

HOLTVILLE UNIFIED SCHOOL DISTRICT

2012-13 Estimated Actuals
2013-14 July 1 Budget
6/27/13

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: District Office
Date: June 21, 2013

Public Hearing:

Place: HUSD Board Meeting
Date: June 27, 2013
Time: 06:00 PM

Adoption Date: June 27, 2013

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

Contact person for additional information on the budget reports:

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Telephone: 760-356-2974

Title: Chief Business Official
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Criteria and Standards Review Summary

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

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

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

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

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

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

Total liabilities actuarially determined:	$
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:
The JPA balance includes sufficient reserves to enable our district to be in full compliance with the worker's compensation portion of Education Code 42141 without making excessive contributions.

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

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

For additional information on this certification, please contact:

Name: John-Paul Wells

Title: Chief Business Official

Telephone: 760-356-2974

E-mail: jpwells@holtville.k12.ca.us

HOLTVILLE UNIFIED SCHOOL DISTRICT

2012-13 ESTIMATED ACTUALS/ 2013-14 JULY 1 BUDGET REPORT

Executive Summary

The General Fund Bottom Line

	2012-13 Estimated Actuals		2013-14 July 1 Budget	
	Unrestricted	Restricted	Unrestricted	Restricted
Beginning Balance	$ 3,069,632	$ 237,125	$ 2,839,094	$ 65,165
Income	$ 9,668,759	$ 4,153,040	$ 9,498,374	$ 3,347,904
Expenditures	$ (9,899,297)	$ (4,325,000)	$ (9,824,922)	$ (3,376,282)
Year Income/Loss	$ (230,538)	$ (171,960)	$ (326,548)	$ (28,378)
Ending Balance	**$ 2,839,094**	**$ 65,165**	**$ 2,512,546**	**$ 36,787**
Revolving Cash	*$ 2,500*		*$ 2,500*	
3% Min Reserve	*$ 426,729*		*$ 396,036*	
Deferrals	*$ 1,522,572*		*$ 857,374*	
Capital Projects	*$ 887,293*		*$ 1,256,635*	
Special Ed State $$	*$ -*	*$ 65,165*		*$ 36,787*

The above 2012-13 **estimates** show that HUSD is expected to end the current year with roughly a $230,000 deficit, which will leave the District with a $2.8 million General Fund Unrestricted Balance, or a 19.96% reserve. Remember, this reserve is on paper, and is NOT in the form of available cash. Total Deferrals are estimated at $1.52 million on 6/30/13.

In addition, the above 2013-14 **estimates**, using figures from the Governor's May Revise conference, predict that the 2013-14 deficit will be $326,000, leaving the District with a 19.03% reserve (again, NOT cash). Preliminary estimates show that Deferrals will be approximately $887,000 on 6/30/14. Clearly, the Deferral situation is expected to improve, which means that much of the "new" money schools are receiving is paying the State's debt, and not all in new budget.

2013-14 Local Control Funding Formula

A very important component of the Governor's budget is his proposal to radically change the way public schools are funded in California. This means overhauling the current "Revenue Limit" system, and moving to a new calculation called the "Local Control Funding Formula". As of this report, the Legislature has agreed in principal to the LCFF, but to date, they have yet to agree to the finer details of its implementation. Because the logistics have not been determined, this report utilizes the Revenue Limit method of determining GF Unrestricted revenue. It is the District's hope that the details will be rolled out sooner than later in this transition year. The bottom line – significant changes are coming.

Other Points of Interest

Capital Projects – The 2013-14 Budget includes two recently approved projects, the Finley Basketball Courts (paid for from the 2011 QSCB in Fund# 21) and the FEMA earthquake repairs (paid from prior year receipts in the General Fund Unrestricted Account – this represents about $90,000 of our deficit.

District Debt Instruments – The 2012-13 figures include a sizeable increase of roughly $605,000 from the General Fund to the Debt Service Fund. This sum represents the RDA settlement ($450,000), and the OPSC payment to HUSD for the HHS Roofing Project (approx. $155,000). Budgeted in 2013-14 is a lump payment to retire principal on the District's COP (used in 2006 to supplement HHS Modernization). Making this payment will take the principal debt on the COP down to approximately $220,000 and save approximately $190,000 in future interest payments through the life of the loan.

HOLTVILLE UNIFIED SCHOOL DISTRICT

2012-13 Estimated Actuals/ 2013-14 July 1 Budget Report
June 27, 2013

Within this packet, the Holtville Unified School District submits its 2012-13 Estimated Actuals and 2013-14 July 1 Budget Adoption Report. This report represents the District's best approximation of the 2013-14 financials, as well as the first adoption of the District's 2013-14 Budget. The most important aspect of this report is that these figures are *estimates*, representing the District's best projections as of the current date, along with the information that is available from the State at this time.

The following forms are included within the report for the Board's Review:

- Form CB: This is the signed certification by the Clerk/Secretary of the Governing Board President, certifying that the Budget has been adopted a meeting of the Governing Board subsequent to a public hearing. In addition, the form provides a summary of the Criteria and Standards form located within the report. Full explanations for each criteria can be viewed on the full Criteria and Standards Form (01CS).

- Form CC: This is the signed certification by the Clerk/Secretary of the Governing Board President, certifying that the District is in full compliance with Ed Code pertaining to districts who are self-insured with respect to worker's compensation coverage. As HUSD is part of a Joint Powers Authority with several other school districts in Imperial County, this form certifies that the JPA has sufficient reserves to pay accrued claims.

- Form 01: This form provides the revenue, expenditure, and budget information for the HUSD General Fund, the largest and most important fund in the District. The Form has provides data for the Unrestricted and Restricted portions of the General Fund for both the 2012-13 Estimated Actuals and the 2013-14 Budget.

- Form A: This form shows the District's average daily attendance (ADA) for 2012-13 and 2013-14. It shows the actual attendance data from the 2012-13 P-2 reporting period, and estimated figures for the 2012-13 Annual Report. Because of declining enrollment , the 2012-13 Revenue Limit ADA column represents prior-year ADA from the 2011-12 P-2 Report, as the State allows school districts to use the greater of either 1) current school year, or 2) prior school year attendance. As for 2013-14, the P-2 and Annual figures are pure estimates. As declining enrollment is expected to continue, though, the 2013-14 Estimated RL ADA data is equal to the 2012-13 P-2 data.

- Form RL: This worksheet shows the District's Revenue Limit calculation for 2012-13 and 2013-14. The total RL can be thought of as a bucket, which is first "filled up" by local property taxes, then is "topped off" by State Aid. Though property taxes fluctuate, the bucket will never overflow – the ratio of property taxes to State Aid will just change. This fluctuation plays a major role in HUSD's cashflows. As mentioned earlier, the RL is expected to be replaced in 2013-14 by the new LCFF calculation.

- Forms CEA and CEB: These two worksheets illustrate the District's need to maintain a certain percentage of its total expenditures at the classroom level. Form CEA is estimating the calculation for 2012-13 and Form CEB for 2013-14. As HUSD is a unified District, this percentage is 55%. Though Form CEA is currently showing a small deficiency below the minimum percentage, the Business office fully expects this problem to rectify itself during the closing process, as certain cost allocations are done with that report that help appropriately identify classroom expenditures.

- Cashflow Statement: As we have seen over the past few fiscal years, cash on hand has been a major issue for school districts. The statements included in this report provide a 2012-13 cashflow (actual data has been highlighted), and an estimate for 2013-14. As this report shows, cash on hand for HUSD in 2013-14 was not as pressing as in years past due in large part to the substantial payout from the RDA settlement. In addition, the passage of Prop 30 in November also allowed the State to improve its payment schedule, yielding estimated cash balances in 2013-14 that are far healthier than recent years.

- Form MYP: Though we cannot know exactly what the future will hold beyond this school year, schools are required to complete a multi-year projection in order to begin long-term planning for potential hazards. For that reason, this Form shows the 2013-14 budget year, and two out-years (2014-15 and 2015-16) – these columns can be viewed on each page. This form is also broken into three sections – Unrestricted, Restricted, and Summary. Using assumptions derived from current State and District data, the District is expected to remain fiscally healthy through 2015-16. The assumptions used in the projection can be viewed at the end of the Unrestricted and Restricted sections, respectively.

- Form 01CSI: This section provides a series of data subsets, and looks at several different components of a school district's finances. For instance, this "Criteria and Standards" section examines variances of year-over-year revenues and expenditures, and allows the District to explain if variances exceed State-determined thresholds. Explanations are provided by HUSD in this section whenever standards or criteria are not met.

- Forms SIAA and SIAB: These two forms represent a summary of the District's intended transfers between funds for both 2012-13 (shown on Form SIAA) and 2013-14 (Form SIAB). 2012-13 Transfers are being made to send RDA and Facilities funds to the Debt Service Account (to repay construction loans) and the charging of indirect cost to the Cafeteria Fund, which helps defray cost in the General Fund. 2013-14 Transfers are the same, with the Transfer to Debt Service representing only the ongoing RDA pass-through payments.

- Other Funds (Forms 11, 13, 21, 25, 40, and 56) – These reports show the 2012-13 Estimated Actuals and 2013-14 Budget for Adult Education, the Cafeteria, the Building Fund (containing GO Bond and QSCB dollars), the Capital Facilities Fund, and the Debt Service Fund. Each shows the expected revenues and expenditures for each of these other funds, as well as projected balances at both 6/30/13 and 6/30/14.

- Technical Review Checks: These two printouts verify that the 2012-13 Estimated Actuals data, and the 2013-14 July 1 Budget data all pass the technical requirements of the State's accounting software.

Background – State and Federal

Coming out of an election year, the mood within State government is optimistic. With the passage of Prop 30 in November, the Governor feels that he can deliver improving budgets to schools, and through the process of his 2013-14 Budget, is seeking to tie in better funding with significant changes in how schools are funded. Bolstered by strong state tax revenues since the beginning of the calendar year, the Governor appears to have gotten his wish.

Through his Local Control Funding Formula (LCFF), Brown has sought to eliminate the old Revenue Limit (RL) calculation and several State categorical programs by applying base dollar amounts to different grade spans (we in unified districts currently use one per pupil funding amount for all of our K-12 students). The LCFF would then include adjustments in the form of add-ons for Class-Size Reduction, Career Tech Ed, and large English Learner and/or high levels of economically disadvantaged students.

The advantage of this change is that, in theory, it should eliminate much of the difficulty in running numerous State categorical programs, as the funds would become Unrestricted. This would allow individual school districts to determine services based on their own priorities and not on the restraints of the categorical system in place now. In addition, the plan is to phase the LCFF in over a 7-year period, so that all schools will be funded at 100% of the established base grant levels. If all goes according to plan, this would increase current funding levels for all California schools to 2007-08 funding levels, adjusted to inflation.

On the downside, though, the implementation of the LCFF is controversial in determining its distribution, and it may take the entire 2013-14 school year to figure out how it is implemented on both the fiscal and curricular sides of the equation. In addition, the LCFF may include harsh penalties for failing to meet class-sizes of 24 or less in grades K-3, and also includes an accountability reporting piece that still has not been defined.

As a larger issue, though the economy appears to be doing better, by all accounts it certainly has not bounced back to pre-recession levels. While national GDP growth is positive, it is not rebounding as fast as those that followed prior recessions. Unemployment has ticked down slightly, but is definitely not as low as economists would like to see. With the implementation of the Health Reform Act to begin shortly, slight upticks in interest rates, and foreboding signs in the stock market, the economy still seems uncertain. Were a downturn to occur, it would throw a major wrench in the LCFF's 7-year implementation plan.

Background – Local

Over the past several years, HUSD has been hit by a steady decline in student enrollment. This in turn has led to a drop in attendance. Luckily, this decline is always deferred to the next fiscal year, as the State allows districts to choose the higher of either current or prior year average daily

attendance (ADA). While this deferral allows the District to make preparations for declining enrollment, it is a momentary reprieve, as the following illustrates the eventual cost of a declining student base:

- The 2010-11 ADA (used to calculate 2011-12 revenue) totaled 1,574.33. The 2011-12 ADA (used in 2012-13) totaled 1,533.10. The difference of 41.23 ADA represents approximately $215,000 in lost revenue for the 2012-13 school year.

- The drop in ADA between 2011-12 and 2012-13 ADA is approximately 11.16 ADA. Using the figures in the 2013-14 Budget, this represents a loss of approximately $61,000 to 2013-14 revenues.

2012-13 Estimated Actuals – Revisions

The primary drive of this report is to provide the initial HUSD Budget for 2013-14. However, as a component of the report, the first section relates to estimating the year-end data for 2012-13. As we are only days from the end of the fiscal year, it becomes easier to provide better figures. Below is a table summarizing the changes made to the 2012-13 numbers since the Second Interim Report.

