CARDIFF SCHOOL DISTRICT
1888 Montgomery Avenue, Cardiff-by-the-Sea, California

REGULAR MEETING OF THE GOVERNING BOARD
AGENDA

THURSDAY, JUNE 6, 2013 • 5:00 PM • PUBLIC MEETNG
CARDIFF SCHOOL AUDITORIUM
1888 MONTGOMERY AVENUE • CARDIFF-BY-THE-SEA, CA 92007

In compliance with Government Code 54957.5, agenda-related documents that have been distributed to the Board less than 72 hours prior to the board meeting are available for inspection at the Cardiff School District, 1888 Montgomery Avenue, Cardiff.

In compliance with the American with Disabilities Act, if you need special assistance, disability-related modifications, including auxiliary aids or services, in order to participate in the public meeting of the district's governing board, please contact the office of the District Superintendent by sending a written request to the District Office at 1888 Montgomery Avenue, Cardiff-by-the-Sea, California, or by faxing the request to (760) 942-5831. Notification by letter or fax 72 hours prior to the meeting will enable the district to make reasonable arrangements to ensure accommodation and accessibility to this meeting. Upon request, the district shall also make available this agenda and all other public records associated with this meeting in appropriate alternative formats for persons with a disability.

I. ORGANIZATIONAL ITEMS *Exhibit*

A. Call to order

B. Pledge of allegiance

C. Roll call
Mr. Mark Whitehouse, President
Ms. Nancy Orr, Clerk
Ms. Gail Coakley, Member
Mr. Dave Clark, Member
Mr. Rick Cassar, Member
Ms. Jill Vinson, Superintendent

D. Approval of agenda for June 6, 2013
All items are action unless labeled information

E. Approve minutes from the regular meeting of May 16, 2013 ***A***

II. HEARING SESSION

A. Public Comments *(The purpose of the Board meeting is to conduct the School Board's business in public. The Board welcomes and encourages public comments however Board members may not respond to comments during the public comment portion of the agenda. Any member of the public who wishes to address the Board on an item on the agenda or on another topic which lies within the governing board's jurisdiction may do so, but must present a written request. Please hand your form to the secretary before the meeting. Presentations are limited to 3 minutes per person per topic. The total amount of time to be allowed on any item is fifteen minutes, unless the time limit is waived by a majority vote of the Board. The Board may 1) acknowledge receipt of the information; 2) refer to staff for further study; or 3) refer the matter to a future agenda).*

B. Cardiff Elementary Teachers Association

C. ELAC/DELAC

D. School Site Council

E. Cardiff SEA

F. School Reports

G. Reports on Workshops/Conference

H. Superintendent's Report

Exhibit

III. CONSENT CALENDAR

Items listed in the Consent Calendar are considered to be routine and are acted on by the Board in one motion unless members of the Board request specific items to be discussed or pulled. It is understood that the Superintendent recommends approval on all Consent Items. Each item of the Consent agenda approved by the Board shall be deemed to have been considered in full and adopted as recommended.

A. Approval of Current Business Items:
   1. Purchase Orders
   2. Commercial Warrants #12-174398 to #12-184209 $89,232 ***B***
   3. Payroll Warrants, May, 2013, $625,901

B. Enrollment Report as of 06/03/13 ***C***

C. Approve independent contractor agreement for landscape services for the 2013-14 school year

D Approve Outdoor Education and Marine Science Floating Laboratory contracts for 2013-14 with SDCOE ***D***

E. Removal of items from Consent Calendar

F. Approval of Consent Calendar

IV. BUSINESS AND FINANCE

A. Conduct Public Hearing: Adoption of the 2013-14 budget ***E***

B. Consider adoption of budget for 2013-14 ***F***

V. GENERAL FUNCTIONS

A. Food Service Program Update ***(Information)***

B. Consider cancellation of July 11, 2013 regular board meeting

VI. FUTURE AGENDA ITEMS

VII. ANNOUNCEMENT: ADJOURNING TO CLOSED SESSION

A. Public Employment Evaluation
   Position: Superintendent

VIII. REPORT FROM CLOSED SESSION (If applicable)

IX. ADJOURNMENT OF MEETING

CARDIFF SCHOOL DISTRICT
1888 Montgomery Avenue
Cardiff-by-the-Sea, California 92007

MINUTES
REGULAR MEETING OF MAY 16, 2013

The regular meeting of the Governing Board of the Cardiff School District was held on Thursday, May 16, 2013 at the Cardiff School, 1888 Montgomery Avenue, Cardiff-by-the-Sea, California. President Whitehouse called the meeting to order at 5:00 p.m. Trustees and visitors were led in the pledge of allegiance.

Members present: Cassar, Clark, Coakley, Orr, Whitehouse

Members absent: None

Administrators present: Vinson, Parker, Kissell

Visitors: Sienna Randall, SEA
Keith Carter

The agenda for May 16, 2013 was approved as presented.

MOTION: Coakley
SECOND: Orr
CARRIED: 5:0

The minutes from the regular meeting of April 18, 2013 were approved as written.

MOTION: Clark
SECOND: Cassar
CARRIED: 5:0

Hearing Session:

- Sienna Randall reported the District's budget proposal was discussed at the May budget meeting. They will be conducting a spring campaign. The determination will be made in June on which programs they will be able to fund for next year. They are also making plans for the officer slate for 2013-14.
- Julie Parker reported teachers are busy getting ready for end-of-year assessments. Grandparents Day will take place next week. Open House is on Thursday, May 23rd at 6:00 p.m. The Scholastic Book Fair will be taking place next week as well.

Hearing Session continued:

- Brian Kissell reported the Spring Band Concert that took place last night was fun and entertaining. Each grade level will be performing plays during the months of May and June. Ada Harris will hold their Open House on Thursday, May 30th at 6:00 p.m.
- Superintendent Vinson reported Sandy Smith is officially retired. Laura Day is doing a great job. We've been getting positive feedback. The Common Core math is going well. The Silicon Valley Math Initiative, in conjunction with San Diego County Office of Education, has provided one in-service on May 1st and they are returning to do a second on May 22nd. Janette Kreinberg, a parent volunteer, has organized a car wash for teachers as part of teacher appreciation day. The event will take place during the afternoon of May 22nd while teachers are attending the math in-service. For Staff Appreciation Day, all staff will be able to enjoy lunch at Pacific Coast Grill, Tower 13, Ki's, Cicciotti's, and Rimel's. Thank you to Mark Whitehouse for helping to secure the restaurant participation. Ms. Vinson shared the results of the Impact of iPads on Teaching and Learning Survey.

The consent calendar was approved as presented.

MOTION: Orr
SECOND: Coakley
CARRIED: 5:0

Sandie Luehrs, Director of Fiscal Services, reported the Governor's proposed budget has been released. Some of the highlights include Basic Aid districts not being held harmless for the LCFF. There will be $125,000 in new money for Common Core implementation. Ms. Luehrs has not received the property assessed valuation information yet.

The 2012-13 Single Plan for Student Achievement update was approved.

MOTION: Coakley
SECOND: Clark
CARRIED: 5:0

The 2013-14 Declaration of Need for Fully Qualified Educators was approved.

MOTION: Coakley
SECOND: Orr
CARRIED: 5:0

The public hearing regarding the Ratification of the Collective Bargaining Agreement between CETA and Cardiff School District was opened at 5:22 p.m. There being no speakers, the public hearing was closed at 5:23 p.m.

The AB 1200 document for certificated and classified employees was approved.

MOTION: Cassar
SECOND: Clark
CARRIED: 5:00

The Board approved the collective bargaining agreement between CETA and Cardiff School District.

MOTION: Cassar
SECOND: Orr
CARRIED: 5:0

A 3.9% increase in compensation retroactive to 07/01/12 for Classified employees was approved.

MOTION: Clark
SECOND: Cassar
CARRIED: 5:0

A 3.9% increase in compensation retroactive to 07/01/12 for Classified Confidential/Classified Management employees was approved.

MOTION: Coakley
SECOND: Cassar
CARRIED: 5:0

A 3.9% increase in compensation retroactive to 07/01/12 for Certificated Management employees was approved.

MOTION: Orr
SECOND: Coakley
CARRIED: 5:0

The public hearing regarding acceptance of the State Categorical Funds for 2013-14 was opened at 5:28 p.m. There being no speakers, the public hearing was closed at 5:29 p.m.

MOTION: Coakley
SECOND: Cassar
CARRIED: 5:0

Superintendent Vinson reviewed the results of the homework policy survey. There were 113 responses. The feedback was mostly positive though there were some concerns. Misconceptions need to be cleared up. Communication needs to be clear and concise.

Julie Parker reviewed the results of the School Health Index. This year the Wellness Committee evaluated themselves in the area of physical education and nutrition.

The revised Instructional Support Specialist job description was approved.

MOTION: Cassar
SECOND: Clark
CARRIED: 5:0

The request from a certificated employee for a 9% leave of absence for the 2013-14 school year was deferred to closed session for discussion.

Future agenda items:

1. 2013-14 budget adoption

There being no other regular business to come before the Board, the meeting was adjourned to closed session at 5:40 p.m. The meeting was reconvened at 6:00 p.m. President Whitehouse reported that no action was taken during the closed session.

The request from certificated employee #267-599 for a 9% leave of absence for the 2013-14 school year was approved

MOTION: Orr
SECOND: Coakley
CARRIED: 5:0

There being no other business to come before the Board, the meeting was adjourned at 6:05 p.m.

Respectfully submitted,

_____ _____

Nancy Orr, Clerk Jill Vinson, Superintendent

2012-2013 Purchase Order Listing

Date	PO #	Fund	Resc.	Goal	Func.	Object	Loc.	Vendor	Description	Amt Paid
5/7	19001	3	0800	1110	1000	4300	111	STEPHANIE FOEHL	REIMBURSE/GATE SUPPLIES	$15.14
5/15	19305	3		1110	1000	4300	111	USI EDUCATION	LAMINATING FILM	$308.49
5/15	19019	3		1110	1000	4300	111	DEBORAH HEYER	REIMBURSE/MATH MATERIALS	$108.58
5/17	19298	3	0800	1110	1000	4300	000	AMAZON.COM	25 JUST RIGHT PLAYS	$5.02
5/17	19306	3		1110	1000	4300	222	AMAZON.COM	MATH BOOKS	$85.63
5/21	19318	3	0000-067	1110	1000	4300	111	COSTCO/MC	SNACKS FOR STAR TESTING	$105.34
5/24	19337	3		1110	1000	4300	222	OFFICE DEPOT	INSTRUCTIONAL MATERIALS	$141.83
5/24	19372	3	0800	1110	1000	4300	111	NCS PEARSON, INC.	GATE SCORING	$734.33
5/24	19267	3	0000-066	1110	1000	4300	222	DIGITAL NETWORKS GROUP	PROJECTION SYSTEM INSTALL	$3,045.90
5/24	19332	3	0000-066	1110	1000	4300	222	ACADEMIC SUPPLIER	PRINTER INK CARTRIDGES	$731.72
5/28	19338	3		1110	1000	4300	222	SOUTHWEST SCHOOL SUPPLY	INSTRUCTIONAL MATERIALS	$174.18
5/17	19298	3			2420	4300	222	AMAZON.COM	25 JUST RIGHT PLAYS	$1.72
5/17	19302	3			2420	4300	222	AMAZON.COM	YERTLE THE TURTLE	$11.37
5/17	19302	3			2420	4300	222	AMAZON.COM	THIDWICK THE MOOSE	$11.36
5/21	19318	3			3160	4300	111	COSTCO/MC	SNACKS FOR STAR TESTING	$250.00
5/21	19329	3			3160	4300	222	COSTCO/MC	SNACKS FOR STAR TESTING	$326.75
5/15	19312	3			7100	4300	000	SAN DIEGUITO TROPHY	RETIREMENT GIFT	$66.96
5/15	18861	3			7100	4300	000	ENCINITAS ROTARY CLUB	MEALS	$45.00
5/28	19374	3			7100	4300	000	SAN DIEGUITO TROPHY	VOL OF THE YR UPDATE & PLATE	$18.90
5/28	19338	3			7200	4300	000	SOUTHWEST SCHOOL SUPPLY	OFFICE SUPPLIES	$42.96
5/15	19325	3			8200	4300	000	WAXIE	HAND NOZZLE	$125.30
5/15	19313	3			8200	4300	000	MAINTEX, INC.	CUSTODIAL SUPPLIES	$196.69
5/15	19321	3			8200	4300	000	MAINTEX, INC.	CUSTODIAL SUPPLIES	$2,469.23
5/15	19323	3			8200	4300	000	MISSION JANITORIAL	TRASH CAN LINERS & WET MOPS	$452.70
5/22	19364	3			8200	4300	000	RCP BLOCK & BRICK	CRUSHED ROCK & SOIL	$43.20
5/28	18679	3			8200	4300	000	HYDRO-SCAPE	LANDSCAPE SUPPLIES	$144.21
5/15	19300	6	6500	5770	1190	4300	222	NCS PEARSON, INC.	CASL RECORD FORMS	$94.24
5/15	19324	6	6500	5770	1190	4300	222	NCS PEARSON, INC.	CONNERS-3 QUIKSCORE FORMS	$139.60
5/7	18795	6	8150		8110	4300	000	SHELL	GASOLINE FOR TRUCK	$304.88
5/8	19336	6	8150		8110	4300	000	PEP BOYS	DIGITAL MULTI-TESTER	$21.59
5/10	18687	6	8150		8110	4300	000	HOME DEPOT	CUSTODIAL SUPPLIES	$1,377.84
5/15	18865	6	8150		8110	4300	111	LEE'S LOCK & SAFE	KEYS	$28.30
5/15	18865	6	8150		8110	4300	222	LEE'S LOCK & SAFE	KEYS	$51.08
5/8	19304	3	0000-068	1110	1000	4300-005	111	ACADEMIC SUPPLIER	PRINTER TONER CARTRIDGES	$357.26
5/8	19304	3	0000-068	1110	1000	4300-005	222	ACADEMIC SUPPLIER	PRINTER TONER CARTRIDGES	$139.86
5/10	19328	3	0000-068	1110	1000	4300-005	111	APPLE INC.	85W POWER ADAPTER	$85.32
5/15	19317	3	0000-068	1110	1000	4300-005	111	THE TREE HOUSE INC.	8 GB FLASH DRIVES	$63.18
5/24	19267	3	0000-068	1110	1000	4300-005	222	DIGITAL NETWORKS GROUP	PROJECTION SYSTEM INSTALL	$1,000.00
5/17	19330	3			2420	4300-005	222	AMAZON.COM	EPSON ALL-IN-ONE PRINTER	$115.98
5/24	19356	3			2420	4300-005	111	ACADEMIC SUPPLIER	PRINTER INK CARTRIDGES	$181.73
5/24	19332	3			2420	4300-005	222	ACADEMIC SUPPLIER	PRINTER INK CARTRIDGES	$2,340.55
5/24	19267	6	6300	1110	1000	4300-005	222	DIGITAL NETWORKS GROUP	PROJECTION SYSTEM INSTALL	$1,050.00
5/7	19001	6	6300	1110	1000	4300-006	111	STEPHANIE FOEHL	REIMBURSE/SCIENCE SUPPLIES	$322.19
5/10	19340	6	6300	1110	1000	4300-006	222	CASEY PAYTE	REIMBURSE/CATERPILLARS	$42.93
5/15	19246	6	6300	1110	1000	4300-006	222	CAROLINA BIOLOGICAL	MOTH LARVAE, MILLIPEDES	$223.72
5/22	19360	6	6300	1110	1000	4300-006	222	JEFF REDDING	REIMBURSE/SCIENCE SPECIMENS	$189.01
5/22	19361	6	6300	1110	1000	4300-006	222	DONNA KULBACKI	REIMBURSE/FISH POND SUPPLIES	$33.92

