54,864	55,152	57,511	54,400	54,400	54,400
Classified Support	104,374	104,374	104,374	116,650	116,250	116,250
Classified Supervisors & Administrators	242,992	242,992	252,750	242,992	242,992	242,992
Clerical, Technical and Office Staff	114,700	114,700	114,700	116,528	116,128	116,128
Total 2000	516,930	517,218	529,335	530,570	529,770	529,770
Employee Benefits (3000)						
STRS/OASDI/Medicare/SUI/WC/SDI	344,489	336,659	337,045	339,543	341,189	343,171
Health Insurance	786,045	740,426	738,388	794,432	885,168	988,804
Total 3000 - Employee Benefits	1,130,534	1,077,085	1,075,433	1,133,975	1,226,357	1,331,975
Books and Supplies (4000)						
Textbooks & Other Core Curricula	90,000	26,566	26,566	30,000	95,000	55,000
Other Books & Reference Matrls	1,320	1,000	1,000	1,000	1,000	1,000
Materials & Supplies	127,997	89,480	89,480	81,920	104,734	106,178
Non-Capitalized Furniture & Equipment	25,540	15,300	15,300	22,785	25,929	29,516
Total 4000 - Books and Supplies	244,857	132,346	132,346	135,705	226,663	191,694
Services and Other Operating Exp. (5000)						
Travel & Conference	6,419	6,418	6,418	6,418	6,418	6,418
Dues & Membership	8,800	8,000	8,000	8,800	9,680	10,648
Insurance	44,099	36,277	36,277	39,905	43,895	48,284
Operations and Housekeeping Services	71,310	71,218	71,218	78,905	87,447	96,940
Rentals, Leases, Repairs & Non-Capitalized Imprvmts	295,907	281,165	281,165	300,073	317,850	337,861
Professional/Consult Svcs & Other Operating Exp.	280,514	249,430	249,430	296,817	325,462	320,530
Oversight Fees	43,881	40,041	39,818	42,063	44,699	45,769
Communications	14,890	17,815	17,815	19,614	21,595	23,778
Total 5000 - Services & Other Operating Expenses	765,820	710,364	710,141	792,595	857,046	890,227
Total 6000 - Capital Outlay	-	-	-	-	-	-
Total 7000 - Other Outgo	-	-	-	-	-	-
Total 1000-7000 - EXPENDITURES	4,843,123	4,500,611	4,503,573	4,716,230	4,976,359	5,095,195
Balance/(Deficit)	81,119	7,920	(35,121)	10,497	24,772	19,508
RESERVE / FUND BALANCE						
RESERVE OF TOTAL RESOURCES AVAILABLE	28.23%	31.46%	31.00%	30.13%	29.26%	28.97%
INSTR & RELATED EXP (No Operations & Facilities Included)	83.60%	84.69%	85.48%	84.07%	83.86%	83.56%
INSTR & RELATED EXP (Allowable Operations & Facilities Included)	85.21%	86.45%	87.25%	85.74%	85.45%	85.11%
CERTIFICATED INSTR. & RELATED SALARIES & BENEFITS	63.57%	65.60%	65.96%	64.85%	63.15%	63.79%

Sierra Charter School - Financial Data Summary
2012-2013 Final Budget to 2013-2014 Preliminary Budget

	2012-2013 Final Budget 5/13/2013	2013-2014 Preliminary Budget 5/13/2013	Increase (Decrease)	Percent Change												
Actual/Estimated P-2 ADA	625.15	650	24.85	3.98%												
Revenues																
General Purpose/State Aid	\$ 3,541,588	\$ 3,809,837	\$ 268,249	7.57%												
(Includes In Lieu of Prop Taxes)	* ADA Growth add'l 24.85 \$576.08 to \$611.66 In Lieu Prop Tax Used CSDC (Charter School Development Center) Projections															
EPA (Education Protection Account)	\$ 125,030	\$ 130,000	\$ 4,970	3.98%												
	* Prop 30 Est. \$200/ Annual ADA Add'l 24.85 ADA															
Federal Revenues	\$ 158,789	\$ 158,789	\$ -	0.00%												
	* No change															
State Revenues	\$ 500,453	\$ 499,510	\$ (943)	-0.19%												
	* Categorical Rate N/C \$410 Add'l Growth 24.85 ADA \$10,188 * Disadv Student \$319 to \$324 \$5/ADA & 274 Students N/C \$1,566 * Lottery - Pr Annual ADA 699 ADA to 653 ADA (46 ADA) Rates N/C (\$12,093) * CAHSEE N/C / Arts & Music Block Grant N/C / Other N/C * Mandated Cost Reimb Rate N/C \$14/Pr Yr P-2 ADA of 625.15 (\$604)															
Other Local Revenues	\$ 9,000	\$ 9,500	\$ 500	5.56%												
	* Slight Increase in Interest															
Tfr from FUSD (Sp Ed)	\$ 133,592	\$ 119,091	\$ (14,501)	-10.85%												
	* ADA Growth Add'l 24.85 Rate \$503.76 to \$518.07 \$14.31/ADA \$21,820 * Encroachment Rate \$332.23 to \$334.85 \$2.62/ADA (\$9,961) * No Pr Yr Adj (\$26,360) Encroachment = \$217,655															
Total Revenues	\$ 4,468,452	\$ 4,726,727	\$ 258,275	5.78%												
Expenditures																
Certificated Salaries	\$ 2,056,318	\$ 2,123,386	\$ 67,067	3.26%												
	* I. S. Tchrs Yrly Increase \$.25/Hr(cents) Based on # of Yrs Employed - Max 5 Yrs * ADA Increase therefore I.S. Teacher Wages Increase (Pd by Work Samples) * I.S. Tchrs - 1 PT resigned, 1 FT on Disability returned & 1 FT on FMLA returned * I.S. Tchrs - 1 PT to FT & less 1 FTE \$26,357 * I.S. Tchrs Othr Pay \$28,094 (Staff Dev) Math & /Science /Tchr \$7,152															
Classified Salaries	\$ 529,335	\$ 530,570	\$ 1,235	0.23%												
	* PT Library Clerk versas OT & Vac															
Employee Benefits	\$ 1,075,433	\$ 1,133,975	\$ 58,542	5.44%												
	<table border="1"> <thead> <tr> <th>Health & Welfare</th> <th>Medical</th> <th>Dental</th> <th>Vision</th> </tr> </thead> <tbody> <tr> <td>Additional</td> <td>3.2%</td> <td>8.0%</td> <td>3.0%</td> </tr> <tr> <td>\$ 738,388</td> <td>\$ 794,432</td> <td>\$ 56,044</td> <td>\$ 7,599</td> </tr> </tbody> </table>				Health & Welfare	Medical	Dental	Vision	Additional	3.2%	8.0%	3.0%	\$ 738,388	\$ 794,432	\$ 56,044	\$ 7,599
Health & Welfare	Medical	Dental	Vision													
Additional	3.2%	8.0%	3.0%													
\$ 738,388	\$ 794,432	\$ 56,044	\$ 7,599													
	* Health Insurance Rates Increased & Changed from PPO 15 to PPO 20 * SU1 charges in Pr Yr \$(6,500)															
Books and Supplies	\$ 132,346	\$ 135,705	\$ 3,359	2.54%												
	* Textbooks/Wkbks \$3,434/ Instr Mat & Supplies & Office Sup (\$8,830) * Comp Equip, Furn & Non-Cap Equip \$7,485															
Contracted Services/ Other Operations	\$ 710,141	\$ 792,595	\$ 82,454	11.61%												
	* Leasing of Facilities EPA Funds \$130,000 * Increased: Facilities \$19,000 / Utilities \$8,000 / Insur \$4,000 / Advert \$17,000 * Increased: OT & Speech Serv \$4,000 / Assmt & RW Serv \$4,000 * Increased: Site Impr \$3,000 / Comm \$2,000 / Other Serv \$30,000 * Increase Printing \$6,000 * Decreased: Eliminated Temp Serv (\$19,820)															
Capital Outlay	\$ -	\$ -	\$ -	0.00%												
Total Expenditures	\$ 4,503,573	\$ 4,716,230	\$ 212,657	4.72%												
Ending Balance	\$ (35,121)	\$ 10,497														
Fund Balance	\$ 2,023,204	\$ 2,033,701														
% of Reserve	31.00%	30.13%														
SB 740																
Certificated Salary & Benefits	65.96%	64.85%														
Instr & Instr'l Related	85.48%	84.07%														
Instr/Related (Allow Fac)	87.25%	85.74%														

**2013-2014
ESTIMATED REVENUE**

General Purpose Entitlement		Estimated Rates	Est. P-2 ADA	Total
Grade Level	K - 3	\$ 5,197	38.00	\$ 197,486
	4 - 6	\$ 5,279	31.00	\$ 163,649
	7 - 8	\$ 5,437	90.00	\$ 489,330
	9 - 12	\$ 6,292	491.00	\$ 3,089,372
			650.00	\$ 3,939,837

8015 State Aid - Current Year	(Excludes Property Taxes & EPA Funds - see below)	3,412,261
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8096 In Lieu of Property Taxes	\$ 611.66 x ADA above	397,576
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8012 EPA Funds	\$ 200.00 x Annual ADA 650.00	130,000
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8560 State Lottery Revenue		Est Rates	ADA	Sub-Total	TOTAL
Non-Prop 20 - Current Year	Res 1100	\$ 124.00	653	\$ 80,965.08	\$ 80,965
Prop 20 - Current Year	Res 6300	\$ 30.00	653	\$ 19,588.33	\$ 19,588
Total Object: 8560		<i>PY Annual ADA x 1.04446 = 653</i>			100,553

8791 Special Education	Estimated Revenue = \$ 518.07 x ADA above	\$ 336,746
	Est. Encroachment = \$ (334.85) x ADA above	\$ (217,655)
Total Object: 8791		119,091

8290 All Other Federal Revenue	Source	Total
	Res 3010 Title I, Part A - Basic Grants	\$ 154,646
	Res 4035 Title II, Part A - Teacher Quality	\$ 4,143
Total Object: 8290		158,789

8550 Mandated Cost Reimbursement	\$14 x PY P-2 ADA 625	8,752
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8590 All Other State Revenue	Source	Total
All Unrestricted	Categorical Block Grant/In Lieu EIA	\$ 355,276
	\$ 410.00 x ADA \$ 266,500	
	\$ 324.00 x 274 \$ 88,776	
	CAHSEE Intensive Instr & Svcs	\$ 22,219
	Arts & Music Block Grant	\$ 9,710
	Assessment/Other Apportionments	\$ 3,000
Total Object: 8590		390,205

No Increase from PY
No Increase from PY

8660 Interest	---	4,000
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8631 Sales of Equipment/Supplies	---	-
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8699 All Other Local Revenue	---	5,500
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TOTAL ESTIMATED REVENUE		4,726,727
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FUSD 1% (General Purpose & Categorical Blk Grants)	Oversight Fees	(42,063)
TOTAL ESTIMATED REVENUE EXCLUDING FEES ABOVE		4,684,664

	2012-2013	2013-2014	Increase (Decrease)	Percentage
	Final Budget (05/13)	Preliminary Budget (05/13)		
BEGINNING BALANCE	2,058,325	2,023,204		
REVENUE: (8000)				
State Aid - General Purpose/EPA Funds	3,348,637	3,542,261	193,624	5.78%
Transfers In Lieu of Property Taxes	317,981	397,576	79,595	25.03%
All Other Federal Revenue	158,789	158,789	-	0.00%
Mandated Cost Reimbursements	9,356	8,752	(604)	-6.45%
State Lottery Revenue	112,646	100,553	(12,093)	-10.74%
All Other State Revenue	378,451	390,205	11,754	3.11%
All Other Local Revenue	9,000	9,500	500	5.56%
Transfers of Apportionment-Special Ed	133,592	119,091	(14,501)	-10.85%
Total 8000 - REVENUE	4,468,452	4,726,727	258,275	5.78%
TOTAL RESOURCES AVAILABLE (revenue + beg. bal.)	6,526,777	6,749,931		
EXPENDITURES: (1000-7000)				
Certificated Salaries (1000)				
Teachers, Substitutes, Aides & Tutors	1,777,230	1,841,350	64,120	3.61%
Certificated Pupil Support	82,035	86,530	4,495	5.48%
Certificated Supervisors & Administrators	131,389	128,803	(2,586)	-1.97%
Other Certificated	65,664	66,703	1,039	1.58%
Total 1000	2,056,318	2,123,386	67,067	3.26%
Classified Salaries (2000)				
Instructional Aides & Tutors	57,511	54,400	(3,111)	-5.41%
Classified Support	104,374	116,650	12,276	11.76%
Classified Supervisors & Administrators	252,750	242,992	(9,758)	-3.86%
Clerical, Technical and Office Staff	114,700	116,528	1,828	1.59%
Total 2000	529,335	530,570	1,235	0.23%
Employee Benefits (3000)				
STRS/OASDI/Medicare/SUI/WC/SDI	337,045	339,543	2,498	0.74%
Health Insurance	738,388	794,432	56,044	7.59%
Total 3000 - Employee Benefits	1,075,433	1,133,975	58,542	5.44%
Books and Supplies (4000)				
Textbooks & Other Core Curricula	26,566	30,000	3,434	12.93%
Other Books & Reference Matrls	1,000	1,000	-	0.00%
Materials & Supplies	89,480	81,920	(7,560)	-8.45%
Non-Capitalized Furniture & Equipment	15,300	22,785	7,485	48.92%
Total 4000 - Books and Supplies	132,346	135,705	3,359	2.54%
Services and Other Operating Exp. (5000)				
Travel & Conference	6,418	6,418	-	0.00%
Dues & Membership	8,000	8,800	800	10.00%
Insurance	36,277	39,905	3,628	10.00%
Operations and Housekeeping Services	71,218	78,905	7,687	10.79%
Rentals, Leases, Repairs & Non-Capitalized Imprvmts	281,165	300,073	18,908	6.72%
Professional/Consult Svcs & Other Operating Exp.	249,430	296,817	47,387	19.00%
Oversight Fees	39,818	42,063	2,245	5.64%
Communications	17,815	19,614	1,799	10.10%
Total 5000 - Services & Other Operating Expenses	710,141	792,595	82,454	11.61%
Capital Outlay (6000)				
Furniture & Equipment	-	-	-	N/A
Total 6000 - Capital Outlay	-	-	-	N/A
Other Outgo (7000)				
Total 7000 - Other Outgo	-	-	-	N/A
Total 1000-7000 - EXPENDITURES	4,503,573	4,716,230	212,657	4.72%
Balance/(Deficit)	(35,121)	10,497		

RESERVE / FUND BALANCE	2,023,204	2,033,701
RESERVE OF TOTAL RESOURCES AVAILABLE	31.00%	30.13%

INSTR. & RELATED EXP (does NOT include operations & facilities)	85.48%	84.07%
INSTR & RELATED EXP (Allowable Operations & Facilities Included)	87.25%	85.74%
CERTIFICATED INSTR. & RELATED SALARIES & BENEFITS	65.96%	64.85%

Description	ESTIMATED												Accruals	TOTAL	
	July	August	September	October	November	December	January	February	March	April	May	June			
CASH BALANCE:															
Beginning Cash Balance on July 1, 2013	37,575.33														
REVENUE:															
8015 State Aid - General Purpose	-	-	56,332.00	359,115.00	136,886.00	250,493.00	479,805.00	253,493.00	240,006.00	108,874.00	16,088.00	-	1,641,169.00	3,542,261.00	
8096 In Lieu of Property Taxes	-	23,854.56	47,709.12	31,806.08	31,806.08	31,806.08	31,806.08	31,806.08	55,660.64	27,830.32	27,830.32	29,449.00	26,211.64	397,576.00	
8290 All Other Federal Revenue	-	-	-	-	-	-	61,875.00	-	-	61,833.00	-	-	35,081.00	158,789.00	
** 8480 Categrcl Blk Grant / Disadv Pupils	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8550 Mandated Cost Reimbursements	-	-	-	-	-	-	-	-	-	-	-	8,752.10	-	8,752.10	
8560 State Lottery Revenue	-	-	-	-	-	-	-	24,943.25	-	-	-	24,943.25	50,666.50	100,553.00	
** 8590 All Other State Revenue	-	-	6,559.00	38,464.00	16,441.00	27,997.00	51,415.00	27,997.00	27,651.00	13,665.00	6,675.00	4,826.00	168,515.00	390,205.00	
8600 All Other Local Revenue	550.00	550.00	600.00	500.00	550.00	600.00	600.00	650.00	750.00	950.00	1,300.00	1,500.00	400.00	9,500.00	
8791 Transfers of Apportionment-Sp Ed	-	(18,137.92)	12,475.36	12,475.36	12,475.36	12,475.36	12,475.36	12,475.36	12,475.36	12,475.36	12,475.36	13,178.91	11,771.80	119,091.00	
8000 Revenue	550.00	6,266.64	123,675.48	442,360.44	198,158.44	323,371.44	637,976.44	351,364.69	336,543.00	225,627.68	89,311.93	57,706.01	1,933,814.94	4,726,727.10	
Accounts Receivable / (Deferred Revenue)	1,222,312.38	384,643.00	280,797.00	35,926.00	-	27,867.50	-	-	-	-	-	-	-	1,951,545.88	
Other Receipts / Non-Revenue	1,425.00	1,753.00	1,892.00	1,538.00	2,604.00	2,393.00	6.00	3,753.00	4,048.00	98.00	490.00	3,100.00	-	23,100.00	
TOTAL RECEIPTS	1,224,287.38	392,662.64	406,364.48	479,824.44	200,762.44	353,631.94	637,982.44	355,117.69	340,591.00	225,725.68	89,801.93	60,806.01	1,933,814.94	6,701,372.98	
EXPENDITURES:															
1000 Certificated Salaries	15,734.00	109,900.00	191,500.00	200,700.00	195,300.00	193,300.00	197,300.00	195,500.00	210,200.00	211,426.00	202,600.00	199,925.75	-	2,123,385.75	
2000 Classified Salaries	41,400.00	46,400.00	45,700.00	44,800.00	43,200.00	45,900.00	43,400.00	42,500.00	44,798.00	43,200.00	44,100.00	45,172.00	-	530,570.00	
3000 Employee Benefits	134,557.00	82,933.00	93,899.00	98,243.00	97,475.00	97,644.00	97,943.00	97,552.00	99,595.32	94,313.00	99,497.00	24,343.25	15,980.00	1,133,974.57	
4100 Textbooks & Core Curricula	-	2,200.00	8,500.00	3,600.00	1,500.00	-	1,500.00	2,900.00	1,200.00	1,100.00	2,700.00	4,800.00	-	30,000.00	
4200 Other Books & Reference Matris	-	240.00	400.00	-	-	-	130.00	-	-	-	-	230.00	-	1,000.00	
4300 Materials & Supplies	-	5,900.00	4,200.00	3,000.00	2,500.00	4,300.00	4,500.00	3,600.00	3,400.00	3,700.00	3,300.00	3,520.00	40,000.00	81,920.00	
4400 Non-Capitalized Furniture & Equip.	-	-	1,500.00	1,970.00	1,850.00	1,050.00	2,690.00	2,250.00	3,090.00	3,100.00	2,750.00	2,535.00	-	22,785.00	
4000 Books and Supplies	-	8,340.00	14,600.00	8,570.00	5,850.00	5,350.00	8,820.00	8,750.00	7,690.00	7,900.00	8,750.00	11,085.00	40,000.00	135,705.00	
5200 Travel & Conference	500.00	650.00	1,300.00	1,250.00	500.00	-	-	430.00	600.00	540.00	234.00	414.00	-	6,418.00	
5300 Dues & Membership	5,200.00	3,000.00	-	-	-	-	-	-	-	-	600.00	-	-	8,800.00	
5400 Insurance	13,105.00	3,350.00	3,350.00	3,350.00	3,350.00	3,350.00	3,350.00	3,350.00	3,350.00	-	-	-	-	39,905.00	
5500 Oper. and Housekeeping Svcs.	3,200.00	6,900.00	6,600.00	6,300.00	6,100.00	5,900.00	6,200.00	6,000.00	6,300.00	7,400.00	7,671.00	8,834.00	1,500.00	78,905.00	
5600 Rentals, Leases, Repairs & Non-Capitalized Improvements	41,200.00	20,800.00	21,500.00	23,800.00	22,700.00	21,700.00	22,200.00	20,000.00	23,000.00	24,430.00	22,900.00	17,343.00	18,500.00	300,073.00	
5800 Prof/Consult Svcs & Oper. Exp.	10,150.00	23,900.00	24,800.00	25,500.00	25,700.00	24,100.00	23,500.00	22,600.00	23,400.00	24,400.00	23,200.00	24,767.00	20,800.00	296,817.00	
5890 Oversight Fees	-	3,505.00	3,505.00	3,505.00	3,505.00	3,505.00	3,505.00	3,505.00	3,505.00	3,505.00	3,505.00	3,509.00	3,504.00	42,063.00	
5900 Communications	1,300.00	1,350.00	1,200.00	1,700.00	1,650.00	1,350.00	1,500.00	1,750.00	1,600.00	1,870.00	1,970.00	2,374.00	-	19,614.00	
5000 Services and Other Operating Exp.	74,655.00	63,455.00	62,255.00	65,405.00	63,505.00	59,905.00	60,255.00	57,635.00	61,755.00	62,145.00	60,080.00	57,241.00	44,304.00	792,595.00	
6000 Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
7000 Other Outgo	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1000-7000 Expenditures	266,346.00	311,028.00	407,954.00	417,718.00	405,330.00	402,099.00	407,718.00	401,937.00	424,038.32	418,984.00	415,027.00	337,767.00	100,284.00	4,716,230.32	
Accounts Payable / Prepaid Expenditures	(72,820.00)	30,937.00	2,600.00	2,600.00	2,600.00	-	-	-	-	8,500.00	7,500.00	94,500.00	(110,500.00)	(34,083.00)	
Other Disbursements / Non-Expenditures	-	2,349.00	68.00	1,716.00	18.00	17.00	4,179.00	64.00	-	7,249.00	-	7,440.00	-	23,100.00	
TOTAL DISBURSEMENTS	193,526.00	344,314.00	410,622.00	422,034.00	407,948.00	402,116.00	411,897.00	402,001.00	424,038.32	434,733.00	422,527.00	439,707.00	(10,216.00)	4,705,247.32	
Net Increase/(Decrease)	1,030,761.38	48,348.64	(4,257.52)	57,790.44	(207,185.56)	(48,484.06)	226,085.44	(46,883.31)	(83,447.32)	(209,007.32)	(332,725.07)	(378,900.99)	1,944,030.94	1,996,125.66	
Cash Balance (Includes Beginning Balance)	1,068,336.71	1,116,685.35	1,112,427.83	1,170,218.27	963,032.70	914,548.64	1,140,634.07	1,093,750.76	1,010,303.44	801,296.11	468,571.04	89,670.05			
Fund Balance (Includes Cash and Accruals)														2,033,701	

** Categorical Block Grant (Formerly Object 8480 thru 2008-09 - Starting with 2009-10 use Object 8590)

School has a \$300,000.00 line of credit.