GF
UNRESTRICTED

	2012-13 Est Actuals	**2012-13 Second Interim**	**Variance**	**Explanation**
RL State Aid	4,646,817	4,645,254	1,563	Adjustment based on updated SUI, PERS Reduction, prop taxes
Education Protection Account	1,650,521	1,650,521	-	No change since last budget update
RL State Aid - Prior Year	-	6,680	(6,680)	Moved to decrease PY Revenue Limit Accounts Receiveable bal
RL - Local Prop Taxes	1,722,806	1,722,711	95	Increased to additional Other In-Lieu property taxes received
RL Transfers (Sp Ed, PERS)	(146,839)	(160,495)	13,656	Re-calculated Sp Ed transfer based on P-2 Sp Ed Attendance data
Federal Revenue	540	540	-	No change since last budget update
Other Stae Revenue (Non-RL)	2,116,154	1,935,121	181,033	Reciept of Assessment Reimb (+$4,200), PY Def Maint Proj Reimb (+$155,400), and CalWORKS funds (+$21,400)
Local Revenue	160,057	93,043	67,014	Reciept of IID Grant (+$10,000), SDFBC H/W acct closure (+$22,000), MAA funds (+$26,000), 941 Refund (+$4,000), and Prop/Liab Insurance Pmt (+$2,500)
UR Contributions to Restricted	(481,297)	(481,297)	-	No change since last budget update
TOTAL REVENUES	**9,668,759**	**9,412,077**	**256,681**	

Certificated Salary Expense	5,669,988	5,669,988	-	No change since last budget update
Classified Salary Expense	1,132,109	1,132,109	-	No change since last budget update
Employee Benefits	1,887,892	1,887,893	(1)	Negligible change since last budget update
Materials/Supplies	177,200	192,400	(15,200)	Corrected site UR budgets to more accurately reflect end-of-year projection.
Professional Services	923,684	903,579	20,105	Corrected site and District-level UR budgets to more accurately reflect end-of-year projection.
Indirect Cost Recovery	(96,625)	(93,706)	(2,919)	Adjustments to Cafeteria expenses budget increased the total allowable indirect cost charge
Debt Service	48,672	48,672	-	No change since last budget update
Interfund Transfers - Out	156,377	-	156,377	Budgeted transfer of PY Def Maint Project to Debt Service to re-pay Construction COP in 2013-14
TOTAL EXPENSES (GF UR)	**9,899,297**	**9,740,934**	**158,362**	

GF RESTRICTED

	2012-13 Est Actuals	**2012-13 Second Interim**	**Variance**	**Explanation**
RL Transfers (Sp Ed)	175,035	189,196	(14,161)	Re-calculated Sp Ed transfer based on P-2 Sp Ed Attendance data
Federal Revenue	1,365,510	1,316,531	48,979	Additional funds to Migrant from ICOE (+$44,000), new LEA Medi-Cal receipts (+$7,000), less School Readiness Program (-$2,500)
Other Stae Revenue (Non-RL)	1,226,193	1,226,193	-	No change since last budget update
Local Revenue	905,005	450,159	454,846	Additional funds from RDA settlement (+$458,000), additional Transportation biling (+$3,500), less Sp Ed AB602 funds (-$7,000)
UR Contributions to Restricted	481,297	481,297	-	No change since last budget update
TOTAL REVENUES (GF UR)	**4,153,040**	**3,663,376**	**489,664**	

Certificated Salary Expense	1,323,313	1,292,059	31,254	Added to Migrant Summer Cert Exp after additional funds provided (+$19,000), added TI Summer Exp (+$15,000), less cut to School Readiness Cert Exp (-$2,300)
Classified Salary Expense	779,492	768,149	11,343	Added to ASES Class Exp (+$7,000), added Migrant Summer Exp after additional funds provided (+$4,000)
Employee Benefits	540,082	542,201	(2,119)	Adjusted ASES benefits to update projection (-$5,800), Cert and Classified Adjustments above added (+$3,700)
Materials/Supplies	567,122	545,940	21,182	Added LEA Medi-Cal after addl receipts (+$9,000), shifted ASES funds (+$7,000), shifted Ag account budgets (+$6,000)
Professional Services	481,113	487,154	(6,041)	Shifted funds in TI for Summer School (-$18,000), additional Migrant budget (+$17,000), shifted ASES funds (-$4,600)
Indirect Cost Recovery	52,045	52,892	(847)	Corrected ASES indirect charges (-$847)
Debt Service	23,576	23,576	-	No change since last budget update
Interfund Transfers Out	558,257	100,000	458,257	Increase Transfer Out to include RDA Settlmenet ($450,000), additional unbudgeted RDA pass-thru received (+$8,000)
TOTAL EXPENSES (GF UR)	**4,325,000**	**3,811,971**	**513,029**	

Though much of the data has stayed the same, there are a few notable changes worth expanding upon. Most notably were there were two sources of revenue that were not originally budgeted:

1) On the GF Unrestricted side, the District received a payment from OPSC for its 2005-06 Roofing Project at Holtville High School. At the time, the District was forced to go over the original budget submitted to OPSC due to a change in materials needed to complete the project. At close-out, the District reported the additional expenditures and was informed that OPSC would reimburse the overage. The nearly $155,000 has now just been transferred to the District in 2012-13. The plan is to send these funds to the Debt Service Account to help pay for the COP construction loan, which helped to supplement the roofing project at that time.

2) On the GF Restricted side of the budget, a sizeable receipt of $450,000 occurred in 2012-13 as a result of the RDA's settlement with the District regarding prior year pass-through revenues that should have been coming to the District's facilities account. Like the Deferred Maintenance funds mentioned above, the settlement funds are planned to be used for COP principal reduction.

After these revisions, the GF balances for 2012-13 are as follows:

7/1/12 Beginning GF UR Balance	$ 3,069,632
Add Budgeted Revenues	$ 9,668,759
Less Budgeted Expenses	($9,899,297)
6/30/13 Estimated GF UR Balance	$ 2,839,094

This balance is up approximately $98,000 from 2nd Interim. Of the ending balance:

- $2,500 is designated to the revolving cash account (approximately 0.02%)
- $426.729 is assigned to the minimum 3% reserve level
- $1,522,572 covers the State's Revenue Limit Deferrals
- $887,293 is assigned to Capital Improvements and/or future deficit mitigation

2013-14 Budget – Initial Adoption

GF Unrestricted Revenues

The Unrestricted Budget is the section of the General Fund that houses the bulk of the District's operations. Primarily the Revenue Limit is responsible for the Revenues in this section. As has been previously discussed, the Governor's 2013-14 Budget calls for a radical departure from this calculation. However, as the procedures, nor the accounting software are ready to implement the new LCFF calculation, this initial adoption will attempt to maintain the old structure of school finance, meaning that the RL will be utilized while maintaining programs on the Restricted side of the budget.

Using figures from school services, HUSD has attempted to estimate what the GF Unrestricted budget would like were the planned increases to be taken in the RL calculation as opposed to the new LCFF. For that reason, this budget includes the following recommendations for the 2013-14 Budget from School Services of California:

- COLA of 1.565%
- RL Deficit Factor of 18.997% (down from the prior year's mark of 22.272%)

In addition, the District has also chosen to make the following assumptions for 2013-14 at a local level:

- Declining enrollment will force HUSD to use the P-2 attendance figures from 2012-13
- Local property taxes (excluding one-time payments) will remain constant

These factors lead to the following variances between 2013-14 and the prior year:

	2013-14 Budget	2012-13 Est Actuals	Variance	Explanation
RL State Aid	5,052,295	4,646,817	405,478	COLA + Decreased deficit factor leading to higher RL calculation
Education Protection Account	1,650,521	1,650,521	-	No variance
RL - Local Prop Taxes	1,720,837	1,722,806	(1,969)	One-time tax receipts not included
RL Transfers (Sp Ed, PERS)	(156,230)	(146,839)	(9,391)	Higher base revenue limit increased anticipated Sp Ed transfer

As discussed above, the lack of details for the LCFF at the current time forces the District to also maintain status quo when it comes to Other State Revenues, such as Class Size Reduction, the Lotto, and all of the formerly Restricted programs that were made flexible during the economic downturn. Though we believe that the LCFF will subsume most of these budgets, we must point out the expected amounts for 2013-14, absent the LCFF calculations at this time.

Flexed?	Program	2013-14 Budget	2012-13 Est. Actuals	Variance	Explanation
Partially	K-3 Class Size Reduction	362,001.00	361,998.00	3.00	Neglible variance
	Mandated Cost Reimbursements	0.00	6,488.00	-6,488.00	Sporadic revenues only budgeted on receipt
	Unrestricted Lotto	215,140.00	222,192.00	-7,052.00	Expected loss due to decline in ADA
X	All Other State Revenue	1,419.00	5,604.00	-4,185.00	Additional revenues were sporadic
X	Deferred Maintenance Critical Hardship	85,000.00	542,684.00	-457,684.00	Loss of one-time Roof Pmt (-$155,000) and payment of other Critical Hardship award payments (-$300,000)
X	Physical Ed Teacher Incentive Program	88,053.00	88,053.00	0.00	No Variance
X	Community Based English Tutoring	19,018.00	19,018.00	0.00	No Variance
X	Adult Education - CalWorks	35,975.00	35,975.00	0.00	No Variance
X	Adult Education - Regular	132,688.00	177,688.00	-45,000.00	Must send to Fund 110 to maintain Ad Ed programs
X	Safe Schools and Violence Prevention	29,484.00	30,933.00	-1,449.00	Adjusted to 12-13 receipts
X	Arts/Music Block Grant	26,068.00	26,068.00	0.00	No Variance
X	CAHSEE Intensive Instruction	15,299.00	15,299.00	0.00	No Variance
X	Supplemental School Counseling	66,601.00	66,601.00	0.00	No Variance
X	Gifted and Talented Education	12,170.00	12,170.00	0.00	No Variance
X	Instruction Materials Realignment	98,355.00	98,355.00	0.00	No Variance
X	Peer Assistance Review Program	8,249.00	8,249.00	0.00	No Variance

X	AB466 Math/Reading Professional Dev	16,034.00	16,034.00	0.00	No Variance
X	Administrator Training Program	4,849.00	4,849.00	0.00	No Variance
X	Pupil Retention Block Grant	52,197.00	52,197.00	0.00	No Variance
X	Professional Development Block Grant	20,104.00	20,104.00	0.00	No Variance
X	School Library and Improvement Block	119,650.00	119,650.00	0.00	No Variance
X	Supplemental Hourly	185,945.00	185,945.00	0.00	No Variance
	Total "Other State"	**1,594,299.00**	**2,116,154.00**	**-521,855.00**	

In addition, the District earns some local revenues that are posted to the General Fund Unrestricted Budget. Those figures compared to the prior year are as follows:

Local Revenue Source	**2013-14 Budget**	**2012-13 Est. Actuals**	**Variance**	**Explanation**
Interest	12,000.00	10,000.00	2,000.00	Higher cash balance expected in 2013-14
ROP	67,273.00	67,273.00	0.00	No Variance
All Other Local Revenues	10,000.00	82,783.83	-72,783.83	With exception of IID Revenue of $10,000 all others are sporadic (i.e. MAA funds)
Total Local Revenue	**89,273.00**	**160,056.83**	**-70,783.83**	

Finally, there are some programs on the Restricted side of the Budget that cannot operate without resources from the Unrestricted portion of the Budget. Those figures are as follows:

Contribution to:	**2013-14 Budget**	**2012-13 Est. Actuals**	**Variance**	**Explanation**
Transportation	138,919	146,475	-7,556	Expected savings budgeted
Regular Maintenance	313,702	334,822	-21,120	Expected savings budgeted
Totals	**452,621**	**481,297**	**-13,564**	

For the above, it is important to note that the Transportation programs are receiving contributions due to the severe cuts the State has enacted on that program since the fiscal crisis began, along with the rising cost of fuel. In addition, the Routine Maintenance Account does not receive a direct allocation from the State, but in fact, the State mandates that the District make a contribution, making this contribution a normal, annual transfer.

GF Unrestricted Expenses

As mentioned earlier, the Unrestricted section of the GF Budget provides for the bulk of the HUSD operations. These operations relate to the majority of salaries and benefits for staff, basic operating costs, including core materials, supplies, and utility expenses. The following chart illustrates these expenses by major category and how the 2013-14 figures vary from the 2012-13 figures:

	2013-14 Budget	2012-13 Est Actuals	Variance	Explanation
Certificated Salary Expense	5,735,088	5,669,988	65,100	Includes step and column movement, one additional teacher
Classified Salary Expense	1,138,986	1,132,109	6,877	Step and column movement
Employee Benefits	1,903,071	1,887,892	15,179	Increases to H/W included
Materials/Supplies	183,780	177,200	6,580	Small increases to site budgets
Professional Services	964,704	923,684	41,020	Increases for FEMA repairs
Indirect Cost Recovery	(98,207)	(96,625)	(1,582)	Negligible change
Debt Service	22,500	48,672	(26,172)	Decrease in copier lease cost
Interfund Transfers - Out	-	156,377	(156,377)	Loss of one-time Def Maint PY project payment
TOTAL EXPENSES (GF UR)	**9,849,922**	**9,899,297**	**(49,375)**	

GF Unrestricted Bottom Line

The HUSD Budget contained in this report projects a deficit for 2012-13. This deficit is caused by the remaining RL deficit factor, along with declining enrollment, and nearly $90,000 in FEMA project costs that are one-time. The good news is that the current year deficit can be covered by the District's reserves. Going forward, the District will have to measure the impact of the LCFF and its implementation.

In the meantime, the following summarizes the bottom line projected for 2012-13:

7/1/13 Est Beginning GF UR Balance	$ 2,839,094
Add Budgeted Revenues	$ 9,498,374
Less Budgeted Expenses	($9,824,922)
6/30/13 Estimated GF UR Balance	$ 2,512,546

Of the estimated ending balance:

- $2,500 is designated to the revolving cash account (approximately 0.02%)
- $396,036 is assigned to the minimum 3% reserve level
- $857,374 covers the State's Revenue Limit deferrals
- $1,256,635 is assigned to Capital Improvements and/or future deficit mitigation

GF Restricted Budget

The dollars located on the Restricted portion of the GF Budget are exactly as they sound. They are apportioned to specific programs or targeted toward specific populations of students. In budgeting the 2013-14 dollars, HUSD maintained current staff and factored in increases from step and column as well as health and welfare benefits.

Each year however, a significant portion of the Restricted budget goes unspent and is carried over to the next year. Because HUSD has not closed down its books for 2012-13, the Restricted budgets are over-inflated (meaning expenses are showing higher than the actuals will come to), and the 2013-14 Budget figures are under-stated, as the amounts carried forward will be added after the 2012-13 close.

At HUSD, we fully budget Restricted dollars (with the exception this year of Sp Ed dollars due to MOE purposes). Though we realize all of these dollars will not be spent, it is the most effective way of making the budgets available to the site and department leaders so that they can accurately plan for the year. It also allows our budget clerk to know exactly how much each department or site has remaining in their budgets, and helps avoid over-spending.

Because this information will fluctuate drastically at the time of the 2012-13 Unaudited Actuals Report, when the 2013-14 Budget is first revised, HUSD has summarized the variances of the GF Restricted budget as follows:

GF RESTRICTED

	2013-14 Budget	**2012-13 Est Actuals**	**Variance**	**Explanation**
RL Transfers (Sp Ed)	185,296	175,035	10,261	Higher base revenue limit increased anticipated Sp Ed transfer
Federal Revenue	1,121,746	1,365,510	(243,764)	Sequestration cuts of 5.2% were budgeted and carryover amounts not included
Other Stae Revenue (Non-RL)	1,191,687	1,226,193	(34,506)	Expected drop in Lotto and Sp Ed due to ADA decline, and small cut to the Ag Incentive Program
Local Revenue	396,554	905,005	(508,451)	Loss of one-time RDA settlement funds as well as one-time IID LEAP funds
UR Contributions to Restricted	452,621	481,297	(28,676)	Expected savings in Transportation and Maintenance in 2013-14
TOTAL REVENUES	**3,347,904**	**4,153,040**	**(805,136)**	

Certificated Salary Expense	1,230,663	1,323,313	(92,650)	Primarily comes in the form of Migrant cuts (additional programs not budgeted in 2013-14) and cuts in extra duty due to sequestration and no carryover in this budget
Classified Salary Expense	744,833	779,492	(34,659)	Cutting of Maint OT for LEAP program, as well as Migrant additional salaries for programs not yet set to be offered in 13-14
Employee Benefits	533,699	540,082	(6,383)	Adjustments to above salaries + H/W increases
Materials/Supplies	372,969	567,122	(194,153)	Smaller budget due to lack of carryover in this budget, sequestration, and additional dollars that have yet to be budgeted
Professional Services	317,043	481,113	(164,070)	Smaller budget due to lack of carryover in this budget, sequestration, and additional dollars that have yet to be budgeted
Indirect Cost Recovery	43,498	52,045	(8,547)	Smaller budget due to lack of carryover in this budget, sequestration, and additional dollars that have yet to be budgeted
Debt Service	23,577	23,576	1	Neglible variance
Interfund Transfers Out	110,000	558,257	(448,257)	Loss of RDA Settlmenet ($450,000)
TOTAL EXPENSES	**3,376,282**	**4,325,000**	**(948,718)**	

IN CLOSING

Though it is very clear that much work remains in following up with the expected changes of the LCFF, this budget is a good start. That being said, the District Business Staff recommends that the Board Approve the 2012-13 Estimated Actuals/ 2013-14 Budget Report.