2012-2013 Purchase Order Listing

5/24	19281	3			2420	4300-008	111	OLIVER & ANDY'S BOOK CO.	LIBRARY BOOKS	$1,039.55
5/24	19256	3			2420	4300-008	111	DEMCO	LIBRARY SUPPLIES	$1,335.53
5/28	19346	3		1110	1000	4300-010	222	WOLVERINE SPORTS	PLAYGROUND BALLS	$249.17

4000 BALANCE: $642,294.00 ACCUMULATED BALANCE: $275,687.57 REMAINING BALANCE: 366,606.43

5/10	18705	6	7240	5001	3600	5100	000	CARE-A-VAN TRANSPORT	SPECIAL ED TRANSPORTATION	$3,355.00
5/21	18705	6	7240	5001	3600	5100	000	CARE-A-VAN TRANSPORT	SPECIAL ED TRANSPORTATION	$2,860.00
5/22	18999	3	0800	1110	1000	5200	000	ANN RUMP	REIMBURSE/MILEAGE	$28.25
5/24	18941	3	0800	1110	1000	5200	000	AMY PRICE	REIMBURSE/CONF REGISTRATION	$199.00
5/24	19019	3	0800	1110	1000	5200	000	DEBORAH HEYER	REIMBURSE/CONF REGISTRATION	$159.00
5/24	19369	3	0800	1110	1000	5200	000	KIM DOUILLARD	REIMBURSE/CONF REGISTRATION	$199.00
5/15	19294	3			2420	5200	111	SD CO SUPT OF SCHOOLS	WORKSHOP REGISTRATION	$125.00
5/24	19091	3			2420	5200	000	JACKIE MUSIL	REIMBURSE/CONF REGISTRATION	$334.00
5/10	19339	3			2700	5200	222	ANGIE CASTRELLON	REIMBURSE/MILEAGE	$33.90
5/17	18841	3			8200	5500-001	111	SDG&E	SERVICE FOR 4/9-5/9	$5,488.48
5/17	18841	3			8200	5500-001	222	SDG&E	SERVICE FOR 4/9-5/9	$2,912.00
5/7	18780	3			8200	5500-002	111	EDCO WASTE	SERVICE FOR APRIL	$426.64
5/7	18780	3			8200	5500-002	222	EDCO WASTE	SERVICE FOR APRIL	$426.64
5/7	18835	3			8200	5500-003	111	SAN DIEGUITO WATER	RECYCLED WATER 3/27-4/30	$1,886.04
5/15	18864	3			8200	5500-003	111	ARROWHEAD	SERVICE FOR APRIL	$26.99
5/15	18864	3			8200	5500-003	222	ARROWHEAD	SERVICE FOR APRIL	$52.75
5/15	18864	3			8200	5500-003	000	ARROWHEAD	SERVICE FOR APRIL	$26.06
5/8	18748	3			8200	5500-004	111	AMERICAN PEST CONTROL	SERVICE FOR RODENTS	$60.00
5/8	18921	3			8200	5500-004	222	AMERICAN PEST CONTROL	SERVICE FOR RODENTS	$96.00
5/8	18686	3		1110	1000	5600	111	OCE/CANON FINANCIAL SERV.	LEASE AGREEMENT	$756.38
5/8	18686	3		1110	1000	5600	222	OCE/CANON FINANCIAL SERV.	LEASE AGREEMENT	$754.37
5/21	18840	3			2700	5600	111	PITNEY BOWES	LEASE PAYMENT	$140.05
5/21	18840	3			2700	5600	222	PITNEY BOWES	LEASE PAYMENT	$140.04
5/8	18773	3			7100	5600	000	OCE/CANON SOLUTIONS	MAINTENANCE AGREEMENT	$79.00
5/8	18837	3			7200	5600	000	PRUDENTIAL OVERALL SUPPLY	MATS	$10.70
5/8	18773	3			7200	5600	000	OCE/CANON SOLUTIONS	MAINTENANCE AGREEMENT	$79.00
5/21	18840	3			7200	5600	000	PITNEY BOWES	LEASE PAYMENT	$140.05
5/8	18837	3			8200	5600	111	PRUDENTIAL OVERALL SUPPLY	TOWELS & MOPS	$102.96
5/8	18837	3			8200	5600	222	PRUDENTIAL OVERALL SUPPLY	TOWELS, MOPS & MATS	$133.24
5/21	19327	6	8150		8110	5600	000	EVANS TIRES/MC	TRUCK IGNITION SWITCH	$329.32
5/22	19365	6	8150		8110	5600	000	FREDRICKS ELECTRIC	INSTALL BALLASTS & LAMP KITS	$1,038.54
5/15	19229	3		1110	1000	5800	111	YMCA	PLAYGROUND PARTNERS	$321.00
5/21	19049	3	000-085	1110	1000	5800	111	MICHAEL MENDELSON	BAND DIRECTOR	$1,400.00
5/22	19050	3	0000-085	1110	1000	5800	111	CATHERINE GOLD	PERCUSSION COACH	$1,220.00
5/15	19350	3	0800		2140	5800	000	ENCINITAS U SCH DISTRICT	BTSA CONSORTIUM	$1,324.00
5/22	19363	3			7100	5800	000	LEE'S LOCK & SAFE	INSTALL LOCKS ON SUPT DESK	$251.61
5/8	18781	3			7200	5800	000	CINTAS DOCUMENT MGMT	SHREDDING SERVICE	$102.48
5/10	19341	3			7200	5800	000	THE EPLER COMPANY	CONSULTING SERVICES/GASB	$3,995.00
5/15	19351	3			7200	5800	000	KEYGENT LLC	BOND DISCLOSURE INFO.	$1,250.00
5/21	18767	3			8200	5800	000	RIGOBERTO MARTINEZ	GROUNDSCARE FOR MAY	$4,166.00
5/10	19258	6	6500	5770	1190	5800	000	BRIDGES EDUCATIONAL CORP.	SPECIAL ED CONSULTANT	$256.90
5/15	19007	6	6500	5770	1190	5800	000	SD OCCUPATIONAL THERAPY	OCCUPATIONAL THERAPY	$931.25
5/15	18920	6	6500	5770	1190	5800	000	JOANNE DANSSAERT	PHYSICAL THERAPY	$525.00

2012-2013 Purchase Order Listing

5/15	18946	6	6500	5770	1190	5800	000	LEAPS-N-BOUNDS	OCCUPATIONAL THERAPY	$1,935.00
5/24	19371	6	6500	5770	1190	5800	000	THERESE NUGENT	BILINGUAL SPEECH EVALUATION	$394.60
5/15	19352	6	8150		8110	5800	000	VAUGHN IRRIGATION	ANNU. BACKFLOW TEST/REPAIRS	$2,236.16
5/24	19368	6	8150		8110	5800	000	RED TRUCK FIRE & SAFETY	5-YR CERT SPRINKLER INSPECT	$1,419.00
5/24	19035	3			7100	5800-005	000	FAGEN FRIEDMAN & FULFROST	LEGAL SERVICES	$44.00
5/28	19344	3			2700	5900-001	111	ATEL COMMUNICATIONS	VODAVI REFURBISHED PHONE	$195.71
5/28	19344	3			7200	5900-001	000	ATEL COMMUNICATIONS	VODAVI REFURBISHED PHONE	$195.70
5/7	19083	3			2700	5900-002	111	UPS	SHIPPING CHARGES	$13.12

6000 BALANCE: $759,699 ACCUMULATED BALANCE: $515,187.53 REMAINING BALANCE: $244,511.47

CARDIFF SCHOOL DISTRICT

Enrollment Form

As of June 3, 2013

CARDIFF

		BOYS	GIRLS		
K	Bjorstad	12	12	24	
K	Kulbacki	11	12	23	
K	McNamara	12	11	23	
K	Paccione	11	12	23	
K	Stone	11	13	24	
K	Reese	0	0	0	
				TOT K	117
1	Carter	14	8	22	
1	Easson	12	11	23	
1	Hall	13	10	23	
1	Sallans	12	11	23	
1	Doui/Boye	8	6	14	
1	Reese	0	0	0	
				TOT 1	105
2	Froke	10	10	20	
2	Gust/Stua	10	10	20	
2	Kavan	11	9	20	
2	Payte	11	10	21	
2	Redding	12	8	20	
2	Doui/Boye	8	8	16	
2	Reese	0	0	0	
				TOT 2	117
3	Hamilton	13	7	20	
3	Pacetti/Paz	12	9	21	
3	Doui/Boye	7	7	14	
				TOT 3	55
	Boy/Girl Subtotal	210			184
	SCHOOL TOTAL	394			
	DISTRICT TOTAL	765			

ADA HARRIS

		BOYS	GIRLS		
3	Peery/Layman	11	10	21	
3	Switzler	13	8	21	
3	Steel	1	0	1	
				TOT 3	43
4	Ford	12	9	21	
4	Green	13	10	23	
4	Jacobson	11	11	22	
4	Trees	12	11	23	
4	Price/d'Entre	12	14	26	
4	Steel	0	0	0	
				TOT 4	115
5	Ensberg	14	14	28	*
5	Murray	14	13	27	*
5	Yant	13	15	28	*
5	Price/d'Entre	14	12	26	
5	Steel	0	1	1	
				TOT 5	110
6	Brice	14	12	26	
6	Heyer	14	11	25	
6	Jewell	14	12	26	
6	Wenn	15	10	25	
6	Steel	1	0	1	
				TOT 6	103
	Boy/Girl Subtotal	198			173
	SCHOOL TOTAL	371			

* Supported by Flex Teacher

AGREEMENT FOR PARTICIPATION AND SERVICES 2013-2014
OUTDOOR EDUCATION PROGRAM

THIS AGREEMENT is entered into this **1st** day of **July, 2013**, by and between the Superintendent of Schools, Office of Education, San Diego County, hereinafter called the OFFICE and Cardiff hereinafter called the SCHOOL/DISTRICT.

WHEREAS, the OFFICE operates for the schools of San Diego County an outdoor education program at designated sites and authorized by the Education Code Section 35335 and following and 8760 and following; and

WHEREAS, the SCHOOL/DISTRICT desires to participate in said program; NOW, THEREFORE, the parties agree as follows:

I Use and Occupancy of Outdoor Education Premises and Facilities

A. The OFFICE agrees to provide:

(1) Administration and operation of the outdoor education program.