Sierra Charter School - Financial Data Summary
2013-2014 Preliminary Budget to 2014-2015 Projected Budget

	2013-2014		2014-2015	
	Preliminary Budget 5/13/2013	Projected Budget 5/13/2013	Increase (Decrease)	Percent Change
Estimated P-2 ADA	650	675	25.00	3.85%
Revenues				
General Purpose/State Aid	\$ 3,809,837	\$ 4,052,073	\$ 242,236	6.36%
(Includes In Lieu of Prop Taxes)	* ADA Growth add'l 25 N/C Rate of \$611.66 In Lieu Prop Tax			
	* 2.2% COLA			
EPA (Education Protection Account)	\$ 130,000	\$ 135,000		
	* Prop 30 Est. \$200/ Annual ADA Add'l 25 ADA			
Federal Revenues	\$ 158,789	\$ 158,789	\$ -	0.00%
State Revenues	\$ 499,510	\$ 522,098	\$ 22,588	4.52%
	* Categorical Rate \$410 to \$419 COLA 2.2%			
	* Categorical Increase \$9/ADA & 25 ADA Growth \$16,325			
	* Disadv Student Rate \$324 to \$331 COLA 2.2%			
	* Disadv Students Increase \$7/ADA & 274 Students N/C \$1,918			
	* Lottery - Pr Annual ADA 653 ADA to 679 ADA 26 ADA Rates N/C \$3,997			
	* CAHSEE N/C / Arts & Music Block Grant N/C / Other N/C			
	* Mandated Cost Reimb Rate N/C \$14/Pr Yr P-2 ADA of 650 \$348			
Other Local Revenues	\$ 9,500	\$ 9,500	\$ -	0.00%
Tfr from FUSD (Sp Ed)	\$ 119,091	\$ 123,671	\$ 4,580	3.85%
	* ADA Growth Add'l 25 / Rate N/C \$518.07 \$12,951			
	* Encroachment Rate N/C \$334.85 (\$8,371)			
	Encroachment = \$226,026			
Total Revenues	\$ 4,726,727	\$ 5,001,131	\$ 274,404	5.81%
Expenditures				
Certificated Salaries	\$ 2,123,386	\$ 2,136,523	\$ 13,137	0.62%
	* I. S. Tchrs Yrly Increase \$.25/Hr(cents) Based on # of Yrs Employed - Max 5 Yrs			
	* ADA Increase therefore I.S. Teacher Wages Increase (Pd by Work Samples)			
	* I.S. Tchrs -Work Samples/Other Pay \$11,674			
	* Nurse & Psychologist \$1,463			
Classified Salaries	\$ 530,570	\$ 529,770	\$ (800)	-0.15%
	* OT decreased			
Employee Benefits	\$ 1,133,975	\$ 1,226,357	\$ 92,382	8.15%
	Health & Welfare	Medical	Dental	Vision
	Additional	10.0%	8.0%	3.0%
	\$ 794,432	\$ 885,168	\$ 90,736	11.42%
	*Health Insurance Rates Increased			
Books and Supplies	\$ 135,705	\$ 226,663	\$ 90,958	67.03%
	* Textbooks/Wkbks \$65,000/ Instr Mat & Supplies & Office Sup \$22,814			
	* Non-Cap Equip \$3,144			
Contracted Services/ Other Operations	\$ 792,595	\$ 857,046	\$ 64,451	8.13%
	* Leasing of Facilities EPA Funds \$135,000			
	* Increased: Facilities \$18,000 / Utilities \$9,000 / Dues & Insur \$4,000			
	* Increased: Printing \$20,000 / Assmt & RW Serv 5,000 / Fees \$3,000 / Comm \$2,000			
	* Decreased: Other Serv \$3,060			
Capital Outlay	\$ -	\$ -	\$ -	0.00%
Total Expenditures	\$ 4,716,230	\$ 4,976,359	\$ 260,128	5.52%
Ending Balance	\$ 10,497	\$ 24,772		
Fund Balance	\$ 2,033,701	\$ 2,058,473		
% of Reserve	30.13%	29.26%		
SB 740				
Certificated Salary & Benefits	64.85%	63.15%		
Instr & Instr'l Related	84.07%	83.86%		
Instr/Related (Allow Fac)	85.74%	85.45%		

**2014-2015
ESTIMATED REVENUE**

General Purpose Entitlement		Estimated Rates	Est. P-2 ADA	Total
Grade Level	K - 3	\$ 5,311	38.00	\$ 201,818
	4 - 6	\$ 5,395	31.00	\$ 167,245
	7 - 8	\$ 5,557	90.00	\$ 500,130
	9 - 12	\$ 6,430	516.00	\$ 3,317,880
			675.00	\$ 4,187,073

8015 State Aid - Current Year	(Excludes Property Taxes & EPA Funds - see below)	3,639,206
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8096 In Lieu of Property Taxes	\$ 611.66 x ADA above	412,867
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8012 EPA Funds	\$ 200.00 x Annual ADA 675.00	135,000
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8560 State Lottery Revenue		Est Rates	ADA	Sub-Total	TOTAL
Non-Prop 20 - Current Year	Res 1100	\$ 124.00	679	\$ 84,183.48	\$ 84,183
Prop 20 - Current Year	Res 6300	\$ 30.00	679	\$ 20,366.97	\$ 20,367
Total Object: 8560		PY Annual ADA x 1.04446 = 679			104,550

8791 Special Education	Estimated Revenue = \$ 518.07 x ADA above	\$ 349,697
	Est. Encroachment = \$ (334.85) x ADA above	\$ (226,026)
Total Object: 8791		123,671

8290 All Other Federal Revenue	Source	Total
Res 3010	Title I, Part A - Basic Grants	\$ 154,646
Res 4035	Title II, Part A - Teacher Quality	\$ 4,143
Total Object: 8290		158,789

8550 Mandated Cost Reimbursement	\$14 x PY P-2 ADA 650	9,100
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8590 All Other State Revenue	Source	Total
All Unrestricted	Categorical Block Grant/In Lieu EIA	\$ 373,519
	\$ 419.00 x ADA \$ 282,825	
	\$ 331.00 x 274 \$ 90,694	
	CAHSEE Intensive Instr & Svcs	\$ 22,219
	Arts & Music Block Grant	\$ 9,710
	Assessment/Other Apportionments	\$ 3,000
Total Object: 8590		408,448

No Increase from PY
No Increase from PY

8660 Interest	---	4,000
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8631 Sales of Equipment/Supplies	---	-
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8699 All Other Local Revenue	---	5,500
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TOTAL ESTIMATED REVENUE		5,001,131
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FUSD 1% (General Purpose & Categorical Blk Grants)	Oversight Fees	(44,699)
TOTAL ESTIMATED REVENUE EXCLUDING FEES ABOVE		4,956,432

	2013-2014	2014-2015	Increase (Decrease)	Percentage
	Preliminary Budget (05/13)	Projected Budget (05/13)		
BEGINNING BALANCE	2,023,204	2,033,701		
REVENUE: (8000)				
State Aid - General Purpose/EPA Funds	3,542,261	3,774,206	231,945	6.55%
Transfers In Lieu of Property Taxes	397,576	412,867	15,291	3.85%
All Other Federal Revenue	158,789	158,789	-	0.00%
Mandated Cost Reimbursements	8,752	9,100	348	3.98%
State Lottery Revenue	100,553	104,550	3,997	3.98%
All Other State Revenue	390,205	408,448	18,243	4.68%
All Other Local Revenue	9,500	9,500	-	0.00%
Transfers of Apportionment-Special Ed	119,091	123,671	4,580	3.85%
Total 8000 - REVENUE	4,726,727	5,001,131	274,404	5.81%
TOTAL RESOURCES AVAILABLE (revenue + beg. bal.)	6,749,931	7,034,832		

EXPENDITURES: (1000-7000)				
Certificated Salaries (1000)				
Teachers, Substitutes, Aides & Tutors	1,841,350	1,853,025	11,674	0.63%
Certificated Pupil Support	86,530	87,993	1,463	1.69%
Certificated Supervisors & Administrators	128,803	128,803	-	0.00%
Other Certificated	66,703	66,703	-	0.00%
Total 1000	2,123,386	2,136,523	13,137	0.62%
Classified Salaries (2000)				
Instructional Aides & Tutors	54,400	54,400	-	0.00%
Classified Support	116,650	116,250	(400)	-0.34%
Classified Supervisors & Administrators	242,992	242,992	-	0.00%
Clerical, Technical and Office Staff	116,528	116,128	(400)	-0.34%
Total 2000	530,570	529,770	(800)	-0.15%
Employee Benefits (3000)				
STRS/OASDI/Medicare/SUI/WC/SDI	339,543	341,189	1,646	0.48%
Health Insurance	794,432	885,168	90,736	11.42%
Total 3000 - Employee Benefits	1,133,975	1,226,357	92,382	8.15%
Books and Supplies (4000)				
Textbooks & Other Core Curricula	30,000	95,000	65,000	216.67%
Other Books & Reference Matrls	1,000	1,000	-	0.00%
Materials & Supplies	81,920	104,734	22,814	27.85%
Non-Capitalized Furniture & Equipment	22,785	25,929	3,144	13.80%
Total 4000 - Books and Supplies	135,705	226,663	90,958	67.03%
Services and Other Operating Exp. (5000)				
Travel & Conference	6,418	6,418	-	0.00%
Dues & Membership	8,800	9,680	880	10.00%
Insurance	39,905	43,895	3,990	10.00%
Operations and Housekeeping Services	78,905	87,447	8,542	10.83%
Rentals, Leases, Repairs & Non-Capitalized Imprvmts	300,073	317,850	17,777	5.92%
Professional/Consult Svcs & Other Operating Exp.	296,817	325,462	28,645	9.65%
Oversight Fees	42,063	44,699	2,636	6.27%
Communications	19,614	21,595	1,981	10.10%
Total 5000 - Services & Other Operating Expenses	792,595	857,046	64,451	8.13%
Capital Outlay (6000)				
Furniture & Equipment	-	-	-	N/A
Total 6000 - Capital Outlay	-	-	-	N/A
Other Outgo (7000)				
Total 7000 - Other Outgo	-	-	-	N/A
Total 1000-7000 - EXPENDITURES	4,716,230	4,976,359	260,128	5.52%
Balance/(Deficit)	10,497	24,772		

RESERVE / FUND BALANCE	2,033,701	2,058,473
RESERVE OF TOTAL RESOURCES AVAILABLE	30.13%	29.26%

INSTR. & RELATED EXP (does NOT include operations & facilities)	84.07%	83.86%
INSTR & RELATED EXP (Allowable Operations & Facilities Included)	85.74%	85.45%
CERTIFICATED INSTR. & RELATED SALARIES & BENEFITS	64.85%	63.15%

Description	ESTIMATED												Accruals	TOTAL	
	July	August	September	October	November	December	January	February	March	April	May	June			
CASH BALANCE:															
Beginning Cash Balance on July 1, 2014	89,670.05														
REVENUE:															
8015 State Aid - General Purpose	-	-	57,858.00	378,597.00	144,456.00	267,362.00	516,468.00	267,262.00	261,022.00	114,210.00	15,216.00	-	1,751,755.00	3,774,206.00	
8096 In Lieu of Property Taxes	-	24,772.02	49,544.04	33,029.36	33,029.36	33,029.36	33,029.36	33,029.36	57,801.38	28,900.69	28,900.69	28,900.69	28,900.69	412,867.00	
8290 All Other Federal Revenue	-	-	-	-	-	-	-	61,854.00	-	61,854.00	-	-	35,081.00	158,789.00	
** 8480 Categorical Blk Grant / Disadv Pupils	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8550 Mandated Cost Reimbursements	-	-	-	-	-	-	-	-	-	-	-	9,100.00	-	9,100.00	
8560 State Lottery Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
** 8590 All Other State Revenue	-	-	9,033.00	40,199.00	17,102.00	29,221.00	53,782.00	29,221.00	28,976.00	14,241.00	4,559.00	4,901.00	177,213.00	408,448.00	
8600 All Other Local Revenue	550.00	550.00	600.00	500.00	550.00	600.00	600.00	650.00	750.00	950.00	1,300.00	1,500.00	400.00	9,500.00	
8791 Transfers of Apportionment-Sp Ed	-	(18,835.50)	12,955.14	12,955.14	12,955.14	12,955.14	12,955.14	12,955.14	12,955.14	12,955.14	12,955.14	13,685.64	12,224.63	123,671.00	
8000 Revenue	550.00	6,486.52	129,990.18	465,280.50	208,092.50	343,167.50	678,688.50	369,255.00	361,504.52	233,110.83	89,068.33	58,087.33	2,057,849.32	5,001,131.00	
Accounts Receivable / (Deferred Revenue)	1,212,257.89	378,800.00	282,342.80	35,081.00	-	25,333.25	-	-	-	-	-	-	-	1,933,814.94	
Other Receipts / Non-Revenue	1,425.00	1,753.00	1,892.00	1,538.00	2,604.00	2,393.00	6.00	3,753.00	4,048.00	98.00	490.00	3,100.00	-	23,100.00	
TOTAL RECEIPTS	1,214,232.89	387,039.52	414,224.98	501,899.50	210,696.50	370,893.75	678,694.50	373,008.00	365,552.52	233,208.63	89,558.33	61,187.33	2,057,849.32	6,958,045.94	
EXPENDITURES:															
1000 Certificated Salaries	15,734.00	105,900.00	195,500.00	201,700.00	202,300.00	190,300.00	192,300.00	194,500.00	199,200.00	202,900.00	215,600.00	220,589.05	-	2,136,523.05	
2000 Classified Salaries	41,400.00	46,400.00	45,700.00	44,800.00	43,200.00	45,900.00	43,400.00	42,500.00	44,500.00	43,200.00	44,398.00	44,372.00	-	529,770.00	
3000 Employee Benefits	156,266.00	92,156.00	104,919.00	104,503.00	105,404.00	102,723.00	103,904.00	103,094.00	105,070.00	99,093.00	108,406.73	23,598.00	17,220.00	1,226,356.73	
4100 Textbooks & Core Curricula	-	5,200.00	10,500.00	11,600.00	6,500.00	7,700.00	4,000.00	3,900.00	7,500.00	5,100.00	4,700.00	8,300.00	20,000.00	95,000.00	
4200 Other Books & Reference Matris	-	210.00	400.00	-	-	-	-	-	160.00	-	-	230.00	-	1,000.00	
4300 Materials & Supplies	-	8,900.00	7,200.00	7,000.00	7,500.00	6,300.00	6,000.00	5,600.00	7,400.00	7,275.00	6,490.00	10,069.00	25,000.00	104,734.00	
4400 Non-Capitalized Furniture & Equip.	-	-	1,500.00	1,970.00	1,850.00	-	1,690.00	-	2,890.00	4,300.00	2,750.00	2,979.00	6,000.00	25,929.00	
4000 Books and Supplies	-	14,310.00	19,600.00	20,570.00	15,850.00	14,000.00	11,690.00	9,500.00	17,950.00	16,675.00	13,940.00	21,578.00	51,000.00	226,663.00	
5200 Travel & Conference	-	650.00	1,300.00	1,250.00	800.00	-	-	630.00	600.00	540.00	234.00	414.00	-	6,418.00	
5300 Dues & Membership	5,500.00	4,180.00	-	-	-	-	-	-	-	-	-	-	-	9,680.00	
5400 Insurance	14,695.00	3,650.00	3,650.00	3,650.00	3,650.00	3,650.00	3,650.00	3,650.00	3,650.00	-	-	-	-	43,895.00	
5500 Oper. and Housekeeping Svcs.	3,300.00	7,400.00	8,200.00	7,300.00	7,500.00	6,900.00	7,100.00	7,300.00	7,200.00	7,100.00	7,300.00	7,347.00	3,500.00	87,447.00	
5600 Rentals, Leases, Repairs & Non-Capitalized Improvements	40,700.00	23,800.00	22,500.00	23,800.00	23,700.00	22,300.00	23,200.00	22,000.00	24,000.00	27,300.00	23,900.00	27,150.25	13,500.00	317,850.25	
5800 Prof/Consult Svcs & Oper. Exp.	3,500.00	22,500.00	28,800.00	27,200.00	29,400.00	27,800.00	26,200.00	27,600.00	26,100.00	27,200.00	26,900.00	28,461.50	23,800.00	325,461.50	
5890 Oversight Fees	-	3,723.17	3,723.17	3,723.17	3,723.17	3,723.17	3,723.17	3,723.17	3,723.17	3,723.17	3,723.17	3,744.30	3,723.00	44,699.00	
5900 Communications	1,300.00	1,350.00	1,400.00	1,600.00	1,750.00	1,850.00	1,700.00	1,850.00	1,750.00	1,770.00	2,570.00	2,705.25	-	21,595.25	
5000 Services and Other Operating Exp.	68,995.00	67,253.17	69,573.17	68,523.17	70,523.17	66,223.17	65,573.17	66,753.17	67,023.17	67,633.17	64,627.17	69,822.30	44,523.00	857,046.00	
6000 Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
7000 Other Outgo	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1000-7000 Expenditures	282,395.00	326,019.17	435,292.17	440,096.17	437,277.17	419,146.17	416,867.17	416,347.17	433,743.17	429,501.17	446,971.90	379,959.35	112,743.00	4,976,358.78	
Accounts Payable / Prepaid Expenditures	(91,820.00)	53,585.00	22,700.00	2,700.00	2,700.00	(81.00)	-	-	-	9,500.00	7,500.00	89,500.00	(106,500.00)	(10,216.00)	
Other Disbursements / Non-Expenditures	-	2,349.00	68.00	1,716.00	18.00	17.00	4,179.00	64.00	-	7,249.00	-	7,440.00	-	23,100.00	
TOTAL DISBURSEMENTS	190,575.00	381,953.17	458,060.17	444,512.17	439,995.17	419,082.17	421,046.17	416,411.17	433,743.17	446,250.17	454,471.90	476,899.35	6,243.00	4,989,242.78	
Net Increase/(Decrease)	1,023,657.89	5,086.35	(43,835.19)	57,387.33	(229,298.67)	(48,188.42)	257,648.33	(43,403.17)	(68,190.65)	(213,041.34)	(364,913.57)	(415,712.02)	2,051,606.32	1,968,803.16	
Cash Balance (Includes Beginning Balance)	1,113,327.94	1,118,414.29	1,074,579.09	1,131,966.42	902,667.75	854,479.32	1,112,127.65	1,068,724.48	1,000,533.82	787,492.48	422,578.91	6,866.89			
Fund Balance (Includes Cash and Accruals)														2,058,473	

** Categorical Block Grant (Formerly Object 8480 thru 2008-09 - Starting with 2009-10 use Object 8590)

School has a \$300,000.00 line of credit.

Sierra Charter School - Financial Data Summary
2014-2015 Projected Budget to 2015-2016 Projected Budget

	2014-2015 Projected Budget 5/13/2013	2015-2016 Projected Budget 5/13/2013	Increase (Decrease)	Percent Change
Estimated P-2 ADA	675	675	0.00	0.00%
Revenues				
General Purpose/State Aid	\$ 4,052,073	\$ 4,152,332	\$ 100,259	2.47%
(Includes In Lieu of Prop Taxes)	* No Add'l Growth N/C Rate of \$611.66 In Lieu Prop Tax			
	* 2.4% COLA			
EPA (Education Protection Account)	\$ 135,000	\$ 135,000	\$ -	
	* Prop 30 Est. \$200/ Annual ADA N/C 675			
Federal Revenues	\$ 158,789	\$ 158,789	\$ -	0.00%
State Revenues	\$ 522,098	\$ 535,411	\$ 13,313	2.55%
	* Categorical Rate \$419 to \$429 COLA 2.4%			
	* Categorical Increase \$10/ADA & N/C ADA \$6,750			
	* Disadv Student Rate \$331 to \$339 COLA 2.4%			
	* Disadv Students Increase \$8/ADA & 274 Students N/C \$2,192			
	* Lottery - 679 ADA to 705 ADA 26 ADA Rates N/C \$4,021			
	* CAHSEE N/C / Arts & Music Block Grant N/C / Other N/C			
	* Mandated Cost Reimb Rate N/C \$14/Pr Yr P-2 ADA of 675 \$350			
Other Local Revenues	\$ 9,500	\$ 9,500	\$ -	0.00%
Tfr from FUSD (Sp Ed)	\$ 123,671	\$ 123,671	\$ -	0.00%
	* No Add'l Growth Rate N/C			
	* Encroachment Rate N/C			
	Encroachment = \$226,026			
Total Revenues	\$ 5,001,131	\$ 5,114,703	\$ 113,572	2.27%
Expenditures				
Certificated Salaries	\$ 2,136,523	\$ 2,151,529	\$ 15,006	0.70%
	* I. S. Tchrs Yrly Increase \$.25/Hr(cents) Based on # of Yrs Employed - Max 5 Yrs			
	* I.S. Tchrs -Work Samples/Other Pay \$13,544			
	* Nurse & Psychologist \$1,462			
Classified Salaries	\$ 529,770	\$ 529,770	\$ -	0.00%
Employee Benefits	\$ 1,226,357	\$ 1,331,975	\$ 105,618	8.61%
	Health & Welfare	Medical	Dental	Vision
	Additional	10.0%	8.0%	3.0%
	\$ 885,168	\$ 988,804	\$ 103,636	11.71%
	*Health Insurance Rates Increased			
Books and Supplies	\$ 226,663	\$ 191,694	\$ (34,969)	-15.43%
	* Textbooks/Wkbks (\$40,000)/ Instr Mat & Supplies & Office Sup \$1,444			
	* Non-Cap Equip \$3,587			
Contracted Services/ Other Operations	\$ 857,046	\$ 890,227	\$ 33,181	3.87%
	* Leasing of Facilities EPA Funds \$135,000			
	* Increased: Facilities \$20,000 / Utilities \$9,500 / Dues & Insur \$5,500 / comm \$3,000			
	* Increased: Assmt & RW Serv 5,000 / Ot & Speech \$4,200 / Other Serv \$4,000			
	* Decreased: Printing (20,000)			
Capital Outlay	\$ -	\$ -	\$ -	0.00%
Total Expenditures	\$ 4,976,359	\$ 5,095,195	\$ 118,836	2.39%
Ending Balance	\$ 24,772	\$ 19,508		
Fund Balance	\$ 2,058,473	\$ 2,077,981		
% of Reserve	29.26%	28.97%		
SB 740				
Certificated Salary & Benefits	63.15%	63.79%		
Instr & Instr'l Related	83.86%	83.56%		
Instr/Related (Allow Fac)	85.45%	85.11%		

**2015-2016
ESTIMATED REVENUE**

General Purpose Entitlement		Estimated Rates	Est. P-2 ADA	Total
Grade Level	K - 3	\$ 5,438	38.00	\$ 206,644
	4 - 6	\$ 5,524	31.00	\$ 171,244
	7 - 8	\$ 5,690	90.00	\$ 512,100
	9 - 12	\$ 6,584	516.00	\$ 3,397,344
			675.00	\$ 4,287,332

8015 State Aid - Current Year	(Excludes Property Taxes & EPA Funds - see below)	3,739,465
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8096 In Lieu of Property Taxes	\$ 611.66 x ADA above	412,867
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8012 EPA Funds	\$ 200.00 x Annual ADA 675.00	135,000
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8560 State Lottery Revenue		Est Rates	ADA	Sub-Total	TOTAL
Non-Prop 20 - Current Year	Res 1100	\$ 124.00	705	\$ 87,421.30	\$ 87,421
Prop 20 - Current Year	Res 6300	\$ 30.00	705	\$ 21,150.32	\$ 21,150
Total Object: 8560		<i>PY Annual ADA x 1.04446 = 705</i>			108,571

8791 Special Education	Estimated Revenue = \$ 518.07 x ADA above	\$ 349,697
	Est. Encroachment = \$ (334.85) x ADA above	\$ (226,026)
Total Object: 8791		123,671

8290 All Other Federal Revenue	Source	Total
Res 3010	Title I, Part A - Basic Grants	\$ 154,646
Res 4035	Title II, Part A - Teacher Quality	\$ 4,143
Total Object: 8290		158,789

8550 Mandated Cost Reimbursement	\$14 x PY P-2 ADA 675	9,450
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8590 All Other State Revenue	Source	Total
All Unrestricted	Categorical Block Grant/In Lieu EIA	\$ 382,461
	\$ 429.00 x ADA \$ 289,575	
	\$ 339.00 x 274 \$ 92,886	
	CAHSEE Intensive Instr & Svcs	\$ 22,219
	Arts & Music Block Grant	\$ 9,710
	Assessment/Other Apportionments	\$ 3,000
Total Object: 8590		417,390

No Increase from PY
No Increase from PY

8660 Interest	---	4,000
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8631 Sales of Equipment/Supplies	---	-
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8699 All Other Local Revenue	---	5,500
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TOTAL ESTIMATED REVENUE		5,114,703
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☞ FUSD 1% (General Purpose & Categorical Blk Grants)	Oversight Fees	(45,769)
TOTAL ESTIMATED REVENUE EXCLUDING FEES ABOVE		5,068,934