Any questions regarding this, or any other financial concerns of the District may be directed toward John-Paul Wells, Chief Business Official via telephone at 760-356-2974 or email at jpwells@holtville.k12.ca.us.

HOLTVILLE UNIFIED SCHOOL DISTRICT
2012-13 ESTIMATED ACTUALS

STATE REVENUE LIMIT

	STATE REVENUE LIMIT	UNRESTRICTED	RESTRICTED	TOTAL
8011	Revenue Limit State Aid - Current Year	4,646,817.00	-	4,646,817.00
8012	Education Protection Account State Aid	1,650,521.00	-	1,650,521.00
8019	Revenue Limit State Aid - Prior Years	-	-	-
8021	Homeowners' Exemptions	31,503.00	-	31,503.00
8029	Other Subventions	-	-	-
8041	Current Secured Property Taxes	2,447,355.00	-	2,447,355.00
8042	Current Unsecured Property Taxes	200,654.00	-	200,654.00
8044	Supplemental Taxes	-	-	-
8045	Education Revenue Augmentation	(958,675.00)	-	(958,675.00)
8046	Supplemental Eductation Revenue Augmentation	-	-	-
8047	Community Redevelopment Funds	1,786.00	-	1,786.00
8082	Other In-Lieu Taxes	182.83	-	182.83
8089	Non-Revenue Limit (50%) Adjustment	-	-	-
8091	Revenue Limit Transfer-Special Education	(175,035.00)	175,035.00	-
8092	PERS Reduction Transfer	28,196.00	-	28,196.00
	TOTAL REVENUE LIMIT	**$ 7,873,304.83**	**$ 175,035.00**	**$ 8,048,339.83**

FEDERAL REVENUE

	FEDERAL REVENUES	UNRESTRICTED	RESTRICTED	TOTAL
8181	Special Education IDEA, Part B	-	284,414.00	284,414.00
8290	All Other Federal Revenues	540.00	-	540.00
8290	Title I	-	495,711.09	495,711.09
8290	Title I - Migrant Ed	-	196,213.00	196,213.00
8290	Title I - Migrant Ed Summer Program	-	131,505.00	131,505.00
8290	Title I - Even Start Migrant Ed	-	7,631.00	7,631.00
8290	Voc & Appl Tech	-	14,917.00	14,917.00
8290	Title II, Part A (Teacher Quality)	-	123,390.07	123,390.07
8290	Title II, Part A (Admin Training)	-	919.57	919.57
8290	Title II, Part D (Technology)	-	789.27	789.27
8290	Title II, Part D (Technology) ARRA	-	326.95	326.95
8290	Title III (Limited English Proficiency)	-	90,364.46	90,364.46
8290	Medi-Cal LEA Billing Option	-	10,871.00	10,871.00
8290	GearUp - HHS	-	8,458.00	8,458.00
	TOTAL FEDERAL FUNDS	**$ 540.00**	**$ 1,365,510.41**	**$ 1,366,050.41**

OTHER STATE REVENUE

	STATE REVENUES	UNRESTRICTED	RESTRICTED	TOTAL
8311	Economic Impact Aid (EIA)	-	233,110.00	233,110.00
8311	Limited English Proficiency (LEP)	-	190,726.00	190,726.00
8311	Home-To-School Transportation	-	333,874.00	333,874.00
8311	Special Education Transportation	-	10,855.00	10,855.00
8434	K-3 Class Size Reduction (CSR)	361,998.00	-	361,998.00
8550	Mandated Costs Reimbursement	6,488.00	-	6,488.00
8560	California Lottery	222,192.00	71,306.57	293,498.57
8590	All Other State Revenues	5,604.00	-	5,604.00
8590	After School Ed and Safety (ASES) - Finley	-	155,268.00	155,268.00
8590	After School Ed and Safety (ASES) - HMS	-	136,973.00	136,973.00
8590	Deferred Maintenance	542,684.00	-	542,684.00
8590	Physical Ed Teacher Incentive Program	88,053.00	-	88,053.00
8590	Com. Based Eng. Tutoring (CBET)	19,018.00	-	19,018.00
8590	Adult Education: CalWORKS	35,975.00	-	35,975.00
8590	Adult Education	177,688.00	-	177,688.00
8590	School Safety & Violence Prev., Grades 8-12	30,933.00	-	30,933.00
8590	Special Ed Mental Health Mandate Ongoing $	-	76,303.00	76,303.00
8590	Arts and Music Block Grant	26,068.00	-	26,068.00
8590	Agricultural Vocational Incentive Grants	-	17,777.00	17,777.00
8590	CAHSEE Intensive Instruction	15,299.00	-	15,299.00
8590	Supplemental School Counseling Program	66,601.00	-	66,601.00
8590	Gifted and Talented Education (GATE)	12,170.00	-	12,170.00
8590	Instructional Materials Realignment (AB1781)	98,355.00	-	98,355.00
8590	Peer Assistance Review (PAR)	8,249.00	-	8,249.00
8590	Staff Development - SB472 Math/ELA Training	16,034.00	-	16,034.00
8590	Staff Development - Principal Training	4,849.00	-	4,849.00
8590	Pupil Retention Block Grant	52,197.00	-	52,197.00
8590	Professional Development Block Grant	20,104.00	-	20,104.00
8590	School and Library Improvement Block Grant	119,650.00	-	119,650.00
8590	Supplemental Hourly Attendance	185,945.00	-	185,945.00
	TOTAL OTHER STATE FUNDS	**$ 2,116,154.00**	**$ 1,226,192.57**	**$ 3,342,346.57**

OTHER LOCAL REVENUE

	LOCAL REVENUES	UNRESTRICTED	RESTRICTED	TOTAL
8625	RDA Pass-Through Funds	-	558,257.00	558,257.00
8660	Interest	10,000.00	-	10,000.00
8677	ROP Transfer (Pass-through Revenue)	67,273.00	-	67,273.00
8691	Plus: Misc. Funds Non Reserve Limit	182.83	-	182.83
8699	All Other Local Revenues	36,030.00	-	36,030.00
8699	HMS Parent Group Donation	4,000.00	-	4,000.00
8699	Medi-Cal Administrative Activities	26,320.00	-	26,320.00
8699	IID Grant	10,000.00	-	10,000.00
8699	College Begins in Kinder	1,297.00	-	1,297.00
8699	Site Library Collections	2,394.00	-	2,394.00
8699	Driver's Ed	2,560.00	-	2,560.00
8699	Transportation Billing	-	8,547.00	8,547.00
8699	Maintenance - IID LEAP	-	32,749.00	32,749.00
8699	Ag Program Donation	-	10,000.00	10,000.00
8699	Microsoft Voucher Reimbursement (Sites)	-	18,897.60	18,897.60
8792	Special Ed SELPA Transfer	-	276,554.00	276,554.00
	TOTAL OTHER LOCAL FUNDS	**$ 160,056.83**	**$ 905,004.60**	**$ 1,065,061.43**

INTERNAL TRANSFERS

	INTERFUND TRANSFERS IN	UNRESTRICTED	RESTRICTED	TOTAL
8919	From: Fund 530 Tax Override Fund Closeout	-	-	-
8990	Contributions from Restricted Rev	-	-	-
8997	Transfers of Restricted Balances	-	-	-
8998	Categorical Flexibility Transfers	-	-	-
	TOTAL INTERFUND TRANSFERS IN	**$ -**	**$ -**	**$ -**

GRAND TOTAL - REVENUE	**$ 10,150,055.66**	**$ 3,671,742.58**	**$ 13,821,798.24**

SALARY COSTS

	CERTIFICATED SALARIES	UNRESTRICTED	RESTRICTED	TOTAL
1100	Classroom Teachers	4,430,543.00	745,343.00	5,175,886.00
1160	Substitute Teachers	75,800.00	21,846.00	97,646.00
1170	Extra-Duty Stipends For Teachers	94,780.00	161,581.00	256,361.00
1200	Certificated Pupil Support Salaries	242,000.00	288,674.00	530,674.00
1300	Certificated Supervisors / Administrators	687,580.00	105,869.00	793,449.00
1900	Other Certificated Salaries	139,285.00	-	139,285.00
	TOTAL CERTIFICATED	**$ 5,669,988.00**	**$ 1,323,313.00**	**$ 6,993,301.00**

	CLASSIFIED SALARIES	UNRESTRICTED	RESTRICTED	TOTAL
2100	Instructional Aides Salaries	36,000.00	218,903.00	254,903.00
2200	Classified Support Salaries	387,250.00	373,145.00	760,395.00
2300	Classified Supervisors / Administrators	92,532.00	132,189.00	224,721.00
2400	Clerical, Technical, & Office Staff	484,036.00	-	484,036.00
2900	Other Classified Salaries	132,171.00	39,063.00	171,234.00
2990	Work Study	120.00	16,192.00	16,312.00
	TOTAL CLASSIFIED	**$ 1,132,109.00**	**$ 779,492.00**	**$ 1,911,601.00**

BENEFIT COSTS

	EMPLOYEE BENEFITS	UNRESTRICTED	RESTRICTED	TOTAL
3101	STRS - Certificated	456,193.00	100,316.00	556,509.00
3102	STRS - Classified	6,722.00	-	6,722.00
3201	PERS - Certificated	-	7,361.00	7,361.00
3202	PERS - Classified	129,240.00	80,182.00	209,422.00
3301	Social Security / Medicare - Certificated	4,755.00	739.00	5,494.00
3302	Social Security / Medicare - Classified	70,186.00	47,102.00	117,288.00
3303	Medicare - Certificated	82,216.00	18,820.00	101,036.00
3304	Medicare - Classified	16,415.00	11,069.00	27,484.00
3401	Health and Welfare - Certificated	589,400.00	106,934.00	696,334.00
3402	Health and Welfare - Classified	243,284.00	111,308.00	354,592.00
3501	Unemployment Insurance - Certificated	62,367.00	14,559.00	76,926.00
3502	Unemployment Insurance - Classified	12,455.00	8,401.00	20,856.00
3601	Workers' Compensation - Certificated	67,977.00	15,867.00	83,844.00
3602	Workers' Compensation - Classified	13,573.00	9,344.00	22,917.00
3701	Retiree Benefits - Certificated	83,889.00	-	83,889.00
3702	Retiree Benefits - Classified	30,132.00	-	30,132.00
3801	PERS Reduction - Classified	944.00	-	944.00
3802	PERS Reduction - Classified	18,144.00	8,080.00	26,224.00
3901	Other Benefits - Certificated	-	-	-
3902	Other Benefits - Classified	-	-	-
	TOTAL BENEFITS	**$ 1,887,892.00**	**$ 540,082.00**	**$ 2,427,974.00**

STATUTORY: CONTRIBUTION RATES

Public Employees Retirement System ……	11.417 %
State Teachers Retirement System …. ……..……..	8.25 %
Social Security ……	6.20 %
Medicare ……..	1.45 %
Unemployment Insurance ……... .	1.10 %
Workers' Compensation ……..	1.1999 %

HEALTH & WELFARE: CONTRIBUTION RATES

Health and Welfare – Classified…….. ……...	$ 6,554.00
Health and Welfare – Certificated ……..….	$ 7,192.00
Health and Welfare – Classified Confidential……	$ 7,466.00
Health and Welfare – Certificated Management……	$ 7,466.00

MATERIAL AND SUPPLIES COSTS

	MATERIALS AND SUPPLIES	UNRESTRICTED	RESTRICTED	TOTAL
4100	Approved Textbooks and Core Materials	-	-	-
4200	Books and Other Reference Materials	26,000.00	61,364.52	87,364.52
4300	Materials & Supplies	123,545.00	495,993.54	619,538.54
4400	Non-Capitalized Equipment ($500-$5,000)	27,655.00	9,764.00	37,419.00
4700	Food	-	-	-
	TOTAL MATERIAL AND SUPPLIES	**$ 177,200.00**	**$ 567,122.06**	**$ 744,322.06**

OTHER OPERATING COSTS

	OTHER OPERATING EXPENSES	UNRESTRICTED	RESTRICTED	TOTAL
5200	Travel and Conference	24,020.00	105,144.19	129,164.19
5300	Dues and Memberships	20,350.00	480.00	20,830.00
5400	Property/Liability Insurance	86,405.00	-	86,405.00
5500	Operation and Housekeeping Services	10,000.00	22,747.00	32,747.00
5501	Natural Gas	7,500.00	-	7,500.00
5502	Electricity	390,300.00	-	390,300.00
5503	Water	125,000.00	-	125,000.00
5600	Rentals, Leases, and Repairs	28,105.00	47,158.00	75,263.00
5710	Centralized Services (Categoricals)	(37,821.42)	37,821.42	-
5800	Professional Services	209,825.00	267,012.18	476,837.18
5860	County Contracts (Data Processing)	30,000.00	-	30,000.00
5900	Communications	30,000.00	750.00	30,750.00
	TOTAL OTHER OPERATING	**$ 923,683.58**	**$ 481,112.79**	**$ 1,404,796.37**

CAPITAL OUTLAY COSTS

	CAPITAL OUTLAY	UNRESTRICTED	RESTRICTED	TOTAL
6100	Site Improvements	-	-	-
6200	Building Improvements	-	-	-
6400	Capitalized Equipment ($5,000+)	-	-	-
6500	Equipment Replacement-Johnson Controls	-	-	-
	TOTAL CAPITAL OUTLAY	**$0.00**	**$0.00**	**$0.00**