(2) Outdoor science education and conservation instructional and supervision services for an educational program.

(3) Sites, buildings, utilities, and maintenance.

(4) Food and its preparation.

(5) All staff other than school district employees accompanying students.

(6) Preparation and distribution of outdoor school schedules designating the site to be attended and the specific dates of attendance.

(7) Promotion of the outdoor school program.

(8) Transportation for students while in camp.

(9) Availability of health and accident insurance of pupils and to notify the SCHOOL/DISTRICT of the pertinent information.

B. The SCHOOL/DISTRICT agrees to:

(1) Pay to the OFFICE a "district estimated fee" based on the number of SCHOOL/DISTRICT student's actual attendance at any time during each encampment.

(2) In the event that the actual total number of SCHOOL/DISTRICT students attending during the agreement period is less than the minimum guaranteed number of students noted in section III.B., then the SCHOOL/DISTRICT shall pay OFFICE a "district estimated fee" to cover the difference between the guaranteed number and the number in actual attendance. Payments shall be made as noted in section B.(5).

(3) Pay to the OFFICE, a "pupil fee" for each student in actual attendance at the encampment based on a daily rate calculated by dividing the total scheduled program "pupil fee" by the number of days in the scheduled program.

(4) For purposes of this agreement:

(a) "Pupil fee" means that per pupil amount established by the OFFICE for a school year as the cost of a pupil's food, lodging, and support services, also referred to as "Operational Fee".

(b) "District estimated fee" means the minimum fee estimated by the OFFICE for each school year as the cost of the instructional program, also referred to as "Instructional Fee", and is subject to final adjustment at the close of the school year as provided in section I.B.(6) of this agreement.

(c) Attendance for any portion of a day shall be counted a full day in camp.

(d) No refund of fees shall be made for students sent home for disciplinary reasons.

(5) Payments to OFFICE for all fees under this agreement shall be made as follows:

(a) For San Diego County School Districts and Schools, payment shall be made by way of an auditor's cash transfer initiated by the OFFICE after each student encampment and at year-end if section B.(2) is applicable. OFFICE will provide DISTRICT/SCHOOL appropriate detailed backup for all charges.

(b) For private schools and out-of-county schools/districts, OFFICE will invoice the participating schools or districts and payment shall be made to OFFICE within 30 days of invoice.

(6) If the cost of the instructional program for the school year exceeds payments made by the participating SCHOOL/DISTRICTs as called for under Section I.B.(1) hereof, the excess cost shall be apportioned among the participating districts based on the actual per pupil attendance from each such district.

(7) Provide transportation for pupils to and from outdoor school.

(8) Secure necessary funding so no child will be denied the outdoor school experience because of inability to pay.

(9) Provide approximately one classroom teacher for every 30 pupils to actively participate in the 24-hour per day program under the direction of the site administrator.

(10) Comply with the outdoor school schedule.

(11) Require each pupil attending an encampment to have the health and accident insurance referred to in I.A.(9) hereof.

(12) SCHOOL/DISTRICT agrees, except in a case of active negligence of OFFICE, to indemnify, defend and hold OFFICE and State of California, its officers, agents and employees, harmless from any liability or claim of whatsoever nature, arising out of, or resulting from, SCHOOL/DISTRICT's use and occupancy of the premises and facilities and participation in the activities of the Outdoor Education Program under this agreement. The SCHOOL/DISTRICT at its own cost, expense and risk, shall defend any and all actions, suits or other legal proceedings, that may be brought or instituted against the San Diego County Superintendent of Schools, its officers, agents, or employees, on any such claim or demand, and pay or satisfy the judgment that may be rendered against the San Diego County Superintendent of Schools, its officers, agents, or employees, in any such action, suit, legal proceedings, or result thereof. Additionally, SCHOOL/DISTRICT shall maintain general liability and property damage insurance in at least the minimum amount of $2,000,000 to cover all activities under this agreement and provide OFFICE a certificate of insurance naming the OFFICE and State of California as additionally insured under the policy. Coverage under said policies shall not be reduced or canceled without thirty (30) days prior written notice to OFFICE and all required coverage shall be reinstated or replaced prior to expiration/cancellation date and new certificates naming the OFFICE and State of California as additionally insured under the policy shall be issued to OFFICE for the replacement policy or policies.

(13) Provide all required information on the Application to Participate form for each school which will participate in the OFFICE Outdoor School program. Form shall be completed and submitted OFFICE by the deadline noted on the application form.

(14) Provide to OFFICE, on timelines indicated, complete and accurate information for each student, teacher and school on all Outdoor School registration and health forms provided by the OFFICE. Forms are available via SDCOE website. Such information includes, but is not limited to; a complete and accurate list of the students and teachers from each school who will attend the Outdoor School Program. The required student information includes, but is not limited to; the student name, gender, ethnicity code, Child Nutrition program eligibility status (free, reduced, or paid), complete and accurate student health forms, information on requirements for special meals, authorizations for medications and prescriptions. Parental and physician signatures are required as noted on the forms. The OFFICE is authorized by the State of California Department of Education to obtain from the SCHOOL/DISTRICT all student information required to participate in the State and Federal child nutrition programs, including, but not limited to; each student's child nutrition eligibility status (Free, Reduced, Paid), ethnicity code, and other appropriate demographic or identifying information. **If you choose to not provide this information prior to the encampment the cost per student will increase by $25.00.**

(15) Provide services and/or accommodations as specified in the student's IEP or Section 504 plan for all students with special needs participating in Outdoor School programs.

II. Agreement Period and Termination
   A. The term of this agreement shall commence on **July 1, 2013** and will continue through **June 30, 2014**.
   B. This agreement may be terminated at any time upon mutual agreement of the parties involved.

III. Fees and Minimum Guaranteed Participation
   A. The fee schedule is established each year and is adopted by the Board of Education. The applicable adopted fee schedule for fiscal year **2013-2014** is attached and is hereby made a part of this agreement.
   B. The SCHOOL/DISTRICT guarantees payment of the "district estimated fee" to the Office for not less than 85% of the projected participation as noted below during the school year. Minimum number of students per school as follows:

School	Scheduled	Guaranteed	Days	Week of
Ada Harris	110	94	5	24-Feb-14

Executed by the parties on the dates shown below their respective signatures.

Cardiff
School/District

By _____

Title _____

Date _____

County Superintendent of Schools
San Diego County Office of Education

_____
Authorized Signature

Senior Director, Outdoor Education
Title

May 3, 2013
Date

Authorized or ratified by the Board of Education on:

_____

Authorized by the San Diego County Board of Education on:

March 13, 2013

Rules for acceptance and participation in the outdoor school program are the same for everyone without regard to race, color or national origin, sex, gender or handicap.

San Diego County Office of Education

MARINE SCIENCE FLOATING LAB
FIELD TRIP AGREEMENT – 2013-2014

THIS AGREEMENT, made this July 1, 2013 and which will terminate on June 30, 2014, by and between San Diego County Superintendent of Schools, hereinafter called the "County", and Cardiff hereinafter called the "District/School", mutually agree as follows:

1. **Basis of Agreement**
The County, as coordinator of the education outreach programs, has determined that it is desirable to conduct various programs for school districts within the County of San Diego. District/School agrees to participate in these programs in accordance with the terms and conditions of this agreement.

2. **Scope of Agreement**

A. General

The County will make available and provide by contractual agreement the following programs:

1) Marine Science Floating Laboratory:
This program consists of a half-day field trip on San Diego Bay with hands-on science instruction and materials.

The County will coordinate the curriculum and activities of the above programs to provide students the opportunity to study marine biology, oceanography, history and economics in a "real world" environment.

B. County agrees to provide:

1) Boat transportation with qualified crew
2) Required instructional materials and on-board equipment
3) Marine Science curriculum and instruction
4) Scheduling of District/School participation
5) Invoice the District/School for field trip.

All trips are subject to cancellation due to severe weather conditions. In the event of inclement weather causing a cancellation of field trip, County will endeavor to reschedule the trip at a time that is agreeable to the District/School, however, such rescheduling is not guaranteed.

C. District/School agrees to:

1) Schedule participation in the program with the County by phone. Payment in the form of a Purchase Order or check is required to schedule a trip. Only private schools who do not utilize Purchase Orders may submit the Personal Guarantee of Payment that is found on our website. Each field trip shall be limited to a maximum of thirty-six (36) students and a maximum of four (4) accompanying adults. The fully executed reservation form becomes an addendum to this agreement and will be used to determine the appropriate fee based on the schedule note in item (2.C.4), below.

2) Participating SCHOOLS must provide a minimum of one adult participant who holds a valid California teaching credential who is authorized by the District/School to supervise the students aboard the vessel and will aid in presenting the program if requested. Private organizations such as the Girl Scouts are exempt from this requirement.

3) Provide written notification to County of field trip cancellation a minimum of twenty (20) working days in advance of the trip. Less than twenty working days notification will result in a cancellation fee equal to fifty percent (50%) of the contract amount being charged to the District/School. The cancellation fee will be waived if the County is able to schedule a substitute paying group into your reserved time slot.

4) Pay the appropriate fees for services rendered upon receipt of invoice. The fees will be based on the following schedule:

Marine Science Floating Lab Field Trip $660.00

3. Authorization to Copy Materials

The County hereby authorizes the District/School to make copies of individual pages of the worksheets and teacher's guide as necessary and appropriate to enhance their participation in the County program. Copying materials for any other purpose is prohibited without the express permission of the County.

4. Confidentiality of Service or Work

All curriculum and participant information are considered proprietary and confidential. All requests for information relating to the County's program should be directed to the County Office.

5. Independent Contractor

It is expressly understood that at all times while rendering the services described herein and in complying with any terms and conditions of this Agreement, the County is acting as an independent contractor and is not an officer, agent, or employee of the District/School.

6. Hold Harmless

The District/School agrees to hold harmless, defend, and to indemnify the San Diego County Superintendent of Schools, its officers, agents, and employees from every claim, demand, or liability which may be made by reason of:

A. Any injury to person, including death therefrom, or damage to property sustained by the District/School or any person, firm, student, teacher, volunteer, or corporation, employed directly or indirectly associated with or employed by it, however caused; and

B. Any injury to person, including death therefrom, or damage to property sustained by any person, firm, student, teacher, volunteer, or corporation, caused by any act, neglect, default, or omission of the District/School, or of any person, firm, student, teacher, or corporation directly, or indirectly associated with or employed by it upon, or in connection with the services rendered pursuant to this agreement. The District/School at its own cost, expense and risk, shall defend any and all actions, suits or other legal proceedings, that may be brought or instituted against the San Diego County Superintendent of Schools, its officers, agents, or employees, on any such claim or demand, and pay or satisfy the judgment that may be rendered against the San Diego County Superintendent of Schools, its officers, agents, or employees, in any such action, suit, legal proceedings, or result thereof.

7. **Insurance Requirements**
Both County and District/School shall maintain programs of general liability, property damage, worker's compensation, and auto insurance as required to protect the County and District/School as their interests may appear. Participants who are not covered by the Joint Powers Authority (JPA) program must provide a certificate of insurance for Comprehensive General Liability or Commercial Liability insurance in a minimum amount of $2,000,000 per occurrence naming the San Diego County Superintendent of Schools as additionally insured under their policy.

8. **Compliance With Laws**
The District/School shall be subject to and shall comply with all Federal, State, and local laws, policies and regulations with respect to its performance under this agreement including but not limited to, licensing, employment and purchasing practices, and wages, hours and conditions of employment, including nondiscrimination.

9. **Compensation/Costs and Payment Schedule**
The contract price is a fixed fee per field trip. County will prepare and submit an invoice for each field trip. The District/School agrees to pay County's invoice on a Net 30 day basis from date of receipt of invoice.

10. **Termination**
It is mutually agreed that either party may terminate this agreement by giving a twenty (20) working day written notice. District/School may be subject to cancellation charges if termination is less than twenty days, as noted above in paragraph (2.C.3) above.

11. **Audit**
The District/School agrees to maintain and preserve any pertinent books, documents, papers, and records related to this agreement until three years after termination of this agreement, and to provide access to said documents to the County or any of its duly authorized representatives for examination or audit.

12. **Safety**
District/School will take all necessary precautions to ensure the safety of the students, staff, and visitors from any hazards inherent in execution of the field trips. County to provide all appropriate water safety equipment as required by Coast Guard regulations for each student and adult on board.

13. **Governing Law\Venue San Diego**
In the event of litigation, the agreement and related matters shall be governed by and construed in accordance with the laws of the State of California. Venue shall be with the appropriate State or Federal court located in San Diego County.

14. **Final Approval**
This agreement is of no force and effect until approved by signature by the Director of Outdoor Education.

15. **Contract Participants**
If signed by a District, this contract will apply to all schools in the District, otherwise, it will apply only to the individual school or organization which signs the contract.