	2014-2015 Projected Budget (05/13)	2015-2016 Projected Budget (05/13)	Increase (Decrease)	Percentage
BEGINNING BALANCE	2,033,701	2,058,473		
REVENUE: (8000)				
State Aid - General Purpose/EPA Funds	3,774,206	3,874,465	100,259	2.66%
Transfers In Lieu of Property Taxes	412,867	412,867	-	0.00%
All Other Federal Revenue	158,789	158,789	-	0.00%
Mandated Cost Reimbursements	9,100	9,450	350	3.85%
State Lottery Revenue	104,550	108,571	4,021	3.85%
All Other State Revenue	408,448	417,390	8,942	2.19%
All Other Local Revenue	9,500	9,500	-	0.00%
Transfers of Apportionment-Special Ed	123,671	123,671	-	0.00%
Total 8000 - REVENUE	5,001,131	5,114,703	113,572	2.27%
TOTAL RESOURCES AVAILABLE (revenue + beg. bal.)	7,034,832	7,173,176		
EXPENDITURES: (1000-7000)				
Certificated Salaries (1000)				
Teachers, Substitutes, Aides & Tutors	1,853,025	1,866,568	13,544	0.73%
Certificated Pupil Support	87,993	89,455	1,462	1.66%
Certificated Supervisors & Administrators	128,803	128,803	-	0.00%
Other Certificated	66,703	66,703	-	0.00%
Total 1000	2,136,523	2,151,529	15,006	0.70%
Classified Salaries (2000)				
Instructional Aides & Tutors	54,400	54,400	-	0.00%
Classified Support	116,250	116,250	-	0.00%
Classified Supervisors & Administrators	242,992	242,992	-	0.00%
Clerical, Technical and Office Staff	116,128	116,128	-	0.00%
Total 2000	529,770	529,770	-	0.00%
Employee Benefits (3000)				
STRS/OASDI/Medicare/SUI/WC/SDI	341,189	343,171	1,982	0.58%
Health Insurance	885,168	988,804	103,636	11.71%
Total 3000 - Employee Benefits	1,226,357	1,331,975	105,618	8.61%
Books and Supplies (4000)				
Textbooks & Other Core Curricula	95,000	55,000	(40,000)	-42.11%
Other Books & Reference Matrls	1,000	1,000	-	0.00%
Materials & Supplies	104,734	106,178	1,444	1.38%
Non-Capitalized Furniture & Equipment	25,929	29,516	3,587	13.83%
Total 4000 - Books and Supplies	226,663	191,694	(34,969)	-15.43%
Services and Other Operating Exp. (5000)				
Travel & Conference	6,418	6,418	-	0.00%
Dues & Membership	9,680	10,648	968	10.00%
Insurance	43,895	48,284	4,389	10.00%
Operations and Housekeeping Services	87,447	96,940	9,493	10.86%
Rentals, Leases, Repairs & Non-Capitalized Imprvmts	317,850	337,861	20,010	6.30%
Professional/Consult Svcs & Other Operating Exp.	325,462	320,530	(4,932)	-1.52%
Oversight Fees	44,699	45,769	1,070	2.39%
Communications	21,595	23,778	2,182	10.11%
Total 5000 - Services & Other Operating Expenses	857,046	890,227	33,181	3.87%
Capital Outlay (6000)				
Total 6000 - Capital Outlay	-	-	-	N/A
Other Outgo (7000)				
Total 7000 - Other Outgo	-	-	-	N/A
Total 1000-7000 - EXPENDITURES	4,976,359	5,095,195	118,836	2.39%
Balance/(Deficit)	24,772	19,508		
RESERVE / FUND BALANCE	2,058,473	2,077,981		
RESERVE OF TOTAL RESOURCES AVAILABLE	29.26%	28.97%		
INSTR. & RELATED EXP (does NOT include operations & facilities)	83.86%	83.56%		
INSTR & RELATED EXP (Allowable Operations & Facilities Included)	85.45%	85.11%		
CERTIFICATED INSTR. & RELATED SALARIES & BENEFITS	63.15%	63.79%		

Description	ESTIMATED												Accruals	TOTAL	
	July	August	September	October	November	December	January	February	March	April	May	June			
CASH BALANCE:															
Beginning Cash Balance on July 1, 2015	6,866.89														
REVENUE:															
8015 State Aid - General Purpose	-	-	67,858.00	390,597.00	155,456.00	276,362.00	529,970.00	278,863.00	274,852.00	125,210.00	23,542.00	-	1,751,755.00	3,874,465.00	
8096 In Lieu of Property Taxes	-	24,772.02	49,544.04	33,029.36	33,029.36	33,029.36	33,029.36	33,029.36	57,801.38	28,900.69	28,900.69	28,900.69	28,900.69	412,867.00	
8290 All Other Federal Revenue	-	-	-	-	-	-	63,516.00	-	-	63,516.00	-	-	31,757.00	158,789.00	
** 8480 Categorical Blk Grant / Disadv Pupils	-	-	-	-	-	-	-	-	-	-	-	9,450.00	-	9,450.00	
8550 Mandated Cost Reimbursements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8560 State Lottery Revenue	-	-	-	-	-	-	-	27,143.00	-	-	27,143.00	-	54,285.00	108,571.00	
** 8590 All Other State Revenue	-	-	9,206.00	41,301.00	17,522.00	29,999.00	55,285.00	29,999.00	29,746.00	14,576.00	4,609.00	2,876.00	182,271.00	417,390.00	
8600 All Other Local Revenue	550.00	550.00	600.00	500.00	550.00	600.00	600.00	650.00	750.00	950.00	1,300.00	1,500.00	400.00	9,500.00	
8791 Transfers of Apportionment-Sp Ed	-	(18,835.50)	12,955.14	12,955.14	12,955.14	12,955.14	12,955.14	12,955.14	12,955.14	12,955.14	12,955.14	12,955.14	12,955.14	123,671.00	
8000 Revenue	550.00	6,486.52	140,163.18	478,382.50	219,512.50	352,945.50	695,355.50	382,639.50	376,104.52	246,107.83	98,449.83	55,681.83	2,062,323.83	5,114,703.00	
Accounts Receivable / (Deferred Revenue)	1,263,191.50	403,850.00	329,589.32	35,081.00	-	26,137.50	-	-	-	-	-	-	-	2,057,849.32	
Other Receipts / Non-Revenue	1,425.00	1,753.00	1,892.00	1,538.00	2,604.00	2,393.00	6.00	3,753.00	4,048.00	98.00	490.00	3,100.00	-	23,100.00	
TOTAL RECEIPTS	1,265,166.50	412,089.52	471,644.50	515,001.50	222,116.50	381,476.00	695,361.50	386,392.50	380,152.52	246,205.83	98,939.83	58,781.83	2,062,323.83	7,195,652.32	
EXPENDITURES:															
1000 Certified Salaries	17,734.00	107,900.00	196,500.00	203,700.00	204,300.00	191,300.00	193,300.00	195,500.00	201,200.00	203,900.00	216,600.00	219,594.75	-	2,151,528.75	
2000 Classified Salaries	41,400.00	46,400.00	45,700.00	44,800.00	43,200.00	45,900.00	43,400.00	42,500.00	44,500.00	43,200.00	44,398.00	44,372.00	-	529,770.00	
3000 Employee Benefits	165,393.00	101,356.00	113,119.00	113,703.00	113,604.00	111,923.00	112,104.00	112,294.00	113,270.00	108,293.00	116,904.00	32,791.98	17,220.00	1,331,974.98	
4100 Textbooks & Core Curricula	-	2,200.00	4,500.00	3,600.00	2,500.00	-	2,000.00	2,400.00	5,500.00	2,100.00	3,700.00	6,500.00	20,000.00	55,000.00	
4200 Other Books & Reference Matrs	-	210.00	400.00	-	-	-	-	-	160.00	-	-	230.00	-	1,000.00	
4300 Materials & Supplies	-	8,900.00	7,200.00	7,000.00	7,500.00	8,300.00	7,000.00	6,600.00	7,400.00	6,490.00	6,490.00	12,513.00	20,000.00	106,178.00	
4400 Non-Capitalized Furniture & Equip.	-	-	1,500.00	1,970.00	1,850.00	1,050.00	1,690.00	3,250.00	2,590.00	3,300.00	2,750.00	4,566.00	5,000.00	29,516.00	
4000 Books and Supplies	-	11,310.00	13,600.00	12,570.00	11,850.00	9,350.00	10,690.00	12,250.00	15,650.00	12,675.00	12,940.00	23,809.00	45,000.00	191,694.00	
5200 Travel & Conference	-	650.00	1,300.00	1,250.00	800.00	-	-	630.00	600.00	540.00	234.00	414.00	-	6,418.00	
5300 Dues & Membership	5,500.00	4,180.00	-	-	-	-	-	-	-	-	-	968.00	-	10,648.00	
5400 Insurance	16,684.00	3,950.00	3,950.00	3,950.00	3,950.00	3,950.00	3,950.00	3,950.00	3,950.00	3,950.00	-	-	-	48,284.00	
5500 Oper. and Housekeeping Svcs.	5,300.00	7,400.00	8,200.00	8,300.00	8,500.00	7,900.00	8,100.00	8,300.00	8,200.00	8,900.00	9,100.00	7,240.00	1,500.00	96,940.00	
5600 Rentals, Leases, Repairs & Non-Capitalized Improvements	40,700.00	25,800.00	24,500.00	25,800.00	25,700.00	24,300.00	25,200.00	25,000.00	26,000.00	27,300.00	25,900.00	28,160.73	13,500.00	337,860.73	
5800 Prof/Consult Svcs & Oper. Exp.	3,500.00	22,500.00	28,800.00	27,200.00	27,400.00	27,800.00	26,200.00	27,600.00	27,100.00	26,200.00	26,900.00	25,529.80	23,800.00	320,529.80	
5890 Oversight Fees	-	3,814.08	3,814.08	3,814.08	3,814.08	3,814.08	3,814.08	3,814.08	3,814.08	3,814.08	3,814.08	3,814.08	3,814.08	45,769.00	
5900 Communications	1,300.00	1,750.00	1,600.00	1,800.00	1,950.00	2,050.00	2,100.00	2,020.00	1,950.00	1,870.00	2,670.00	2,717.60	-	23,777.60	
5000 Services and Other Operating Exp.	72,984.00	70,044.08	72,164.08	72,114.08	72,114.08	69,814.08	69,364.08	71,314.08	71,614.08	68,624.08	68,618.08	68,844.33	42,614.00	890,227.13	
6000 Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
7000 Other Outgo	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1000-7000 Expenditures	297,511.00	337,010.08	441,083.08	446,887.08	445,068.08	428,287.08	428,858.08	433,858.08	446,234.08	436,692.08	459,460.08	389,412.06	104,834.00	5,095,194.86	
Accounts Payable / Prepaid Expenditures	(52,780.00)	44,300.00	8,723.00	3,000.00	3,000.00	-	-	-	-	9,500.00	7,500.00	93,800.00	(110,500.00)	6,243.00	
Other Disbursements / Non-Expenditures	-	2,349.00	68.00	1,716.00	18.00	17.00	4,179.00	64.00	-	7,249.00	-	7,440.00	-	23,100.00	
TOTAL DISBURSEMENTS	244,731.00	383,659.08	449,874.08	451,603.08	448,086.08	428,304.08	433,037.08	433,922.08	446,234.08	453,441.06	466,960.08	490,352.06	(5,666.00)	5,124,537.66	
Net Increase/(Decrease)	1,020,435.50	28,430.44	21,770.42	63,398.42	(225,969.58)	(46,828.08)	262,324.42	(47,529.58)	(66,081.56)	(207,235.25)	(368,020.25)	(431,570.23)	2,067,989.83	2,071,114.46	
Cash Balance (Includes Beginning Balance)	1,027,302.39	1,055,732.83	1,077,503.24	1,140,901.66	914,932.07	868,103.99	1,130,428.41	1,082,898.82	1,016,817.26	809,582.01	441,561.75	9,991.52			
Fund Balance (Includes Cash and Accruals)														2,077,981	

** Categorical Block Grant (Formerly Object 8480 thru 2008-09 - Starting with 2009-10 use Object 8590)

School has a \$300,000.00 line of credit.

Six Year History - Final Budget - Preliminary Budget - Two Year Projection

Board Mtg. (05/13)

	2006-07 Actual	2007-08 Actual	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-2013 Final Budget 5/13/13	2013-2014 Preliminary	2014-2015 Projected	2015-2016 Projected
Revenues										
General Purpose - State Aid	\$ 3,660,764	\$ 4,423,218	\$ 4,525,617	\$ 3,891,264	\$ 4,125,630	\$ 3,944,243	\$ 3,541,588	\$ 3,809,837	\$ 4,052,073	\$ 4,152,332
EPA (Education Protection Account)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 125,030	\$ 130,000	\$ 135,000	\$ 135,000
Federal Revenues	\$ 242,469	\$ 180,896	\$ 180,497	\$ 532,332	\$ 369,754	\$ 174,668	\$ 158,789	\$ 158,789	\$ 158,789	\$ 158,789
State Revenues	\$ 437,997	\$ 445,370	\$ 722,088	\$ 535,710	\$ 585,349	\$ 532,842	\$ 500,453	\$ 499,510	\$ 522,098	\$ 535,411
Other Local Revenues	\$ 9,102	\$ 21,859	\$ 15,744	\$ 8,450	\$ 8,583	\$ 7,440	\$ 9,000	\$ 9,500	\$ 9,500	\$ 9,500
Tfr from ESUSD (Sp Ed)	\$ 32,665	\$ 146,304	\$ 203,484	\$ 271,514	\$ 134,595	\$ 115,917	\$ 133,592	\$ 119,091	\$ 123,671	\$ 123,671
Total Revenues	\$ 4,382,998	\$ 5,217,646	\$ 5,647,430	\$ 5,239,270	\$ 5,223,911	\$ 4,775,110	\$ 4,468,452	\$ 4,726,727	\$ 5,001,131	\$ 5,114,703
\$ Increase	\$ 886,458	\$ 834,648	\$ 429,784	\$ (408,160)	\$ (15,360)	\$ (448,802)	\$ (306,659)	\$ 258,274	\$ 274,404	\$ 113,572
% Increase	25.35%	19.04%	8.24%	-7.23%	-0.29%	-8.59%	-6.42%	5.78%	5.81%	2.27%
Expenditures										
Certificated Salaries	\$ 1,844,417	\$ 2,331,520	\$ 2,598,036	\$ 2,300,811	\$ 2,301,156	\$ 2,099,117	\$ 2,056,318	\$ 2,123,386	\$ 2,136,523	\$ 2,151,529
Classified Salaries	\$ 527,099	\$ 545,930	\$ 583,950	\$ 544,594	\$ 632,393	\$ 531,526	\$ 529,335	\$ 530,570	\$ 529,770	\$ 529,770
Employee Benefits	\$ 605,360	\$ 805,040	\$ 962,738	\$ 1,062,626	\$ 1,101,224	\$ 1,048,971	\$ 1,075,433	\$ 1,133,975	\$ 1,226,357	\$ 1,331,975
Books and Supplies	\$ 652,578	\$ 735,574	\$ 428,995	\$ 285,940	\$ 225,011	\$ 157,614	\$ 132,346	\$ 135,705	\$ 226,663	\$ 191,694
Contracted Services/Operations	\$ 636,813	\$ 592,341	\$ 649,638	\$ 684,765	\$ 647,853	\$ 630,860	\$ 585,111	\$ 662,595	\$ 722,046	\$ 755,227
EPA Leasing of Facilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 125,030	\$ 130,000	\$ 135,000	\$ 135,000
Capital Outlay	\$ 101,567	\$ 48,281	\$ 15,176	\$ 29,780	\$ 2,877	\$ -2,657	\$ 0	\$ 0	\$ 0	\$ 0
Total Expenditures	\$ 4,367,834	\$ 5,058,685	\$ 5,238,533	\$ 4,908,516	\$ 4,910,513	\$ 4,465,431	\$ 4,503,573	\$ 4,716,230	\$ 4,976,359	\$ 5,095,195
\$ Increase	\$ 904,819	\$ 690,851	\$ 179,848	\$ (330,017)	\$ 1,997	\$ (445,082)	\$ 38,142	\$ 212,657	\$ 260,129	\$ 118,836
% Increase	26.13%	15.82%	3.56%	-6.30%	0.04%	-9.06%	0.85%	4.72%	5.52%	2.39%
Beginning Fund Balance	\$ 521,472	\$ 536,636	\$ 695,596	\$ 1,104,494	\$ 1,435,248	\$ 1,748,646	\$ 2,058,325	\$ 2,023,204	\$ 2,033,701	\$ 2,058,473
Balance(Deficit)	\$ 15,164	\$ 158,961	\$ 408,897	\$ 330,754	\$ 313,398	\$ 309,679	\$ (35,121)	\$ 10,497	\$ 24,772	\$ 19,508
Ending Fund Balance	\$ 536,636	\$ 695,597	\$ 1,104,494	\$ 1,435,248	\$ 1,748,646	\$ 2,058,325	\$ 2,023,204	\$ 2,033,701	\$ 2,058,473	\$ 2,077,981
	10.94%	12.09%	17.41%	22.62%	26.26%	31.55%	31.00%	30.13%	29.26%	28.97%
SB 740 Minimum Percentages	40% / 80%	40% / 80%	40% / 80%	40% / 80%						
Certificated Salaries & Benefits	56.64%	57.41%	60.29%	60.96%	61.44%	62.22%	65.96%	64.85%	63.15%	63.79%
Instructional & Instr Related	80.97%	81.28%	78.94%	79.13%	80.32%	80.27%	85.48%	84.07%	83.86%	83.56%
Instr/Instr Rel (including Allowable Facility Costs)			80.13%	80.42%	81.84%	81.92%	87.25%	85.74%	85.45%	85.11%

Certificated Salaries: Teachers, administrators, counselors, librarians, supervisors, psychologist and other employees who maintain a credential with the State of CA
 Classified Salaries: Support staff, uncredentialed administrators, clerical, maintenance and other personnel who are not required to maintain a credential
 Employee Benefits: Employer contributions to STRS, FICA, Medicare, State Disability, State Unemployment, Worker Comp
 Books and Supplies: Items which are "consumed" and generally not capitalized, such as textbooks and supplies for the classroom, office, maintenance, etc.
 Contracted Services/Operations: Utilities, repairs, outside printing, travel, leases, legal fees, audit fees, insurance, communications, consultants and other service contracts
 Capital Outlay: Cost of new & replacement equipment \$2,500 or more.

Facility Costs Actual and Estimated

2012-2013

Actual \$ 1.03227 /sq ft per mo

1.6% increase from prior year

Building		Total Sq Ft	Amount / Sq Ft / Mo	Amount / Month	Months	Total Cost
1939 Suite #103	Lab 1	643	\$ 1.03227	\$ 663.75	12	\$ 7,965.00
1939 Suite #101	Admin	1,203	\$ 1.03227	\$ 1,241.81	12	\$ 14,901.72
1931 Suite #101	Main Office	4,039	\$ 1.03227	\$ 4,169.33	12	\$ 50,031.96
1923 Suite #101	Lab 4	1,228	\$ 1.03227	\$ 1,267.62	12	\$ 15,211.44
1923 Suite #102	Elementary	1,569	\$ 1.03227	\$ 1,619.63	12	\$ 19,435.56
1923 Suite #103	Special Ed	1,377	\$ 1.03227	\$ 1,421.43	12	\$ 17,057.16
1903 Suite #101	Library	1,222	\$ 1.03227	\$ 1,261.43	12	\$ 15,137.16
1903 Suite # 102	EII	1,244	\$ 1.03227	\$ 1,284.14	12	\$ 15,409.68
1903 Suite # 103	Lab 3	887	\$ 1.03227	\$ 915.62	12	\$ 10,987.44
1903 Suite #104	Lab 2	851	\$ 1.03227	\$ 878.46	12	\$ 10,541.52
1885 Suite #101	High School/Records	1,346	\$ 1.03227	\$ 1,389.43	12	\$ 16,673.16
1885 Suite #102	High School	832	\$ 1.03227	\$ 858.85	12	\$ 10,306.20
1885 Suite #104	High School	1,070	\$ 1.03227	\$ 1,104.52	12	\$ 13,254.24
		17,511	\$ 1.03227	\$ 18,076.02		\$ 216,912.24

Annual CAM (65.02% Occupancy)

estimated increase from prior year

25%

\$ 20,900.00

Annual Utilities (water/sewer/trash) (58.96% of Complex)

estimated increase from prior year

15%

\$ 4,983.25**Total Annual Expense****\$ 242,795.49****Actual Cost per Square Foot per Month****\$ 1.16****2013-2014**

Estimated \$ 1.0684 /sq ft per mo

3.5% Estimated Increase

Building		Total Sq Ft	Amount / Sq Ft / Mo	Amount / Month	Months	Total Cost
1939 Suite #103	Lab 1	643	\$ 1.0684	\$ 686.98	12	\$ 8,243.76
1939 Suite #101	Admin	1,203	\$ 1.0684	\$ 1,285.28	12	\$ 15,423.36
1931 Suite #101	Main Office	4,039	\$ 1.0684	\$ 4,315.25	12	\$ 51,783.00
1923 Suite #101	Lab 4	1,228	\$ 1.0684	\$ 1,311.99	12	\$ 15,743.88
1923 Suite #102	Elementary	1,569	\$ 1.0684	\$ 1,676.31	12	\$ 20,115.72
1923 Suite #103	Special Ed	1,377	\$ 1.0684	\$ 1,471.18	12	\$ 17,654.16
1903 Suite #101	Library	1,222	\$ 1.0684	\$ 1,305.58	12	\$ 15,666.96
1903 Suite # 102	EII	1,244	\$ 1.0684	\$ 1,329.08	12	\$ 15,948.96
1903 Suite # 103	Lab 3	887	\$ 1.0684	\$ 947.67	12	\$ 11,372.04
1903 Suite #104	Lab 2	851	\$ 1.0684	\$ 909.21	12	\$ 10,910.52
1885 Suite #101	High School/Records	1,346	\$ 1.0684	\$ 1,438.06	12	\$ 17,256.72
1885 Suite #102	High School	832	\$ 1.0684	\$ 888.91	12	\$ 10,666.92
1885 Suite #104	High School	1,070	\$ 1.0684	\$ 1,143.18	12	\$ 13,718.16
		17,511	\$ 1.0684	\$ 18,708.68		\$ 224,504.16

Annual CAM (65.02% Occupancy)

estimated increase from prior year

25%

\$ 26,125.00

Annual Utilities (water/sewer/trash) (58.96% of Complex)

estimated increase from prior year

15%

\$ 5,730.73**Total Annual Expense****\$ 256,359.89****Actual Cost per Square Foot per Month****\$ 1.22**

**Facility Costs
Actual and Estimated**

2014-2015

Estimated \$ 1.1058 /sq ft per mo 3.5% Estimated Increase

Building	Total Sq Ft	Amount / Sq Ft / Mo	Amount / Month	Months	Total Cost
All Buildings 1885, 1903, 1923, 1931 & 1939	17,511	\$ 1.1058	\$ 19,363.49	12	\$ 232,361.84
Annual CAM (65.02% Occupancy)			estimated increase from prior year	25%	\$ 32,656.25
Annual Utilities (water/sewer/trash) (58.96% of Complex)			estimated increase from prior year	15%	\$ 6,590.34
Total Annual Expense					\$ 271,608.43
Actual Cost per Square Foot per Month					\$ 1.29

2015-2016

Estimated \$ 1.1445 /sq ft per mo 3.5% Estimated Increase

Building	Total Sq Ft	Amount / Sq Ft / Mo	Amount / Month	Months	Total Cost
All Buildings (1885/1903/1923/1931/1939)	17,511	\$ 1.1445	\$ 20,041.21	12	\$ 240,494.50
<i>Add'l</i>	-				
Annual CAM (65.02% Occupancy)			estimated increase from prior year	25%	\$ 40,820.31
Annual Utilities (water/sewer/trash) (58.96% of Complex)			estimated increase from prior year	15%	\$ 7,578.89
Total Annual Expense					\$ 288,893.71
Actual Cost per Square Foot per Month					\$ 1.37

REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Description		Summary - Unrestricted/Restricted					
		Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
A. REVENUES							
1) Revenue Limit Sources	8010-8099	3,939,837.00	0.00	0.00	0.00	0.00	0.00%
2) Federal Revenues	8100-8299	158,789.00	0.00	0.00	0.00	0.00	0.00%
3) Other State Revenues	8300-8599	499,510.00	0.00	0.00	0.00	0.00	0.00%
4) Other Local Revenues	8600-8799	128,591.00	0.00	0.00	0.00	0.00	0.00%
5) TOTAL REVENUES		4,726,727.00	0.00	0.00	0.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	2,123,386.00	0.00	0.00	0.00	0.00	0.00%
2) Classified Salaries	2000-2999	530,570.00	0.00	0.00	0.00	0.00	0.00%
3) Employee Benefits	3000-3999	1,133,974.00	0.00	0.00	0.00	0.00	0.00%
4) Books and Supplies	4000-4999	135,705.00	0.00	0.00	0.00	0.00	0.00%
5) Services, Other Operating Expenses	5000-5999	792,595.00	0.00	0.00	0.00	0.00	0.00%
6) Capital Outlay	6000-6599	0.00	0.00	0.00	0.00	0.00	0.00%
7) Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.00%
8) Direct Support/Indirect Costs	7300-7399	0.00	0.00	0.00	0.00	0.00	0.00%
9) TOTAL EXPENDITURES		4,716,230.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)		10,497.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00	0.00%
b) Transfers Out	7610-7629	0.00	0.00	0.00	0.00	0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00%
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00%
3) Contributions	8980-8999	0.00	0.00	0.00	0.00	0.00	0.00%
4) TOTAL OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		10,497.00	0.00	0.00	0.00		
F. FUND BALANCE							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	2,023,204.31	0.00		0.00	0.00	0.00%
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0.00%
c) As of July 1 - Audited (F1a + F1b)		2,023,204.31	0.00		0.00		
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.00%
e) Net Beginning Balance (F1c + F1d)		2,023,204.31	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)		2,033,701.31	0.00		0.00		

REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

		Unrestricted - Resources 0000-1999					
Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
A. REVENUES							
1) Revenue Limit Sources	8010-8099	3,939,837.00				0.00	0.00%
2) Federal Revenues	8100-8299	0.00				0.00	0.00%
3) Other State Revenues	8300-8599	479,922.00				0.00	0.00%
4) Other Local Revenues	8600-8799	9,500.00				0.00	0.00%
5) TOTAL REVENUES		4,429,259.00	0.00	0.00	0.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	1,812,233.00				0.00	0.00%
2) Classified Salaries	2000-2999	530,570.00				0.00	0.00%
3) Employee Benefits	3000-3999	1,010,443.00				0.00	0.00%
4) Books and Supplies	4000-4999	115,705.00				0.00	0.00%
5) Services, Other Operating Expenses	5000-5999	757,595.00				0.00	0.00%
6) Capital Outlay	6000-6599	0.00				0.00	0.00%
7) Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299 7400-7499	0.00				0.00	0.00%
8) Direct Support/Indirect Costs	7300-7399	0.00				0.00	0.00%
9) TOTAL EXPENDITURES		4,226,546.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)		202,713.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	8910-8929	0.00				0.00	0.00%
b) Transfers Out	7610-7629	0.00				0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979	0.00				0.00	0.00%
b) Uses	7630-7699	0.00				0.00	0.00%
3) Contributions	8980-8999	(192,216.00)				0.00	0.00%
4) TOTAL OTHER FINANCING SOURCES/USES		(192,216.00)	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		10,497.00	0.00	0.00	0.00		
F. FUND BALANCE							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	2,023,204.31				0.00	0.00%
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0.00%
c) As of July 1 - Audited (F1a + F1b)		2,023,204.31	0.00		0.00		
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.00%
e) Net Beginning Balance (F1c + F1d)		2,023,204.31	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)		2,033,701.31	0.00		0.00		

REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

		Restricted - Resources 2000-9999					
Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
A. REVENUES							
1) Revenue Limit Sources	8010-8099	0.00				0.00	0.00%
2) Federal Revenues	8100-8299	158,789.00				0.00	0.00%
3) Other State Revenues	8300-8599	19,588.00				0.00	0.00%
4) Other Local Revenues	8600-8799	119,091.00				0.00	0.00%
5) TOTAL REVENUES		297,468.00	0.00	0.00	0.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	311,153.00				0.00	0.00%
2) Classified Salaries	2000-2999	0.00				0.00	0.00%
3) Employee Benefits	3000-3999	123,531.00				0.00	0.00%
4) Books and Supplies	4000-4999	20,000.00				0.00	0.00%
5) Services, Other Operating Expenses	5000-5999	35,000.00				0.00	0.00%
6) Capital Outlay	6000-6599	0.00				0.00	0.00%
7) Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299 7400-7499	0.00				0.00	0.00%
8) Direct Support/Indirect Costs	7300-7399	0.00				0.00	0.00%
9) TOTAL EXPENDITURES		489,684.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)		(192,216.00)	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	8910-8929	0.00				0.00	0.00%
b) Transfers Out	7610-7629	0.00				0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979	0.00				0.00	0.00%
b) Uses	7630-7699	0.00				0.00	0.00%
3) Contributions	8980-8999	192,216.00				0.00	0.00%
4) TOTAL OTHER FINANCING SOURCES/USES		192,216.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		0.00	0.00	0.00	0.00		
F. FUND BALANCE							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	0.00	0.00		0.00	0.00	0.00%
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0.00%
c) As of July 1 - Audited (F1a + F1b)		0.00	0.00		0.00		
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.00%
e) Net Beginning Balance (F1c + F1d)		0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)		0.00	0.00		0.00		

Description	ESTIMATED P-2 REPORT ADA (If declining enrollment)	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (C)	DIFFERENCE (Col. C - B) (D)	PERCENTAGE DIFFERENCE (Col. D / B) (E)
ELEMENTARY						
1. General Education		0.00			0.00	0%
2. Special Education		10.00			0.00	0%
3. Independent Study		149.00			0.00	0%
HIGH SCHOOL						
4. General Education		0.00			0.00	0%
5. Special Education		53.00			0.00	0%
6. Independent Study		438.00			0.00	0%
COUNTY SUPPLEMENT						
7. County Community Schools		0.00			0.00	0%
8. Special Education		0.00			0.00	0%
9. TOTAL, ELEMENTARY, HIGH SCHOOL & COUNTY SUPPLEMENT	0.00	650.00	0.00	0.00	0.00	0%
10. ADA for Necessary Small Schools also included in lines 1-6.					0.00	0%
11. Regional Occupational Centers/Programs (ROC/P)					0.00	0%
CLASSES FOR ADULTS						
12. Concurrently Enrolled Secondary Students					0.00	0%
13. Adults Enrolled, State Apportioned					0.00	0%
14. Independent Study - (21 or older and 19 or over and not continuously enrolled)					0.00	0%
15. TOTAL, CLASSES FOR ADULTS	0.00	0.00	0.00	0.00	0.00	0%
16. Adults in Correctional Facilities					0.00	0%
17. ADA TOTALS (Sum of lines 9, 11)	0.00	650.00	0.00	0.00	0.00	0%
SUPPLEMENTAL INSTRUCTIONAL HOURS						
18. Elementary					0.00	0%
19. High School					0.00	0%
20. TOTAL, SUPPLEMENTAL HOURS	0.00	0.00	0.00	0.00	0.00	0%
COMMUNITY DAY SCHOOLS - Additional Funds						
21. ELEMENTARY						
a. 5th and 6th Hours (ADA)					0.00	0%
b. 7th and 8th Pupil Hours (report in hours)					0.00	0%
22. HIGH SCHOOL						
a. 5th and 6th Hours (ADA)					0.00	0%
b. 7th and 8th Pupil Hours (report in hours)					0.00	0%

1. Average Daily Attendance (ADA)

Compare the budgeted ADA to the projected ADA for the current year:

a. Enter Board Approved Operating Budget - Revenue Limit K-12 ADA (Form ADA, column B, sum of lines 1-6)	<u>0.00</u>	ADA
b. Enter Projected Year Totals - Revenue Limit K-12 ADA (Form ADA, column C, sum of lines 1-6)	<u>0.00</u>	ADA
c. Difference between budgeted and projected (Step 1b minus 1a)	<u>0.00</u>	ADA
d. Percentage of change from Board Approved Operating Budget	<u>0.00%</u>	
e. If the percentage of change in step 1d is more than 2%, please explain why the projected ADA increased or decreased from the board approved operating budget.		

N/A

2. Status of Employee Salary and Benefits Negotiations

	<u>Certificated</u>	<u>Classified</u>
a. Enter the number of FTEs projected in this interim report.	<u> </u>	<u> </u>
b. Enter the number of FTEs from the original adopted report.	<u>39.66</u>	<u>7.81</u>
c. Are salary and benefit negotiations settled for the current fiscal year?	<u>N/A</u>	<u>N/A</u>

*** PLEASE NOTE *** If salary and benefit negotiations are not finalized, upon settlement the charter school must determine the cost of the settlement including salaries, benefits, and any other agreements that change costs, and provide the county office of education with an analysis of the cost of the settlement and its impact on the operating budget.

d. If settled, indicate the following:

1. Total cost of the salary settlement.	<u>N/A</u>	<u>N/A</u>
2. Amount of salary settlement included in the budget.	<u>N/A</u>	<u>N/A</u>
3. Period of agreement.	<u>N/A</u>	<u>N/A</u>
4. Is salary increase on-going or a one-time bonus?	<u>N/A</u>	<u>N/A</u>

e. If negotiations have not been settled:

1. Are any proposed or previously negotiated salary or benefit increases budgeted in expenditures objects 1000/2000 and 3000? (Yes/No/NA)	<u>N/A</u>	<u>N/A</u>
2. If yes, how much for each of the following:	<u> </u>	<u> </u>
a. Salaries	<u>N/A</u>	<u>N/A</u>
b. Health and Welfare Benefits	<u>N/A</u>	<u>N/A</u>
3. What would an overall 1% increase for salaries and statutory benefits (i.e. STRS/PERS, FICA, UI, Workers' Comp) be estimated to cost in total dollars.	<u>N/A</u>	<u>N/A</u>

3. Multiyear Commitments (Include BOTH General Fund and OTHER FUNDS)

a. Have any new commitments occurred since budget adoption? (Yes/No) No

List all significant multiyear commitments that have occurred since budget adoption for the current and subsequent two fiscal years. If the source of the payments is not the same for each year, explain in the comments section. (EXCLUDE SALARY AND BENEFIT SETTLEMENTS, NON-CAPITAL OPERATING LEASES, AND MAINTENANCE AGREEMENTS.)

Type of Commitment	# of Years	Balance July 1, 2013	2013/2014 Payments (P & I)	2014/2015 Payment (P & I)	2015/2016 Payment (P & I)	Fund/Object Code/Resource
State School Building Loans						
Other Postemployment Benefits						
Compensated Absences						
Certificates of Participation						
Other Outstanding Loan Balances						
Capital Leases						
Other Commitments:						

Comments:

4. Status of Other Funds

a. Are any other fund balances projected to be negative for the current fiscal year? (Yes/No) No

b. Please explain below, or provide separate attachments, explaining how each fund with projected negative balances will be resolved.

N/A

5. Changes in Contributions

Compare the budgeted Contributions to the projected year totals:

Board Approved Operating Budget - Contributions (Form GF Unrestricted, Column B, Line D3)	0.00
Projected Year Totals - Contributions (Form GF Unrestricted, Column D, Line D3)	0.00
Percentage of change from Board Approved Operating Budget	0.00%

Provide an explanation if the percentage of change in the contributions reflects an increase or decrease greater than 5%.

N/A

6. Contingent Liabilities

Identify any known or contingent liabilities from financial or program audits, state compliance reviews, litigation, etc., that have occurred since budget adoption that may impact the budget.

N/A

7. Status of Capital Projects

Identify all capital projects that may impact the budget year general fund operational budget. For each capital project, please provide a description of the capital project, estimated completion date, original project budget, original source of funding, and any estimated cost overruns identifying the source of funding that will cover the cost overruns:

N/A

8. Retiree Health and Welfare Benefits Liability

a. Are health and welfare benefits for retired employees funded on a pay-as-you-go method or using an actuarial cost method? N/A

b. If accounted for on a pay-as-you-go basis, please disclose the following:

Fiscal Year	Budget Year 2013/2014	2014/2015	2015/2016
No. of Retirees Receiving Benefits	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>
Total Annual Cost	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>
Annual Charter School Contribution	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>
Annual Retiree Contribution	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>

c. If your plan provides Health and Welfare benefits for retirees over the age of 65:

1. What is the unfunded liability for providing this benefit? N/A
2. Enter the date of the actuarial report used as a basis for determining the unfunded liability. N/A

REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

		Summary - Unrestricted/Restricted					
Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
A. REVENUES							
1) Revenue Limit Sources	8010-8099	4,105,178.00	3,709,939.00	2,006,267.37	3,666,618.00	(43,321.00)	-1.17%
2) Federal Revenues	8100-8299	171,817.00	158,831.00	128,003.00	158,789.00	(42.00)	-0.03%
3) Other State Revenues	8300-8599	506,094.00	496,337.00	283,845.92	500,453.00	4,116.00	0.83%
4) Other Local Revenues	8600-8799	141,153.00	143,424.00	121,090.08	142,592.00	(632.00)	-0.58%
5) TOTAL REVENUES		4,924,242.00	4,508,531.00	2,539,206.37	4,468,452.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	2,184,982.00	2,063,598.00	1,623,291.88	2,056,318.00	7,280.00	0.35%
2) Classified Salaries	2000-2999	516,930.00	517,218.00	426,401.77	529,335.00	(12,117.00)	-2.34%
3) Employee Benefits	3000-3999	1,130,534.00	1,077,085.00	934,228.39	1,075,433.00	1,652.00	0.15%
4) Books and Supplies	4000-4999	244,857.00	132,346.00	24,935.63	132,346.00	0.00	0.00%
5) Services, Other Operating Expenses	5000-5999	765,820.00	710,364.00	514,754.90	710,141.00	223.00	0.03%
6) Capital Outlay	6000-6599	0.00	0.00	0.00	0.00	0.00	0.00%
7) Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.00%
8) Direct Support/Indirect Costs	7300-7399	0.00	0.00	0.00	0.00	0.00	0.00%
9) TOTAL EXPENDITURES		4,843,123.00	4,500,611.00	3,523,612.57	4,503,573.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)		81,119.00	7,920.00	(984,406.20)	(35,121.00)		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00	0.00%
b) Transfers Out	7610-7629	0.00	0.00	0.00	0.00	0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00%
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00%
3) Contributions	8980-8999	0.00	0.00	0.00	0.00	0.00	0.00%
4) TOTAL OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		81,119.00	7,920.00	(984,406.20)	(35,121.00)		
F. FUND BALANCE							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	1,823,724.00	2,058,325.31		2,058,325.31	0.00	0.00%
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0.00%
c) As of July 1 - Audited (F1a + F1b)		1,823,724.00	2,058,325.31		2,058,325.31		
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.00%
e) Net Beginning Balance (F1c + F1d)		1,823,724.00	2,058,325.31		2,058,325.31		
2) Ending Balance, June 30 (E + F1e)		1,904,843.00	2,066,245.31		2,023,204.31		

REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Description	Object Codes	Unrestricted - Resources 0000-1999					
		Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
A. REVENUES							
1) Revenue Limit Sources	8010-8099	4,105,178.00	3,709,939.00	2,006,267.37	3,666,618.00	(43,321.00)	-1.17%
2) Federal Revenues	8100-8299	0.00	0.00	0.00	0.00	0.00	0.00%
3) Other State Revenues	8300-8599	489,516.00	471,771.00	279,827.91	475,887.00	4,116.00	0.87%
4) Other Local Revenues	8600-8799	9,100.00	9,000.00	1,228.18	9,000.00	0.00	0.00%
5) TOTAL REVENUES		4,603,794.00	4,190,710.00	2,287,323.46	4,151,505.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	1,873,829.00	1,769,950.00	1,355,287.80	1,767,869.00	2,081.00	0.12%
2) Classified Salaries	2000-2999	516,930.00	517,218.00	426,401.77	529,335.00	(12,117.00)	-2.34%
3) Employee Benefits	3000-3999	1,007,003.00	959,544.00	828,824.56	958,991.00	553.00	0.06%
4) Books and Supplies	4000-4999	224,857.00	104,230.00	20,895.63	104,230.00	0.00	0.00%
5) Services, Other Operating Expenses	5000-5999	730,820.00	670,545.00	487,346.29	670,322.00	223.00	0.03%
6) Capital Outlay	6000-6599	0.00	0.00	0.00	0.00	0.00	0.00%
7) Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.00%
8) Direct Support/Indirect Costs	7300-7399	0.00	0.00	0.00	0.00	0.00	0.00%
9) TOTAL EXPENDITURES		4,353,439.00	4,021,487.00	3,118,756.05	4,030,747.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)		250,355.00	169,223.00	(831,432.59)	120,758.00		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00	0.00%
b) Transfers Out	7610-7629	0.00	0.00	0.00	0.00	0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00%
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00%
3) Contributions	8980-8999	(169,236.00)	(161,303.00)	(152,973.61)	(155,879.00)	5,424.00	-3.36%
4) TOTAL OTHER FINANCING SOURCES/USES		(169,236.00)	(161,303.00)	(152,973.61)	(155,879.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		81,119.00	7,920.00	(984,406.20)	(35,121.00)		
F. FUND BALANCE							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	1,823,724.00	2,058,325.31		2,058,325.31	0.00	0.00%
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0.00%
c) As of July 1 - Audited (F1a + F1b)		1,823,724.00	2,058,325.31		2,058,325.31		
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.00%
e) Net Beginning Balance (F1c + F1d)		1,823,724.00	2,058,325.31		2,058,325.31		
2) Ending Balance, June 30 (E + F1e)		1,904,843.00	2,066,245.31		2,023,204.31		

REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Description	Object Codes	Restricted - Resources 2000-9999					% Diff (E / B) (F)
		Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col. B & D) (E)	
A. REVENUES							
1) Revenue Limit Sources	8010-8099	0.00	0.00	0.00	0.00	0.00	0.00%
2) Federal Revenues	8100-8299	171,817.00	158,831.00	128,003.00	158,789.00	(42.00)	-0.03%
3) Other State Revenues	8300-8599	16,578.00	24,566.00	4,018.01	24,566.00	0.00	0.00%
4) Other Local Revenues	8600-8799	132,053.00	134,424.00	119,861.90	133,592.00	(832.00)	-0.62%
5) TOTAL REVENUES		320,448.00	317,821.00	251,882.91	316,947.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	311,153.00	293,648.00	268,004.08	288,449.00	5,199.00	1.77%
2) Classified Salaries	2000-2999	0.00	0.00	0.00	0.00	0.00	0.00%
3) Employee Benefits	3000-3999	123,531.00	117,541.00	105,403.83	116,442.00	1,099.00	0.93%
4) Books and Supplies	4000-4999	20,000.00	28,116.00	4,040.00	28,116.00	0.00	0.00%
5) Services, Other Operating Expenses	5000-5999	35,000.00	39,819.00	27,408.61	39,819.00	0.00	0.00%
6) Capital Outlay	6000-6599	0.00	0.00	0.00	0.00	0.00	0.00%
7) Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.00%
8) Direct Support/Indirect Costs	7300-7399	0.00	0.00	0.00	0.00	0.00	0.00%
9) TOTAL EXPENDITURES		489,684.00	479,124.00	404,856.52	472,826.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)		(169,236.00)	(161,303.00)	(152,973.61)	(155,879.00)		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00	0.00%
b) Transfers Out	7610-7629	0.00	0.00	0.00	0.00	0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00%
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00%
3) Contributions	8980-8999	169,236.00	161,303.00	152,973.61	155,879.00	(5,424.00)	-3.36%
4) TOTAL OTHER FINANCING SOURCES/USES		169,236.00	161,303.00	152,973.61	155,879.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		0.00	0.00	0.00	0.00		
F. FUND BALANCE							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	0.00	0.00		0.00	0.00	0.00%
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0.00%
c) As of July 1 - Audited (F1a + F1b)		0.00	0.00		0.00		
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.00%
e) Net Beginning Balance (F1c + F1d)		0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)		0.00	0.00		0.00		

Description	ESTIMATED P-2 REPORT ADA (If declining enrollment)	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (C)	DIFFERENCE (Col. C - B) (D)	PERCENTAGE DIFFERENCE (Col. D / B) (E)
ELEMENTARY						
1. General Education		0.00	0.00	0.00	0.00	0%
2. Special Education		17.00	11.00	10.00	(1.00)	-9%
3. Independent Study		160.00	148.00	145.52	(2.48)	-2%
HIGH SCHOOL						
4. General Education		0.00	0.00	0.00	0.00	0%
5. Special Education		55.00	55.00	52.78	(2.22)	-4%
6. Independent Study		458.00	416.00	416.85	0.85	0%
COUNTY SUPPLEMENT						
7. County Community Schools		0.00	0.00	0.00	0.00	0%
8. Special Education		0.00	0.00	0.00	0.00	0%
9. TOTAL, ELEMENTARY, HIGH SCHOOL & COUNTY SUPPLEMENT	0.00	690.00	630.00	625.15	(4.85)	-1%
10. ADA for Necessary Small Schools also included in lines 1-6.					0.00	0%
11. Regional Occupational Centers/Programs (ROC/P)					0.00	0%
CLASSES FOR ADULTS						
12. Concurrently Enrolled Secondary Students					0.00	0%
13. Adults Enrolled, State Apportioned					0.00	0%
14. Independent Study - (21 or older and 19 or over and not continuously enrolled)					0.00	0%
15. TOTAL, CLASSES FOR ADULTS	0.00	0.00	0.00	0.00	0.00	0%
16. Adults in Correctional Facilities					0.00	0%
17. ADA TOTALS (Sum of lines 9, 11)	0.00	690.00	630.00	625.15	(4.85)	-1%
SUPPLEMENTAL INSTRUCTIONAL HOURS						
18. Elementary					0.00	0%
19. High School					0.00	0%
20. TOTAL, SUPPLEMENTAL HOURS	0.00	0.00	0.00	0.00	0.00	0%
COMMUNITY DAY SCHOOLS - Additional Funds						
21. ELEMENTARY						
a. 5th and 6th Hours (ADA)					0.00	0%
b. 7th and 8th Pupil Hours (report in hours)					0.00	0%
22. HIGH SCHOOL						
a. 5th and 6th Hours (ADA)					0.00	0%
b. 7th and 8th Pupil Hours (report in hours)					0.00	0%

1. Average Daily Attendance (ADA)

Compare the budgeted ADA to the projected ADA for the current year:

a. Enter Board Approved Operating Budget - Revenue Limit K-12 ADA (Form ADA, column B, sum of lines 1-6)	<u>630.00</u>	ADA
b. Enter Projected Year Totals - Revenue Limit K-12 ADA (Form ADA, column C, sum of lines 1-6)	<u>625.15</u>	ADA
c. Difference between budgeted and projected (Step 1b minus 1a)	<u>(4.85)</u>	ADA
d. Percentage of change from Board Approved Operating Budget	<u>-0.77%</u>	
e. If the percentage of change in step 1d is more than 2%, please explain why the projected ADA increased or decreased from the board approved operating budget.		

Alternative School (Independent Study), therefore susceptible to fluctuations in enrollment/ADA.