OTHER OUTGO COSTS

	OTHER OUTGO	UNRESTRICTED	RESTRICTED	TOTAL
7222	Transfers of Apportionments to County Office	-	-	-
7310	Indirect Cost Recovery	(52,044.82)	52,044.82	-
7350	Direct Suppt/Indirect Cst for Interfund Changes	(44,580.00)	-	(44,580.00)
	DEBT SERVICE			
7438	Debt Service - Interest	2,654.00	3,350.00	6,004.00
7439	Debt Service - Principal	46,018.00	20,226.00	66,244.00
	INTERFUND TRANSFERS OUT			
7615	To: Fund 140 (Deferred Maintenance)	-	-	-
7619	To: Fund 560 (Debt Service Fund)	156,377.00	558,257.00	714,634.00
	RESTRICTED RESERVES			
7699	Restricted Reserves	-	-	-
	TOTAL OTHER FINANCING	**108,424.18**	**633,877.82**	**742,302.00**

GRAND TOTAL - EXPENSES	**$ 9,899,296.76**	**$ 4,324,999.67**	**$ 14,224,296.43**

THE BOTTOM LINE (2012-13)

	UNRESTRICTED	RESTRICTED	TOTAL
Beginning Balance July 1, 2012	3,069,632.16	237,124.68	3,306,756.84
Audit Adjustments / Restatements	-	-	-
Net Beg Balance July 1, 2012	**$ 3,069,632.16**	**$ 237,124.68**	**$ 3,306,756.84**
ADD: INCOME	10,150,055.66	3,671,742.58	13,821,798.24
SUBTRACT: EXPENDITURES	(9,899,296.76)	(4,324,999.67)	(14,224,296.43)
Excess / (Deficiency)	**250,758.90**	**(653,257.09)**	**(402,498.19)**

CONTRIBUTIONS TO RESTRICTED PROGRAMS

Special Education	-	-	-
Regular Home-to-School Transportation	(146,475.00)	146,475.00	-
Ongoing & Major Maintenance	(334,822.00)	334,822.00	-
			-
Total Contributions	(481,297.00)	481,297.00	-
Net Change in Fund Balance	**(230,538.10)**	**(171,960.09)**	**(402,498.19)**
Est Ending Balance June 30, 2013	**$ 2,839,094.06**	**$ 65,164.59**	**$ 2,904,258.65**

COMPONENTS OF THE ENDING BALANCE

	UNRESTRICTED	RESTRICTED	TOTAL
Revolving Cash	2,500.00		2,500.00
Economic Uncertainties 3%	426,729.22		426,729.22
P-2 Apportionment Deferral	1,522,572.00		1,522,572.00
Capital Improvements	887,292.84		887,292.84
Special Ed (AB602 State Funds)		29,780.59	29,780.59
Special Ed (State Mental Health Funds)		35,384.00	35,384.00
Microsoft Voucher Funds		-	-
Est Ending Balance June 30, 2013	**$ 2,839,094.06**	**$ 65,164.59**	**$ 2,904,258.65**

HOLTVILLE UNIFIED SCHOOL DISTRICT
2013-14 JULY 1 BUDGET

STATE REVENUE LIMIT

	STATE REVENUE LIMIT	UNRESTRICTED	RESTRICTED	TOTAL
8011	Revenue Limit State Aid - Current Year	5,052,295.00	-	5,052,295.00
8012	Education Protection Account State Aid	1,650,521.00	-	1,650,521.00
8019	Revenue Limit State Aid - Prior Years	-	-	-
8021	Homeowners' Exemptions	31,503.00	-	31,503.00
8029	Other Subventions	-	-	-
8041	Current Secured Property Taxes	2,447,355.00	-	2,447,355.00
8042	Current Unsecured Property Taxes	200,654.00	-	200,654.00
8044	Supplemental Taxes	-	-	-
8045	Education Revenue Augmentation	(958,675.00)	-	(958,675.00)
8046	Supplemental Eductation Revenue Augmentation	-	-	-
8047	Community Redevelopment Funds	-	-	-
8082	Other In-Lieu Taxes	-	-	-
8089	Non-Revenue Limit (50%) Adjustment	-	-	-
8091	Revenue Limit Transfer-Special Education	(185,296.00)	185,296.00	-
8092	PERS Reduction Transfer	29,066.00	-	29,066.00
	TOTAL REVENUE LIMIT	**$ 8,267,423.00**	**$ 185,296.00**	**$ 8,452,719.00**

FEDERAL REVENUE

	FEDERAL REVENUES	UNRESTRICTED	RESTRICTED	TOTAL
8181	Special Education IDEA, Part B	-	284,414.00	284,414.00
8290	Title I	-	456,713.00	456,713.00
8290	Title I - Migrant Ed	-	152,188.00	152,188.00
8290	Title I - Migrant Ed Summer Program	-	76,113.00	76,113.00
8290	Voc & Appl Tech	-	13,425.00	13,425.00
8290	Title II, Part A (Teacher Quality)	-	70,088.00	70,088.00
8290	Title II, Part A (Admin Training)	-	-	-
8290	Title II, Part D (Technology)	-	-	-
8290	Title II, Part D (Technology) ARRA	-	-	-
8290	Title III (Limited English Proficiency)	-	68,805.00	68,805.00
8290	Medi-Cal LEA Billing Option	-	-	-
8290	GearUp - HHS	-	-	-
8290	All Other Federal Revenues	-	-	-
	TOTAL FEDERAL FUNDS	**$ -**	**$ 1,121,746.00**	**$ 1,121,746.00**

OTHER STATE REVENUE

	STATE REVENUES	UNRESTRICTED	RESTRICTED	TOTAL
8311	Economic Impact Aid (EIA)	-	233,110.00	233,110.00
8311	Limited English Proficiency (LEP)	-	190,726.00	190,726.00
8311	Home-To-School Transportation	-	333,874.00	333,874.00
8311	Special Education Transportation	-	10,855.00	10,855.00
8434	K-3 Class Size Reduction (CSR)	362,001.00	-	362,001.00
8550	Mandated Costs Reimbursement	-	-	-
8560	California Lottery	215,140.00	52,050.00	267,190.00
8590	All Other State Revenues	1,419.00	-	1,419.00
8590	After School Ed and Safety (ASES) - Finley	-	155,268.00	155,268.00
8590	After School Ed and Safety (ASES) - HMS	-	136,973.00	136,973.00
8590	Deferred Maintenance	85,000.00	-	85,000.00
8590	Physical Ed Teacher Incentive Program	88,053.00	-	88,053.00
8590	Com. Based Eng. Tutoring (CBET)	19,018.00	-	19,018.00
8590	Adult Education: CalWORKS	35,975.00	-	35,975.00
8590	Adult Education	132,688.00	-	132,688.00
8590	School Safety & Violence Prev., Grades 8-12	29,484.00	-	29,484.00
8590	Special Ed Mental Health Mandate Ongoing $	-	65,051.00	65,051.00
8590	Arts and Music Block Grant	26,068.00	-	26,068.00
8590	Agricultural Vocational Incentive Grants	-	13,780.00	13,780.00
8590	CAHSEE Intensive Instruction	15,299.00	-	15,299.00
8590	Supplemental School Counseling Program	66,601.00	-	66,601.00
8590	Gifted and Talented Education (GATE)	12,170.00	-	12,170.00
8590	Instructional Materials Realignment (AB1781)	98,355.00	-	98,355.00
8590	Peer Assistance Review (PAR)	8,249.00	-	8,249.00
8590	Staff Development - SB472 Math/ELA Training	16,034.00	-	16,034.00
8590	Staff Development - Principal Training	4,849.00	-	4,849.00
8590	Pupil Retention Block Grant	52,197.00	-	52,197.00
8590	Professional Development Block Grant	20,104.00	-	20,104.00
8590	School and Library Improvement Block Grant	119,650.00	-	119,650.00
8590	Supplemental Hourly Attendance	185,945.00	-	185,945.00
	TOTAL OTHER STATE FUNDS	**$ 1,594,299.00**	**$ 1,191,687.00**	**$ 2,785,986.00**

OTHER LOCAL REVENUE

	LOCAL REVENUES	UNRESTRICTED	RESTRICTED	TOTAL
8625	RDA Pass-Through Funds	-	110,000.00	110,000.00
8660	Interest	12,000.00	-	12,000.00
8677	ROP Transfer (Pass-through Revenue)	67,273.00	-	67,273.00
8691	Plus: Misc. Funds Non Reserve Limit	-	-	-
8699	All Other Local Revenues	10,000.00	-	10,000.00
8699	College Begins in Kinder	-	-	-
8699	Site Library Collections	-	-	-
8699	Driver's Ed	-	-	-
8699	Microsoft Voucher Reimbursement (Sites)	-	-	-
8699	Transportation Billing	-	10,000.00	10,000.00
8699	Agriculture Department Donation Fund	-	-	-
8699	Maintenance Recycling Revenue	-	-	-
8792	Special Ed SELPA Transfer	-	276,554.00	276,554.00
	TOTAL OTHER LOCAL FUNDS	**$ 89,273.00**	**$ 396,554.00**	**$ 485,827.00**

INTERNAL TRANSFERS

	INTERFUND TRANSFERS IN	UNRESTRICTED	RESTRICTED	TOTAL
8919	From: Fund 530 Tax Override Fund Closeout	-	-	-
8990	Contributions from Restricted Rev	-	-	-
8997	Transfers of Restricted Balances	-	-	-
8998	Categorical Flexibility Transfers	-	-	-
	TOTAL INTERFUND TRANSFERS IN	**$ -**	**$ -**	**$ -**

GRAND TOTAL - REVENUE	**$ 9,950,995.00**	**$ 2,895,283.00**	**$ 12,846,278.00**

SALARY COSTS

	CERTIFICATED SALARIES	UNRESTRICTED	RESTRICTED	TOTAL
1100	Classroom Teachers	4,542,406.00	720,536.00	5,262,942.00
1160	Substitute Teachers	75,800.00	4,500.00	80,300.00
1170	Extra-Duty Stipends For Teachers	93,280.00	122,004.00	215,284.00
1200	Certificated Pupil Support Salaries	253,768.00	296,187.00	549,955.00
1300	Certificated Supervisors / Administrators	635,634.00	87,436.00	723,070.00
1900	Other Certificated Salaries	134,200.00	-	134,200.00
	TOTAL CERTIFICATED	**$ 5,735,088.00**	**$ 1,230,663.00**	**$ 6,965,751.00**

	CLASSIFIED SALARIES	UNRESTRICTED	RESTRICTED	TOTAL
2100	Instructional Aides Salaries	36,000.00	210,186.00	246,186.00
2200	Classified Support Salaries	389,914.00	351,111.00	741,025.00
2300	Classified Supervisors / Administrators	97,115.00	132,189.00	229,304.00
2400	Clerical, Technical, & Office Staff	483,786.00	5,354.00	489,140.00
2900	Other Classified Salaries	132,171.00	33,593.00	165,764.00
2990	Work Study	-	12,400.00	12,400.00
	TOTAL CLASSIFIED	**$ 1,138,986.00**	**$ 744,833.00**	**$ 1,883,819.00**

BENEFIT COSTS

	EMPLOYEE BENEFITS	UNRESTRICTED	RESTRICTED	TOTAL
3101	STRS - Certificated	461,544.00	92,744.00	554,288.00
3102	STRS - Classified	-	-	-
3201	PERS - Certificated	6,942.00	7,302.00	14,244.00
3202	PERS - Classified	130,038.00	83,620.00	213,658.00
3301	Social Security / Medicare - Certificated	-	-	-
3302	Social Security / Medicare - Classified	70,619.00	45,409.00	116,028.00
3303	Medicare - Certificated	83,162.00	17,844.00	101,006.00
3304	Medicare - Classified	16,517.00	10,622.00	27,139.00
3401	Health and Welfare - Certificated	554,492.00	106,468.00	660,960.00
3402	Health and Welfare - Classified	247,592.00	112,456.00	360,048.00
3501	Unemployment Insurance - Certificated	63,086.00	13,544.00	76,630.00
3502	Unemployment Insurance - Classified	12,532.00	8,322.00	20,854.00
3601	Workers' Compensation - Certificated	77,427.00	16,601.00	94,028.00
3602	Workers' Compensation - Classified	15,378.00	10,054.00	25,432.00
3701	Retiree Benefits - Certificated	80,171.00	-	80,171.00
3702	Retiree Benefits - Classified	39,339.00	-	39,339.00
3801	PERS Reduction - Classified	975.00	-	975.00
3802	PERS Reduction - Classified	18,257.00	8,713.00	26,970.00
3901	Other Benefits - Certificated	-	-	-
3902	Other Benefits - Classified	-	-	-
	TOTAL BENEFITS	**$ 1,878,071.00**	**$ 533,699.00**	**$ 2,411,770.00**

STATUTORY: CONTRIBUTION RATES

Public Employees Retirement System ……	11.417 %
State Teachers Retirement System …. ……..……..	8.25 %
Social Security ……	6.20 %
Medicare ……..……..	1.45 %
Unemployment Insurance …….. .	1.100 %
Workers' Compensation ……..	1.35 %

HEALTH & WELFARE: CONTRIBUTION RATES

Health and Welfare – Classified…….. ……..	$ 6,697.00
Health and Welfare – Certificated ……..….	$ 7,192.00
Health and Welfare – Classified Confidential……	$ 7,760.00
Health and Welfare – Certificated Management……	$ 7,760.00

MATERIAL AND SUPPLIES COSTS

	MATERIALS AND SUPPLIES	UNRESTRICTED	RESTRICTED	TOTAL
4100	Approved Textbooks and Core Materials	-	-	-
4200	Books and Other Reference Materials	30,000.00	-	30,000.00
4300	Materials & Supplies	141,280.00	369,969.00	511,249.00
4400	Non-Capitalized Equipment ($500-$5,000)	12,500.00	3,000.00	15,500.00
4700	Food	-	-	-
	TOTAL MATERIAL AND SUPPLIES	**$ 183,780.00**	**$ 372,969.00**	**$ 556,749.00**

OTHER OPERATING COSTS

	OTHER OPERATING EXPENSES	UNRESTRICTED	RESTRICTED	TOTAL
5200	Travel and Conference	22,250.00	61,297.00	83,547.00
5300	Dues and Memberships	19,000.00	500.00	19,500.00
5400	Property/Liability Insurance	96,500.00	-	96,500.00
5500	Operation and Housekeeping Services	9,500.00	8,943.00	18,443.00
5501	Natural Gas	5,500.00	-	5,500.00
5502	Electricity	350,000.00	-	350,000.00
5503	Water	115,000.00	-	115,000.00
5600	Rentals, Leases, and Repairs	107,594.00	41,000.00	148,594.00
5710	Centralized Services (Categoricals)	-	-	-
5800	Professional Services	183,360.00	204,553.00	387,913.00
5860	County Contracts (Data Processing)	26,000.00	-	26,000.00
5900	Communications	30,000.00	750.00	30,750.00
	TOTAL OTHER OPERATING	**$ 964,704.00**	**$ 317,043.00**	**$ 1,281,747.00**