16. **County Contact Person**
San Diego County Office of Education
Outdoor Education Program Director
6401 Linda Vista Road, Room 410, San Diego, California 92111-7399
(858) 292-3695 Fax (858) 571-7206

17. **Entire Agreement**
This agreement represents the entire agreement and understandings of the parties hereto and no prior writings, conversations or representations of any nature shall be deemed to vary from the provisions hereof. This agreement may not be amended in any way except by a writing duly executed by both parties hereto.

IN WITNESS WHEREOF, the parties hereto have caused the Contract to be duly executed, such parties acting by their representatives being duly authorized.

Cardiff
District/School

By _____

Title _____

Date _____

Authorized or ratified by the

Board of Education

on _____

County Superintendent of Schools
San Diego County Office of Education

_____
Authorized Signature

Senior Director of Outdoor Education
Title

5/2/13
Date

Authorized by the San Diego County Board

Education on March 13, 2013

Please return only one copy of this page

Rules for acceptance and participation in the Marine Science Floating Lab program are the same for everyone without regard to race, color or national origin, sex, age or handicap.

Cardiff School District
Cardiff-by-the-Sea, California 92007

June 6, 2013

ITEM: **PUBLIC HEARING ON PROPOSED BUDGET FOR 2012-13**

BACKGROUND

There is a legal requirement that the public be provided an opportunity to comment on the proposed 2013-14 budget.

RECOMMENDATION

It is recommended that opportunity be provided by public comment at this meeting through an announcement by the president as follows:

"Now is the time and place for comments from the public concerning the proposed budget for 2013-14 for the Cardiff School District. Are there any comments?"

FINANCIAL IMPLICATIONS

Holding of public hearing carries no fiscal considerations.

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:

Place: Cardiff School District Office
Date: June 03, 2013

Public Hearing:

Place: Cardiff School Multi Purpose Room
Date: June 06, 2013
Time: 05:00 PM

Adoption Date: June 06, 2013

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

Contact person for additional information on the budget reports:

Name: Sandie Luehrs
Telephone: 760-632-5890

Title: Director, Fiscal Services
E-mail: sandie.luehrs@cardiffschools.com

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.	n/a	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	X	
9	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	

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

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

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

CARDIFF SCHOOL DISTRICT
SUMMARY
2013/14

			Unrestricted	Restricted	TOTAL
BEGINNING BALANCE			**2,062,552**	**0**	**2,062,552**
REVENUES	Revenue Limit		6,084,924	37,154	6,122,078
	Federal Revenue		0	226,111	226,111
	State Revenue		420,816	56,802	477,618
	Local Revenue - Restricted	Special Ed	0	330,172	330,172
	Local Revenue from SEA	Salaries	128,200	0	128,200
	All other Local Revenue		217,104	0	217,104
	District Contribution		(760,256)	760,256	0
	TOTAL REVENUE		**6,090,788**	**1,410,495**	**7,501,283**
EXPENDITURES	Certificated Salaries		3,258,344	498,509	3,756,853
	Classified Salaries		1,121,766	193,140	1,314,906
	Benefits		898,649	137,620	1,036,269
	Books/Supplies		431,524	99,842	531,366
	Services		493,472	255,978	749,450
	Equipment		0	0	0
	Tuition - (Special Ed Regional)		0	222,622	222,622
	Indirect		(2,784)	2,784	0
	Debt Service - iPad Lease		140,313	0	140,313
	TOTAL EXPENDITURES		**6,341,284**	**1,410,495**	**7,751,779**
EXCESS/DEFICIENCY			**(250,496)**	**0**	**(250,496)**
TRANSFERS OUT	Transfer to Deferred Maintenance	**7619**	**77,518**	**0**	**77,518**
OTHER FINANCING	Lease Proceeds		**259,316**	**0**	**259,316**
ENDING BALANCE			**1,993,854**	**0**	**1,993,854**
RESERVE	Economic Uncertainty				**(1,115,604)**
	Revolving Cash				**(1,500)**
NET ENDING BALANCE	Unappropriated				**876,750**

EXPENDITURES
2013/14

	Salaries & Benefits		Books and Supplies		Services		Equipment		Transfers/ Indirect		TOTAL
FUNCTION (General Fund)											
Instruction	3,827,309		343,043		37,640		-		-		4,207,992
Tier 3 Categoricals	150,968		-		-		-		-		150,968
Library/Technology	149,542		22,481		22,695		-				194,718
School Administration	410,366		1,000		28,140		-		-		439,506
Health Services	26,986		-		-		-		-		26,986
Pupil Testing	-		10,500		-		-		-		10,500
Board/Superintendent	248,934		7,500		52,060		-		-		308,494
External Audit	-		-		9,600		-		-		9,600
District Administration	213,598		2,000		53,070		-		-		268,668
Indirect	-		-		-		-				-
Maintenance	126,606		-		-		-		-		126,606
Operations	124,449		45,000		273,922		-		-		443,371
Other	-		-		16,345				215,047		231,392
TOTAL GENERAL FUND	**5,278,758**		**431,524**		**493,472**		**-**		**215,047**		**6,418,801**
RESOURCE (Restricted Fund)											
Title I	61,081		501		-		-		1,905		63,487
Title II Part A	28,474		-		-		-		879		29,353
Title III Immigrant	-		1,700		-		-		-		1,700
Title III LEP	-		9,833		-		-		-		9,833
Restricted Lottery	-		22,809		-		-		-		22,809
Special Education	739,714		29,000		80,178		-		222,622		1,071,514
Transportation	-		-		122,800		-		-		122,800
Restricted Maintenance	-		36,000		53,000		-		-		89,000
TOTAL RESTRICTED FUND	**829,269**		**99,843**		**255,978**		**-**		**225,406**		**1,410,496**
GRAND TOTAL	**6,108,027**		**531,367**		**749,450**		**-**		**440,453**		**7,829,297**

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2013-14 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) Revenue Limit Sources		8010-8099	5,938,002.00	44,587.00	5,982,589.00	6,084,924.00	37,154.00	6,122,078.00	2.3%
2) Federal Revenue		8100-8299	0.00	250,733.00	250,733.00	0.00	226,111.00	226,111.00	-9.8%
3) Other State Revenue		8300-8599	357,020.00	113,684.00	470,704.00	420,816.00	56,802.00	477,618.00	1.5%
4) Other Local Revenue		8600-8799	444,046.00	274,180.00	718,226.00	345,304.00	330,172.00	675,476.00	-6.0%
5) TOTAL, REVENUES			6,739,068.00	683,184.00	7,422,252.00	6,851,044.00	650,239.00	7,501,283.00	1.1%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	3,031,242.00	560,056.00	3,591,298.00	3,258,344.00	498,509.00	3,756,853.00	4.6%
2) Classified Salaries		2000-2999	1,129,562.00	177,027.00	1,306,589.00	1,121,766.00	193,141.00	1,314,907.00	0.6%
3) Employee Benefits		3000-3999	915,987.00	150,608.00	1,066,595.00	898,648.00	137,619.00	1,036,267.00	-2.8%
4) Books and Supplies		4000-4999	539,797.00	97,219.00	637,016.00	431,524.00	99,842.00	531,366.00	-16.6%
5) Services and Other Operating Expenditures		5000-5999	529,227.00	228,053.00	757,280.00	493,472.00	255,978.00	749,450.00	-1.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	75,484.00	128,788.00	204,272.00	140,313.00	222,622.00	362,935.00	77.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(4,984.00)	4,984.00	0.00	(2,784.00)	2,784.00	0.00	0.0%
9) TOTAL, EXPENDITURES			6,216,315.00	1,346,735.00	7,563,050.00	6,341,283.00	1,410,495.00	7,751,778.00	2.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			522,753.00	(663,551.00)	(140,798.00)	509,761.00	(760,256.00)	(250,495.00)	77.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	35,029.00	0.00	35,029.00	77,518.00	0.00	77,518.00	121.3%
2) Other Sources/Uses a) Sources		8930-8979	288,506.00	0.00	288,506.00	259,316.00	0.00	259,316.00	-10.1%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(609,826.00)	609,826.00	0.00	(760,256.00)	760,256.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(356,349.00)	609,826.00	253,477.00	(578,458.00)	760,256.00	181,798.00	-28.3%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals Unrestricted (A)	2012-13 Estimated Actuals Restricted (B)	2012-13 Estimated Actuals Total Fund col. A + B (C)	2013-14 Budget Unrestricted (D)	2013-14 Budget Restricted (E)	2013-14 Budget Total Fund col. D + E (F)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			166,404.00	(53,725.00)	112,679.00	(68,697.00)	0.00	(68,697.00)	-161.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	1,896,146.61	53,725.07	1,949,871.68	2,062,550.61	0.07	2,062,550.68	5.8%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,896,146.61	53,725.07	1,949,871.68	2,062,550.61	0.07	2,062,550.68	5.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,896,146.61	53,725.07	1,949,871.68	2,062,550.61	0.07	2,062,550.68	5.8%
2) Ending Balance, June 30 (E + F1e)			2,062,550.61	0.07	2,062,550.68	1,993,853.61	0.07	1,993,853.68	-3.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	1,500.00	0.00	1,500.00	1,500.00	0.00	1,500.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.47	0.47	0.00	0.47	0.47	0.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	1,047,330.00	0.00	1,047,330.00	1,115,604.00	0.00	1,115,604.00	6.5%
Unassigned/Unappropriated Amount		9790	1,013,720.61	(0.40)	1,013,720.21	876,749.61	(0.40)	876,749.21	-13.5%

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

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals Unrestricted (A)	2012-13 Estimated Actuals Restricted (B)	2012-13 Estimated Actuals Total Fund col. A + B (C)	2013-14 Budget Unrestricted (D)	2013-14 Budget Restricted (E)	2013-14 Budget Total Fund col. D + E (F)	% Diff Column C & F
REVENUE LIMIT SOURCES									
Principal Apportionment State Aid - Current Year		8011	10,045.00	0.00	10,045.00	10,099.00	0.00	10,099.00	0.5%
Education Protection Account State Aid - Current Year		8012	147,068.00	0.00	147,068.00	146,680.00	0.00	146,680.00	-0.3%
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	54,663.00	0.00	54,663.00	54,663.00	0.00	54,663.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	5,556,250.00	0.00	5,556,250.00	5,695,156.00	0.00	5,695,156.00	2.5%
Unsecured Roll Taxes		8042	192,563.00	0.00	192,563.00	192,563.00	0.00	192,563.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, Revenue Limit Sources			5,960,589.00	0.00	5,960,589.00	6,099,161.00	0.00	6,099,161.00	2.3%
Revenue Limit Transfers									
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(22,587.00)		(22,587.00)	(14,237.00)		(14,237.00)	-37.0%
Continuation Education ADA Transfer	2200	8091		0.00	0.00		0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091		0.00	0.00		0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091		22,587.00	22,587.00		14,237.00	14,237.00	-37.0%
All Other Revenue Limit									

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals Unrestricted (A)	2012-13 Estimated Actuals Restricted (B)	2012-13 Estimated Actuals Total Fund col. A + B (C)	2013-14 Budget Unrestricted (D)	2013-14 Budget Restricted (E)	2013-14 Budget Total Fund col. D + E (F)	% Diff Column C & F
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	22,000.00	22,000.00	0.00	22,917.00	22,917.00	4.2%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			5,938,002.00	44,587.00	5,982,589.00	6,084,924.00	37,154.00	6,122,078.00	2.3%
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	103,929.00	103,929.00	0.00	97,797.00	97,797.00	-5.9%
Special Education Discretionary Grants		8182	0.00	23,788.00	23,788.00	0.00	23,942.00	23,942.00	0.6%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	5,774.00	5,774.00	0.00	0.00	0.00	-100.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290		67,466.00	67,466.00		63,486.00	63,486.00	-5.9%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290		31,242.00	31,242.00		29,353.00	29,353.00	-6.0%
NCLB: Title III, Immigrant Education Program	4201	8290		2,763.00	2,763.00		1,700.00	1,700.00	-38.5%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals Unrestricted (A)	2012-13 Estimated Actuals Restricted (B)	2012-13 Estimated Actuals Total Fund col. A + B (C)	2013-14 Budget Unrestricted (D)	2013-14 Budget Restricted (E)	2013-14 Budget Total Fund col. D + E (F)	% Diff Column C & F
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		11,556.00	11,556.00		9,833.00	9,833.00	-14.9%
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	3205, 4036-4126, 5510	8290		4,215.00	4,215.00		0.00	0.00	-100.0%
Vocational and Applied Technology Education	3500-3699	8290		0.00	0.00		0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	250,733.00	250,733.00	0.00	226,111.00	226,111.00	-9.8%
OTHER STATE REVENUE									
Other State Apportionments									
Community Day School Additional Funding Current Year	2430	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	2430	8319		0.00	0.00		0.00	0.00	0.0%
ROC/P Entitlement Current Year	6355-6360	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6355-6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
Home-to-School Transportation	7230	8311		0.00	0.00		33,714.00	33,714.00	New
Economic Impact Aid	7090-7091	8311		70,735.00	70,735.00		0.00	0.00	-100.0%
Spec. Ed. Transportation	7240	8311		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	194,119.00	0.00	194,119.00	0.00	0.00	0.00	-100.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	2,651.00	0.00	2,651.00	0.00	0.00	0.00	-100.0%
Lottery - Unrestricted and Instructional Materials		8560	89,206.00	17,670.00	106,876.00	94,279.00	22,809.00	117,088.00	9.6%
Tax Relief Subventions Restricted Levies - Other									