2. Status of Employee Salary and Benefits Negotiations

	<u>Certificated</u>	<u>Classified</u>
a. Enter the number of FTEs projected in this interim report.	<u>39.07</u>	<u>7</u>
b. Enter the number of FTEs from the original adopted report.	<u>41.23</u>	<u>7</u>
c. Are salary and benefit negotiations settled for the current fiscal year?	<u>N/A</u>	<u>N/A</u>

*** PLEASE NOTE *** If salary and benefit negotiations are not finalized, upon settlement the charter school must determine the cost of the settlement including salaries, benefits, and any other agreements that change costs, and provide the county office of education with an analysis of the cost of the settlement and its impact on the operating budget.

d. If settled, indicate the following:

1. Total cost of the salary settlement.	<u>N/A</u>	<u>N/A</u>
2. Amount of salary settlement included in the budget.	<u>N/A</u>	<u>N/A</u>
3. Period of agreement.	<u>N/A</u>	<u>N/A</u>
4. Is salary increase on-going or a one-time bonus?	<u>N/A</u>	<u>N/A</u>

e. If negotiations have not been settled:

1. Are any proposed or previously negotiated salary or benefit increases budgeted in expenditures objects 1000/2000 and 3000? (Yes/No/NA)	<u>N/A</u>	<u>N/A</u>
2. If yes, how much for each of the following:		
a. Salaries	<u>N/A</u>	<u>N/A</u>
b. Health and Welfare Benefits	<u>N/A</u>	<u>N/A</u>
3. What would an overall 1% increase for salaries and statutory benefits (i.e. STRS/PERS, FICA, UI, Workers' Comp) be estimated to cost in total dollars.	<u>N/A</u>	<u>N/A</u>

3. Multiyear Commitments (Include BOTH General Fund and OTHER FUNDS)

a. Have any new commitments occurred since budget adoption? (Yes/No) No

List all significant multiyear commitments that have occurred since budget adoption for the current and subsequent two fiscal years. If the source of the payments is not the same for each year, explain in the comments section. (EXCLUDE SALARY AND BENEFIT SETTLEMENTS, NON-CAPITAL OPERATING LEASES, AND MAINTENANCE AGREEMENTS.)

Type of Commitment	# of Years	Balance July 1, 2012	2012/2013 Payments (P & I)	2013/2014 Payment (P & I)	2014/2015 Payment (P & I)	Fund/Object Code/Resource
State School Building Loans						
Other Postemployment Benefits						
Compensated Absences						
Certificates of Participation						
Other Outstanding Loan Balances						
Capital Leases						
Other Commitments:						

Comments:

4. Status of Other Funds

a. Are any other fund balances projected to be negative for the current fiscal year? (Yes/No) No

b. Please explain below, or provide separate attachments, explaining how each fund with projected negative balances will be resolved.

5. Changes in Contributions

Compare the budgeted Contributions to the projected year totals:

Board Approved Operating Budget - Contributions (Form GF Unrestricted, Column B, Line D3)	<u>(161,303.00)</u>
Projected Year Totals - Contributions (Form GF Unrestricted, Column D, Line D3)	<u>(155,879.00)</u>
Percentage of change from Board Approved Operating Budget	<u>3.36%</u>

Provide an explanation if the percentage of change in the contributions reflects an increase or decrease greater than 5%.

N/A

6. Contingent Liabilities

Identify any known or contingent liabilities from financial or program audits, state compliance reviews, litigation, etc., that have occurred since budget adoption that may impact the budget.

N/A

7. Status of Capital Projects

Identify all capital projects that may impact the budget year general fund operational budget. For each capital project, please provide a description of the capital project, estimated completion date, original project budget, original source of funding, and any estimated cost overruns identifying the source of funding that will cover the cost overruns:

N/A

8. Retiree Health and Welfare Benefits Liability

a. Are health and welfare benefits for retired employees funded on a pay-as-you-go method or using an actuarial cost method? N/A

b. If accounted for on a pay-as-you-go basis, please disclose the following:

Fiscal Year	Budget Year 2012/2013	2013/2014	2014/2015
No. of Retirees Receiving Benefits	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>
Total Annual Cost	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>
Annual Charter School Contribution	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>
Annual Retiree Contribution	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>

c. If your plan provides Health and Welfare benefits for retirees over the age of 65:

1. What is the unfunded liability for providing this benefit?

N/A

2. Enter the date of the actuarial report used as a basis for determining the unfunded liability.

N/A

**University High School
Charter School Financial Reporting
Budget/Interim
Fiscal Year 2013/2014**

Charter Name: University High School

Chartering Authority: Fresno Unified

Reporting Period		
Preliminary Budget	<input checked="" type="radio"/>	July 1
First Interim	<input type="radio"/>	October 31 (Due December 15)
Second Interim	<input type="radio"/>	January 31 (Due March 15)
Third Interim	<input type="radio"/>	April 30 - If requested (Due June 1)

Fiscal Year: 2013/2014

Subsequent Year 1: 2014/2015

Subsequent Year 2: 2015/2016

CHIEF ADMINISTRATIVE OFFICER'S CERTIFICATION:

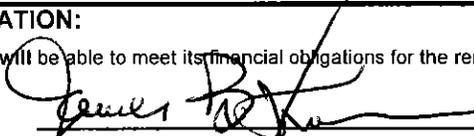
I certify that based upon current projections this charter school will be able to meet its financial obligations for the remainder of *this fiscal year and the next two subsequent years.*

James Bushman

Print Name

Head of School

Title



Signature

4.26.13

Date

PREPARER'S INFORMATION:

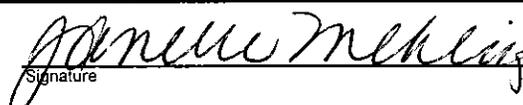
Janelle Mehling

Business Manager

Title

559-278-8263

Telephone Number



Signature

4/24/2013

Date

jnehling@sierrausd.org

E-Mail Address

AUTHORIZING ENTITY CERTIFICATION:

559/457-6225

Telephone Number

Ruth F. Quinto, Deputy Superintendent/CFO

Title

Ruthie.Quinto@fresnounified.org

E-Mail Address

Submit completed report to:
Fresno County Office of Education
External Finance Department
1111 Van Ness Ave.
Fresno, CA 93721

2013/2014 Preliminary Budget
GENERAL FUND
SUMMARY
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Description	Object Codes	Summary - Unrestricted/Restricted					
		Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
A. REVENUES							
1) Revenue Limit Sources	8010-8099	2,933,644.00	2,933,644.00	0.00	2,933,644.00	0.00	0.00%
2) Federal Revenues	8100-8299	4,000.00	4,000.00	0.00	4,000.00	0.00	0.00%
3) Other State Revenues	8300-8599	274,093.00	274,093.00	0.00	274,093.00	0.00	0.00%
4) Other Local Revenues	8600-8799	429,718.00	429,718.00	0.00	429,718.00	0.00	0.00%
5) TOTAL REVENUES		3,641,455.00	3,641,455.00	0.00	3,641,455.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	1,785,375.00	1,785,375.00	0.00	1,785,375.00	0.00	0.00%
2) Classified Salaries	2000-2999	252,039.00	252,039.00	0.00	252,039.00	0.00	0.00%
3) Employee Benefits	3000-3999	629,292.00	629,292.00	0.00	629,292.00	0.00	0.00%
4) Books and Supplies	4000-4999	198,903.00	198,903.00	0.00	198,903.00	0.00	0.00%
5) Services, Other Operating Expenses	5000-5999	185,072.00	185,072.00	0.00	185,072.00	0.00	0.00%
6) Capital Outlay	6000-6599	0.00	0.00	0.00	0.00	0.00	0.00%
7) Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299 7400-7499	715,484.00	715,484.00	0.00	715,484.00	0.00	0.00%
8) Direct Support/Indirect Costs	7300-7399	0.00	0.00	0.00	0.00	0.00	0.00%
9) TOTAL EXPENDITURES		3,766,165.00	3,766,165.00	0.00	3,766,165.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)		(124,710.00)	(124,710.00)	0.00	(124,710.00)		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00	0.00%
b) Transfers Out	7610-7629	0.00	0.00	0.00	0.00	0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00%
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00%
3) Contributions	8980-8999	0.00	0.00	0.00	0.00	0.00	0.00%
4) TOTAL OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		(124,710.00)	(124,710.00)	0.00	(124,710.00)		
F. FUND BALANCE							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	2,039,637.00	2,039,637.00		2,039,637.00	0.00	0.00%
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0.00%
c) As of July 1 - Audited (F1a + F1b)		2,039,637.00	2,039,637.00		2,039,637.00		
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.00%
e) Net Beginning Balance (F1c + F1d)		2,039,637.00	2,039,637.00		2,039,637.00		
2) Ending Balance, June 30 (E + F1e)		1,914,927.00	1,914,927.00		1,914,927.00		

2013/2014 Preliminary Budget
GENERAL FUND
SUMMARY
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Description	Object Codes	Unrestricted - Resources 0000-1999					
		Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
A. REVENUES							
1) Revenue Limit Sources	8010-8099	2,933,644.00	2,933,644.00	0.00	2,933,644.00	0.00	0.00%
2) Federal Revenues	8100-8299	4,000.00	4,000.00	0.00	4,000.00	0.00	0.00%
3) Other State Revenues	8300-8599	274,093.00	274,093.00	0.00	274,093.00	0.00	0.00%
4) Other Local Revenues	8600-8799	429,718.00	429,718.00	0.00	429,718.00	0.00	0.00%
5) TOTAL REVENUES		3,641,455.00	3,641,455.00	0.00	3,641,455.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	1,785,375.00	1,785,375.00	0.00	1,785,375.00	0.00	0.00%
2) Classified Salaries	2000-2999	252,039.00	252,039.00	0.00	252,039.00	0.00	0.00%
3) Employee Benefits	3000-3999	629,292.00	629,292.00	0.00	629,292.00	0.00	0.00%
4) Books and Supplies	4000-4999	198,903.00	198,903.00	0.00	198,903.00	0.00	0.00%
5) Services, Other Operating Expenses	5000-5999	185,072.00	185,072.00	0.00	185,072.00	0.00	0.00%
6) Capital Outlay	6000-6599				0.00	0.00	0.00%
7) Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299 7400-7499	715,484.00	715,484.00	0.00	715,484.00	0.00	0.00%
8) Direct Support/Indirect Costs	7300-7399					0.00	0.00%
9) TOTAL EXPENDITURES		3,766,165.00	3,766,165.00	0.00	3,766,165.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)		(124,710.00)	(124,710.00)	0.00	(124,710.00)		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	8910-8929					0.00	0.00%
b) Transfers Out	7610-7629					0.00	0.00%
2) Other Sources/Uses							
a) Sources	8530-8979					0.00	0.00%
b) Uses	7630-7699					0.00	0.00%
3) Contributions	8980-8999					0.00	0.00%
4) TOTAL OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		(124,710.00)	(124,710.00)	0.00	(124,710.00)		
F. FUND BALANCE							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	2,039,637.00	2,039,637.00		2,039,637.00	0.00	0.00%
b) Audit Adjustments	9793					0.00	0.00%
c) As of July 1 - Audited (F1a + F1b)		2,039,637.00	2,039,637.00		2,039,637.00		
d) Other Restatements	9795					0.00	0.00%
e) Net Beginning Balance (F1c + F1d)		2,039,637.00	2,039,637.00		2,039,637.00		
2) Ending Balance, June 30 (E + F1e)		1,914,927.00	1,914,927.00		1,914,927.00		

2013/2014 Preliminary Budget
GENERAL FUND
SUMMARY
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Description	Object Codes	Restricted - Resources 2000-9999					
		Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
A. REVENUES							
1) Revenue Limit Sources	8010-8099					0.00	0.00%
2) Federal Revenues	8100-8299					0.00	0.00%
3) Other State Revenues	8300-8599					0.00	0.00%
4) Other Local Revenues	8600-8799					0.00	0.00%
5) TOTAL REVENUES		0.00	0.00	0.00	0.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999					0.00	0.00%
2) Classified Salaries	2000-2999					0.00	0.00%
3) Employee Benefits	3000-3999					0.00	0.00%
4) Books and Supplies	4000-4999					0.00	0.00%
5) Services, Other Operating Expenses	5000-5999					0.00	0.00%
6) Capital Outlay	6000-6599					0.00	0.00%
7) Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299 7400-7499					0.00	0.00%
8) Direct Support/Indirect Costs	7300-7399					0.00	0.00%
9) TOTAL EXPENDITURES		0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)		0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	8910-8929					0.00	0.00%
b) Transfers Out	7610-7629					0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979					0.00	0.00%
b) Uses	7630-7699					0.00	0.00%
3) Contributions	8980-8999					0.00	0.00%
4) TOTAL OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		0.00	0.00	0.00	0.00		
F. FUND BALANCE							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791					0.00	0.00%
b) Audit Adjustments	9793					0.00	0.00%
c) As of July 1 - Audited (F1c + F1b)		0.00	0.00		0.00		
d) Other Restatements	9795					0.00	0.00%
e) Net Beginning Balance (F1c + F1d)		0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)		0.00	0.00		0.00		

Description	ESTIMATED P-2 REPORT ADA (If declining enrollment)	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (C)	DIFFERENCE (Col. C - B) (D)	PERCENTAGE DIFFERENCE (Col. D / B) (E)
ELEMENTARY						
1. General Education	471.86	471.86	471.86	471.86	0.00	0%
2. Special Education					0.00	0%
3. Independent Study					0.00	0%
HIGH SCHOOL						
4. General Education					0.00	0%
5. Special Education					0.00	0%
6. Independent Study					0.00	0%
COUNTY SUPPLEMENT						
7. County Community Schools					0.00	0%
8. Special Education					0.00	0%
9. TOTAL, ELEMENTARY, HIGH SCHOOL & COUNTY SUPPLEMENT	471.86	471.86	471.86	471.86	0.00	0%
10. ADA for Necessary Small Schools also included in lines 1-6.					0.00	0%
11. Regional Occupational Centers/Programs (ROC/P)					0.00	0%
CLASSES FOR ADULTS						
12. Concurrently Enrolled Secondary Students					0.00	0%
13. Adults Enrolled, State Apportioned					0.00	0%
14. Independent Study - (21 or older and 19 or over and not continuously enrolled)					0.00	0%
15. TOTAL, CLASSES FOR ADULTS	0.00	0.00	0.00	0.00	0.00	0%
16. Adults in Correctional Facilities					0.00	0%
17. ADA TOTALS (Sum of lines 9, 11)	471.86	471.86	471.86	471.86	0.00	0%
SUPPLEMENTAL INSTRUCTIONAL HOURS						
18. Elementary					0.00	0%
19. High School					0.00	0%
20. TOTAL, SUPPLEMENTAL HOURS	0.00	0.00	0.00	0.00	0.00	0%
COMMUNITY DAY SCHOOLS - Additional Funds						
21. ELEMENTARY						
a. 5th and 6th Hours (ADA)					0.00	0%
b. 7th and 8th Pupil Hours (report in hours)					0.00	0%
22. HIGH SCHOOL						
a. 5th and 6th Hours (ADA)					0.00	0%
b. 7th and 8th Pupil Hours (report in hours)					0.00	0%

	Object	July	August	September	October	November	December
ACTUALS THRU MONTH OF (Enter Month Name):							
A. BEGINNING CASH	9110	1,807,765.62	1,739,025.39	1,621,369.92	1,811,604.35	1,742,938.92	1,664,948.77
B. RECEIPTS							
Revenue Limit							
Property Tax	8020-8079						
State Aid	8010-8019			328,128.00	169,160.00	177,132.00	342,126.00
Other	8080-8099			49,432.43			26,724.38
Federal Revenues	8100-8299			400.00	400.00	400.00	400.00
Other State Revenues	8300-8599			17,033.00	31,510.00	17,580.00	33,404.00
Other Local Revenues	8600-8799	15,000.00		100,000.00	5,500.00		90,000.00
Interfund Transfers In	8910-8929						
All Other Financing Sources	8931-8979						
Other Receipts/Non-Revenue							
TOTAL RECEIPTS		15,000.00	0.00	494,993.43	206,570.00	195,112.00	492,654.38
C. DISBURSEMENTS							
Certificated Salaries	1000-1999	18,352.22	18,352.22	174,494.12	174,494.12	174,494.12	174,494.12
Classified Salaries	2000-2999	18,209.35	14,112.25	21,944.50	21,944.50	21,944.50	21,944.50
Employee Benefits	3000-3999	32,503.33	33,088.67	54,120.00	56,620.00	56,620.00	56,620.00
Supplies and Services	4000-5999	34,710.31	52,102.33	54,200.38	22,176.81	20,043.53	16,886.85
Capital Outlays	6000-6599						
Other Outgo	7000-7499						
Interfund Transfers Out	7600-7629						4,000.00
All Other Financing Uses	7630-7699						
Other Disbursements/non Expenditures							
TOTAL DISBURSEMENTS		103,775.21	117,655.47	304,759.00	275,235.43	273,102.15	273,945.47
D. PRIOR YEAR TRANSACTIONS							
Accounts Receivable		292,509.21					
Accounts Payable		272,474.23					
TOTAL PRIOR YEAR TRANSACTIONS		20,034.98	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)		(68,740.23)	(117,655.47)	190,234.43	(68,665.43)	(77,990.15)	218,708.91
F. ENDING CASH (A + E)		1,739,025.39	1,621,369.92	1,811,604.35	1,742,938.92	1,664,948.77	1,883,657.68
G. ENDING CASH, PLUS ACCRUALS							

	Object	January	February	March	April	May	June	Accruals	Total
ACTUALS THRU MONTH OF (Enter Month Name):									
A. BEGINNING CASH	9110	1,883,657.68	1,613,537.62	1,165,647.57	1,103,987.52	1,198,215.47	1,065,064.42		
B. RECEIPTS									
Revenue Limit									0.00
Property Tax	8020-8079								
State Aid	8010-8019	328,128.00	129,130.00	74,261.00	296,950.00	74,261.00	150,996.00	580,742.00	2,651,014.00
Other	8080-8099	39,224.74	33,449.69	33,449.69	33,449.69	33,449.69		33,449.69	282,630.00
Federal Revenues	8100-8299	400.00	400.00	400.00	400.00	400.00	400.00		4,000.00
Other State Revenues	8300-8599	34,446.00	14,115.00	8,701.00	16,900.00	12,210.00	40,166.00	48,028.00	274,093.00
Other Local Revenues	8600-8799	2,500.00		100,000.00	25,000.00	25,000.00	50,000.00	16,718.00	429,718.00
Interfund Transfers In	8910-8929								0.00
All Other Financing Sources	8931-8979								0.00
Other Receipts/Non-Revenue									0.00
TOTAL RECEIPTS		404,698.74	177,094.69	216,811.69	372,699.69	145,320.69	241,562.00	678,937.69	3,641,455.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	174,494.12	174,494.12	174,494.12	174,494.12	174,494.12	178,223.48		1,785,375.00
Classified Salaries	2000-2999	21,944.50	21,944.50	21,944.50	21,944.50	21,944.50	22,216.90		252,039.00
Employee Benefits	3000-3999	56,620.00	56,620.00	56,620.00	56,620.00	56,620.00	56,620.00		629,292.00
Supplies and Services	4000-5999	56,789.18	25,413.12	25,413.12	25,413.12	25,413.12	25,413.13		383,975.00
Capital Outlays	6000-6599								0.00
Other Outgo	7000-7499								0.00
Interfund Transfers Out	7600-7629	364,971.00	346,513.00						715,484.00
All Other Financing Uses	7630-7699								0.00
Other Disbursements/non Expenditures									0.00
TOTAL DISBURSEMENTS		674,818.80	624,964.74	278,471.74	278,471.74	278,471.74	282,473.51	0.00	3,766,165.00
D. PRIOR YEAR TRANSACTIONS									
Accounts Receivable									292,509.21
Accounts Payable									272,474.23
TOTAL PRIOR YEAR TRANSACTIONS		0.00	20,034.98						
E. NET INCREASE/DECREASE (B - C + D)		(270,120.06)	(447,890.05)	(61,660.05)	94,227.95	(133,151.05)	(40,911.51)	678,937.69	(104,675.02)
F. ENDING CASH (A + E)		1,613,537.62	1,165,647.57	1,103,987.52	1,198,215.47	1,065,064.42	1,024,152.91		
G. ENDING CASH, PLUS ACCRUALS									1,703,090.60

1. Average Daily Attendance (ADA)

Compare the budgeted ADA to the projected ADA for the current year:

a. Enter Board Approved Operating Budget - Revenue Limit K-12 ADA (Form ADA, column B, sum of lines 1-6)	<u>471.86</u>	ADA
b. Enter Projected Year Totals - Revenue Limit K-12 ADA (Form ADA, column C, sum of lines 1-6)	<u>471.86</u>	ADA
c. Difference between budgeted and projected (Step 1b minus 1a)	<u>0.00</u>	ADA
d. Percentage of change from Board Approved Operating Budget	<u>0.00%</u>	
e. If the percentage of change in step 1d is more than 2%, please explain why the projected ADA increased or decreased from the board approved operating budget.		

2. Status of Employee Salary and Benefits Negotiations

	<u>Certificated</u>	<u>Classified</u>
a. Enter the number of FTEs projected in this interim report.	<u>24.84</u>	<u>4.25</u>
b. Enter the number of FTEs from the original adopted report.	<u>24.84</u>	<u>4.25</u>
c. Are salary and benefit negotiations settled for the current fiscal year?	<u>No</u>	<u>No</u>

*** PLEASE NOTE *** If salary and benefit negotiations are not finalized, upon settlement the charter school must determine the cost of the settlement including salaries, benefits, and any other agreements that change costs, and provide the county office of education with an analysis of the cost of the settlement and its impact on the operating budget.

d. If settled, indicate the following:

1. Total cost of the salary settlement.	<u> </u>	<u> </u>
2. Amount of salary settlement included in the budget.	<u> </u>	<u> </u>
3. Period of agreement.	<u> </u>	<u> </u>
4. Is salary increase on-going or a one-time bonus?	<u> </u>	<u> </u>

e. If negotiations have not been settled:

1. Are any proposed or previously negotiated salary or benefit increases budgeted in expenditures objects 1000/2000 and 3000? (Yes/No/NA)	<u>No</u>	<u>No</u>
2. If yes, how much for each of the following:		
a. Salaries	<u> </u>	<u> </u>
b. Health and Welfare Benefits	<u> </u>	<u> </u>
3. What would an overall 1% increase for salaries and statutory benefits (i.e. STRS/PERS, FICA, UI, Workers' Comp) be estimated to cost in total dollars.	<u>18902.23</u>	<u>2550.48</u>

3. Multiyear Commitments (Include BOTH General Fund and OTHER FUNDS)

a. Have any new commitments occurred since budget adoption? (Yes/No) Yes

List all significant multiyear commitments that have occurred since budget adoption for the current and subsequent two fiscal years. If the source of the payments is not the same for each year, explain in the comments section. (EXCLUDE SALARY AND BENEFIT SETTLEMENTS, NON-CAPITAL OPERATING LEASES, AND MAINTENANCE AGREEMENTS.)

Type of Commitment	# of Years	Balance July 1, 2013	2013/2014 Payments (P & I)	2014/2015 Payment (P & I)	2015/2016 Payment (P & I)	Fund/Object Code/Resource
State School Building Loans	30	9,361,898	354,835	354,835	354,835	0100-721900
Other Postemployment Benefits						
Compensated Absences						
Certificates of Participation						
Other Outstanding Loan Balances						
Capital Leases						
Other Commitments:						

Comments:

4. Status of Other Funds

a. Are any other fund balances projected to be negative for the current fiscal year? (Yes/No) No

b. Please explain below, or provide separate attachments, explaining how each fund with projected negative balances will be resolved.