CAPITAL OUTLAY COSTS

	CAPITAL OUTLAY	UNRESTRICTED	RESTRICTED	TOTAL
6100	Site Improvements	-	-	-
6200	Building Improvements	-	-	-
6400	Capitalized Equipment ($5,000+)	-	-	-
6500	Equipment Replacement-Johnson Controls	-	-	-
	TOTAL CAPITAL OUTLAY	**$0.00**	**$0.00**	**$0.00**

OTHER OUTGO COSTS

	OTHER OUTGO	UNRESTRICTED	RESTRICTED	TOTAL
7222	Transfers of Apportionments to County Office	-	-	-
7310	Indirect Cost Recovery	(43,498.00)	43,498.00	-
7350	Direct Suppt/Indirect Cst for Interfund Changes	(54,709.00)	-	(54,709.00)
	DEBT SERVICE			
7438	Debt Service - Interest	500.00	1,175.00	1,675.00
7439	Debt Service - Principal	22,000.00	22,402.00	44,402.00
	INTERFUND TRANSFERS OUT			
7615	To: Fund 140 (Deferred Maintenance)	-	-	-
7619	To: Fund 560 (Debt Service Fund)	-	110,000.00	110,000.00
	RESTRICTED RESERVES			
7699	Restricted Reserves	-	-	-
	TOTAL OTHER FINANCING	**(75,707.00)**	**177,075.00**	**101,368.00**
	GRAND TOTAL - EXPENSES	**$ 9,824,922.00**	**$ 3,376,282.00**	**$ 13,201,204.00**

THE BOTTOM LINE (2013-14)

	UNRESTRICTED	RESTRICTED	TOTAL
Estimated Beginning Balance July 1, 2013	2,839,094.06	65,164.59	2,904,258.65
Audit Adjustments / Restatements	-	-	-
Net Est Beg Balance July 1, 2013	**$ 2,839,094.06**	**$ 65,164.59**	**$ 2,904,258.65**
ADD: INCOME	9,950,995.00	2,895,283.00	12,846,278.00
SUBTRACT: EXPENDITURES	(9,824,922.00)	(3,376,282.00)	(13,201,204.00)
Excess / (Deficiency)	**126,073.00**	**(480,999.00)**	**(354,926.00)**

CONTRIBUTIONS TO RESTRICTED PROGRAMS

Special Education	-	-	-
Regular Home-to-School Transportation	(138,919.00)	138,919.00	-
Ongoing & Major Maintenance	(313,702.00)	313,702.00	-
			-
Total Contributions	(452,621.00)	452,621.00	-
Net Change in Fund Balance	**(326,548.00)**	**(28,378.00)**	**(354,926.00)**
Est Ending Balance June 30, 2014	**$ 2,512,546.06**	**$ 36,786.59**	**$ 2,549,332.65**

COMPONENTS OF THE ENDING BALANCE

	UNRESTRICTED	RESTRICTED	TOTAL
Revolving Cash	2,500.00		2,500.00
Economic Uncertainties 3%	396,036.45		396,036.45
P-2 Apportionment Deferral	857,374.46		857,374.46
Capital Improvements	1,256,635.15		1,256,635.15
Special Ed (AB602 State Funds)		15,543.59	15,543.59
Special Ed (State Mental Health Funds)		21,243.00	21,243.00
Est Ending Balance June 30, 2014	**$ 2,512,546.06**	**$ 36,786.59**	**$ 2,549,332.65**

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
A. REVENUES									
1) Revenue Limit Sources		8010-8099	7,873,304.83	175,035.00	8,048,339.83	8,267,423.00	185,296.00	8,452,719.00	5.0%
2) Federal Revenue		8100-8299	540.00	1,365,510.41	1,366,050.41	0.00	1,121,746.00	1,121,746.00	-17.9%
3) Other State Revenue		8300-8599	2,116,154.00	1,226,192.57	3,342,346.57	1,594,299.00	1,191,687.00	2,785,986.00	-16.6%
4) Other Local Revenue		8600-8799	160,056.83	905,004.60	1,065,061.43	89,273.00	396,554.00	485,827.00	-54.4%
5) TOTAL, REVENUES			10,150,055.66	3,671,742.58	13,821,798.24	9,950,995.00	2,895,283.00	12,846,278.00	-7.1%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	5,669,988.00	1,323,313.00	6,993,301.00	5,735,088.00	1,230,663.00	6,965,751.00	-0.4%
2) Classified Salaries		2000-2999	1,132,109.00	779,492.00	1,911,601.00	1,138,986.00	744,833.00	1,883,819.00	-1.5%
3) Employee Benefits		3000-3999	1,887,892.00	540,082.00	2,427,974.00	1,878,071.00	533,699.00	2,411,770.00	-0.7%
4) Books and Supplies		4000-4999	177,200.00	567,122.06	744,322.06	183,780.00	372,969.00	556,749.00	-25.2%
5) Services and Other Operating Expenditures		5000-5999	923,683.58	481,112.79	1,404,796.37	964,704.00	317,043.00	1,281,747.00	-8.8%
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	48,672.00	23,576.00	72,248.00	22,500.00	23,577.00	46,077.00	-36.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(96,624.82)	52,044.82	(44,580.00)	(98,207.00)	43,498.00	(54,709.00)	22.7%
9) TOTAL, EXPENDITURES			9,742,919.76	3,766,742.67	13,509,662.43	9,824,922.00	3,266,282.00	13,091,204.00	-3.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			407,135.90	(95,000.09)	312,135.81	126,073.00	(370,999.00)	(244,926.00)	-178.5%
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	156,377.00	558,257.00	714,634.00	0.00	110,000.00	110,000.00	-84.6%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(481,297.00)	481,297.00	0.00	(452,621.00)	452,621.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(637,674.00)	(76,960.00)	(714,634.00)	(452,621.00)	342,621.00	(110,000.00)	-84.6%

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
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(230,538.10)	(171,960.09)	(402,498.19)	(326,548.00)	(28,378.00)	(354,926.00)	-11.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	3,069,632.16	237,124.68	3,306,756.84	2,839,094.06	65,164.59	2,904,258.65	-12.2%
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)			3,069,632.16	237,124.68	3,306,756.84	2,839,094.06	65,164.59	2,904,258.65	-12.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,069,632.16	237,124.68	3,306,756.84	2,839,094.06	65,164.59	2,904,258.65	-12.2%
2) Ending Balance, June 30 (E + F1e)			2,839,094.06	65,164.59	2,904,258.65	2,512,546.06	36,786.59	2,549,332.65	-12.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	2,500.00	0.00	2,500.00	2,500.00	0.00	2,500.00	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	65,164.59	65,164.59	0.00	36,786.59	36,786.59	-43.5%
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	2,836,594.06	0.00	2,836,594.06	2,510,046.06	0.00	2,510,046.06	-11.5%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals 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	4,646,817.00	0.00	4,646,817.00	5,052,295.00	0.00	5,052,295.00	8.7%
Education Protection Account State Aid - Current Year		8012	1,650,521.00	0.00	1,650,521.00	1,650,521.00	0.00	1,650,521.00	0.0%
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	31,503.00	0.00	31,503.00	31,503.00	0.00	31,503.00	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	2,447,355.00	0.00	2,447,355.00	2,447,355.00	0.00	2,447,355.00	0.0%
Unsecured Roll Taxes		8042	200,654.00	0.00	200,654.00	200,654.00	0.00	200,654.00	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	(958,675.00)	0.00	(958,675.00)	(958,675.00)	0.00	(958,675.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,786.00	0.00	1,786.00	0.00	0.00	0.00	-100.0%
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	182.83	0.00	182.83	0.00	0.00	0.00	-100.0%
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			8,020,143.83	0.00	8,020,143.83	8,423,653.00	0.00	8,423,653.00	5.0%
Revenue Limit Transfers									
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(175,035.00)		(175,035.00)	(185,296.00)		(185,296.00)	5.9%
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		175,035.00	175,035.00		185,296.00	185,296.00	5.9%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	28,196.00	0.00	28,196.00	29,066.00	0.00	29,066.00	3.1%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			7,873,304.83	175,035.00	8,048,339.83	8,267,423.00	185,296.00	8,452,719.00	5.0%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	284,414.00	284,414.00	0.00	284,414.00	284,414.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290		495,711.09	495,711.09		456,713.00	456,713.00	-7.9%
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		123,390.07	123,390.07		70,088.00	70,088.00	-43.2%
NCLB: Title III, Immigrant Educatior Program	4201	8290		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
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		90,364.46	90,364.46		68,805.00	68,805.00	-23.9%
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	3011-3020, 3026-3205, 4036-4126, 5510	8290		337,384.79	337,384.79		228,301.00	228,301.00	-32.3%
Vocational and Applied Technology Education	3500-3699	8290		14,917.00	14,917.00		13,425.00	13,425.00	-10.0%
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	540.00	19,329.00	19,869.00	0.00	0.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			540.00	1,365,510.41	1,366,050.41	0.00	1,121,746.00	1,121,746.00	-17.9%
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		333,874.00	333,874.00		333,874.00	333,874.00	0.0%
Economic Impact Aid	7090-7091	8311		423,836.00	423,836.00		423,836.00	423,836.00	0.0%
Spec. Ed. Transportation	7240	8311		10,855.00	10,855.00		10,855.00	10,855.00	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	361,998.00	0.00	361,998.00	362,001.00	0.00	362,001.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	6,488.00	0.00	6,488.00	0.00	0.00	0.00	-100.0%
Lottery - Unrestricted and Instructional Materials		8560	222,192.00	71,306.57	293,498.57	215,140.00	52,050.00	267,190.00	-9.0%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		292,241.00	292,241.00		292,241.00	292,241.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590		0.00	0.00		0.00	0.00	0.0%
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590		0.00	0.00		0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,525,476.00	94,080.00	1,619,556.00	1,017,158.00	78,831.00	1,095,989.00	-32.3%
TOTAL, OTHER STATE REVENUE			2,116,154.00	1,226,192.57	3,342,346.57	1,594,299.00	1,191,687.00	2,785,986.00	-16.6%

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	558,257.00	558,257.00	0.00	110,000.00	110,000.00	-80.3%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	10,000.00	0.00	10,000.00	12,000.00	0.00	12,000.00	20.0%
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	67,273.00	0.00	67,273.00	67,273.00	0.00	67,273.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	182.83	0.00	182.83	0.00	0.00	0.00	-100.0%
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	82,601.00	70,193.60	152,794.60	10,000.00	10,000.00	20,000.00	-86.9%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		276,554.00	276,554.00		276,554.00	276,554.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			160,056.83	905,004.60	1,065,061.43	89,273.00	396,554.00	485,827.00	-54.4%
TOTAL, REVENUES			10,150,055.66	3,671,742.58	13,821,798.24	9,950,995.00	2,895,283.00	12,846,278.00	-7.1%

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
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	4,601,123.00	928,770.00	5,529,893.00	4,711,486.00	847,040.00	5,558,526.00	0.5%
Certificated Pupil Support Salaries		1200	242,000.00	288,674.00	530,674.00	253,768.00	296,187.00	549,955.00	3.6%
Certificated Supervisors' and Administrators' Salaries		1300	687,580.00	105,869.00	793,449.00	635,634.00	87,436.00	723,070.00	-8.9%
Other Certificated Salaries		1900	139,285.00	0.00	139,285.00	134,200.00	0.00	134,200.00	-3.7%
TOTAL, CERTIFICATED SALARIES			5,669,988.00	1,323,313.00	6,993,301.00	5,735,088.00	1,230,663.00	6,965,751.00	-0.4%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	36,000.00	218,903.00	254,903.00	36,000.00	210,186.00	246,186.00	-3.4%
Classified Support Salaries		2200	387,250.00	373,145.00	760,395.00	389,914.00	351,111.00	741,025.00	-2.5%
Classified Supervisors' and Administrators' Salaries		2300	92,532.00	132,189.00	224,721.00	97,115.00	132,189.00	229,304.00	2.0%
Clerical, Technical and Office Salaries		2400	484,036.00	0.00	484,036.00	483,786.00	5,354.00	489,140.00	1.1%
Other Classified Salaries		2900	132,291.00	55,255.00	187,546.00	132,171.00	45,993.00	178,164.00	-5.0%
TOTAL, CLASSIFIED SALARIES			1,132,109.00	779,492.00	1,911,601.00	1,138,986.00	744,833.00	1,883,819.00	-1.5%
EMPLOYEE BENEFITS									
STRS		3101-3102	456,193.00	100,316.00	556,509.00	461,544.00	92,744.00	554,288.00	-0.4%
PERS		3201-3202	135,962.00	87,543.00	223,505.00	136,980.00	90,922.00	227,902.00	2.0%
OASDI/Medicare/Alternative		3301-3302	173,572.00	77,730.00	251,302.00	170,298.00	73,875.00	244,173.00	-2.8%
Health and Welfare Benefits		3401-3402	832,684.00	218,242.00	1,050,926.00	802,084.00	218,924.00	1,021,008.00	-2.8%
Unemployment Insurance		3501-3502	74,822.00	22,960.00	97,782.00	75,618.00	21,866.00	97,484.00	-0.3%
Workers' Compensation		3601-3602	81,550.00	25,211.00	106,761.00	92,805.00	26,655.00	119,460.00	11.9%
OPEB, Allocated		3701-3702	114,021.00	0.00	114,021.00	119,510.00	0.00	119,510.00	4.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	19,088.00	8,080.00	27,168.00	19,232.00	8,713.00	27,945.00	2.9%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,887,892.00	540,082.00	2,427,974.00	1,878,071.00	533,699.00	2,411,770.00	-0.7%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	26,000.00	61,364.52	87,364.52	30,000.00	0.00	30,000.00	-65.7%
Materials and Supplies		4300	123,545.00	495,993.54	619,538.54	141,280.00	369,969.00	511,249.00	-17.5%
Noncapitalized Equipment		4400	27,655.00	9,764.00	37,419.00	12,500.00	3,000.00	15,500.00	-58.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			177,200.00	567,122.06	744,322.06	183,780.00	372,969.00	556,749.00	-25.2%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	24,020.00	105,144.19	129,164.19	22,250.00	61,297.00	83,547.00	-35.3%
Dues and Memberships		5300	20,350.00	480.00	20,830.00	19,000.00	500.00	19,500.00	-6.4%
Insurance		5400 - 5450	86,405.00	0.00	86,405.00	96,500.00	0.00	96,500.00	11.7%
Operations and Housekeeping Services		5500	532,800.00	22,747.00	555,547.00	480,000.00	8,943.00	488,943.00	-12.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	28,105.00	47,158.00	75,263.00	107,594.00	41,000.00	148,594.00	97.4%
Transfers of Direct Costs		5710	(37,821.42)	37,821.42	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	239,825.00	267,012.18	506,837.18	209,360.00	204,553.00	413,913.00	-18.3%
Communications		5900	30,000.00	750.00	30,750.00	30,000.00	750.00	30,750.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			923,683.58	481,112.79	1,404,796.37	964,704.00	317,043.00	1,281,747.00	-8.8%