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals Unrestricted (A)	2012-13 Estimated Actuals Restricted (B)	2012-13 Estimated Actuals Total Fund col. A + B (C)	2013-14 Budget Unrestricted (D)	2013-14 Budget Restricted (E)	2013-14 Budget Total Fund col. D + E (F)	% Diff Column C & F
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		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590		0.00	0.00		0.00	0.00	0.0%
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590		0.00	0.00		0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	71,044.00	25,279.00	96,323.00	326,537.00	279.00	326,816.00	239.3%
TOTAL, OTHER STATE REVENUE			357,020.00	113,684.00	470,704.00	420,816.00	56,802.00	477,618.00	1.5%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals Unrestricted (A)	2012-13 Estimated Actuals Restricted (B)	2012-13 Estimated Actuals Total Fund col. A + B (C)	2013-14 Budget Unrestricted (D)	2013-14 Budget Restricted (E)	2013-14 Budget Total Fund col. D + E (F)	% Diff Column C & F
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	125,928.00	0.00	125,928.00	120,254.00	0.00	120,254.00	-4.5%
Interest		8660	11,500.00	0.00	11,500.00	12,000.00	0.00	12,000.00	4.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677		0.00	0.00		0.00	0.00	0.0%
Interagency Services	All Other	8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals Unrestricted (A)	2012-13 Estimated Actuals Restricted (B)	2012-13 Estimated Actuals Total Fund col. A + B (C)	2013-14 Budget Unrestricted (D)	2013-14 Budget Restricted (E)	2013-14 Budget Total Fund col. D + E (F)	% Diff Column C & F
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	301,251.00	0.00	301,251.00	213,050.00	0.00	213,050.00	-29.3%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	5,367.00	0.00	5,367.00	0.00	0.00	0.00	-100.0%
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		274,180.00	274,180.00		330,172.00	330,172.00	20.4%
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			444,046.00	274,180.00	718,226.00	345,304.00	330,172.00	675,476.00	-6.0%
TOTAL, REVENUES			6,739,068.00	683,184.00	7,422,252.00	6,851,044.00	650,239.00	7,501,283.00	1.1%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals Unrestricted (A)	2012-13 Estimated Actuals Restricted (B)	2012-13 Estimated Actuals Total Fund col. A + B (C)	2013-14 Budget Unrestricted (D)	2013-14 Budget Restricted (E)	2013-14 Budget Total Fund col. D + E (F)	% Diff Column C & F
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	2,676,627.00	441,593.00	3,118,220.00	2,899,585.00	378,649.00	3,278,234.00	5.1%
Certificated Pupil Support Salaries		1200	0.00	118,463.00	118,463.00	0.00	119,860.00	119,860.00	1.2%
Certificated Supervisors' and Administrators' Salaries		1300	354,615.00	0.00	354,615.00	358,759.00	0.00	358,759.00	1.2%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			3,031,242.00	560,056.00	3,591,298.00	3,258,344.00	498,509.00	3,756,853.00	4.6%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	360,323.00	133,131.00	493,454.00	356,389.00	152,894.00	509,283.00	3.2%
Classified Support Salaries		2200	243,536.00	3,652.00	247,188.00	233,166.00	0.00	233,166.00	-5.7%
Classified Supervisors' and Administrators' Salaries		2300	105,747.00	0.00	105,747.00	109,590.00	0.00	109,590.00	3.6%
Clerical, Technical and Office Salaries		2400	340,013.00	0.00	340,013.00	341,621.00	0.00	341,621.00	0.5%
Other Classified Salaries		2900	79,943.00	40,244.00	120,187.00	81,000.00	40,247.00	121,247.00	0.9%
TOTAL, CLASSIFIED SALARIES			1,129,562.00	177,027.00	1,306,589.00	1,121,766.00	193,141.00	1,314,907.00	0.6%
EMPLOYEE BENEFITS									
STRS		3101-3102	251,712.00	40,826.00	292,538.00	269,143.00	41,128.00	310,271.00	6.1%
PERS		3201-3202	101,937.00	27,603.00	129,540.00	128,073.00	22,048.00	150,121.00	15.9%
OASDI/Medicare/Alternative		3301-3302	129,073.00	24,657.00	153,730.00	133,303.00	20,700.00	154,003.00	0.2%
Health and Welfare Benefits		3401-3402	272,656.00	37,036.00	309,692.00	277,710.00	41,011.00	318,721.00	2.9%
Unemployment Insurance		3501-3502	46,031.00	8,142.00	54,173.00	2,329.00	344.00	2,673.00	-95.1%
Workers' Compensation		3601-3602	68,346.00	12,169.00	80,515.00	78,541.00	12,388.00	90,929.00	12.9%
OPEB, Allocated		3701-3702	25,472.00	0.00	25,472.00	9,549.00	0.00	9,549.00	-62.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	20,760.00	175.00	20,935.00	0.00	0.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			915,987.00	150,608.00	1,066,595.00	898,648.00	137,619.00	1,036,267.00	-2.8%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	40,000.00	0.00	40,000.00	31,600.00	8,400.00	40,000.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals Unrestricted (A)	2012-13 Estimated Actuals Restricted (B)	2012-13 Estimated Actuals Total Fund col. A + B (C)	2013-14 Budget Unrestricted (D)	2013-14 Budget Restricted (E)	2013-14 Budget Total Fund col. D + E (F)	% Diff Column C & F
Materials and Supplies		4300	188,404.00	96,654.00	285,058.00	144,922.00	91,442.00	236,364.00	-17.1%
Noncapitalized Equipment		4400	311,393.00	565.00	311,958.00	255,002.00	0.00	255,002.00	-18.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			539,797.00	97,219.00	637,016.00	431,524.00	99,842.00	531,366.00	-16.6%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	60,201.00	60,201.00	0.00	140,100.00	140,100.00	132.7%
Travel and Conferences		5200	34,916.00	7,372.00	42,288.00	29,950.00	3,470.00	33,420.00	-21.0%
Dues and Memberships		5300	13,060.00	273.00	13,333.00	13,060.00	0.00	13,060.00	-2.0%
Insurance		5400 - 5450	32,535.00	0.00	32,535.00	34,000.00	0.00	34,000.00	4.5%
Operations and Housekeeping Services		5500	186,484.00	0.00	186,484.00	198,522.00	0.00	198,522.00	6.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	41,913.00	12,300.00	54,213.00	34,934.00	13,000.00	47,934.00	-11.6%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(15,000.00)	0.00	(15,000.00)	(15,000.00)	0.00	(15,000.00)	0.0%
Professional/Consulting Services and Operating Expenditures		5800	205,719.00	147,407.00	353,126.00	169,006.00	98,908.00	267,914.00	-24.1%
Communications		5900	29,600.00	500.00	30,100.00	29,000.00	500.00	29,500.00	-2.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			529,227.00	228,053.00	757,280.00	493,472.00	255,978.00	749,450.00	-1.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals Unrestricted (A)	2012-13 Estimated Actuals Restricted (B)	2012-13 Estimated Actuals Total Fund col. A + B (C)	2013-14 Budget Unrestricted (D)	2013-14 Budget Restricted (E)	2013-14 Budget Total Fund col. D + E (F)	% Diff Column C & F
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	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	123,014.00	123,014.00	0.00	222,622.00	222,622.00	81.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	5,774.00	5,774.00	0.00	0.00	0.00	-100.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2013-14 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
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	75,484.00	0.00	75,484.00	140,313.00	0.00	140,313.00	85.9%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			75,484.00	128,788.00	204,272.00	140,313.00	222,622.00	362,935.00	77.7%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(4,984.00)	4,984.00	0.00	(2,784.00)	2,784.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(4,984.00)	4,984.00	0.00	(2,784.00)	2,784.00	0.00	0.0%
TOTAL, EXPENDITURES			6,216,315.00	1,346,735.00	7,563,050.00	6,341,283.00	1,410,495.00	7,751,778.00	2.5%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals Unrestricted (A)	2012-13 Estimated Actuals Restricted (B)	2012-13 Estimated Actuals Total Fund col. A + B (C)	2013-14 Budget Unrestricted (D)	2013-14 Budget Restricted (E)	2013-14 Budget Total Fund col. D + E (F)	% Diff Column C & F
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	35,029.00	0.00	35,029.00	77,518.00	0.00	77,518.00	121.3%
(b) TOTAL, INTERFUND TRANSFERS OUT			35,029.00	0.00	35,029.00	77,518.00	0.00	77,518.00	121.3%
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	288,506.00	0.00	288,506.00	259,316.00	0.00	259,316.00	-10.1%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2013-14 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
(c) TOTAL, SOURCES			288,506.00	0.00	288,506.00	259,316.00	0.00	259,316.00	-10.1%
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	(609,826.00)	609,826.00	0.00	(760,256.00)	760,256.00	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			(609,826.00)	609,826.00	0.00	(760,256.00)	760,256.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(356,349.00)	609,826.00	253,477.00	(578,458.00)	760,256.00	181,798.00	-28.3%

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	49,540.00	50,000.00	0.9%
3) Other State Revenue		8300-8599	3,417.00	3,550.00	3.9%
4) Other Local Revenue		8600-8799	111,126.00	113,875.00	2.5%
5) TOTAL, REVENUES			164,083.00	167,425.00	2.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	81,215.00	76,553.00	-5.7%
3) Employee Benefits		3000-3999	18,821.00	17,121.00	-9.0%
4) Books and Supplies		4000-4999	47,400.00	48,400.00	2.1%
5) Services and Other Operating Expenditures		5000-5999	3,750.00	4,200.00	12.0%
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			151,186.00	146,274.00	-3.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			12,897.00	21,151.00	64.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			12,897.00	21,151.00	64.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	16,688.52	29,585.52	77.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,688.52	29,585.52	77.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,688.52	29,585.52	77.3%
2) Ending Balance, June 30 (E + F1e)			29,585.52	50,736.52	71.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	29,585.52	50,736.52	71.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
REVENUE LIMIT SOURCES					
Revenue Limit Transfers					
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Child Nutrition Programs		8220	49,540.00	50,000.00	0.9%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			49,540.00	50,000.00	0.9%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	3,417.00	3,550.00	3.9%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,417.00	3,550.00	3.9%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	111,051.00	113,800.00	2.5%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	75.00	75.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			111,126.00	113,875.00	2.5%
TOTAL, REVENUES			164,083.00	167,425.00	2.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	81,215.00	76,553.00	-5.7%
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			81,215.00	76,553.00	-5.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	5,301.00	4,426.00	-16.5%
OASDI/Medicare/Alternative		3301-3302	6,190.00	5,856.00	-5.4%
Health and Welfare Benefits		3401-3402	5,100.00	5,542.00	8.7%
Unemployment Insurance		3501-3502	894.00	38.00	-95.7%
Workers' Compensation		3601-3602	1,336.00	1,259.00	-5.8%
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			18,821.00	17,121.00	-9.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	4,400.00	4,400.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	43,000.00	44,000.00	2.3%
TOTAL, BOOKS AND SUPPLIES			47,400.00	48,400.00	2.1%

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	450.00	500.00	11.1%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,100.00	1,500.00	36.4%
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	2,200.00	2,200.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,750.00	4,200.00	12.0%
CAPITAL OUTLAY					
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%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			151,186.00	146,274.00	-3.2%

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

Description	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	25,444.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	1,200.00	0.00	-100.0%
5) TOTAL, REVENUES			26,644.00	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	45,715.00	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			45,715.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(19,071.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	35,029.00	77,518.00	121.3%
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			35,029.00	77,518.00	121.3%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			15,958.00	77,518.00	385.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	310,014.15	325,972.15	5.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			310,014.15	325,972.15	5.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			310,014.15	325,972.15	5.1%
2) Ending Balance, June 30 (E + F1e)			325,972.15	403,490.15	23.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	325,972.15	403,490.15	23.8%
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
OTHER STATE REVENUE					
All Other State Revenue		8590	25,444.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			25,444.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,200.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,200.00	0.00	-100.0%
TOTAL, REVENUES			26,644.00	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	45,715.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			45,715.00	0.00	-100.0%
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			45,715.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General, Special Reserve, & Building Funds		8915	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	35,029.00	77,518.00	121.3%
(a) TOTAL, INTERFUND TRANSFERS IN			35,029.00	77,518.00	121.3%
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)			35,029.00	77,518.00	121.3%