**2013-2014
CHARTER SCHOOLS
Multi-Year Projections Report
(Prior Year Unaudited Actuals, Current Year and Next Two Subsequent Years)**

CHARTER NAME: University High School
AUTHORIZING ENTITY: (if applicable) Fresno Unified School District

UNRESTRICTED (Resources 0000-1999)		12/13 Projected	13/14 Budget Year	14/15 1st Subsequent Year	15/16 2nd Subsequent Year
REVENUES AND OTHER FINANCING SOURCES					
Revenue Limit Sources	8010-8099	2,893,330.00	2,933,644.00	3,001,118.00	3,079,147.00
Federal Revenues	8100-8299	4,000.00	4,000.00	4,000.00	4,000.00
Other State Revenues	8300-8599	271,409.00	274,093.00	278,577.00	283,762.00
Other Local Revenues	8600-8799	425,000.00	429,718.00	429,718.00	429,718.00
Other Financing Sources	8910-8999	0.00	0.00	0.00	0.00
Total, Revenues		3,593,739.00	3,641,455.00	3,713,413.00	3,796,627.00
EXPENDITURES AND OTHER FINANCING USES					
Certificated Salaries	1000-1999	1,759,857.00	1,785,375.00	1,811,263.00	1,837,526.00
Classified Salaries	2000-2999	250,188.00	252,039.00	253,904.00	255,783.00
Employees Benefits	3000-3999	609,616.00	629,292.00	649,671.00	671,058.00
Books and Supplies	4000-4999	198,903.00	198,903.00	198,903.00	198,903.00
Services, Other Operating Expenses	5000-5999	183,434.00	185,072.00	185,072.00	185,072.00
Capital Outlay	6000-6999	0.00	0.00	0.00	0.00
Other Outgo (excl. Direct Support/Indirect Costs)	7100-7299,7400-7499	715,484.00	715,484.00	715,484.00	715,484.00
Direct Support/Indirect Costs	7300-7399	0.00	0.00	0.00	0.00
Other Financing Uses	7610-7699	0.00	0.00	0.00	0.00
Total, Expenditures		3,717,482.00	3,766,165.00	3,814,297.00	3,863,826.00
Net Increases/(Decreases) in Fund Balance		(123,743.00)	(124,710.00)	(100,884.00)	(67,199.00)
FUND BALANCE					
Net Beginning Fund Balance	9791	2,163,380.31	2,039,637.31	1,914,927.31	1,814,043.31
Audit Adjustments	9793		0.00	0.00	0.00
Restatements	9795		0.00	0.00	0.00
TOTAL, Ending Fund Balance	9790	2,039,637.31	1,914,927.31	1,814,043.31	1,746,844.31

CHARTER BUDGET ASSUMPTIONS:

Revenue Assumptions:

Expense Assumptions:

**2013-2014
CHARTER SCHOOLS
Multi-Year Projections Report
(Prior Year Unaudited Actuals, Current Year and Next Two Subsequent Years)**

RESTRICTED (Resources 2000-9999)		11/12 Projected	12/13 Budget Year	13/14 1st Subsequent Year	14/15 2nd Subsequent Year
REVENUES AND OTHER FINANCING SOURCES					
Revenue Limit Sources	8010-8099	0.00	0.00	0.00	0.00
Federal Revenues	8100-8299	0.00	0.00	0.00	0.00
Other State Revenues	8300-8599	0.00	0.00	0.00	0.00
Other Local Revenues	8600-8799	4,718.00	0.00	0.00	0.00
Other Financing Sources	8910-8999	0.00	0.00	0.00	0.00
Total, Revenues		4,718.00	0.00	0.00	0.00
EXPENDITURES AND OTHER FINANCING USES					
Certificated Salaries	1000-1999	0.00	0.00	0.00	0.00
Classified Salaries	2000-2999	0.00	0.00	0.00	0.00
Employees Benefits	3000-3999	0.00	0.00	0.00	0.00
Books and Supplies	4000-4999	0.00	0.00	0.00	0.00
Services, Other Operating Expenses	5000-5999	1,638.00	0.00	0.00	0.00
Capital Outlay	6000-6999	0.00	0.00	0.00	0.00
Other Outgo (excl. Direct Support/Indirect Costs)	7100-7299,7400-7499	0.00	0.00	0.00	0.00
Direct Support/Indirect Costs	7300-7399	0.00	0.00	0.00	0.00
Other Financing Uses	7610-7699	0.00	0.00	0.00	0.00
Total, Expenditures		1,638.00	0.00	0.00	0.00
Net Increases/(Decreases) in Fund Balance		3,080.00	0.00	0.00	0.00
FUND BALANCE					
Net Beginning Fund Balance	9791	(3,080.00)	0.00	0.00	0.00
Audit Adjustments	9793		0.00	0.00	0.00
Restatements	9795		0.00	0.00	0.00
TOTAL, Ending Fund Balance	9790	0.00	0.00	0.00	0.00

CHARTER BUDGET ASSUMPTIONS:

Revenue Assumptions:

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Expense Assumptions:

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**2013-2014
CHARTER SCHOOLS
Multi-Year Projections Report
(Prior Year Unaudited Actuals, Current Year and Next Two Subsequent Years)**

UNRESTRICTED/RESTRICTED		12/13 Projected	13/14 Budget Year	14/15 1st Subsequent Year	15/16 2nd Subsequent Year
REVENUES AND OTHER FINANCING SOURCES					
Revenue Limit Sources	8010-8099	2,893,330.00	2,933,644.00	3,001,118.00	3,079,147.00
Federal Revenues	8100-8299	4,000.00	4,000.00	4,000.00	4,000.00
Other State Revenues	8300-8599	271,409.00	274,093.00	278,577.00	283,762.00
Other Local Revenues	8600-8799	429,718.00	429,718.00	429,718.00	429,718.00
Other Financing Sources	8910-8999	0.00	0.00	0.00	0.00
Total, Revenues		3,598,457.00	3,641,455.00	3,713,413.00	3,796,627.00
EXPENDITURES AND OTHER FINANCING USES					
Certificated Salaries	1000-1999	1,759,857.00	1,785,375.00	1,811,263.00	1,837,526.00
Classified Salaries	2000-2999	250,188.00	252,039.00	253,904.00	255,783.00
Employees Benefits	3000-3999	608,616.00	629,292.00	649,671.00	671,058.00
Books and Supplies	4000-4999	198,903.00	198,903.00	198,903.00	198,903.00
Services, Other Operating Expenses	5000-5999	185,072.00	185,072.00	185,072.00	185,072.00
Capital Outlay	6000-6999	0.00	0.00	0.00	0.00
Other Outgo (excl. Direct Support/Indirect Costs)	7100-7299,7400-7499	715,484.00	715,484.00	715,484.00	715,484.00
Direct Support/Indirect Costs	7300-7399	0.00	0.00	0.00	0.00
Other Financing Uses	7610-7699	0.00	0.00	0.00	0.00
Total, Expenditures		3,719,120.00	3,766,165.00	3,814,297.00	3,863,826.00
Net Increases/(Decreases) in Fund Balance		-120,663.00	-124,710.00	-100,884.00	-67,199.00
FUND BALANCE					
Net Beginning Fund Balance	9791	2,160,300.31	2,039,637.31	1,914,927.31	1,814,043.31
Audit Adjustments	9793		0.00	0.00	0.00
Restatements	9795		0.00	0.00	0.00
TOTAL, Ending Fund Balance	9790	2,039,637.31	1,914,927.31	1,814,043.31	1,746,844.31
COMPONENTS OF ENDING FUND BALANCE:					
Reserve for Revolving Cash	9711	1,000.00	1,000.00	1,000.00	1,000.00
Stores	9712	0.00	0.00	0.00	0.00
Prepaid Expenditures	9713	0.00	0.00	0.00	0.00
Designated for Economic Uncertainties	9770	0.00	0.00	0.00	0.00
Other Designations	9780	0.00	0.00	0.00	0.00
Undesignated Amount	9791	2,038,637.31	1,913,927.31	1,813,043.31	1,745,844.31
Components of Ending Fund Balance (Must Match Ending Fund Balance)		2,039,637.31	1,914,927.31	1,814,043.31	1,746,844.31

**Valley Arts and Science Academy
Charter School Financial Reporting
Budget/Interim
Fiscal Year 2013/2014**

Charter Name: Valley Arts and Science Academy

Chartering Authority: Fresno Unified

Reporting Period		
Preliminary Budget	<input checked="" type="radio"/>	July 1
First Interim	<input type="radio"/>	October 31 (Due December 15)
Second Interim	<input type="radio"/>	January 31 (Due March 15)
Third Interim	<input type="radio"/>	April 30 - If requested (Due June 1)

Fiscal Year: 2013/2014

Subsequent Year 1: 2014/2015

Subsequent Year 2: 2015/2016

CHIEF ADMINISTRATIVE OFFICER'S CERTIFICATION:

I certify that based upon current projections this charter school **will** be able to meet its financial obligations for the remainder of **this fiscal year and the next two subsequent years**.

Sandy Fuerte

Print Name

Executive Director

Title

Signature

Date

5/13/2013

PREPARER'S INFORMATION:

Yoon Chang

Business Manager

Title

510-663-3500 x348

Telephone Number

Signature

Date

yoon@edtec.com

E-Mail Address

AUTHORIZING ENTITY CERTIFICATION:

Signature

559/457-6225

Telephone Number

Ruth F. Quinto, Deputy Superintendent/CEO

Title

Ruthie.Quinto@fresnounified.org

E-Mail Address

Submit completed report to:
Fresno County Office of Education
External Finance Department
1111 Van Ness Ave.
Fresno, CA 93721

2013/2014 Preliminary Budget
GENERAL FUND
SUMMARY
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Description	Object Codes	Summary - Unrestricted/Restricted					
		Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
A. REVENUES							
1) Revenue Limit Sources	8010-8099	1,453,403.88	0.00	0.00	0.00	0.00	0.00%
2) Federal Revenues	8100-8299	227,610.35	0.00	0.00	0.00	0.00	0.00%
3) Other State Revenues	8300-8599	644,010.53	0.00	0.00	0.00	0.00	0.00%
4) Other Local Revenues	8600-8799	61,892.49	0.00	0.00	0.00	0.00	0.00%
5) TOTAL REVENUES		2,386,717.25	0.00	0.00	0.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	794,775.06	0.00	0.00	0.00	0.00	0.00%
2) Classified Salaries	2000-2999	196,935.86	0.00	0.00	0.00	0.00	0.00%
3) Employee Benefits	3000-3999	364,977.39	0.00	0.00	0.00	0.00	0.00%
4) Books and Supplies	4000-4999	231,238.98	0.00	0.00	0.00	0.00	0.00%
5) Services, Other Operating Expenses	5000-5999	642,666.26	0.00	0.00	0.00	0.00	0.00%
6) Capital Outlay	6000-6599	0.00	0.00	0.00	0.00	0.00	0.00%
7) Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.00%
8) Direct Support/Indirect Costs	7300-7399	0.00	0.00	0.00	0.00	0.00	0.00%
9) TOTAL EXPENDITURES		2,230,593.55	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)		156,123.70	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00	0.00%
b) Transfers Out	7610-7629	0.00	0.00	0.00	0.00	0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00%
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00%
3) Contributions	8980-8999	0.00	0.00	0.00	0.00	0.00	0.00%
4) TOTAL OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		156,123.70	0.00	0.00	0.00		
F. FUND BALANCE							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	751,078.55	0.00		0.00	0.00	0.00%
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0.00%
c) As of July 1 - Audited (F1a + F1b)		751,078.55	0.00		0.00		
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.00%
e) Net Beginning Balance (F1c + F1d)		751,078.55	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)		907,202.25	0.00		0.00		

2013/2014 Preliminary Budget
GENERAL FUND
SUMMARY
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Description	Object Codes	Unrestricted - Resources 0000-1999					
		Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
A. REVENUES							
1) Revenue Limit Sources	8010-8099	1,453,403.88				0.00	0.00%
2) Federal Revenues	8100-8299					0.00	0.00%
3) Other State Revenues	8300-8599	635,605.53				0.00	0.00%
4) Other Local Revenues	8600-8799	61,692.49				0.00	0.00%
5) TOTAL REVENUES		2,150,701.90	0.00	0.00	0.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	775,065.21				0.00	0.00%
2) Classified Salaries	2000-2999	174,150.26				0.00	0.00%
3) Employee Benefits	3000-3999	349,337.87				0.00	0.00%
4) Books and Supplies	4000-4999	55,670.59				0.00	0.00%
5) Services, Other Operating Expenses	5000-5999	640,354.26				0.00	0.00%
6) Capital Outlay	6000-6599					0.00	0.00%
7) Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299 7400-7499					0.00	0.00%
8) Direct Support/Indirect Costs	7300-7399					0.00	0.00%
9) TOTAL EXPENDITURES		1,994,578.20	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)		156,123.70	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	8910-8929					0.00	0.00%
b) Transfers Out	7610-7629					0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979					0.00	0.00%
b) Uses	7630-7699					0.00	0.00%
3) Contributions	8980-8999					0.00	0.00%
4) TOTAL OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		156,123.70	0.00	0.00	0.00		
F. FUND BALANCE							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	751,078.55				0.00	0.00%
b) Audit Adjustments	9793					0.00	0.00%
c) As of July 1 - Audited (F1a + F1b)		751,078.55	0.00		0.00		
d) Other Restatements	9795					0.00	0.00%
e) Net Beginning Balance (F1c + F1d)		751,078.55	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)		907,202.25	0.00		0.00		

2013/2014 Preliminary Budget
GENERAL FUND
SUMMARY
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Description	Object Codes	Restricted - Resources 2000-9999					
		Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
A. REVENUES							
1) Revenue Limit Sources	8010-8099					0.00	0.00%
2) Federal Revenues	8100-8299	227,610.35				0.00	0.00%
3) Other State Revenues	8300-8599	8,405.00				0.00	0.00%
4) Other Local Revenues	8600-8799					0.00	0.00%
5) TOTAL REVENUES		236,015.35	0.00	0.00	0.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	19,709.65				0.00	0.00%
2) Classified Salaries	2000-2999	22,785.60				0.00	0.00%
3) Employee Benefits	3000-3999	15,639.52				0.00	0.00%
4) Books and Supplies	4000-4999	175,568.39				0.00	0.00%
5) Services, Other Operating Expenses	5000-5999	2,312.00				0.00	0.00%
6) Capital Outlay	6000-6599					0.00	0.00%
7) Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299 7400-7499					0.00	0.00%
8) Direct Support/Indirect Costs	7300-7399					0.00	0.00%
9) TOTAL EXPENDITURES		236,015.35	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)							
		0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	8910-8929					0.00	0.00%
b) Transfers Out	7610-7629					0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979					0.00	0.00%
b) Uses	7630-7699					0.00	0.00%
3) Contributions	8980-8999					0.00	0.00%
4) TOTAL OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)							
		0.00	0.00	0.00	0.00		
F. FUND BALANCE							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791					0.00	0.00%
b) Audit Adjustments	9793					0.00	0.00%
c) As of July 1 - Audited (F1a + F1b)		0.00	0.00		0.00		
d) Other Restatements	9795					0.00	0.00%
e) Net Beginning Balance (F1c + F1d)		0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)		0.00	0.00		0.00		

	Object	July	August	September	October	November	December
ACTUALS THRU MONTH OF (Enter Month Name):							
A. BEGINNING CASH	9110	7,000.11	189,218.31	111,489.76	10,667.48	55,084.81	43,623.91
B. RECEIPTS							
Revenue Limit							
Property Tax	8020-8079	0.00	10,210.52	20,421.03	13,614.02	13,614.02	13,614.02
State Aid	8010-8019	0.00	0.00	19,989.52	199,102.82	47,600.73	86,868.40
Other	8080-8099						
Federal Revenues	8100-8299	0.00	0.00	0.00	13,227.24	13,227.24	13,227.24
Other State Revenues	8300-8599	0.00	0.00	6,674.46	30,499.75	111,345.43	54,656.01
Other Local Revenues	8600-8799	0.00	0.00	13,054.25	1,579.25	1,579.25	13,054.25
Interfund Transfers In	8910-8929						
All Other Financing Sources	8931-8979						
Other Receipts/Non-Revenue							
TOTAL RECEIPTS		0.00	10,210.52	60,139.26	258,023.07	187,366.66	181,419.92
C. DISBURSEMENTS							
Certificated Salaries	1000-1999	12,275.62	68,179.77	71,431.97	71,431.97	71,431.97	71,431.97
Classified Salaries	2000-2999	10,694.72	10,694.72	17,554.64	17,554.64	17,554.64	17,554.64
Employee Benefits	3000-3999	48,765.08	28,617.11	30,006.10	33,997.74	30,006.10	30,006.10
Supplies and Services	4000-5999	10,404.58	9,141.37	86,170.50	74,901.07	74,901.07	85,207.17
Capital Outlays	6000-6599						
Other Outgo	7000-7499	4,088.40	3,993.58	3,886.50	3,769.79	3,669.10	3,552.80
Interfund Transfers Out	7600-7629						
All Other Financing Uses	7630-7699						
Other Disbursements/non Expenditures							
TOTAL DISBURSEMENTS		86,228.40	120,626.55	209,049.71	201,655.20	197,562.88	207,752.68
D. PRIOR YEAR TRANSACTIONS							
Accounts Receivable		606,755.77	145,970.73	59,922.00	0.00	10,786.55	9.30
Accounts Payable		338,309.17	113,283.25	11,833.83	11,950.54	12,051.23	12,167.52
TOTAL PRIOR YEAR TRANSACTIONS		268,446.60	32,687.48	48,088.17	(11,950.54)	(1,264.68)	(12,158.22)
E. NET INCREASE/DECREASE (B - C + D)		182,218.20	(77,728.55)	(100,822.28)	44,417.33	(11,460.90)	(38,490.99)
F. ENDING CASH (A + E)		189,218.31	111,489.76	10,667.48	55,084.81	43,623.91	5,132.93
G. ENDING CASH, PLUS ACCRUALS							

	Object	January	February	March	April	May	June	Accruals	Total
ACTUALS THRU MONTH OF (Enter Month Name):									
A. BEGINNING CASH	9110	5,132.93	141,141.40	24,767.85	19,356.90	101,645.14	122,702.55		
B. RECEIPTS									
Revenue Limit									
Property Tax	8020-8079	13,614.02	6,807.01	26,093.54	13,046.77	13,046.77	13,046.77	13,046.77	170,175.26
State Aid	8010-8019	242,869.17	46,974.33	97,247.70	182,572.78	33,172.27	0.00	326,830.90	1,263,228.62
Other	8080-8099								0.00
Federal Revenues	8100-8299	51,362.44	13,227.24	13,227.24	70,420.50	13,227.24	0.00	26,464.00	227,610.35
Other State Revenues	8300-8599	40,189.34	24,652.73	64,886.53	24,673.41	124,817.56	2,248.91	159,366.40	644,010.53
Other Local Revenues	8600-8799	1,579.25	1,579.25	13,054.25	1,579.25	1,579.25	13,054.25		61,692.49
Interfund Transfers In	8910-8929								0.00
All Other Financing Sources	8931-8979								0.00
Other Receipts/Non-Revenue									0.00
TOTAL RECEIPTS		349,614.21	93,240.56	214,509.26	292,292.71	185,843.08	28,349.93	525,708.07	2,386,717.25
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	71,431.97	71,431.97	71,431.97	71,431.97	71,431.97	71,431.97		794,775.06
Classified Salaries	2000-2999	17,554.64	17,554.64	17,554.64	17,554.64	17,554.64	17,554.64		196,935.86
Employee Benefits	3000-3999	33,997.74	30,006.10	30,006.10	31,766.39	27,774.75	10,028.09		364,977.39
Supplies and Services	4000-5999	74,901.07	74,901.07	85,207.17	73,531.14	32,303.99	42,610.09	107,770.75	831,951.03
Capital Outlays	6000-6599								0.00
Other Outgo	7000-7499	3,448.82	3,338.10	3,212.99	3,112.36	2,997.10	2,884.68		41,954.21
Interfund Transfers Out	7600-7629								0.00
All Other Financing Uses	7630-7699								0.00
Other Disbursements/non Expenditures									0.00
TOTAL DISBURSEMENTS		201,334.23	197,231.88	207,412.87	197,396.49	152,062.44	144,509.46	107,770.75	2,230,593.55
D. PRIOR YEAR TRANSACTIONS									
Accounts Receivable		0.00	0.00	0.00	0.00	0.00	22,236.00		845,680.34
Accounts Payable		12,271.51	12,382.23	12,507.34	12,607.97	12,723.23	14,389.57		576,477.39
TOTAL PRIOR YEAR TRANSACTIONS		(12,271.51)	(12,382.23)	(12,507.34)	(12,607.97)	(12,723.23)	7,846.43	0.00	269,202.95
E. NET INCREASE/DECREASE (B - C + D)		136,008.47	(116,373.55)	(5,410.95)	82,288.24	21,057.41	(108,313.10)	417,937.32	425,326.65
F. ENDING CASH (A + E)		141,141.40	24,767.85	19,356.90	101,645.14	122,702.55	14,389.45		
G. ENDING CASH, PLUS ACCRUALS									432,326.77

Valley Arts and Sciences Academy Budget Narrative:

Enrollment Changes:

- The school taking a conservative approach and keeping the enrollment at 298.

Major Revenue Changes/Assumptions:

- Used ADA assumption of 280.15
- Funding rates are based on the latest Student Services of California projections
- Kept Title I and II apportionments at 11-12FY level
- LCFF changes are not incorporated in to the budget

Major Expense Changes/Assumptions:

- COLA increase of 1% is included in the budget
- Full time assistant director is included in the budget
- Spending in discretionary categories will be consistent with the current year.