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
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	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service Debt Service - Interest		7438	2,654.00	3,350.00	6,004.00	500.00	1,175.00	1,675.00	-72.1%
Other Debt Service - Principal		7439	46,018.00	20,226.00	66,244.00	22,000.00	22,402.00	44,402.00	-33.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			48,672.00	23,576.00	72,248.00	22,500.00	23,577.00	46,077.00	-36.2%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(52,044.82)	52,044.82	0.00	(43,498.00)	43,498.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(44,580.00)	0.00	(44,580.00)	(54,709.00)	0.00	(54,709.00)	22.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(96,624.82)	52,044.82	(44,580.00)	(98,207.00)	43,498.00	(54,709.00)	22.7%
TOTAL, EXPENDITURES			9,742,919.76	3,766,742.67	13,509,662.43	9,824,922.00	3,266,282.00	13,091,204.00	-3.1%

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
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	156,377.00	558,257.00	714,634.00	0.00	110,000.00	110,000.00	-84.6%
(b) TOTAL, INTERFUND TRANSFERS OUT			156,377.00	558,257.00	714,634.00	0.00	110,000.00	110,000.00	-84.6%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(481,297.00)	481,297.00	0.00	(452,621.00)	452,621.00	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			(481,297.00)	481,297.00	0.00	(452,621.00)	452,621.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(637,674.00)	(76,960.00)	(714,634.00)	(452,621.00)	342,621.00	(110,000.00)	-84.6%

Description	Function 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
A. REVENUES									
1) Revenue Limit Sources		8010-8099	7,873,304.83	175,035.00	8,048,339.83	8,267,423.00	185,296.00	8,452,719.00	6.3%
2) Federal Revenue		8100-8299	540.00	1,365,510.41	1,366,050.41	0.00	1,121,746.00	1,121,746.00	-17.9%
3) Other State Revenue		8300-8599	2,116,154.00	1,226,192.57	3,342,346.57	1,594,299.00	1,191,687.00	2,785,986.00	-16.6%
4) Other Local Revenue		8600-8799	160,056.83	905,004.60	1,065,061.43	89,273.00	396,554.00	485,827.00	-54.4%
5) TOTAL, REVENUES			10,150,055.66	3,671,742.58	13,821,798.24	9,950,995.00	2,895,283.00	12,846,278.00	-8.0%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		5,671,404.58	1,924,536.31	7,595,940.89	5,814,698.00	1,558,811.00	7,373,509.00	-2.9%
2) Instruction - Related Services	2000-2999		1,297,984.00	510,032.30	1,808,016.30	1,251,595.00	485,895.00	1,737,490.00	-3.9%
3) Pupil Services	3000-3999		338,275.00	860,859.24	1,199,134.24	347,463.00	830,237.00	1,177,700.00	-1.8%
4) Ancillary Services	4000-4999		171,292.00	0.00	171,292.00	166,898.00	0.00	166,898.00	-2.6%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		1,101,084.18	52,044.82	1,153,129.00	1,067,568.00	43,498.00	1,111,066.00	-3.6%
8) Plant Services	8000-8999		1,114,208.00	395,694.00	1,509,902.00	1,154,200.00	324,264.00	1,478,464.00	-2.1%
9) Other Outgo	9000-9999	Except 7600-7699	48,672.00	23,576.00	72,248.00	22,500.00	23,577.00	46,077.00	-36.2%
10) TOTAL, EXPENDITURES			9,742,919.76	3,766,742.67	13,509,662.43	9,824,922.00	3,266,282.00	13,091,204.00	-3.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			407,135.90	(95,000.09)	312,135.81	126,073.00	(370,999.00)	(244,926.00)	-178.5%
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	156,377.00	558,257.00	714,634.00	0.00	110,000.00	110,000.00	-84.6%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(481,297.00)	481,297.00	0.00	(452,621.00)	452,621.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(637,674.00)	(76,960.00)	(714,634.00)	(452,621.00)	342,621.00	(110,000.00)	-84.6%

Description	Function 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)			(230,538.10)	(171,960.09)	(402,498.19)	(326,548.00)	(28,378.00)	(354,926.00)	-11.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	3,069,632.16	237,124.68	3,306,756.84	2,839,094.06	65,164.59	2,904,258.65	-12.2%
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)			3,069,632.16	237,124.68	3,306,756.84	2,839,094.06	65,164.59	2,904,258.65	-12.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,069,632.16	237,124.68	3,306,756.84	2,839,094.06	65,164.59	2,904,258.65	-12.2%
2) Ending Balance, June 30 (E + F1e)			2,839,094.06	65,164.59	2,904,258.65	2,512,546.06	36,786.59	2,549,332.65	-12.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	2,500.00	0.00	2,500.00	2,500.00	0.00	2,500.00	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	65,164.59	65,164.59	0.00	36,786.59	36,786.59	-43.5%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	2,836,594.06	0.00	2,836,594.06	2,510,046.06	0.00	2,510,046.06	-11.5%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2012-13 Estimated Actuals	2013-14 Budget
6500	Special Education	29,780.59	15,543.59
6512	Special Ed: Mental Health Services	35,384.00	21,243.00
Total, Restricted Balance		65,164.59	36,786.59

Description	2012-13 Estimated Actuals P-2 ADA	2012-13 Estimated Actuals Annual ADA	2012-13 Estimated Actuals Revenue Limit ADA	2013-14 Budget Estimated P-2 ADA	2013-14 Budget Estimated Annual ADA	2013-14 Budget Estimated Revenue Limit ADA
ELEMENTARY						
1. General Education			979.09	956.00	956.00	980.12
a. Kindergarten	99.24	99.00				
b. Grades One through Three	313.10	313.00				
c. Grades Four through Six	326.30	326.00				
d. Grades Seven and Eight	241.48	241.00				
e. Opportunity Schools and Full-Day Opportunity Classes	0.00	0.00				
f. Home and Hospital	0.00	0.00				
g. Community Day School	0.00	0.00				
2. Special Education						
a. Special Day Class	16.53	17.00	20.67	17.00	17.00	16.53
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	0.00	0.00	0.00	0.00	0.00	0.00
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions	0.00	0.00	0.00	0.00	0.00	0.00
3. TOTAL, ELEMENTARY	996.65	996.00	999.76	973.00	973.00	996.65
HIGH SCHOOL						
4. General Education			511.56	486.00	486.00	502.09
a. Grades Nine through Twelve	492.53	493.00				
b. Continuation Education	9.56	10.00				
c. Opportunity Schools and Full-Day Opportunity Classes	0.00	0.00				
d. Home and Hospital	0.00	0.00				
e. Community Day School	0.00	0.00				
5. Special Education						
a. Special Day Class	17.09	17.00	15.67	17.00	17.00	17.09
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	0.00	0.00	0.00	0.00	0.00	0.00
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL, HIGH SCHOOL	519.18	520.00	527.23	503.00	503.00	519.18
COUNTY SUPPLEMENT						
7. County Community Schools (EC 1982[a])						
a. Elementary	0.28	0.28	0.28	0.28	0.28	0.28
b. High School	0.67	0.67	0.67	0.67	0.67	0.67
8. Special Education						
a. Special Day Class - Elementary	2.06	2.06	2.06	2.06	2.06	2.06
b. Special Day Class - High School	3.10	3.10	3.10	3.10	3.10	3.10
c. Nonpublic, Nonsectarian Schools - Elementary	0.00	0.00	0.00	0.00	0.00	0.00
d. Nonpublic, Nonsectarian Schools - High School	0.00	0.00	0.00	0.00	0.00	0.00
e. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - Elementary	0.00	0.00	0.00	0.00	0.00	0.00
f. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - High School	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL, ADA REPORTED BY COUNTY OFFICES	6.11	6.11	6.11	6.11	6.11	6.11
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	1,521.94	1,522.11	1,533.10	1,482.11	1,482.11	1,521.94
11. ADA for Necessary Small Schools also included in lines 3 and 6.			0.00			0.00
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	0.00	0.00	0.00		0.00	0.00
18. TOTAL, ADA (sum lines 10, 12, 16, and 17)	1,521.94	1,522.11	1,533.10	1,482.11	1,482.11	1,521.94
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	0.00	0.00	0.00	0.00	0.00	0.00
b. 7th & 8th Hour Pupil Hours (Hours)*						
23. HIGH SCHOOL						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only	0.00	0.00	0.00	0.00	0.00	0.00
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)	0.00	0.00	0.00	0.00	0.00	0.00
b. All Other Block Grant Funded Charters	0.00	0.00	0.00	0.00	0.00	0.00
25. Charter ADA Funded Through the Revenue Limit	0.00	0.00	0.00	0.00	0.00	0.00
26. TOTAL, CHARTER SCHOOLS ADA (sum lines 24a, 24b, and 25)	0.00	0.00	0.00	0.00	0.00	0.00
27. SUPPLEMENTAL INSTRUCTIONAL HOURS*						
BASIC AID "CHOICE"/COURT ORDERED VOLUNTARY PUPIL TRANSFEF						
28. Regular Elementary and High School ADA (SB 937)	0.00	0.00	0.00	0.00	0.00	0.00
BASIC AID OPEN ENROLLMENT						
29. Regular Elementary and High School ADA	0.00	0.00	0.00	0.00	0.00	0.00

*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	6,486.05	6,698.05
2. Inflation Increase	0041	212.00	106.00
3. All Other Adjustments	0042, 0525	0.00	0.00
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,698.05	6,804.05
REVENUE LIMIT SUBJECT TO DEFICIT			
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	6,698.05	6,804.05
b. AB 851 Add-on (Meals, BTS, Special Adjustments)	0719	0.00	0.00
c. Revenue Limit ADA	0033	1,533.10	1,521.94
d. Total Base Revenue Limit (Lines 5a plus 5b, times 5c)	0034, 0724	10,268,780.46	10,355,355.86
6. Allowance for Necessary Small School	0489	0.00	0.00
7. Gain or Loss from Interdistrict Attendance Agreements	0272	0.00	0.00
8. Meals for Needy Pupils	0090		
9. Special Revenue Limit Adjustments	0274	0.00	0.00
10. One-time Equalization Adjustments	0275		
11. Miscellaneous Revenue Limit Adjustments	0276, 0659	0.00	0.00
12. Less: All Charter District Revenue Limit Adjustment	0217	0.00	0.00
13. Beginning Teacher Salary Incentive Funding	0552		
14. Less: Class Size Penalties Adjustment	0173	0.00	0.00
15. REVENUE LIMIT SUBJECT TO DEFICIT (Sum Lines 5d through 11, plus Line 13, minus Lines 12 and 14)	0082	10,268,780.46	10,355,355.86
DEFICIT CALCULATION			
16. Deficit Factor	0281	0.77728	0.81003
17. TOTAL DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	7,981,717.68	8,388,148.91
OTHER REVENUE LIMIT ITEMS			
18. Unemployment Insurance Revenue	0060	97,197.00	97,164.00
19. Less: Longer Day/Year Penalty	0287	0.00	0.00
20. Less: Excess ROC/P Reserves Adjustment	0288	0.00	0.00
21. Less: PERS Reduction	0195	28,196.00	29,066.00
22. PERS Safety Adjustment/SFUSD PERS Adjustment	0205, 0654	0.00	0.00
23. TOTAL, OTHER REVENUE LIMIT ITEMS (Sum Lines 18 and 22, minus Lines 19 through 21)	- - -	69,001.00	68,098.00
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	8,050,718.68	8,456,246.91

Description	Principal Appt. Software Data ID	2012-13 Estimated Actuals	2013-14 Budget
REVENUE LIMIT - LOCAL SOURCES			
25. Property Taxes	0587	1,720,837.00	1,720,837.00
26. Miscellaneous Funds	0588	87.65	87.65
27. Community Redevelopment Funds	0589, 0721	1,786.00	1,786.00
28. Less: Charter Schools In-lieu Taxes	0595	0.00	0.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	1,722,710.65	1,722,710.65
30. Charter School General Purpose Block Grant Offset (Unified Districts Only)	0293	0.00	0.00
31. STATE AID PORTION OF REVENUE LIMIT			
a. Gross State Aid Portion of Revenue Limit (Sum Line 24 minus Lines 29 and 30; if negative, then zero)	0111	6,328,008.03	6,733,536.26
b. Less: Education Protection Account (Object 8012)	0736	1,650,521.00	1,650,521.00
c. NET STATE AID (Line 31a minus 31b; if negative, then zero)	0737	4,677,487.03	5,083,015.26
OTHER ITEMS			
32. Less: County Office Funds Transfer	0458	30,670.10	32,506.25
33. Core Academic Program	9001		
34. California High School Exit Exam	9002		
35. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017		
36. Apprenticeship Funding	0570		
37. Community Day School Additional Funding	3103, 9007		
38. Basic Aid "Choice"/Court Ordered Voluntary Pupil Transfer/Basic Aid Open Enrollment	0634, 0629, 9037	0.00	0.00
39. Basic Aid Supplement Charter School Adjustment	9018	0.00	0.00
40. All Other Adjustments	- - -	0.07	(0.01)
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	- - -	(30,670.03)	(32,506.26)
42. TOTAL, NET STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31c and 41) (This amount should agree with Object 8011)	- - -	4,646,817.00	5,050,509.00
43. Less: Revenue Limit State Apportionment Receipts	- - -	0.00	
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43)	- - -	4,646,817.00	

Description	Principal Appt. Software Data ID	2012-13 Estimated Actuals	2013-14 Budget
OTHER NON-REVENUE LIMIT ITEMS			
45. Core Academic Program	9001	26,490.00	26,490.00
46. California High School Exit Exam	9002	81,019.00	81,019.00
47. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017	78,436.00	78,436.00
48. Apprenticeship Funding	0570	0.00	0.00
49. Community Day School Additional Funding	3103, 9007	0.00	0.00

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	6,993,301.00	301	0.00	303	6,993,301.00	305	351,980.00		307	6,641,321.00	309
2000 - Classified Salaries	1,911,601.00	311	0.00	313	1,911,601.00	315	333,509.00		317	1,578,092.00	319
3000 - Employee Benefits (Excluding 3800)	2,400,806.00	321	114,021.00	323	2,286,785.00	325	168,440.00		327	2,118,345.00	329
4000 - Books, Supplies Equip Replace. (6500)	744,322.06	331	0.00	333	744,322.06	335	295,486.48		337	448,835.58	339
5000 - Services. . . & 7300 - Indirect Costs	1,360,216.37	341	0.00	343	1,360,216.37	345	34,962.72		347	1,325,253.65	349
				TOTAL	13,296,225.43	365			TOTAL	12,111,847.23	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	5,291,410.00	375
2. Salaries of Instructional Aides Per EC 41011	2100	225,403.00	380
3. STRS	3101 & 3102	422,702.00	382
4. PERS	3201 & 3202	37,314.00	383
5. OASDI - Regular, Medicare and Alternative	3301 & 3302	101,534.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)	3401 & 3402	593,823.00	385
7. Unemployment Insurance	3501 & 3502	61,122.00	390
8. Workers' Compensation Insurance	3601 & 3602	66,808.00	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)		6,800,116.00	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)		214,539.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14. TOTAL SALARIES AND BENEFITS		6,585,577.00	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		54.37%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under th provisions of EC 41374.