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	310,200.00	330,150.00	6.4%
5) TOTAL, REVENUES			310,200.00	330,150.00	6.4%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	216,500.00	221,389.00	2.3%
3) Employee Benefits		3000-3999	43,923.00	46,140.00	5.0%
4) Books and Supplies		4000-4999	21,825.00	21,900.00	0.3%
5) Services and Other Operating Expenses		5000-5999	21,215.00	20,125.00	-5.1%
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			303,463.00	309,554.00	2.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			6,737.00	20,596.00	205.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			6,737.00	20,596.00	205.7%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	11,488.62	18,225.62	58.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,488.62	18,225.62	58.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			11,488.62	18,225.62	58.6%
2) Ending Net Position, June 30 (E + F1e)			18,225.62	38,821.62	113.0%
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	18,225.62	38,821.62	113.0%

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		

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

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	200.00	150.00	-25.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	310,000.00	330,000.00	6.5%
TOTAL, OTHER LOCAL REVENUE			310,200.00	330,150.00	6.4%
TOTAL, REVENUES			310,200.00	330,150.00	6.4%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	4,500.00	4,500.00	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	212,000.00	216,889.00	2.3%
TOTAL, CLASSIFIED SALARIES			216,500.00	221,389.00	2.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	19,680.00	20,000.00	1.6%
OASDI/Medicare/Alternative		3301-3302	15,905.00	16,525.00	3.9%
Health and Welfare Benefits		3401-3402	1,962.00	5,542.00	182.5%
Unemployment Insurance		3501-3502	2,422.00	111.00	-95.4%
Workers' Compensation		3601-3602	3,919.00	3,962.00	1.1%
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	35.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			43,923.00	46,140.00	5.0%
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	12,000.00	12,000.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	9,825.00	9,900.00	0.8%
TOTAL, BOOKS AND SUPPLIES			21,825.00	21,900.00	0.3%

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	500.00	500.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	90.00	100.00	11.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	15,000.00	15,000.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	5,000.00	4,000.00	-20.0%
Communications		5900	625.00	525.00	-16.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			21,215.00	20,125.00	-5.1%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			303,463.00	309,554.00	2.0%

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

Description	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			735.34	733.40	733.40	733.40
a. Kindergarten	109.30	109.30				
b. Grades One through Three	302.83	302.83				
c. Grades Four through Six	310.09	310.09				
d. Grades Seven and Eight						
e. Opportunity Schools and Full-Day Opportunity Classes						
f. Home and Hospital						
g. Community Day School						
2. Special Education						
a. Special Day Class	2.93	2.93				
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])						
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions						
3. TOTAL, ELEMENTARY	725.15	725.15	735.34	733.40	733.40	733.40
HIGH SCHOOL						
4. General Education						
a. Grades Nine through Twelve						
b. Continuation Education						
c. Opportunity Schools and Full-Day Opportunity Classes						
d. Home and Hospital						
e. Community Day School						
5. Special Education						
a. Special Day Class						
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])						
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions						
6. TOTAL, HIGH SCHOOL	0.00	0.00	0.00	0.00	0.00	0.00
COUNTY SUPPLEMENT						
7. County Community Schools (EC 1982[a])						
a. Elementary						
b. High School						
8. Special Education						
a. Special Day Class - Elementary						
b. Special Day Class - High School						
c. Nonpublic, Nonsectarian Schools - Elementary						
d. Nonpublic, Nonsectarian Schools - High School						
e. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - Elementary						
f. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - High School						
9. TOTAL, ADA REPORTED BY COUNTY OFFICES	0.00	0.00	0.00	0.00	0.00	0.00
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	725.15	725.15	735.34	733.40	733.40	733.40
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)	725.15	725.15	735.34	733.40	733.40	733.40
SUPPLEMENTAL INSTRUCTIONAL HOURS						
19. ELEMENTARY*						
20. HIGH SCHOOL*						
21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS (sum lines 19 and 20)						
COMMUNITY DAY SCHOOLS - Additional Funds						
22. ELEMENTARY						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only						
b. 7th & 8th Hour Pupil Hours (Hours)*						
23. HIGH SCHOOL						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only						
b. 7th & 8th Hour Pupil Hours (Hours)*						
CHARTER SCHOOLS						
24. Charter ADA Funded Through the Block Grant						
a. Charters Sponsored by Unified Districts - Resident (EC 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RL)						
b. All Other Block Grant Funded Charters						
25. Charter ADA Funded Through the Revenue Limit						
26. TOTAL, CHARTER SCHOOLS ADA (sum lines 24a, 24b, and 25)	0.00	0.00	0.00	0.00	0.00	0.00
27. SUPPLEMENTAL INSTRUCTIONAL HOURS*						
BASIC AID "CHOICE"/COURT ORDERED VOLUNTARY PUPIL TRANSFER						
28. Regular Elementary and High School ADA (SB 937)						
BASIC AID OPEN ENROLLMENT						
29. Regular Elementary and High School ADA						

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

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	6,196.54	6,398.54
2. Inflation Increase	0041	202.00	101.00
3. All Other Adjustments	0042, 0525	0.00	0.00
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,398.54	6,499.54
REVENUE LIMIT SUBJECT TO DEFICIT			
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	6,398.54	6,499.54
b. AB 851 Add-on (Meals, BTS, Special Adjustments)	0719	14.79	15.02
c. Revenue Limit ADA	0033	735.34	733.40
d. Total Base Revenue Limit (Lines 5a plus 5b, times 5c)	0034, 0724	4,715,978.08	4,777,778.30
6. Allowance for Necessary Small School	0489		
7. Gain or Loss from Interdistrict Attendance Agreements	0272		
8. Meals for Needy Pupils	0090		
9. Special Revenue Limit Adjustments	0274		
10. One-time Equalization Adjustments	0275		
11. Miscellaneous Revenue Limit Adjustments	0276, 0659		
12. Less: All Charter District Revenue Limit Adjustment	0217		
13. Beginning Teacher Salary Incentive Funding	0552		
14. Less: Class Size Penalties Adjustment	0173		
15. REVENUE LIMIT SUBJECT TO DEFICIT (Sum Lines 5d through 11, plus Line 13, minus Lines 12 and 14)	0082	4,715,978.08	4,777,778.30
DEFICIT CALCULATION			
16. Deficit Factor	0281	0.77728	0.77728
17. TOTAL DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	3,665,635.44	3,713,671.52
OTHER REVENUE LIMIT ITEMS			
18. Unemployment Insurance Revenue	0060	55,629.00	778.00
19. Less: Longer Day/Year Penalty	0287		
20. Less: Excess ROC/P Reserves Adjustment	0288		
21. Less: PERS Reduction	0195	12,449.00	13,099.00
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)	- - -	43,180.00	(12,321.00)
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	3,708,815.44	3,701,350.52

Description	Principal Appt. Software Data ID	2012-13 Estimated Actuals	2013-14 Budget
REVENUE LIMIT - LOCAL SOURCES			
25. Property Taxes	0587	5,803,476.00	5,942,382.00
26. Miscellaneous Funds	0588		
27. Community Redevelopment Funds	0589, 0721		
28. Less: Charter Schools In-lieu Taxes	0595		
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	5,803,476.00	5,942,382.00
30. Charter School General Purpose Block Grant Offset (Unified Districts Only)	0293		
31. STATE AID PORTION OF REVENUE LIMIT			
a. Gross State Aid Portion of Revenue Limit (Sum Line 24 minus Lines 29 and 30; if negative, then zero)	0111	0.00	0.00
b. Less: Education Protection Account (Object 8012)	0736	147,068.00	146,680.00
c. NET STATE AID (Line 31a minus 31b; if negative, then zero)	0737	0.00	0.00
OTHER ITEMS			
32. Less: County Office Funds Transfer	0458		
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	10,045.00	10,099.00
39. Basic Aid Supplement Charter School Adjustment	9018		
40. All Other Adjustments	- - -		
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	- - -	10,045.00	10,099.00
42. TOTAL, NET STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31c and 41) (This amount should agree with Object 8011)	- - -	10,045.00	10,099.00
43. Less: Revenue Limit State Apportionment Receipts	- - -		
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43)	- - -	10,045.00	

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

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	3,591,298.00	301	0.00	303	3,591,298.00	305	0.00		307	3,591,298.00	309
2000 - Classified Salaries	1,306,589.00	311	0.00	313	1,306,589.00	315	0.00		317	1,306,589.00	319
3000 - Employee Benefits (Excluding 3800)	1,066,595.00	321	25,472.00	323	1,041,123.00	325	0.00		327	1,041,123.00	329
4000 - Books, Supplies Equip Replace. (6500)	637,016.00	331	0.00	333	637,016.00	335	39,759.00		337	597,257.00	339
5000 - Services. . . & 7300 - Indirect Costs	757,280.00	341	0.00	343	757,280.00	345	114,437.00		347	642,843.00	349
				TOTAL	7,333,306.00	365			TOTAL	7,179,110.00	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 no 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	3,118,220.00	375
2. Salaries of Instructional Aides Per EC 41011	2100	493,454.00	380
3. STRS	3101 & 3102	252,566.00	382
4. PERS	3201 & 3202	52,827.00	383
5. OASDI - Regular, Medicare and Alternative	3301 & 3302	91,508.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)	3401 & 3402	206,442.00	385
7. Unemployment Insurance	3501 & 3502	40,871.00	390
8. Workers' Compensation Insurance	3601 & 3602	60,388.00	392
9. OPEB, Active Employees (EC 41372)	3751 & 3752	0.00	
10. Other Benefits (EC 22310)	3901 & 3902	20,796.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)		4,337,072.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2		0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)		0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14. TOTAL SALARIES AND BENEFITS		4,337,072.00	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		60.41%	
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 th provisions of EC 41374.

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	60.00%	
2. Percentage spent by this district (Part II, Line 15)	60.41%	
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)	7,179,110.00	
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	3,756,853.00	301	0.00	303	3,756,853.00	305	0.00		307	3,756,853.00	309
2000 - Classified Salaries	1,314,907.00	311	0.00	313	1,314,907.00	315	0.00		317	1,314,907.00	319
3000 - Employee Benefits (Excluding 3800)	1,036,267.00	321	9,549.00	323	1,026,718.00	325	0.00		327	1,026,718.00	329
4000 - Books, Supplies Equip Replace. (6500)	531,366.00	331	0.00	333	531,366.00	335	22,809.00		337	508,557.00	339
5000 - Services. . . & 7300 - Indirect Costs	749,450.00	341	0.00	343	749,450.00	345	166,600.00		347	582,850.00	349
				TOTAL	7,379,294.00	365			TOTAL	7,189,885.00	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 no 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	3,278,234.00	375
2. Salaries of Instructional Aides Per EC 41011	2100	509,283.00	380
3. STRS	3101 & 3102	270,454.00	382
4. PERS	3201 & 3202	67,393.00	383
5. OASDI - Regular, Medicare and Alternative	3301 & 3302	91,387.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)	3401 & 3402	238,916.00	385
7. Unemployment Insurance	3501 & 3502	1,933.00	390
8. Workers' Compensation Insurance	3601 & 3602	69,284.00	392
9. OPEB, Active Employees (EC 41372)	3751 & 3752	0.00	
10. Other Benefits (EC 22310)	3901 & 3902	0.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)		4,526,884.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2		0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)		0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14. TOTAL SALARIES AND BENEFITS		4,526,884.00	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		62.96%	
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 th provisions of EC 41374.

1.	Minimum percentage required (60% elementary, 55% unified, 50% high)	60.00%
2.	Percentage spent by this district (Part II, Line 15)	62.96%
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)	7,189,885.00
5.	Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

District ADA (Form A, Estimated P-2 ADA column, lines 3, 6, and 25): 733

District's ADA Standard Percentage Level: 2.0%

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 Original Budget (Use Form RL, Line 5c [5b])	Revenue Limit (Funded) ADA Estimated/Unaudited Actuals (Form RL, Line 5c [5b])	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2010-11)	739.10	732.75	0.9%	Met
Second Prior Year (2011-12)	745.75	735.34	1.4%	Met
First Prior Year (2012-13)	735.30	735.34	N/A	Met
Budget Year (2013-14) (Criterion 4A1, Step 2a)	733.40			

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): 733

District's Enrollment Standard Percentage Level: 2.0%

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	Enrollment Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2010-11)	778	765	1.7%	Met
Second Prior Year (2011-12)	785	769	2.0%	Met
First Prior Year (2012-13)	774	763	1.4%	Met
Budget Year (2013-14)	773			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines 3, 6, and 25)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2010-11)	734	765	95.9%
Second Prior Year (2011-12)	735	769	95.6%
First Prior Year (2012-13)	725	763	95.0%
		Historical Average Ratio:	95.5%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	**96.0%**

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)	733	773	94.8%	Met
1st Subsequent Year (2014-15)	734	773	95.0%	Met
2nd Subsequent Year (2015-16)	734	768	95.6%	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)	6,398.54	6,499.54	6,617.54	6,764.54
b. Deficit Factor (Form RL, Line 16) (Form MYP, Unrestricted, Line A1g)	0.77728	0.77728	0.00000	0.00000
c. Funded BRL per ADA (Step 1a times Step 1b)	4,973.46	5,051.96	0.00	0.00
d. Prior Year Funded BRL per ADA		4,973.46	5,051.96	0.00
e. Difference (Step 1c minus Step 1d)		78.50	(5,051.96)	0.00
f. Percent Change Due to COLA (Step 1e divided by Step 1d)		1.58%	-100.00%	0.00%
Step 2 - Change in Population				
a. Revenue Limit (Funded) ADA (Form RL, Line 5c) (Form MYP, Unrestricted, Line A1c)	735.34	733.40	734.44	734.44
b. Prior Year Revenue Limit (Funded) ADA		735.34	733.40	734.44
c. Difference (Step 2a minus Step 2b)		(1.94)	1.04	0.00
d. Percent Change Due to Population (Step 2c divided by Step 2b)		-0.26%	0.14%	0.00%
Step 3 - Total Change in Funded COLA and Population (Step 1f plus Step 2d)		1.32%	-99.86%	0.00%
Revenue Limit Standard (Step 3, plus/minus 1%):		**N/A**	**N/A**	**N/A**

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)	5,803,476.00	5,942,382.00	6,056,285.00	6,172,466.00
Percent Change from Previous Year		**2.39%**	**1.92%**	**1.92%**
Basic Aid Standard (percent change from previous year, plus/minus 1%):		**1.39% to 3.39%**	**.92% to 2.92%**	**.92% to 2.92%**

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)	5,960,589.00	6,099,161.00	6,213,272.00	6,329,453.00
District's Projected Change in Revenue Limit:		2.32%	1.87%	1.87%
Basic Aid Standard:		**1.39% to 3.39%**	**.92% to 2.92%**	**.92% to 2.92%**
Status:		Met	Met	Met

4C. Comparison of District Revenue Limit to the Standard

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

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

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

STANDARD: Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the budget year or two subsequent fiscal years has not changed from the historical average ratio from the three prior fiscal years by more than the greater of three percent or the district's required reserves percentage.