Valley Arts and Science Academy

Multiyear Budget Summary

As of most recent monthly close

	2013/14	2014/15	2015/16
	Preliminary Budget	Preliminary Budget	Preliminary Budget
SUMMARY			
Revenue			
General Block Grant	1,453,404	1,486,843	1,524,024
Federal Revenue	227,610	227,610	227,610
Other State Revenues	644,011	655,198	667,014
Local Revenues	15,792	16,108	16,431
Fundraising and Grants	45,900	46,818	47,754
Total Revenue	2,386,717	2,432,578	2,482,833
Expenses			
Compensation and Benefits	1,356,688	1,389,419	1,424,394
Books and Supplies	231,239	232,983	234,761
Services and Other Operating Expenditures	642,666	654,261	666,243
Capital Outlay	-	-	-
Total Expenses	2,230,594	2,276,662	2,325,399
Operating Income (excluding Depreciation)	156,124	155,916	157,434
<i>Operating Income (including Depreciation)</i>	156,124	155,916	157,434
Fund Balance			
Beginning Balance (Unaudited)	751,079	907,202	1,063,118
Operating Income (including Depreciation)	156,124	155,916	157,434
Ending Fund Balance (including Depreciation)	907,202	1,063,118	1,220,552
Detail			
Enrollment Summary			
K-3	192	192	192
4-6	106	106	106
7-8	-	-	-
9-12	-	-	-
Total Enrolled	298	298	298
ADA %			
K-3	94%	94%	94%
4-6	93%	93%	93%
7-8	94%	94%	94%

9-12	94%	94%	94%
Average	94%	94%	94%

ADA

K-3	181.1	181.1	181.1
4-6	99.1	99.1	99.1
7-8	0.0	0.0	0.0
9-12	0.0	0.0	0.0
Total ADA	280.2	280.2	280.2

General Block Grant

8015 Charter Schools General Purpose Entitlement - State Aid	1,283,229	1,316,668	1,353,848
8019 State Aid - Prior Years	-	-	-
8096 Charter Schools in Lieu of Prop. Taxes (was 8780)	170,175	170,175	170,175
	1,453,404	1,486,843	1,524,024

8100 Federal Revenue

8220 Child Nutrition Programs	132,272	132,272	132,272
8290 No Child Left Behind	-	-	-
8291 Title I	93,026	93,026	93,026
8292 Title II	2,312	2,312	2,312
8297 PY Federal - Not Accrued	-	-	-
SUBTOTAL - Federal Income	227,610	227,610	227,610

8300 Other State Revenues

8311 Other State Apportionments - Current Year	-	-	-
8319 Other State Apportionments - Prior Years	14,573	14,865	15,162
8434 Class Size Reduction, Grades K-3	128,520	128,520	128,520
8520 Child Nutrition - State	10,450	10,450	10,450
8545 School Facilities Apportionments	223,638	228,111	232,673
8550 Mandated Cost Reimbursements	4,018	4,098	4,180
8560 State Lottery Revenue	43,146	44,267	45,388
8590 All Other State Revenue	3,898	3,976	4,055
8591 Supplemental Hourly Revenue	-	-	-
8592 Categorical Block Grant	114,029	116,766	119,731
0 Educationally Disadvantaged Block Grant	-	-	-
0 Educationally Disadvantaged Block Grant	101,738	104,146	106,855
0 ED Minimum Funding	-	-	-
SUBTOTAL - Other State Income	644,011	655,198	667,014

8600 Other Local Revenue

8631 Sales	-	-	-
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8660	Interest	1,365	1,392	1,420
8690	Other Local Revenue	-	-	-
8693	Field Trips	3,229	3,293	3,359
8699	All Other Local Revenue	6,099	6,221	6,345
8999	Uncategorized Revenue	-	-	-
SUBTOTAL - Local Revenues		15,792	16,108	16,431
8800	Donations/Fundraising			
8801	Donations - Parents	5,100	5,202	5,306
8802	Donations - Private	15,300	15,606	15,918
8803	Fundraising	25,500	26,010	26,530
8804	Fundraising - Fund Development	-	-	-
8850	Donations - temporarily restricted	-	-	-
SUBTOTAL - Fundraising and Grants		45,900	46,818	47,754
TOTAL REVENUE		2,386,717	2,432,578	2,482,833
EXPENSES				
Compensation & Benefits				
Certificated Employees Summary				
1100	Teachers Salaries	647,468	653,942	660,482
1200	Certificated Pupil Support Salaries	-	-	-
1300	Certificated Supervisor & Administrator Salaries	147,307	148,781	150,268
1400	Certificated Bonuses & Extra Pay	-	-	-
1900	Certificated Other Salaries	-	-	-
SUBTOTAL - Certificated Employees		794,775	802,723	810,750
Classified Employees Summary				
2100	Classified Instructional Aide Salaries	22,786	23,013	23,244
2200	Classified Support Salaries	10,908	11,017	11,127
2300	Classified Supervisor & Administrator Salaries	87,793	88,671	89,558
2400	Classified Clerical & Office Salaries	-	-	-
2600	Classified Bonuses & Extra Pay	-	-	-
2900	Classified Other Salaries	75,449	76,204	76,966
SUBTOTAL - Classified Employees		196,936	198,905	200,894
3000	Employee Benefits			
3100	STRS	58,486	59,071	59,662
3200	PERS	15,852	16,011	16,171
3300	OASDI-Medicare-Alternative	32,151	32,470	32,792
3400	Health & Welfare Benefits	212,960	234,256	257,682

3500	Unemployment Insurance	15,967	16,126	16,287
3600	Workers Comp Insurance	23,801	24,039	24,279
3900	Other Employee Benefits	5,761	5,819	5,877

SUBTOTAL - Employee Benefits

364,977	387,791	412,750
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Books & Supplies Summary

4100	Approved Textbooks & Core Curricula Materials	2,550	2,601	2,653
4200	Books & Other Reference Materials	1,474	1,503	1,533
4300	Materials & Supplies	81,573	83,205	84,869
4400	Noncapitalized Equipment	-	-	-
4700	Food	145,642	145,673	145,706

SUBTOTAL - Books and Supplies

231,239	232,983	234,761
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Services & Other Operating Expenditures Summary

5100	Subagreements for Services	-	-	-
5200	Travel & Conferences	6,709	6,843	6,980
5300	Dues & Memberships	3,413	3,481	3,551
5400	Insurance	14,613	14,905	15,203
5500	Operations & Housekeeping	43,978	44,858	45,755
5600	Rentals, Leases, & Repairs	178,668	182,241	185,886
5800	Other Services & Operating Expenses	382,215	388,600	395,270
5900	Communications	13,071	13,333	13,599

SUBTOTAL - Services & Other Operating Exp.

642,666	654,261	666,243
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TOTAL EXPENSES

2,230,594	2,276,662	2,325,399
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**Valley Preparatory Academy
Charter School Financial Reporting
Budget/Interim
Fiscal Year 2013/2014**

Charter Name: Valley Preparatory Academy

Chartering Authority: Fresno Unified School District

Reporting Period		
Preliminary Budget	<input checked="" type="radio"/>	July 1
First Interim	<input type="radio"/>	October 31 (Due December 15)
Second Interim	<input type="radio"/>	January 31 (Due March 15)
Third Interim	<input type="radio"/>	April 30 - If requested (Due June 1)

Fiscal Year: 2013/2014

Subsequent Year 1: 2014/2015

Subsequent Year 2: 2015/2016

CHIEF ADMINISTRATIVE OFFICER'S CERTIFICATION:

I certify that based upon current projections this charter school **will** be able to meet its financial obligations for the remainder of **this fiscal year and the next two subsequent years.**

Shelly Melton-Lether

Print Name

Executive Director

Title

Shelly Melton-Lether

Signature

5/4/13

Date

PREPARER'S INFORMATION:

Yoon Chang

Business Manager

Title

510-663-3500 x348

Telephone Number

Signature

Date

yoona@edtec.com

E-Mail Address

AUTHORIZING ENTITY CERTIFICATION:

Signature

559/457-6225

Telephone Number

Ruth F. Quinto, Deputy Superintendent/CEO

Title

Ruthie.Quinto@fresnounified.org

E-Mail Address

Submit completed report to:
Fresno County Office of Education
External Finance Department
1111 Van Ness Ave.
Fresno, CA 93721

2013/2014 Preliminary Budget
GENERAL FUND
SUMMARY
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Description	Object Codes	Summary - Unrestricted/Restricted					
		Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
A. REVENUES							
1) Revenue Limit Sources	8010-8099	1,616,387.00	0.00	0.00	0.00	0.00	0.00%
2) Federal Revenues	8100-8299	170,489.00	0.00	0.00	0.00	0.00	0.00%
3) Other State Revenues	8300-8599	488,878.16	0.00	0.00	0.00	0.00	0.00%
4) Other Local Revenues	8600-8799	73,160.22	0.00	0.00	0.00	0.00	0.00%
5) TOTAL REVENUES		2,348,914.38	0.00	0.00	0.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	618,540.30	0.00	0.00	0.00	0.00	0.00%
2) Classified Salaries	2000-2999	451,902.52	0.00	0.00	0.00	0.00	0.00%
3) Employee Benefits	3000-3999	383,857.57	0.00	0.00	0.00	0.00	0.00%
4) Books and Supplies	4000-4999	200,651.78	0.00	0.00	0.00	0.00	0.00%
5) Services, Other Operating Expenses	5000-5999	639,987.26	0.00	0.00	0.00	0.00	0.00%
6) Capital Outlay	6000-6599	0.00	0.00	0.00	0.00	0.00	0.00%
7) Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.00%
8) Direct Support/Indirect Costs	7300-7399	0.00	0.00	0.00	0.00	0.00	0.00%
9) TOTAL EXPENDITURES		2,294,939.43	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)		53,974.95	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00	0.00%
b) Transfers Out	7610-7629	0.00	0.00	0.00	0.00	0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00%
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00%
3) Contributions	8980-8999	0.00	0.00	0.00	0.00	0.00	0.00%
4) TOTAL OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		53,974.95	0.00	0.00	0.00		
F. FUND BALANCE							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	648,477.68	0.00		0.00	0.00	0.00%
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0.00%
c) As of July 1 - Audited (F1a + F1b)		648,477.68	0.00		0.00		
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.00%
e) Net Beginning Balance (F1c + F1d)		648,477.68	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)		702,452.63	0.00		0.00		

2013/2014 Preliminary Budget
GENERAL FUND
SUMMARY
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Description	Object Codes	Unrestricted - Resources 0000-1999					
		Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
A. REVENUES							
1) Revenue Limit Sources	8010-8099	1,616,387.00				0.00	0.00%
2) Federal Revenues	8100-8299	0.00				0.00	0.00%
3) Other State Revenues	8300-8599	368,678.16				0.00	0.00%
4) Other Local Revenues	8600-8799	73,160.22				0.00	0.00%
5) TOTAL REVENUES		2,058,225.38	0.00	0.00	0.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	618,540.30				0.00	0.00%
2) Classified Salaries	2000-2999	344,046.52				0.00	0.00%
3) Employee Benefits	3000-3999	345,180.73				0.00	0.00%
4) Books and Supplies	4000-4999	72,202.08				0.00	0.00%
5) Services, Other Operating Expenses	5000-5999	624,280.80				0.00	0.00%
6) Capital Outlay	6000-6599					0.00	0.00%
7) Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299 7400-7499					0.00	0.00%
8) Direct Support/Indirect Costs	7300-7399					0.00	0.00%
9) TOTAL EXPENDITURES		2,004,250.43	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)		53,974.95	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	8910-8929					0.00	0.00%
b) Transfers Out	7610-7629					0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979					0.00	0.00%
b) Uses	7630-7699					0.00	0.00%
3) Contributions	8980-8999					0.00	0.00%
4) TOTAL OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		53,974.95	0.00	0.00	0.00		
F. FUND BALANCE							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	648,477.68				0.00	0.00%
b) Audit Adjustments	9793					0.00	0.00%
c) As of July 1 - Audited (F1a + F1b)		648,477.68	0.00		0.00		
d) Other Restatements	9795					0.00	0.00%
e) Net Beginning Balance (F1c + F1d)		648,477.68	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)		702,452.63	0.00		0.00		

2013/2014 Preliminary Budget
GENERAL FUND
SUMMARY
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Description	Object Codes	Restricted - Resources 2000-9999					
		Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
A. REVENUES							
1) Revenue Limit Sources	8010-8099					0.00	0.00%
2) Federal Revenues	8100-8299	170,489.00				0.00	0.00%
3) Other State Revenues	8300-8599	120,200.00				0.00	0.00%
4) Other Local Revenues	8600-8799					0.00	0.00%
5) TOTAL REVENUES		290,689.00	0.00	0.00	0.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999					0.00	0.00%
2) Classified Salaries	2000-2999	107,856.00				0.00	0.00%
3) Employee Benefits	3000-3999	38,676.64				0.00	0.00%
4) Books and Supplies	4000-4999	128,449.70				0.00	0.00%
5) Services, Other Operating Expenses	5000-5999	15,706.46				0.00	0.00%
6) Capital Outlay	6000-6599					0.00	0.00%
7) Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299 7400-7499					0.00	0.00%
8) Direct Support/Indirect Costs	7300-7399					0.00	0.00%
9) TOTAL EXPENDITURES		290,689.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)		0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	8910-8929					0.00	0.00%
b) Transfers Out	7610-7629					0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979					0.00	0.00%
b) Uses	7630-7699					0.00	0.00%
3) Contributions	8980-8999					0.00	0.00%
4) TOTAL OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		0.00	0.00	0.00	0.00		
F. FUND BALANCE							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791					0.00	0.00%
b) Audit Adjustments	9793					0.00	0.00%
c) As of July 1 - Audited (F1a + F1b)		0.00	0.00		0.00		
d) Other Restatements	9795					0.00	0.00%
e) Net Beginning Balance (F1c + F1d)		0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)		0.00	0.00		0.00		

2013/2014 Preliminary Budget
Child Development Fund
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
A. REVENUES							
1) Revenue Limit Sources	8010-8099						
2) Federal Revenues	8100-8299					0.00	0.00%
3) Other State Revenues	8300-8599					0.00	0.00%
4) Other Local Revenues	8600-8799					0.00	0.00%
5) TOTAL REVENUES		0.00	0.00	0.00	0.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999					0.00	0.00%
2) Classified Salaries	2000-2999					0.00	0.00%
3) Employee Benefits	3000-3999					0.00	0.00%
4) Books and Supplies	4000-4999					0.00	0.00%
5) Services, Other Operating Expenses	5000-5999					0.00	0.00%
6) Capital Outlay	6000-6599					0.00	0.00%
7) Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299 7400-7499					0.00	0.00%
8) Direct Support/Indirect Costs	7300-7399					0.00	0.00%
9) TOTAL EXPENDITURES		0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)		0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	8910-8929					0.00	0.00%
b) Transfers Out	7610-7629					0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979					0.00	0.00%
b) Uses	7630-7699					0.00	0.00%
3) Contributions	8980-8999						
4) TOTAL OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		0.00	0.00	0.00	0.00		
F. FUND BALANCE							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791					0.00	0.00%
b) Audit Adjustments	9793					0.00	0.00%
c) As of July 1 - Audited (F1a + F1b)		0.00	0.00		0.00		
d) Other Restatements	9795					0.00	0.00%
e) Net Beginning Balance (F1c + F1d)		0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)		0.00	0.00		0.00		

2013/2014 Preliminary Budget
 Cafeteria Special Reserve Fund
 REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
A. REVENUES							
1) Revenue Limit Sources	8010-8099					0.00	0.00%
2) Federal Revenues	8100-8299					0.00	0.00%
3) Other State Revenues	8300-8599					0.00	0.00%
4) Other Local Revenues	8600-8799					0.00	0.00%
5) TOTAL REVENUES		0.00	0.00	0.00	0.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999					0.00	0.00%
2) Classified Salaries	2000-2999					0.00	0.00%
3) Employee Benefits	3000-3999					0.00	0.00%
4) Books and Supplies	4000-4999					0.00	0.00%
5) Services, Other Operating Expenses	5000-5999					0.00	0.00%
6) Capital Outlay	6000-6599					0.00	0.00%
7) Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299 7400-7499					0.00	0.00%
8) Direct Support/Indirect Costs	7300-7399					0.00	0.00%
9) TOTAL EXPENDITURES		0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)							
		0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	8910-8929					0.00	0.00%
b) Transfers Out	7610-7629					0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979					0.00	0.00%
b) Uses	7630-7699					0.00	0.00%
3) Contributions	8980-8999						
4) TOTAL OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)							
		0.00	0.00	0.00	0.00		
F. FUND BALANCE							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791					0.00	0.00%
b) Audit Adjustments	9793					0.00	0.00%
c) As of July 1 - Audited (F1a + F1b)		0.00	0.00		0.00		
d) Other Restatements	9795					0.00	0.00%
e) Net Beginning Balance (F1c + F1d)		0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)		0.00	0.00		0.00		

2013/2014 Preliminary Budget
Deferred Maintenance Fund
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
A. REVENUES							
1) Revenue Limit Sources	8010-8099						
2) Federal Revenues	8100-8299						
3) Other State Revenues	8300-8599					0.00	0.00%
4) Other Local Revenues	8600-8799					0.00	0.00%
5) TOTAL REVENUES		0.00	0.00	0.00	0.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999						
2) Classified Salaries	2000-2999					0.00	0.00%
3) Employee Benefits	3000-3999					0.00	0.00%
4) Books and Supplies	4000-4999					0.00	0.00%
5) Services, Other Operating Expenses	5000-5999					0.00	0.00%
6) Capital Outlay	6000-6599					0.00	0.00%
7) Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299 7400-7499						
8) Direct Support/Indirect Costs	7300-7399						
9) TOTAL EXPENDITURES		0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)							
		0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	8910-8929					0.00	0.00%
b) Transfers Out	7610-7629					0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979					0.00	0.00%
b) Uses	7630-7699					0.00	0.00%
3) Contributions	8980-8999						
4) TOTAL OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)							
		0.00	0.00	0.00	0.00		
F. FUND BALANCE							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791					0.00	0.00%
b) Audit Adjustments	9793					0.00	0.00%
c) As of July 1 - Audited (F1a + F1b)		0.00	0.00		0.00		
d) Other Restatements	9795					0.00	0.00%
e) Net Beginning Balance (F1c + F1d)		0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)		0.00	0.00		0.00		

2013/2014 Preliminary Budget
Special Reserve Fund for Other Than Capital Outlay Projects
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
A. REVENUES							
1) Revenue Limit Sources	8010-8099						
2) Federal Revenues	8100-8299						
3) Other State Revenues	8300-8599						
4) Other Local Revenues	8600-8799					0.00	0.00%
5) TOTAL REVENUES		0.00	0.00	0.00	0.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999						
2) Classified Salaries	2000-2999						
3) Employee Benefits	3000-3999						
4) Books and Supplies	4000-4999						
5) Services, Other Operating Expenses	5000-5999						
6) Capital Outlay	6000-6599						
7) Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299 7400-7499						
8) Direct Support/Indirect Costs	7300-7399						
9) TOTAL EXPENDITURES		0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)		0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	8910-8929					0.00	0.00%
b) Transfers Out	7610-7629					0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979					0.00	0.00%
b) Uses	7630-7699					0.00	0.00%
3) Contributions	8980-8999						
4) TOTAL OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		0.00	0.00	0.00	0.00		
F. FUND BALANCE							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791					0.00	0.00%
b) Audit Adjustments	9793					0.00	0.00%
c) As of July 1 - Audited (F1a + F1b)		0.00	0.00		0.00		
d) Other Restatements	9795					0.00	0.00%
e) Net Beginning Balance (F1c + F1d)		0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)		0.00	0.00		0.00		

2013/2014 Preliminary Budget
Foundation Special Reserve Fund
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
A. REVENUES							
1) Revenue Limit Sources	8010-8099						
2) Federal Revenues	8100-8299						
3) Other State Revenues	8300-8599						
4) Other Local Revenues	8600-8799					0.00	0.00%
5) TOTAL REVENUES		0.00	0.00	0.00	0.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999					0.00	0.00%
2) Classified Salaries	2000-2999					0.00	0.00%
3) Employee Benefits	3000-3999					0.00	0.00%
4) Books and Supplies	4000-4999					0.00	0.00%
5) Services, Other Operating Expenses	5000-5999					0.00	0.00%
6) Capital Outlay	6000-6599					0.00	0.00%
7) Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299 7400-7499					0.00	0.00%
8) Direct Support/Indirect Costs	7300-7399						
9) TOTAL EXPENDITURES		0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)		0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	8910-8929					0.00	0.00%
b) Transfers Out	7610-7629					0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979					0.00	0.00%
b) Uses	7630-7699					0.00	0.00%
3) Contributions	8980-8999						
4) TOTAL OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		0.00	0.00	0.00	0.00		
F. FUND BALANCE							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791					0.00	0.00%
b) Audit Adjustments	9793					0.00	0.00%
c) As of July 1 - Audited (F1a + F1b)		0.00	0.00		0.00		
d) Other Restatements	9795					0.00	0.00%
e) Net Beginning Balance (F1c + F1d)		0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)		0.00	0.00		0.00		

2013/2014 Preliminary Budget
Capital Facilities Fund
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
A. REVENUES							
1) Revenue Limit Sources	8010-8099						
2) Federal Revenues	8100-8299						
3) Other State Revenues	8300-8599					0.00	0.00%
4) Other Local Revenues	8600-8799					0.00	0.00%
5) TOTAL REVENUES		0.00	0.00	0.00	0.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999					0.00	0.00%
2) Classified Salaries	2000-2999					0.00	0.00%
3) Employee Benefits	3000-3999					0.00	0.00%
4) Books and Supplies	4000-4999					0.00	0.00%
5) Services, Other Operating Expenses	5000-5999					0.00	0.00%
6) Capital Outlay	6000-6599					0.00	0.00%
7) Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299 7400-7499					0.00	0.00%
8) Direct Support/Indirect Costs	7300-7399					0.00	0.00%
9) TOTAL EXPENDITURES		0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)		0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	8910-8929					0.00	0.00%
b) Transfers Out	7610-7629					0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979					0.00	0.00%
b) Uses	7630-7699					0.00	0.00%
3) Contributions	8980-8999						
4) TOTAL OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		0.00	0.00	0.00	0.00		
F. FUND BALANCE							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791					0.00	0.00%
b) Audit Adjustments	9793					0.00	0.00%
c) As of July 1 - Audited (F1a + F1b)		0.00	0.00		0.00		
d) Other Restatements	9795					0.00	0.00%
e) Net Beginning Balance (F1c + F1d)		0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)		0.00	0.00		0.00		

2013/2014 Preliminary Budget
Special Reserve Fund for Capital Outlay Projects
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
A. REVENUES							
1) Revenue Limit Sources	8010-8099						
2) Federal Revenues	8100-8299					0.00	0.00%
3) Other State Revenues	8300-8599					0.00	0.00%
4) Other Local Revenues	8600-8799					0.00	0.00%
5) TOTAL REVENUES		0.00	0.00	0.00	0.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999						
2) Classified Salaries	2000-2999					0.00	0.00%
3) Employee Benefits	3000-3999					0.00	0.00%
4) Books and Supplies	4000-4999					0.00	0.00%
5) Services, Other Operating Expenses	5000-5999					0.00	0.00%
6) Capital Outlay	6000-6599					0.00	0.00%
7) Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299 7400-7499					0.00	0.00%
8) Direct Support/Indirect Costs	7300-7399						
9) TOTAL EXPENDITURES		0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)							
		0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	8910-8929					0.00	0.00%
b) Transfers Out	7610-7629					0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979					0.00	0.00%
b) Uses	7630-7699					0.00	0.00%
3) Contributions	8980-8999						
4) TOTAL OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)							
		0.00	0.00	0.00	0.00		
F. FUND BALANCE							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791					0.00	0.00%
b) Audit Adjustments	9793					0.00	0.00%
c) As of July 1 - Audited (F1a + F1b)		0.00	0.00		0.00		
d) Other Restatements	9795					0.00	0.00%
e) Net Beginning Balance (F1c + F1d)		0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)		0.00	0.00		0.00		

2013/2014 Preliminary Budget
 Foundation Permanent Fund
 REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
A. REVENUES							
1) Revenue Limit Sources	8010-8099						
2) Federal Revenues	8100-8299						
3) Other State Revenues	8300-8599						
4) Other Local Revenues	8600-8799					0.00	0.00%
5) TOTAL REVENUES		0.00	0.00	0.00	0.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999					0.00	0.00%
2) Classified Salaries	2000-2999					0.00	0.00%
3) Employee Benefits	3000-3999					0.00	0.00%
4) Books and Supplies	4000-4999					0.00	0.00%
5) Services, Other Operating Expenses	5000-5999					0.00	0.00%
6) Capital Outlay	6000-6599					0.00	0.00%
7) Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299 7400-7499					0.00	0.00%
8) Direct Support/Indirect Costs	7300-7399						
9) TOTAL EXPENDITURES		0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)							
		0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	8910-8929					0.00	0.00%
b) Transfers Out	7610-7629					0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979					0.00	0.00%
b) Uses	7630-7699					0.00	0.00%
3) Contributions	8980-8999						
4) TOTAL OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)							
		0.00	0.00	0.00	0.00		
F. FUND BALANCE							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791					0.00	0.00%
b) Audit Adjustments	9793					0.00	0.00%
c) As of July 1 - Audited (F1a + F1b)		0.00	0.00		0.00		
d) Other Restatements	9795					0.00	0.00%
e) Net Beginning Balance (F1c + F1d)		0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)		0.00	0.00		0.00		

2013/2014 Preliminary Budget
Cafeteria Enterprise Fund
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
A. REVENUES							
1) Revenue Limit Sources	8010-8099					0.00	0.00%
2) Federal Revenues	8100-8299					0.00	0.00%
3) Other State Revenues	8300-8599					0.00	0.00%
4) Other Local Revenues	8600-8799					0.00	0.00%
5) TOTAL REVENUES		0.00	0.00	0.00	0.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999					0.00	0.00%
2) Classified Salaries	2000-2999					0.00	0.00%
3) Employee Benefits	3000-3999					0.00	0.00%
4) Books and Supplies	4000-4999					0.00	0.00%
5) Services, Other Operating Expenses	5000-5999					0.00	0.00%
6) Capital Outlay	6000-6599					0.00	0.00%
7) Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299 7400-7499						
8) Direct Support/Indirect Costs	7300-7399					0.00	0.00%
9) TOTAL EXPENDITURES		0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)		0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	8910-8929					0.00	0.00%
b) Transfers Out	7610-7629					0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979					0.00	0.00%
b) Uses	7630-7699					0.00	0.00%
3) Contributions	8980-8999						
4) TOTAL OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		0.00	0.00	0.00	0.00		
F. FUND BALANCE							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791					0.00	0.00%
b) Audit Adjustments	9793					0.00	0.00%
c) As of July 1 - Audited (F1a + F1b)		0.00	0.00		0.00		
d) Other Restatements	9795					0.00	0.00%
e) Net Beginning Balance (F1c + F1d)		0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)		0.00	0.00		0.00		