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%	
2. Percentage spent by this district (Part II, Line 15)	54.37%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.63%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	12,111,847.23	
5. Deficiency Amount (Part III, Line 3 times Line 4)	76,304.64	

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	6,965,751.00	301	0.00	303	6,965,751.00	305	351,511.00		307	6,614,240.00	309
2000 - Classified Salaries	1,883,819.00	311	0.00	313	1,883,819.00	315	327,845.00		317	1,555,974.00	319
3000 - Employee Benefits (Excluding 3800)	2,383,825.00	321	119,510.00	323	2,264,315.00	325	174,473.00		327	2,089,842.00	329
4000 - Books, Supplies Equip Replace. (6500)	556,749.00	331	0.00	333	556,749.00	335	217,779.00		337	338,970.00	339
5000 - Services. . . & 7300 - Indirect Costs	1,227,038.00	341	0.00	343	1,227,038.00	345	45,611.00		347	1,181,427.00	349
				TOTAL	12,897,672.00	365			TOTAL	11,780,453.00	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	5,324,036.00	375
2. Salaries of Instructional Aides Per EC 41011	2100	216,686.00	380
3. STRS	3101 & 3102	425,429.00	382
4. PERS	3201 & 3202	42,818.00	383
5. OASDI - Regular, Medicare and Alternative	3301 & 3302	96,347.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)	3401 & 3402	565,196.00	385
7. Unemployment Insurance	3501 & 3502	61,322.00	390
8. Workers' Compensation Insurance	3601 & 3602	75,414.00	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)		6,807,248.00	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)		215,518.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14. TOTAL SALARIES AND BENEFITS		6,591,730.00	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		55.95%	
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)	55.00%	
2. Percentage spent by this district (Part II, Line 15)	55.95%	
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)	11,780,453.00	
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00	

	Res.	OBJ.	BUDGET	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	FISCAL YEAR TOTALS	ACCRUALS
BEGINNING CASH				216,796.13	1,734,649.25	1,950,443.60	1,803,931.34	1,525,806.21	1,497,715.23	2,667,048.00	2,469,710.24	2,061,466.03	1,892,958.65	1,822,572.24	1,202,030.45		
RECEIPTS																	
				0.00%	2.08%	13.08%	5.00%	9.24%	17.86%	9.24%	5.75%	3.30%	1.69%	0.00%	0.00%	67.23%	32.77%
State Aid - Rev Limit	0000	8011	4,646,817.00	0.00	96,504.00	607,676.00	232,132.00	429,572.00	829,706.00	429,572.00	266,990.00	153,543.00	78,550.00	0.00	0.00	3,124,245.00	1,522,572.00
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	35.52%	0.00%
Ed. Protect Acct	1400	8011	1,650,521.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,650,521.00	1,650,521.00	0.00
State Aid - Prior Year	0000	8019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,574.00	2,036.00	1,051.00	0.00	(6,661.00)	0.00	0.00
				0.01%	0.00%	0.00%	10.80%	0.00%	47.99%	0.64%	0.00%	0.00%	35.07%	0.60%	4.88%	100.00%	0.00%
Local Property Taxes	0000	80??	1,722,805.83	175.29	0.00	0.00	186,128.74	0.00	826,844.51	11,026.07	0.00	0.00	604,129.26	10,348.21	84,153.75	1,722,805.83	0.00
				5.35%	6.62%	8.80%	9.03%	9.08%	8.77%	8.64%	8.74%	8.67%	8.64%	8.76%	8.89%	100.00%	0.00%
Other Non Revenue	0000	8092	28,196.00	1,509.48	1,867.66	2,482.20	2,547.13	2,561.08	2,472.76	2,435.04	2,465.01	2,443.46	2,435.61	2,470.98	2,505.59	28,196.00	0.00
TOTAL REVENUE LIMIT SOURCES 8010-8099			**8,048,339.83**	**1,684.77**	**98,371.66**	**610,158.20**	**420,807.87**	**432,133.08**	**1,659,023.27**	**443,033.11**	**273,029.01**	**158,022.46**	**686,165.87**	**12,819.19**	**1,730,519.34**	**6,525,767.83**	**1,522,572.00**
				0.00%	0.00%	0.00%	0.00%	0.00%	25.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	25.00%	75.00%
Special Ed-IDEA	3310	8181	284,414.00	0.00	0.00	0.00	0.00	0.00	71,103.50	0.00	0.00	0.00	0.00	0.00	0.00	71,103.50	213,310.50
				0.00%	0.00%	0.00%	0.00%	0.00%	99.86%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	99.86%	0.14%
All Other Federal	0000	8290	540.00	0.00	0.00	0.00	0.00	0.00	539.22	0.00	0.00	0.00	0.00	0.00	0.00	539.22	0.78
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	42.00%	0.00%	16.54%	0.00%	24.62%	0.00%	83.16%	16.84%
Title I, Part A	3010	8290	495,711.09	0.00	0.00	0.00	0.00	0.00	0.00	208,212.00	0.00	81,984.00	0.00	122,021.00	0.00	412,217.00	83,494.09
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Title I, Part A, ARRA	3011	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00%	0.00%	0.00%	0.00%	0.10%	0.00%	3.71%	29.91%	8.19%	7.45%	0.00%	6.70%	56.06%	43.94%
Migrant Education	3060	8290	196,213.00	0.00	0.00	0.00	0.00	202.41	0.00	7,286.11	58,692.13	16,074.60	14,614.85	0.00	13,136.48	110,006.58	86,206.42
				0.00%	0.00%	0.00%	0.00%	37.61%	0.00%	0.00%	0.00%	16.50%	0.00%	0.00%	0.00%	54.11%	45.89%
Migrant-Summer	3061	8290	131,505.00	0.00	0.00	0.00	0.00	49,463.40	0.00	0.00	0.00	21,698.08	0.00	0.00	0.00	71,161.48	60,343.52
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	25.15%	25.15%	74.85%
School Readiness	3110	8290	7,631.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,918.94	1,918.94	5,712.06
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
State Fiscal Stabilization	3200	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Education Jobs Fund	3205	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	3.88%	0.00%	21.49%	25.38%	74.62%
Carl Perkins	3550	8290	14,917.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	579.26	0.00	3,206.17	3,785.43	11,131.57
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Drug Free School	3710	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	1.91%	0.00%	0.00%	13.74%	15.65%	84.35%
Title II, Part A	4035	8290	123,390.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,357.00	0.00	0.00	16,958.00	19,315.00	104,075.07
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
Title II, Part A (Admin Tr)	4036	8290	919.57	0.00	0.00	0.00	0.00	0.00	0.00	919.57	0.00	0.00	0.00	0.00	0.00	919.57	0.00
				0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
Title II, Part D	4045	8290	789.27	0.00	0.00	789.27	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	789.27	0.00
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
Title II, Part D (ARRA)	4047	8290	326.95	0.00	0.00	0.00	0.00	0.00	0.00	326.95	0.00	0.00	0.00	0.00	0.00	326.95	0.00
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Title V	4110	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Title III, Immigrant	4201	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	23.32%	0.00%	0.00%	15.32%	0.00%	16.37%	55.02%	44.98%
Title III, LEP	4203	8290	90,364.46	0.00	0.00	0.00	0.00	0.00	0.00	21,075.00	0.00	0.00	13,844.00	0.00	14,796.00	49,715.00	40,649.46
				11.44%	4.01%	0.00%	0.00%	0.88%	13.49%	8.09%	0.00%	11.47%	9.90%	18.92%	0.00%	78.19%	21.81%
Medi-Cal LEA Billing	5640	8290	10,871.00	1,243.57	436.15	0.00	0.00	95.31	1,466.18	879.19	0.00	1,247.08	1,075.74	2,056.34	0.00	8,499.56	2,371.44
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	22.95%	0.00%	28.04%	50.99%	49.01%
Gear Up	5819	8290	8,458.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,941.10	0.00	2,371.38	4,312.48	4,145.52
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
		8290	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL FEDERAL 8100-8299			**1,366,050.41**	**1,243.57**	**436.15**	**789.27**	**0.00**	**49,761.12**	**73,108.90**	**238,698.82**	**58,692.13**	**123,360.76**	**32,054.95**	**124,077.34**	**52,386.97**	**754,609.98**	**611,440.43**