5A. Calculating the District's Historical Average Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999) Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
Third Prior Year (2010-11)	4,919,388.89	5,601,287.86	87.8%
Second Prior Year (2011-12)	4,924,286.90	5,592,237.01	88.1%
First Prior Year (2012-13)	5,076,791.00	6,216,315.00	81.7%
		Historical Average Ratio:	85.9%

	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	4.0%	4.0%	4.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	**81.9% to 89.9%**	**81.9% to 89.9%**	**81.9% to 89.9%**

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) 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)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
Budget Year (2013-14)	5,278,758.00	6,341,283.00	83.2%	Met
1st Subsequent Year (2014-15)	5,351,461.00	6,209,457.00	86.2%	Met
2nd Subsequent Year (2015-16)	5,423,072.00	6,308,397.00	86.0%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1. District's Change in Population and Funded COLA (Criterion 4A1, Step 3):	1.32%	-99.86%	0.00%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	**-8.68% to 11.32%**	**-109.86% to -89.86%**	**-10.00% to 10.00%**
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-3.68% to 6.32%	-104.86% to -94.86%	-5.00% to 5.00%

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)	250,733.00		
Budget Year (2013-14)	226,111.00	-9.82%	Yes
1st Subsequent Year (2014-15)	207,570.00	-8.20%	Yes
2nd Subsequent Year (2015-16)	190,549.00	-8.20%	Yes

Explanation: (required if Yes) Federal budget cuts

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2012-13)	470,704.00		
Budget Year (2013-14)	477,618.00	1.47%	No
1st Subsequent Year (2014-15)	477,618.00	0.00%	Yes
2nd Subsequent Year (2015-16)	477,618.00	0.00%	No

Explanation: (required if Yes) LCFF Hold Harmless used for our district.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2012-13)	718,226.00		
Budget Year (2013-14)	675,476.00	-5.95%	Yes
1st Subsequent Year (2014-15)	676,476.00	0.15%	Yes
2nd Subsequent Year (2015-16)	676,476.00	0.00%	No

Explanation: (required if Yes) Certain local income is budgeted as received.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2012-13)	637,016.00		
Budget Year (2013-14)	531,366.00	-16.59%	Yes
1st Subsequent Year (2014-15)	303,365.00	-42.91%	Yes
2nd Subsequent Year (2015-16)	303,365.00	0.00%	No

Explanation: (required if Yes) Entered into lease for 12/13 and 13/14; some carryover budgeted in 12/13 at first interim.

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

First Prior Year (2012-13)	757,280.00		
Budget Year (2013-14)	749,450.00	-1.03%	No
1st Subsequent Year (2014-15)	767,885.00	2.46%	Yes
2nd Subsequent Year (2015-16)	801,735.00	4.41%	No

Explanation: (required if Yes)
Increase in Special Ed Tuition for regional students.

6C. Calculating the District's Change in Total Operating Revenues and Expenditures (Section 6A, Line 2)

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
Total Federal, Other State, and Other Local Revenue (Criterion 6B)			
First Prior Year (2012-13)	1,439,663.00		
Budget Year (2013-14)	1,379,205.00	-4.20%	Met
1st Subsequent Year (2014-15)	1,361,664.00	-1.27%	Not Met
2nd Subsequent Year (2015-16)	1,344,643.00	-1.25%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2012-13)	1,394,296.00		
Budget Year (2013-14)	1,280,816.00	-8.14%	Met
1st Subsequent Year (2014-15)	1,071,250.00	-16.36%	Not Met
2nd Subsequent Year (2015-16)	1,105,100.00	3.16%	Met

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

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

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

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

Explanation: Other State Revenue (linked from 6B if NOT met)
LCFF Hold Harmless used for our district.

Explanation: Other Local Revenue (linked from 6B if NOT met)
Certain local income is budgeted as received.

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)
Entered into lease for 12/13 and 13/14; some carryover budgeted in 12/13 at first interim.

Explanation: **Services and Other Exps** (linked from 6B if NOT met)
Increase in Special Ed Tuition for regional students.

7. CRITERION: Facilities Maintenance

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

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

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

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

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

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

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenue that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?

   b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(C) (Fund 10, objects 7211-7213 and 7221-7223 with resources 3300-3499 and 6500-6540) — 0.00

2. **Ongoing and Major Maintenance/Restricted Maintenance Account**

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	7,829,296.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)		1% Required Minimum Contribution (Line 2c times 1%)	Budgeted Contribution [1] to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	7,829,296.00	78,292.96	89,000.00	Met

[1] Fund 01, Resource 8150, Objects 8900-8999

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

	Not applicable (district does not participate in the Leroy F. Green School Facilities Act of 1998)
x	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 reserves[1] as a percentage of total expenditures and other financing uses[2] 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)	842,696.00		
b. Undesignated Amounts (Funds 01 and 17, Object 9790)	846,657.43		
c. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)		1,871,795.61	1,047,330.00
d. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)		0.00	1,013,720.61
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	(0.40)
f. Available Reserves (Lines 1a through 1e)	1,689,353.43	1,871,795.61	2,061,050.21
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	6,898,833.69	6,938,938.88	7,598,079.00
b. Less: Special Education Pass-through Funds (Fund 01, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			
c. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			0.00
d. Net Expenditures and Other Financing Uses (Line 2a minus Line 2b, or Line 2a plus Line 2c)	6,898,833.69	6,938,938.88	7,598,079.00
3. District's Available Reserve Percentage (Line 1f divided by Line 2d)	24.5%	27.0%	27.1%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	**8.2%**	**9.0%**	**9.0%**

[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]A school district that is the Administrative Unit of a Special Education Local Plan Area (SELPA) may exclude from its expeditures 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)	308,269.58	5,661,822.86	N/A	Met
Second Prior Year (2011-12)	164,232.18	5,627,266.01	N/A	Met
First Prior Year (2012-13)	166,404.00	6,251,344.00	N/A	Met
Budget Year (2013-14) (Information only)	(68,697.00)	6,418,801.00		

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): 733

District's Fund Balance Standard Percentage Level: 1.3%

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) Original Budget	Estimated/Unaudited Actuals	Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
Third Prior Year (2010-11)	1,140,983.45	1,423,644.85	N/A	Met
Second Prior Year (2011-12)	1,579,894.00	1,731,914.43	N/A	Met
First Prior Year (2012-13)	1,831,179.43	1,896,146.61	N/A	Met
Budget Year (2013-14) (Information only)	2,062,550.61			

[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 reserves[1] for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts[2] as applied to total expenditures and other financing uses[3]:

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):	733	734	734
District's Reserve Standard Percentage Level:	**4%**	**4%**	**4%**

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? No
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)	7,829,296.00	7,714,338.00	7,836,685.00
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)	7,829,296.00	7,714,338.00	7,836,685.00
4. Reserve Standard Percentage Level	4%	4%	4%
5. Reserve Standard - by Percent (Line B3 times Line B4)	313,171.84	308,573.52	313,467.40
6. Reserve Standard - by Amount ($63,000 for districts with 0 to 1,000 ADA, else 0)	63,000.00	63,000.00	63,000.00
7. **District's Reserve Standard (Greater of Line B5 or Line B6)**	**313,171.84**	**308,573.52**	**313,467.40**

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)	1,115,604.00	1,141,197.00	1,157,382.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	876,749.61	765,646.65	678,159.65
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)	(0.40)	0.00	(0.93)
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	1,992,353.21	1,906,843.65	1,835,540.72
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	25.45%	24.72%	23.42%
District's Reserve Standard (Section 10B, Line 7):	**313,171.84**	**308,573.52**	**313,467.40**
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? — No

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

S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your district have ongoing general fund expenditures in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources? — No

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

S3. Use of Ongoing Revenues for One-time Expenditures

1a. Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues? — No

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

1a. Does your district have projected revenues for the budget year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)? — No

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. **Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)**				
First Prior Year (2012-13)	(609,826.00)			
Budget Year (2013-14)	(760,256.00)	150,430.00	24.7%	Not Met
1st Subsequent Year (2014-15)	(797,512.00)	37,256.00	4.9%	Met
2nd Subsequent Year (2015-16)	(836,406.00)	38,894.00	4.9%	Met
1b. **Transfers In, General Fund ***				
First Prior Year (2012-13)	0.00			
Budget Year (2013-14)	0.00	0.00	0.0%	Met
1st Subsequent Year (2014-15)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2015-16)	0.00	0.00	0.0%	Met
1c. **Transfers Out, General Fund ***				
First Prior Year (2012-13)	35,029.00			
Budget Year (2013-14)	77,518.00	42,489.00	121.3%	Not Met
1st Subsequent Year (2014-15)	76,330.00	(1,188.00)	-1.5%	Met
2nd Subsequent Year (2015-16)	77,541.00	1,211.00	1.6%	Met

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

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

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

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

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

Explanation: (required if NOT met)
Greater cost for Special Ed Regional students.

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

Explanation:
(required if NOT met)

Since Deferred Maintenance is folded into the LCFF formula, the district policy is to transfer 1% of general fund expenditures into the Deferred Maintenance fund.

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 commitments[1] and their annual required payments for the budget year and two subsequent fiscal years.

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

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

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

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

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

2. If Yes to item 1, list all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commmitments 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: Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2013
Capital Leases				
Certificates of Participation				
General Obligation Bonds	12		Bond Redemption Fund	
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	1		General Fund	8,000
Other Long-term Commitments (do not include OPEB):				

Type of Commitment (continued)	Prior Year (2012-13) Annual Payment (P & I)	Budget Year (2013-14) Annual Payment (P & I)	1st Subsequent Year (2014-15) Annual Payment (P & I)	2nd Subsequent Year (2015-16) Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds	786,325	831,900	880,450	922,800
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	786,325	831,900	880,450	922,800
Has total annual payment increased over prior year (2012-13)?		**Yes**	**Yes**	**Yes**

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

DATA ENTRY: Enter an explanation if Yes.

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

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

Through the Bond Redemption Fund.

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

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

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

No

2.

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

2. For the district's OPEB:
   a. Are they lifetime benefits? — Yes
   b. Do benefits continue past age 65? — No
   c. Describe any other characteristics of the district's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:

If the cost exceeds the District cap, the retiree pays the difference.