2013/2014 Preliminary Budget
Self-Insurance Fund
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
A. REVENUES							
1) Revenue Limit Sources	8010-8099						
2) Federal Revenues	8100-8299						
3) Other State Revenues	8300-8599						
4) Other Local Revenues	8600-8799					0.00	0.00%
5) TOTAL REVENUES		0.00	0.00	0.00	0.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999					0.00	0.00%
2) Classified Salaries	2000-2999					0.00	0.00%
3) Employee Benefits	3000-3999					0.00	0.00%
4) Books and Supplies	4000-4999					0.00	0.00%
5) Services, Other Operating Expenses	5000-5999					0.00	0.00%
6) Capital Outlay	6000-6599					0.00	0.00%
7) Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299 7400-7499						
8) Direct Support/Indirect Costs	7300-7399						
9) TOTAL EXPENDITURES		0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)							
		0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	8910-8929					0.00	0.00%
b) Transfers Out	7610-7629					0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979					0.00	0.00%
b) Uses	7630-7699					0.00	0.00%
3) Contributions	8980-8999						
4) TOTAL OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)							
		0.00	0.00	0.00	0.00		
F. FUND BALANCE							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791					0.00	0.00%
b) Audit Adjustments	9793					0.00	0.00%
c) As of July 1 - Audited (F1a + F1b)		0.00	0.00		0.00		
d) Other Restatements	9795					0.00	0.00%
e) Net Beginning Balance (F1c + F1d)		0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)		0.00	0.00		0.00		

2013/2014 Preliminary Budget
Retiree Benefit Fund
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
A. REVENUES							
1) Revenue Limit Sources	8010-8099						
2) Federal Revenues	8100-8299						
3) Other State Revenues	8300-8599						
4) Other Local Revenues	8600-8799					0.00	0.00%
5) TOTAL REVENUES		0.00	0.00	0.00	0.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999						
2) Classified Salaries	2000-2999						
3) Employee Benefits	3000-3999						
4) Books and Supplies	4000-4999						
5) Services, Other Operating Expenses	5000-5999					0.00	0.00%
6) Capital Outlay	6000-6599						
7) Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299 7400-7499						
8) Direct Support/Indirect Costs	7300-7399						
9) TOTAL EXPENDITURES		0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)		0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	8910-8929					0.00	0.00%
b) Transfers Out	7610-7629					0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979					0.00	0.00%
b) Uses	7630-7699					0.00	0.00%
3) Contributions	8980-8999						
4) TOTAL OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		0.00	0.00	0.00	0.00		
F. FUND BALANCE							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791					0.00	0.00%
b) Audit Adjustments	9793					0.00	0.00%
c) As of July 1 - Audited (F1a + F1b)		0.00	0.00		0.00		
d) Other Restatements	9795					0.00	0.00%
e) Net Beginning Balance (F1c + F1d)		0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)		0.00	0.00		0.00		

2013/2014 Preliminary Budget
Foundation Private-Purpose Trust Fund
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Description	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
A. REVENUES							
1) Revenue Limit Sources	8010-8099						
2) Federal Revenues	8100-8299						
3) Other State Revenues	8300-8599						
4) Other Local Revenues	8600-8799					0.00	0.00%
5) TOTAL REVENUES		0.00	0.00	0.00	0.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999					0.00	0.00%
2) Classified Salaries	2000-2999					0.00	0.00%
3) Employee Benefits	3000-3999					0.00	0.00%
4) Books and Supplies	4000-4999					0.00	0.00%
5) Services, Other Operating Expenses	5000-5999					0.00	0.00%
6) Capital Outlay	6000-6599					0.00	0.00%
7) Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299 7400-7499					0.00	0.00%
8) Direct Support/Indirect Costs	7300-7399						
9) TOTAL EXPENDITURES		0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)							
		0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	8910-8929					0.00	0.00%
b) Transfers Out	7610-7629					0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979					0.00	0.00%
b) Uses	7630-7699					0.00	0.00%
3) Contributions	8980-8999						
4) TOTAL OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)							
		0.00	0.00	0.00	0.00		
F. FUND BALANCE							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791					0.00	0.00%
b) Audit Adjustments	9793					0.00	0.00%
c) As of July 1 - Audited (F1a + F1b)		0.00	0.00		0.00		
d) Other Restatements	9795					0.00	0.00%
e) Net Beginning Balance (F1c + F1d)		0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)		0.00	0.00		0.00		

Description	ESTIMATED P-2 REPORT ADA (If declining enrollment)	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (C)	DIFFERENCE (Col. C - B) (D)	PERCENTAGE DIFFERENCE (Col. D / B) (E)
ELEMENTARY						
1. General Education	287.45	309.70			0.00	0%
2. Special Education					0.00	0%
3. Independent Study					0.00	0%
HIGH SCHOOL						
4. General Education					0.00	0%
5. Special Education					0.00	0%
6. Independent Study	21.93				0.00	0%
COUNTY SUPPLEMENT						
7. County Community Schools					0.00	0%
8. Special Education					0.00	0%
9. TOTAL, ELEMENTARY, HIGH SCHOOL & COUNTY SUPPLEMENT	309.38	309.70	0.00	0.00	0.00	0%
10. ADA for Necessary Small Schools also included in lines 1-6.					0.00	0%
11. Regional Occupational Centers/Programs (ROC/P)					0.00	0%
CLASSES FOR ADULTS						
12. Concurrently Enrolled Secondary Students					0.00	0%
13. Adults Enrolled, State Apportioned					0.00	0%
14. Independent Study - (21 or older and 19 or over and not continuously enrolled)					0.00	0%
15. TOTAL, CLASSES FOR ADULTS	0.00	0.00	0.00	0.00	0.00	0%
16. Adults in Correctional Facilities					0.00	0%
17. ADA TOTALS (Sum of lines 9, 11)	309.38	309.70	0.00	0.00	0.00	0%
SUPPLEMENTAL INSTRUCTIONAL HOURS						
18. Elementary					0.00	0%
19. High School					0.00	0%
20. TOTAL, SUPPLEMENTAL HOURS	0.00	0.00	0.00	0.00	0.00	0%
COMMUNITY DAY SCHOOLS - Additional Funds						
21. ELEMENTARY						
a. 5th and 6th Hours (ADA)					0.00	0%
b. 7th and 8th Pupil Hours (report in hours)					0.00	0%
22. HIGH SCHOOL						
a. 5th and 6th Hours (ADA)					0.00	0%
b. 7th and 8th Pupil Hours (report in hours)					0.00	0%

	Object	July	August	September	October	November	December
ACTUALS THRU MONTH OF (Enter Month Name):							
A. BEGINNING CASH	9110	17,669.31	18,289.21	58,822.09	198,116.39	177,539.60	152,814.86
B. RECEIPTS							
Revenue Limit							
Property Tax	8020-8079		10,722.64	21,445.28	14,296.85	14,296.85	14,296.85
State Aid	8010-8019		22,462.14	222,952.18	53,488.74	97,613.66	272,132.24
Other	8080-8099						
Federal Revenues	8100-8299				9,020.00	9,020.00	9,020.00
Other State Revenues	8300-8599		3,561.49	22,347.74	82,829.61	33,836.84	30,915.49
Other Local Revenues	8600-8799	2,231.65	2,231.65	6,869.69	6,869.69	6,869.69	6,869.69
Interfund Transfers In	8910-8929						
All Other Financing Sources	8931-8979						
Other Receipts/Non-Revenue							
TOTAL RECEIPTS		2,231.65	38,977.92	273,614.90	166,504.90	161,637.04	333,234.28
C. DISBURSEMENTS							
Certificated Salaries	1000-1999	4,420.42	54,892.72	55,922.72	55,922.72	55,922.72	55,922.72
Classified Salaries	2000-2999	14,572.67	36,211.80	40,111.80	40,111.80	40,111.80	40,111.80
Employee Benefits	3000-3999	49,263.99	31,816.21	37,751.76	32,249.16	31,332.06	31,332.06
Supplies and Services	4000-5999	47,838.57	45,307.22	80,233.40	74,035.55	74,035.55	74,479.18
Capital Outlays	6000-6599						
Other Outgo	7000-7499						
Interfund Transfers Out	7600-7629						
All Other Financing Uses	7630-7699						
Other Disbursements/non Expenditures							
TOTAL DISBURSEMENTS		116,095.64	168,227.96	214,019.68	202,319.24	201,402.14	201,845.76
D. PRIOR YEAR TRANSACTIONS							
Accounts Receivable		420,962.04	330,930.09	119,461.54	15,000.00	11,910.75	16,057.80
Accounts Payable		306,478.15	161,147.18	39,762.45	(237.55)	(3,129.61)	(3,129.61)
TOTAL PRIOR YEAR TRANSACTIONS		114,483.90	169,782.92	79,699.09	15,237.55	15,040.35	19,167.41
E. NET INCREASE/DECREASE (B - C + D)		619.90	40,532.88	139,294.30	(20,576.79)	(24,724.75)	150,575.93
F. ENDING CASH (A + E)		18,289.21	58,822.09	198,116.39	177,539.60	152,814.86	303,390.79
G. ENDING CASH, PLUS ACCRUALS							

	Object	January	February	March	April	May	June	Accruals	Total
ACTUALS THRU MONTH OF (Enter Month Name):									
A. BEGINNING CASH	9110	303,390.79	276,232.30	232,122.38	307,232.93	237,286.21	116,989.51		
B. RECEIPTS									
Revenue Limit									
Property Tax	8020-8079	14,296.85	7,163.68	27,460.76	13,730.38	13,730.38	13,730.38	13,730.38	178,901.30
State Aid	8010-8019	97,613.66	102,243.32	162,021.26	29,563.83	0.00	75,352.04	302,042.63	1,437,485.70
Other	8080-8099								0.00
Federal Revenues	8100-8299	41,135.60	9,020.00	9,020.00	41,135.60	9,020.00	9,020.00	25,077.80	170,489.00
Other State Revenues	8300-8599	16,700.84	29,783.02	35,095.60	33,888.44	48,217.90	1,223.70	150,477.51	488,878.16
Other Local Revenues	8600-8799	6,869.69	6,869.69	6,869.69	6,869.69	6,869.69	6,869.69		73,160.22
Interfund Transfers In	8910-8929								0.00
All Other Financing Sources	8931-8979								0.00
Other Receipts/Non-Revenue									0.00
TOTAL RECEIPTS		176,616.64	155,079.71	240,467.31	125,187.95	77,837.97	106,195.81	491,328.32	2,348,914.38
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	55,922.72	55,922.72	55,922.72	55,922.72	55,922.72	55,922.72		618,540.30
Classified Salaries	2000-2999	40,111.80	40,111.80	40,111.80	40,111.80	40,111.80	40,111.80		451,902.52
Employee Benefits	3000-3999	36,834.66	32,249.16	32,249.16	29,991.20	29,991.20	8,796.92		383,857.57
Supplies and Services	4000-5999	74,035.55	74,035.55	74,479.18	72,238.56	75,238.56	34,562.37	40,119.82	840,639.04
Capital Outlays	6000-6599								0.00
Other Outgo	7000-7499								0.00
Interfund Transfers Out	7600-7629								0.00
All Other Financing Uses	7630-7699								0.00
Other Disbursements/non Expenditures									0.00
TOTAL DISBURSEMENTS		206,904.74	202,319.24	202,762.86	198,264.28	201,264.28	139,393.81	40,119.82	2,294,939.43
D. PRIOR YEAR TRANSACTIONS									
Accounts Receivable		0.00	0.00	34,276.50	0.00	0.00	0.00		948,598.72
Accounts Payable		(3,129.61)	(3,129.61)	(3,129.61)	(3,129.61)	(3,129.61)	(3,129.61)		482,113.35
TOTAL PRIOR YEAR TRANSACTIONS		3,129.61	3,129.61	37,406.11	3,129.61	3,129.61	3,129.61	0.00	466,485.37
E. NET INCREASE/DECREASE (B - C + D)		(27,158.49)	(44,109.92)	75,110.55	(69,946.72)	(120,296.70)	(30,068.39)	451,208.50	520,460.32
F. ENDING CASH (A + E)		276,232.30	232,122.38	307,232.93	237,286.21	116,989.51	86,921.12		
G. ENDING CASH, PLUS ACCRUALS									538,129.62

1. Average Daily Attendance (ADA)

Compare the budgeted ADA to the projected ADA for the current year:

a. Enter Board Approved Operating Budget - Revenue Limit K-12 ADA (Form ADA, column B, sum of lines 1-6)	0.00	ADA
b. Enter Projected Year Totals - Revenue Limit K-12 ADA (Form ADA, column C, sum of lines 1-6)	0.00	ADA
c. Difference between budgeted and projected (Step 1b minus 1a)	0.00	ADA
d. Percentage of change from Board Approved Operating Budget	0.00%	
e. If the percentage of change in step 1d is more than 2%, please explain why the projected ADA increased or decreased from the board approved operating budget.		

2. Status of Employee Salary and Benefits Negotiations

	Certificated	Classified
a. Enter the number of FTEs projected in this interim report.	_____	_____
b. Enter the number of FTEs from the original adopted report.	_____	_____
c. Are salary and benefit negotiations settled for the current fiscal year?	_____	_____

*** PLEASE NOTE *** If salary and benefit negotiations are not finalized, upon settlement the charter school must determine the cost of the settlement including salaries, benefits, and any other agreements that change costs, and provide the county office of education with an analysis of the cost of the settlement and its impact on the operating budget.

d. If settled, indicate the following:

1. Total cost of the salary settlement.	_____	_____
2. Amount of salary settlement included in the budget.	_____	_____
3. Period of agreement.	_____	_____
4. Is salary increase on-going or a one-time bonus?	_____	_____

e. If negotiations have not been settled:

1. Are any proposed or previously negotiated salary or benefit increases budgeted in expenditures objects 1000/2000 and 3000? (Yes/No/NA)	_____	_____
2. If yes, how much for each of the following:		
a. Salaries	_____	_____
b. Health and Welfare Benefits	_____	_____
3. What would an overall 1% increase for salaries and statutory benefits (i.e. STRS/PERS, FICA, UI, Workers' Comp) be estimated to cost in total dollars.	_____	_____

3. Multiyear Commitments (Include BOTH General Fund and OTHER FUNDS)

a. Have any new commitments occurred since budget adoption? (Yes/No) _____

List all significant multiyear commitments that have occurred since budget adoption for the current and subsequent two fiscal years. If the source of the payments is not the same for each year, explain in the comments section. (EXCLUDE SALARY AND BENEFIT SETTLEMENTS, NON-CAPITAL OPERATING LEASES, AND MAINTENANCE AGREEMENTS.)

Type of Commitment	# of Years	Balance July 1, 2013	2013/2014 Payments (P & I)	2014/2015 Payment (P & I)	2015/2016 Payment (P & I)	Fund/Object Code/Resource
State School Building Loans						
Other Postemployment Benefits						
Compensated Absences						
Certificates of Participation						
Other Outstanding Loan Balances						
Capital Leases						
Other Commitments:						

Comments:

4. Status of Other Funds

a. Are any other fund balances projected to be negative for the current fiscal year? (Yes/No) _____

b. Please explain below, or provide separate attachments, explaining how each fund with projected negative balances will be resolved.

5. Changes in Contributions

Compare the budgeted Contributions to the projected year totals:

Board Approved Operating Budget - Contributions (Form GF Unrestricted, Column B, Line D3)	0.00
Projected Year Totals - Contributions (Form GF Unrestricted, Column D, Line D3)	0.00
Percentage of change from Board Approved Operating Budget	0.00%

Provide an explanation if the percentage of change in the contributions reflects an increase or decrease greater than 5%.

6. Contingent Liabilities

Identify any known or contingent liabilities from financial or program audits, state compliance reviews, litigation, etc., that have occurred since budget adoption that may impact the budget.

7. Status of Capital Projects

Identify all capital projects that may impact the budget year general fund operational budget. For each capital project, please provide a description of the capital project, estimated completion date, original project budget, original source of funding, and any estimated cost overruns identifying the source of funding that will cover the cost overruns:

8. Retiree Health and Welfare Benefits Liability

a. Are health and welfare benefits for retired employees funded on a pay-as-you-go method or using an actuarial cost method? _____

b. If accounted for on a pay-as-you-go basis, please disclose the following: _____

Fiscal Year	Budget Year 2013/2014	2014/2015	2015/2016
No. of Retirees Receiving Benefits	_____	_____	_____
Total Annual Cost	_____	_____	_____
Annual Charter School Contribution	_____	_____	_____
Annual Retiree Contribution	_____	_____	_____

c. If your plan provides Health and Welfare benefits for retirees over the age of 65:

1. What is the unfunded liability for providing this benefit? _____

2. Enter the date of the actuarial report used as a basis for determining the unfunded liability. _____

Valley Preparatory Academy Budget Narrative:

Major Demographic Changes:

- Adding a second 3rd grade class (+24)
- Eliminating Independent Study program

Major Revenue Changes/Assumptions:

1. Used conservative enrollment of 326 and ADA of 309.7 ADA
2. Funding rates are based on the latest Student Services of California projections
3. The ASES funding was reduced to \$112.5K
4. CSFIG drops off in 13-14
5. Title I and II apportionments are kept at 12-13FY level
6. Changes from LCFF are not incorporated in to the budget.

Major Expense Changes/Assumptions:

1. The school will be adding one certificated FTE, a school counselor and an art teacher, but removing instructional aides
2. The school will be adding ASES hourly tutors and a day time custodian
 - a. MYP - The school will be adding one certificate FTE, ASES director and three instructional aides in the 15-16 FY
3. Books and supplies projections went down as the school purchased most of new text books in 12-13 FY.
4. VPA changed the Student Information System to Illuminate from Powerschool.
5. Other one-time expenses such as facility related expenses as well as ERate consulting fees will not incur next year.
6. Spending in discretionary categories will be consistent with the current year.

Valley Preparatory Academy

Multiyear Budget Summary

As of most recent monthly close

	2013/14	2014/15	2015/16
	Preliminary Budget	Preliminary Budget	Preliminary Budget
SUMMARY			
Revenue			
General Block Grant	1,616,387	1,724,843	1,924,495
Federal Revenue	170,489	174,999	179,735
Other State Revenues	488,878	504,459	560,835
Local Revenues	26,780	27,075	27,377
Fundraising and Grants	46,380	47,308	48,254
Total Revenue	2,348,914	2,478,684	2,740,695
Expenses			
Compensation and Benefits	1,454,300	1,554,756	1,780,374
Books and Supplies	200,652	210,586	223,255
Services and Other Operating Expenditures	639,987	653,545	692,593
Capital Outlay	-	-	-
Total Expenses	2,294,939	2,418,887	2,696,222
Operating Income (excluding Depreciation)	53,975	59,798	44,473
<i>Operating Income (including Depreciation)</i>	46,283	52,106	36,781
Fund Balance			
Beginning Balance (Unaudited)	648,478	694,761	746,866
Operating Income (including Depreciation)	46,283	52,106	36,781
Ending Fund Balance (including Depreciation)	694,761	746,866	783,648

Detail

Enrollment Summary	-	-	-
K-3	192	192	192
4-6	78	92	122
7-8	56	56	56
9-12	-	-	-
Total Enrolled	326	340	370

ADA %			
K-3	95%	95%	95%
4-6	95%	95%	95%
7-8	95%	95%	95%
9-12	0%	0%	0%
Average	95%	95%	95%

ADA			
K-3	182.4	182.4	182.4
4-6	74.1	87.4	115.9
7-8	53.2	53.2	53.2
9-12	0.0	0.0	0.0
Total ADA	309.7	323.0	351.5

General Block Grant			
8015 Charter Schools General Purpose Entitlement - State Aid	1,437,486	1,538,259	1,721,447
8096 Charter Schools in Lieu of Prop. Taxes (was 8780)	178,901	186,584	203,047
	<u>1,616,387</u>	<u>1,724,843</u>	<u>1,924,495</u>

8100	Federal Revenue			
8220	Child Nutrition Programs	90,200	94,710	99,446
8291	Title I	78,070	78,070	78,070
8292	Title II	2,219	2,219	2,219
8299	All Other Federal Revenue (CSFIG)	-	-	-
	SUBTOTAL - Federal Income	170,489	174,999	179,735
8300	Other State Revenues			
8434	Class Size Reduction, Grades K-3	68,544	68,544	68,544
8520	Child Nutrition - State	7,700	8,085	8,489
8545	School Facilities Apportionments	70,142	72,114	102,625
8550	Mandated Cost Reimbursements	-	-	-
8560	State Lottery Revenue	47,694	51,034	56,943
8590	All Other State Revenue	4,537	4,628	4,720
8592	Categorical Block Grant	126,048	134,616	150,214
0	Educationally Disadvantaged Block Grant	51,714	52,938	56,800
8594	ASES	112,500	112,500	112,500
	SUBTOTAL - Other State Income	488,878	504,459	560,835
8600	Other Local Revenue			
8634	Food Service Sales	8,481	8,651	8,824
8636	Uniforms	-	-	-
8638	Merchandise Sales	5,472	5,582	5,693
8660	Interest	709	723	738
8690	Other Local Revenue	117	120	122
8699	All Other Local Revenue	-	-	-
8701	MAA reimbursement	12,000	12,000	12,000
8702	Commission	-	-	-
8999	Uncategorized Revenue	-	-	-
	SUBTOTAL - Local Revenues	26,780	27,075	27,377
8800	Donations/Fundraising			
8801	Donations - Parents	3,563	3,634	3,707

8802	Donations - Private	1,945	1,984	2,024
8803	Fundraising	40,872	41,690	42,524
	SUBTOTAL - Fundraising and Grants	46,380	47,308	48,254

TOTAL REVENUE

2,348,914	2,478,684	2,740,695
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EXPENSES

Compensation & Benefits

Certificated Employees Summary

1100	Teachers Salaries	618,540	674,383	738,323
1200	Certificated Pupil Support Salaries	-	-	-
1300	Certificated Supervisor & Administrator Salaries	-	-	-
1400	Certificated Bonuses & Extra Pay	-	-	-
1900	Certificated Other Salaries	-	-	-
	SUBTOTAL - Certificated Employees	618,540	674,383	738,323

Classified Employees Summary

2100	Classified Instructional Aide Salaries	36,000	37,080	77,056
2200	Classified Support Salaries	114,272	117,700	121,231
2300	Classified Supervisor & Administrator Salaries	84,872	87,418	90,041
2400	Classified Clerical & Office Salaries	80,000	82,400	84,872
2600	Classified Bonuses & Extra Pay	-	-	-
2900	Classified Other Salaries	136,759	132,852	170,786
	SUBTOTAL - Classified Employees	451,903	457,450	543,986

Employee Benefits

3000	Employee Benefits			
3100	STRS	34,461	35,070	36,122
3300	OASDI-Medicare-Alternative	62,443	67,207	79,283
3400	Health & Welfare Benefits	243,326	280,404	336,485
3500	Unemployment Insurance	18,342	14,776	17,323

3600	Workers Comp Insurance	24,085	25,466	28,852
3900	Other Employee Benefits	1,200	-	-
	SUBTOTAL - Employee Benefits	383,858	422,923	498,065
Books & Supplies Summary				
4100	Approved Textbooks & Core Curricula Materials	13,040	13,872	15,398
4200	Books & Other Reference Materials	-	-	-
4300	Materials & Supplies	44,508	51,345	53,197
4400	Noncapitalized Equipment	5,563	5,077	7,454
4700	Food	137,541	140,292	147,205
	SUBTOTAL - Books and Supplies	200,652	210,586	223,255
Services & Other Operating Expenditures Summary				
5100	Subagreements for Services	13,000	13,260	13,525
5200	Travel & Conferences	7,261	7,406	7,554
5300	Dues & Memberships	4,412	4,500	4,590
5400	Insurance	25,390	25,898	26,416
5500	Operations & Housekeeping	48,683	49,657	50,650
5600	Rentals, Leases, & Repairs	162,987	166,247	169,572
5800	Other Services & Operating Expenses	368,017	380,216	413,797
5900	Communications	10,238	6,363	6,490
	SUBTOTAL - Services & Other Operating Exp.	639,987	653,545	692,593
6000	Capital Outlay	-	-	-
6100	Sites & Improvement of Sites	-	-	-
	TOTAL EXPENSES	2,294,939	2,418,887	2,696,222