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

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

Self-Insurance Fund	Governmental Fund
0	0

4. OPEB Liabilities

a. OPEB actuarial accrued liability (AAL)	368,455.00
b. OPEB unfunded actuarial accrued liability (UAAL)	368,445.00
c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?	Actuarial
d. If based on an actuarial valuation, indicate the date of the OPEB valuation	Jul 01, 2012

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	46,500.00	47,567.00	47,567.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	9,549.00	5,100.00	5,100.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	9,549.00	5,100.00	5,100.00
d. Number of retirees receiving OPEB benefits	2	1	1

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

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

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

   No

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

3. Self-Insurance Liabilities

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

4. Self-Insurance Contributions

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

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2012-13)	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Number of certificated (non-management) full-time-equivalent (FTE) positions	41.2	44.0	44.0	44.0

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	45,000	

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

Certificated (Non-management) Health and Welfare (H&W) Benefits	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1. Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	241,133	241,133	241,133
3. Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
4. Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

Certificated (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?	No		
If Yes, amount of new costs included in the budget and MYPs			

If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	55,000	52,018	48,990
3. Percent change in step & column over prior year	1.5%	1.5%	1.4%

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

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2012-13)	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Number of classified (non-managment) FTE positions	31.9	31.9	31.9	31.9

Classified (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year? No

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

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

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

Negotiations Settled

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

2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?
If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?
If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:

	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			
One Year Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year			
or			
Multiyear Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

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

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits 13,000

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

Classified (Non-management) Health and Welfare (H&W) Benefits	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1. Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	55,420	55,420	55,420
3. Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
4. Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

Classified (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget? No

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

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	23,987	24,106	24,589
3. Percent change in step & column over prior year	2.0%	2.0%	2.0%

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

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	3.0	3.0	3.0	3.0

Management/Supervisor/Confidential
Salary and Benefit Negotiations

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

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

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

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

Management/Supervisor/Confidential Health and Welfare (H&W) Benefits	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1. Are costs of H&W benefit changes included in the budget and MYPs?			
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			

Management/Supervisor/Confidential Step and Column Adjustments	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1. Are step & column adjustements included in the budget and MYPs?			
2. Cost of step and column adjustments			
3. Percent change in step & column over prior year			

Management/Supervisor/Confidential Other Benefits (mileage, bonuses, etc.)	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1. Are costs of other benefits included in the budget and MYPs?			
2. Total cost of other benefits			
3. 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?	No
A2.	Is the system of personnel position control independent from the payroll system?	No
A3.	Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column of Criterion 2A are used to determine Yes or No)	Yes
A4.	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?	No
A5.	Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	No
A6.	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	No
A7.	Is the district's financial system independent of the county office system?	No
A8.	Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)	No
A9.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	No

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

(X) 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: Jun 06, 2013

For additional information on this certification, please contact:

Name: Sandie Luehrs

Title: Director, Fiscal Services

Telephone: 760-632-5890

E-mail: sandie.luehrs@cardiffschools.com

			2013/14		2014/15		2015/16
BEGINNING BALANCE			**2,062,551**		**1,993,854**		**1,881,452**
	Revenue Limit		6,122,078		6,235,272		6,351,453
	Federal Revenue		226,111		207,570		190,549
	State Revenue		477,618		477,618		477,618
	Local Revenue - Restricted	*Special Ed*	330,172		330,172		330,172
	Local Revenue from SEA	*salaries*	128,200		128,200		128,200
	All other Local Revenue		217,104		218,104		218,104
	TOTAL REVENUE		**7,501,283**		**7,596,936**		**7,696,096**
	Certificated Salaries		3,756,853		3,815,598		3,869,066
	Classified Salaries		1,314,907		1,341,205		1,368,029
	Employee Benefits		1,036,267		1,043,750		1,050,744
	Books/Supplies		531,366		303,365		303,365
	Services		749,450		767,885		801,735
	Tuition (Special Ed Regional)		222,622		220,892		220,892
	Debt Service iPad Lease #1		75,484		75,484		75,484
	Debt Serivce iPad Lease #2		64,829		64,829		64,829
	TOTAL EXPENDITURES		**7,751,778**		**7,633,008**		**7,754,144**
EXCESS/(DEFICIENCY)			**(250,495)**		**(36,072)**		**(58,048)**
TRANSFERS OUT	Transfer to Deferred Maint	7619	**(77,518)**		**(76,330)**		**(77,541)**
OTHER SOURCES	Lease Proceeds	8972	**259,316**		**0**		**0**
ENDING BALANCE			**1,993,854**		**1,881,452**		**1,745,863**
RESERVES	Economic Uncertainty	*Board Recommended*	**(1,115,604)**		**(1,141,197)**		**(1,157,382)**
	Revolving Cash		**(1,500)**		**(1,500)**		**(1,500)**
	SDCOE Miti System		**0**		**0**		
NET ENDING BALANCE			**876,750**		**738,755**		**586,981**
Classroom teachers			34		34		34
Property Tax Change			2.50%		2.00%		2.00%
TARGET RESERVE	(Difference between PT & RL)		**2,231,208**		**2,282,393**		**2,314,764**
BOARD RECOMMENDED RESERVE	(50% Difference between PT & RL)		**1,115,604**		**1,141,197**		**1,157,382**
STATE MINIMUM RESERVE	(4% of expenditures)		**313,172**		**308,374**		**313,267**

INCOME

						2013/14			2014/15				2015/16	
RL														
					General	**Restricted**	**Total**	**General**	**Restricted**	**Total**	**General**	**Restricted**	**Total**
	District of Choice			8011	10,099	0	10,099	10,099	0	10,099	10,099	0	10,099
	EPA Funds			8012	146,680	0	146,680	146,888	0	146,888	146,888	0	146,888
	HOE			8021	54,663	0	54,663	54,663	0	54,663	54,663	0	54,663
	Secured			8041	5,695,156	0	5,695,156	5,809,059	0	5,809,059	5,925,240	0	5,925,240
	Unsecured			8042	192,563	0	192,563	192,563	0	192,563	192,563	0	192,563
	Special Ed	Prop Tax Trans		8091	(14,237)	14,237	0	(14,495)	14,495	0	(14,817)	14,817	0
	Special Ed			8097	0	22,917	22,917	0	22,000	22,000	0	22,000	22,000
		TOTAL			**6,084,924**	**37,154**	**6,122,078**	**6,198,777**	**36,495**	**6,235,272**	**6,314,636**	**36,817**	**6,351,453**
FEDERAL													
	Title I		3010	8290	0	63,486	63,486	0	58,280	58,280	0	53,501	53,501
	Special Ed		3310	8181	0	97,797	97,797	0	89,778	89,778	0	82,416	82,416
	Special Ed		various	8182	0	23,942	23,942	0	21,979	21,979	0	20,176	20,176
	Title II (a)		4035	8290	0	29,353	29,353	0	26,946	26,946	0	24,736	24,736
	Title III Immigrant		4201	8290	0	1,700	1,700	0	1,561	1,561	0	1,433	1,433
	Title III		4203	8290	0	9,833	9,833	0	9,027	9,027	0	8,287	8,287
		TOTAL			**0**	**226,111**	**226,111**	**0**	**207,570**	**207,570**	**0**	**190,549**	**190,549**
STATE													
	Transport		7230	8311	0	33,714	33,714	0	33,714	33,714	0	33,714	33,714
	LCFF Hold Harmless		0800	8590	260,318	0	260,318	260,318	0	260,318	260,318	0	260,318
	Targeted Instruction				66,219	0	66,219	66,219	0	66,219	66,219	0	66,219
	Lottery		1100	8560	94,279	0	94,279	94,279	0	94,279	94,279	0	94,279
	Restricted Lottery		6300	8560	*0*	22,809	22,809	0	22,809	22,809	0	22,809	22,809
	Special Ed		6500	8590	*0*	279	279	0	279	279	0	279	279
		TOTAL			**420,816**	**56,802**	**477,618**	**420,816**	**56,802**	**477,618**	**420,816**	**56,802**	**477,618**
LOCAL													
	Special Ed		6500	8792	0	330,172	330,172	0	330,172	330,172	0	330,172	330,172
	Rental		0000	8650	120,254	0	120,254	120,254	0	120,254	120,254	0	120,254
	Interest		0000	8660	12,000	0	12,000	12,000	0	12,000	12,000	0	12,000
	Other		0000	8699	24,000	0	24,000	25,000	0	25,000	25,000	0	25,000
	SEA - iPad Lease #1		0000	8699	39,365	0	39,365	39,365	0	39,365	39,365	0	39,365
	SEA - iPad Lease #2		0000	8699	21,485	0	21,485	21,485	0	21,485	21,485	0	21,485
	SEA (Salaries)		0000	8699	128,200	0	128,200	128,200	0	128,200	128,200	0	128,200
		TOTAL			**345,304**	**330,172**	**675,476**	**346,304**	**330,172**	**676,476**	**346,304**	**330,172**	**676,476**
TOTAL REVENUE					**6,851,044**	**650,239**	**7,501,283**	**6,965,897**	**631,039**	**7,596,936**	**7,081,756**	**614,340**	**7,696,096**
DISTRICT CONTRIBUTION								**(797,512)**	**797,512**		**(836,406)**	**836,406**	
					6,851,044	**650,239**		**6,168,385**	**1,428,551**		**6,245,350**	**1,450,746**	

EXPENDITURES

				2013/14				2014/15				2015/16	
			General	Restricted	Total		General	Restricted	Total		General	Restricted	Total
Certificated Salaries	1100		2,899,585	378,649	3,278,234		2,937,947	390,073	3,328,020		2,977,136	398,421	3,375,557
	1200		0	119,860	119,860		0	122,092	122,092		0	123,545	123,545
	1300		358,759	0	358,759		365,486	0	365,486		369,964	0	369,964
	1900		0	0	0		0	0	0		0	0	0
	TOTAL		**3,258,344**	**498,509**	**3,756,853**		**3,303,433**	**512,165**	**3,815,598**		**3,347,100**	**521,966**	**3,869,066**
Classified Salaries	2100		356,389	152,894	509,283		363,517	155,952	519,469		370,787	159,071	529,858
	2200		233,166	0	233,166		237,829	0	237,829		242,586	0	242,586
	2300		109,590	0	109,590		111,782	0	111,782		114,017	0	114,017
	2400		341,621	0	341,621		348,453	0	348,453		355,422	0	355,422
	2900		81,000	40,247	121,247		82,620	41,052	123,672		84,272	41,873	126,145
	TOTAL		**1,121,766**	**193,141**	**1,314,907**		**1,144,201**	**197,004**	**1,341,205**	**52,307**	**1,167,085**	**200,944**	**1,368,029**
Employee Benefits	3100		269,143	41,128	310,271		272,533	42,254	314,787		276,136	43,062	319,198
	3200		128,073	22,048	150,121		130,634	22,489	153,123		133,247	22,939	156,186
	3300		133,303	20,700	154,003		135,969	21,114	157,083		138,688	21,536	160,225
	3400		277,710	41,011	318,721		277,710	41,011	318,720		277,710	41,011	318,720
	3500		2,329	344	2,673		2,224	355	2,578		2,257	361	2,619
	3600		78,541	12,388	90,929		79,657	12,701	92,358		80,849	12,947	93,796
	3700		9,549	0	9,549		5,100	0	5,100		0	0	0
	3900		0	0	0		0	0	0		0	0	0
	TOTAL		**898,648**	**137,619**	**1,036,267**		**903,827**	**139,923**	**1,043,750**	**28,276**	**908,887**	**141,857**	**1,050,744**
										80,583			
Books/Supplies	4100		31,600	8,400	40,000		40,000	0	40,000		40,000	0	40,000
	4200		0	0	0		0	0	0		0	0	0
	4300		144,922	91,442	236,364		177,236	86,129	263,365		177,236	86,129	263,365
	4400		255,002	0	255,002		0	0	0		0	0	0
	TOTAL		**431,524**	**99,842**	**531,366**		**217,236**	**86,129**	**303,365**		**217,236**	**86,129**	**303,365**
													0
Operating Expenses	5100		0	140,100	140,100		0	128,100	128,100		0	128,100	128,100
	5200		29,950	3,470	33,420		29,950	3,470	33,420		29,950	3,470	33,420
	5300		13,060	0	13,060		13,321	0	13,321		13,588	0	13,588
	5400		34,000	0	34,000		34,680	0	34,680		35,374	0	35,374
	5500		198,522	0	198,522		214,404	0	214,404		231,556	0	231,556
	5600		34,934	13,000	47,934		35,633	13,260	48,893		36,345	13,525	49,871
From Day Care	5750		(15,000)	0	(15,000)		(15,000)	0	(15,000)		(15,000)	0	(15,000)
	5800		169,006	98,908	267,914		155,234	125,108	280,342		162,996	131,363	294,359
	5900		29,000	500	29,500		29,725	0	29,725		30,468	0	30,468
	TOTAL		**493,472**	**255,978**	**749,450**		**497,947**	**269,938**	**767,885**		**525,276**	**276,459**	**801,735**
Equipment	6400		0	0	0		0	0	0		0	0	0
Tuition (Sp Ed Regional)	7141		0	222,622	222,622		0	220,892	220,892		0	220,892	220,892
Indirect	7310		(2,784)	2,784	0		(2,500)	2,500	0		(2,500)	2,500	0
Debt Service #1	7439		75,484	0	75,484		75,484	0	75,484		75,484	0	75,484
Debt Service #2	7439		64,829	0	64,829		64,829	0	64,829		64,829	0	64,829
	TOTAL		**137,529**	**225,406**	**362,935**		**137,813**	**223,392**	**361,205**		**137,813**	**223,392**	**361,205**
TOTAL			**6,341,283**	**1,410,495**	**7,751,778**		**6,204,457**	**1,428,551**	**7,633,008**		**6,303,398**	**1,450,746**	**7,754,144**
To Deferred Maint	**7619**		**77,518**	**0**	**77,518**		**77,518**	**0**	**77,518**		**77,518**	**0**	**77,518**
			6,418,801				**6,281,975**				**6,380,916**		
Income				650,239				631,039				614,340	
prior year carryover								0					
ENCROACHMENT				**760,256**				**797,512**				**836,406**	