	Res.	OBJ.	REVISED BUDGET	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	FISCAL YEAR TOTALS	ACCRUALS
RECEIPTS (CONT'D)																	
	Resrce			0.00%	0.00%	0.00%	20.08%	0.00%	20.08%	0.00%	19.84%	0.00%	19.99%	20.00%	0.00%	99.99%	0.01%
Economic Impact Aid	7090	8311	233,110.00	0.00	0.00	0.00	46,805.00	0.00	46,804.00	0.00	46,257.00	0.00	46,610.00	46,619.00	0.00	233,095.00	15.00
				0.00%	0.00%	0.00%	20.08%	0.00%	20.08%	0.00%	19.84%	0.00%	20.00%	20.00%	0.00%	99.99%	0.01%
Economic Impact Aid	7091	8311	190,726.00	0.00	0.00	0.00	38,294.00	0.00	38,295.00	0.00	37,847.00	0.00	38,136.00	38,143.00	0.00	190,715.00	11.00
				0.00%	0.00%	19.00%	9.00%	9.00%	9.00%	9.00%	0.00%	18.99%	0.00%	19.07%	6.94%	100.00%	0.00%
Regular Transportation	7230	8311	333,874.00	0.00	0.00	63,436.00	30,049.00	30,049.00	30,049.00	30,049.00	0.00	63,402.00	0.00	63,680.00	23,160.00	333,874.00	0.00
				0.00%	0.00%	19.01%	9.00%	9.00%	9.00%	9.00%	0.00%	19.00%	0.00%	19.07%	6.93%	100.00%	0.00%
Sp Ed Transportation	7240	8311	10,855.00	0.00	0.00	2,063.00	977.00	977.00	977.00	977.00	0.00	2,062.00	0.00	2,070.00	752.00	10,855.00	0.00
				0.00%	0.00%	0.00%	27.14%	0.00%	0.00%	0.00%	27.37%	0.00%	0.00%	0.00%	0.00%	54.51%	45.49%
K-3 CSR	1300	8434	361,998.00	0.00	0.00	0.00	98,264.00	0.00	0.00	0.00	99,068.00	0.00	0.00	0.00	0.00	197,332.00	164,666.00
				0.00%	0.00%	14.06%	0.00%	0.00%	0.00%	0.00%	85.94%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
Mandated Costs	0000	8550	6,488.00	0.00	0.00	912.00	0.00	0.00	0.00	0.00	5,576.00	0.00	0.00	0.00	0.00	6,488.00	0.00
				0.00%	0.00%	0.00%	2.98%	0.00%	0.00%	26.83%	0.00%	0.00%	26.64%	0.00%	0.00%	56.45%	43.55%
Unrestricted Lotto	1100	8560	222,192.00	0.00	0.00	0.00	6,618.11	0.00	0.00	59,607.23	0.00	0.00	59,196.97	0.00	0.00	125,422.31	96,769.69
				0.00%	0.00%	0.00%	27.01%	0.00%	0.00%	1.12%	0.00%	0.00%	0.00%	0.00%	0.00%	28.12%	71.88%
Restricted Lottery	6300	8560	71,306.57	0.00	0.00	0.00	19,256.57	0.00	0.00	795.40	0.00	0.00	0.00	0.00	0.00	20,051.97	51,254.60
	Dept			0.00%	2.53%	0.00%	4.57%	2.28%	2.28%	2.28%	2.28%	16.74%	64.74%	2.28%	2.23%	102.23%	-2.23%
All Other State	0000	8590	5,604.00	0.00	142.00	0.00	256.00	128.00	128.00	128.00	128.00	938.00	3,628.00	128.00	125.00	5,729.00	(125.00)
				0.00%	0.00%	0.00%	0.00%	0.00%	28.82%	0.00%	0.00%	71.18%	0.00%	0.00%	0.00%	100.00%	0.00%
Deferred Maintenance	6205	8590	542,684.00	0.00	0.00	0.00	0.00	0.00	156,377.00	0.00	0.00	386,307.00	0.00	0.00	0.00	542,684.00	0.00
				0.00%	10.00%	0.00%	18.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	463.00%	0.00%
Phys Ed TIP	6258	8590	88,053.00	0.00	8,806.00	0.00	15,849.00	7,925.00	7,925.00	7,925.00	7,925.00	7,925.00	7,925.00	7,925.00	7,923.00	88,053.00	0.00
				0.00%	10.00%	0.00%	18.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	8.99%	100.00%	0.00%
CBET	6285	8590	19,018.00	0.00	1,902.00	0.00	3,423.00	1,712.00	1,712.00	1,712.00	1,712.00	1,712.00	1,712.00	1,712.00	1,709.00	19,018.00	0.00
				0.00%	0.00%	40.45%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	59.55%	0.00%	100.00%	0.00%
CalWORKs	6370	8590	35,975.00	0.00	0.00	14,552.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21,423.00	0.00	35,975.00	0.00
				28.10%	15.98%	12.14%	4.64%	8.58%	16.57%	8.58%	5.90%	3.39%	1.74%	-5.63%	0.00%	100.00%	0.00%
Adult Ed (Regular)	6390	8590	177,688.00	49,936.00	28,403.00	21,567.00	8,239.00	15,246.00	29,448.00	15,246.00	10,487.00	6,031.00	3,085.00	(10,000.00)	0.00	177,688.00	0.00
				0.00%	53.13%	0.00%	9.38%	4.69%	4.69%	4.69%	4.69%	4.69%	4.69%	4.69%	4.68%	100.00%	0.00%
Safe Schools	6405	8590	30,933.00	0.00	16,434.00	0.00	2,900.00	1,450.00	1,450.00	1,450.00	1,450.00	1,450.00	1,450.00	1,450.00	1,449.00	30,933.00	0.00
				0.00%	10.00%	0.00%	18.01%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	100.03%	-0.03%
Art & Music Block Grant	6760	8590	26,068.00	0.00	2,606.00	0.00	4,694.00	2,347.00	2,347.00	2,347.00	2,347.00	2,347.00	2,347.00	2,347.00	2,347.00	26,076.00	(8.00)
				0.00%	10.00%	0.00%	18.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	8.99%	100.00%	0.00%
CAHSEE Int Instruct	7055	8590	15,299.00	0.00	1,530.00	0.00	2,754.00	1,377.00	1,377.00	1,377.00	1,377.00	1,377.00	1,377.00	1,377.00	1,376.00	15,299.00	0.00
				0.00%	10.00%	0.00%	18.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	100.00%	0.00%
Supp Counseling	7080	8590	66,601.00	0.00	6,660.00	0.00	11,988.00	5,994.00	5,994.00	5,994.00	5,994.00	5,994.00	5,994.00	5,994.00	5,995.00	66,601.00	0.00
				28.50%	14.75%	11.19%	4.27%	7.91%	15.28%	7.91%	5.44%	3.13%	1.60%	0.00%	0.00%	100.00%	0.00%
Gifted and Talented Ed	7140	8590	12,170.00	3,469.00	1,795.00	1,362.00	520.00	963.00	1,860.00	963.00	662.00	381.00	195.00	0.00	0.00	12,170.00	0.00
				0.00%	0.00%	19.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	100.00%	0.00%
Instructional Materials	7156	8590	98,355.00	0.00	0.00	18,688.00	8,852.00	8,852.00	8,852.00	8,852.00	8,852.00	8,852.00	8,852.00	8,852.00	8,851.00	98,355.00	0.00
				0.00%	9.99%	0.00%	17.99%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.06%	100.00%	0.00%
Peer Assistance Review	7271	8590	8,249.00	0.00	824.00	0.00	1,484.00	742.00	742.00	742.00	742.00	742.00	742.00	742.00	747.00	8,249.00	0.00
				0.00%	10.00%	0.00%	18.01%	9.01%	9.01%	9.01%	9.01%	9.01%	9.01%	9.01%	8.94%	100.00%	0.00%
SB472 Training	7294	8590	16,034.00	0.00	1,604.00	0.00	2,888.00	1,444.00	1,444.00	1,444.00	1,444.00	1,444.00	1,444.00	1,444.00	1,434.00	16,034.00	0.00
				0.00%	9.98%	0.00%	17.98%	8.99%	8.99%	8.99%	8.99%	8.99%	8.99%	8.99%	9.09%	100.00%	0.00%
Principal Training	7325	8590	4,849.00	0.00	484.00	0.00	872.00	436.00	436.00	436.00	436.00	436.00	436.00	436.00	441.00	4,849.00	0.00
				0.00%	10.00%	0.00%	18.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	8.99%	100.00%	0.00%
Pupil Retention Block	7390	8590	52,197.00	0.00	5,220.00	0.00	9,396.00	4,698.00	4,698.00	4,698.00	4,698.00	4,698.00	4,698.00	4,698.00	4,695.00	52,197.00	0.00
				0.00%	10.00%	0.00%	18.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.02%	100.00%	0.00%
Prof. Develop. Block	7393	8590	20,104.00	0.00	2,010.00	0.00	3,618.00	1,809.00	1,809.00	1,809.00	1,809.00	1,809.00	1,809.00	1,809.00	1,813.00	20,104.00	0.00
				0.00%	10.00%	0.00%	18.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	100.00%	0.00%
School Library Imp Block	7395	8590	119,650.00	0.00	11,966.00	0.00	21,538.00	10,769.00	10,769.00	10,769.00	10,769.00	10,769.00	10,769.00	10,769.00	10,763.00	119,650.00	0.00
				41.50%	12.06%	9.16%	3.50%	6.48%	12.51%	6.48%	4.45%	2.56%	1.31%	0.00%	0.00%	100.00%	0.00%
Supp Hourly Attendance	8311	8590	185,945.00	77,158.00	22,432.00	17,032.00	6,506.00	12,040.00	23,255.00	12,040.00	8,282.00	4,763.00	2,437.00	0.00	0.00	185,945.00	0.00
	Res			0.00%	0.00%	65.00%	0.00%	0.00%	0.00%	0.00%	0.00%	25.00%	0.00%	0.00%	0.00%	90.00%	10.00%
ASES - Finley	6010	8590	155,268.00	0.00	0.00	100,924.20	0.00	0.00	0.00	0.00	0.00	38,817.00	0.00	0.00	0.00	139,741.20	15,526.80
				0.00%	0.00%	0.00%	11.66%	0.00%	15.91%	0.00%	14.56%	9.64%	8.01%	5.46%	10.71%	75.95%	24.05%
ASES - HMS	6010	8590	136,973.00	0.00	0.00	0.00	15,977.21	0.00	21,793.52	0.00	19,949.08	13,197.86	10,972.43	7,480.25	14,667.00	104,037.35	32,935.65
				0.00%	0.00%	74.24%	0.00%	0.00%	0.00%	0.00%	0.00%	25.76%	0.00%	0.00%	0.00%	100.00%	0.00%
Sp Ed Mental Health	6512	8590	76,303.00	0.00	0.00	56,647.00	0.00	0.00	0.00	0.00	0.00	19,656.00	0.00	0.00	0.00	76,303.00	0.00
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Tobacco Use Prevention	6660	8590	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00%	0.00%	0.00%	0.00%	75.00%	0.00%	0.00%	0.00%	0.00%	25.00%	0.00%	0.00%	100.00%	0.00%
Ag Incentive	7010	8590	17,777.00	0.00	0.00	0.00	0.00	13,333.00	0.00	0.00	0.00	0.00	4,444.00	0.00	0.00	17,777.00	0.00
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
		8590	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER STATE		**8500-**	**3,342,346.57**	**130,563.00**	**112,818.00**	**297,183.20**	**362,017.89**	**122,291.00**	**398,541.52**	**169,360.63**	**277,811.08**	**585,109.86**	**218,259.40**	**219,098.25**	**88,247.00**	**2,981,300.83**	**361,045.74**

	Res.	OBJ.	REVISED BUDGET	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	FISCAL YEAR TOTALS	ACCRUALS
RECEIPTS (CONT'D)																	
				0.00%	0.00%	0.00%	0.00%	80.61%	9.70%	0.00%	0.00%	0.00%	0.00%	9.70%	0.00%	100.00%	0.00%
Community RDA Funds	9140	8625	558,257.00	0.00	0.00	0.00	0.00	450,000.00	54,128.38	0.00	0.00	0.00	0.00	54,128.38	0.00	558,256.76	0.24
				0.00%	0.00%	0.00%	20.33%	0.00%	0.00%	32.40%	0.00%	0.00%	34.81%	0.00%	0.00%	87.54%	12.46%
Interest	0000	8660	10,000.00	0.00	0.00	0.00	2,033.16	0.00	0.00	3,239.87	0.00	0.00	3,480.79	0.00	0.00	8,753.82	1,246.18
				0.00%	0.00%	0.00%	15.32%	0.00%	0.00%	19.15%	0.00%	0.00%	19.15%	0.00%	0.00%	53.61%	46.39%
Regional Occup Prog	0000	8677	67,273.00	0.00	0.00	0.00	10,304.00	0.00	0.00	12,881.00	0.00	0.00	12,881.00	0.00	0.00	36,066.00	31,207.00
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%	0.00%
Misc. Funds (Non RL)	0000	8691	182.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	182.83	182.83	0.00
				0.22%	0.01%	5.61%	0.07%	3.22%	0.34%	5.53%	0.10%	3.32%	13.18%	34.81%	34.28%	100.68%	-0.68%
All Other Local Rev	0000	8699	76,350.00	166.96	6.91	4,282.91	53.63	2,461.76	257.35	4,219.75	75.60	2,531.64	10,059.78	26,578.09	26,172.76	76,867.14	(517.14)
				0.00%	100.02%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.02%	-0.02%
College Beg in Kinder	0000	8699	1,297.00	0.00	1,297.27	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,297.27	(0.27)
				0.00%	0.00%	0.00%	75.43%	0.38%	2.48%	0.84%	0.00%	8.58%	12.26%	0.00%	0.00%	99.97%	0.03%
Library Damages Acct	0000	8699	2,394.00	0.00	0.00	0.00	1,805.80	9.00	59.40	20.00	0.00	205.40	293.60	0.00	0.00	2,393.20	0.80
				0.00%	0.00%	0.00%	0.00%	31.25%	12.50%	12.50%	0.00%	6.25%	18.75%	18.75%	0.00%	100.00%	0.00%
Driver's Ed Training	0000	8699	2,560.00	0.00	0.00	0.00	0.00	800.00	320.00	320.00	0.00	160.00	480.00	480.00	0.00	2,560.00	0.00
				0.00%	58.36%	0.35%	0.70%	0.00%	5.05%	0.00%	3.65%	27.01%	4.87%	290.94%	-286.24%	104.70%	-4.70%
Transportation	7230	8699	8,547.00	0.00	4,988.00	30.00	60.00	0.00	432.00	0.00	311.75	2,308.85	416.25	24,866.63	(24,465.00)	8,948.48	(401.48)
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	95.07%	0.00%	0.00%	0.00%	0.00%	95.07%	4.93%
Maintenance IID Grant	8150	8699	32,749.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	31,134.05	0.00	0.00	0.00	0.00	31,134.05	1,614.95
				0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
Ag Donation Fund	9010	8699	10,000.00	0.00	0.00	10,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,000.00	0.00
				0.00%	0.00%	0.00%	1.31%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	218.11%	0.00%	219.42%	-119.42%
Microsoft Vouchers	9155	8699	18,897.60	0.00	0.00	0.00	247.63	0.00	0.00	0.00	0.00	0.00	0.00	41,218.41	0.00	41,466.04	(22,568.44)
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Microsoft Govt Entities	9156	8699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00%	1.94%	12.21%	4.66%	8.63%	16.67%	8.63%	6.20%	3.56%	1.82%	0.00%	0.00%	64.33%	35.67%
Special Ed -State	6500	8792	276,554.00	0.00	5,363.00	33,769.00	12,900.00	23,872.00	46,108.00	23,872.00	17,135.00	9,854.00	5,041.00	0.00	0.00	177,914.00	98,640.00
TOTAL OTHER LOCAL		**8600-**	**1,065,061.43**	**166.96**	**11,655.18**	**48,081.91**	**27,404.22**	**477,142.76**	**101,305.13**	**44,552.62**	**48,656.40**	**15,059.89**	**32,652.42**	**147,271.51**	**1,890.59**	**955,839.59**	**109,221.84**
INTERFUND TRANSFERS 8910-8929			**0.00**	**0.00%** **0.00**	**0.00%** **0.00**	**0.00%** **0.00**	**0.00%** **0.00**	**0.00%** **0.00**	**0.00%** **0.00**	**0.00%** **0.00**	**0.00%** **0.00**	**0.00%** **0.00**	**0.00%** **0.00**	**0.00%** **0.00**	**0.00%** **0.00**	**0.00**	**0.00**
TRAN BORROWING 8910-8929			**TRAN Borrow 0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
GRAND TOTAL RECEIPTS			**13,821,798.24**	**133,658.30**	**223,280.99**	**956,212.58**	**810,229.98**	**1,081,327.96**	**2,231,978.82**	**895,645.18**	**658,188.62**	**881,552.97**	**969,132.64**	**503,266.29**	**1,873,043.90**	**11,217,518.23**	**2,604,280.01**

	OBJ.	REVISED BUDGET	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	FISCAL YEAR TOTALS	ACCRUALS
DISBURSEMENTS																
			2.19%	8.47%	8.50%	8.72%	8.75%	8.63%	8.52%	8.80%	8.46%	8.53%	9.03%	8.96%	97.56%	2.44%
Certificated Salaries	1000	6,993,301.00	152,835.45	592,342.68	594,475.56	609,919.42	611,831.00	603,185.74	596,154.40	615,218.92	591,564.62	596,386.82	631,804.14	626,809.14	6,822,527.89	170,773.11
			5.46%	5.78%	8.29%	8.79%	9.79%	8.45%	8.19%	8.73%	8.57%	8.27%	9.23%	8.75%	98.31%	1.69%
Classified Salaries	2000	1,911,601.00	104,362.47	110,440.67	158,465.42	168,088.27	187,157.95	161,561.54	156,648.24	166,890.56	163,739.70	158,170.85	176,533.37	167,216.38	1,879,275.42	32,325.58
			3.24%	6.54%	7.25%	7.51%	7.42%	7.36%	7.24%	7.42%	7.24%	7.26%	7.57%	17.67%	93.71%	6.29%
Benefits	3000	2,427,974.00	78,718.53	158,795.20	176,115.27	182,353.87	180,079.61	178,649.15	175,787.26	180,062.29	175,756.06	176,304.14	183,715.26	428,967.69	2,275,304.33	152,669.67
			0.46%	13.61%	12.43%	6.14%	9.74%	2.82%	4.57%	4.58%	4.56%	1.96%	4.31%	3.09%	68.25%	31.75%
Supplies	4000	744,322.06	3,435.22	101,273.73	92,532.02	45,673.56	72,461.94	20,964.98	34,011.64	34,108.63	33,904.33	14,606.66	32,056.31	22,991.67	508,020.69	236,301.37
			9.40%	6.34%	8.25%	7.06%	5.79%	4.22%	4.06%	5.83%	5.89%	4.18%	7.39%	5.03%	73.44%	26.56%
Services/Other Operating	5000	1,404,796.37	131,993.68	89,063.83	115,868.78	99,235.37	81,392.94	59,220.91	57,004.17	81,963.55	82,809.39	58,764.15	103,760.30	70,625.36	1,031,702.43	373,093.94
Subtotal for SACS Reporting Object Codes 4000-5999		2,149,118.43	135,428.90	190,337.56	208,400.80	144,908.93	153,854.88	80,185.89	91,015.81	116,072.18	116,713.72	73,370.81	135,816.61	93,617.03	1,539,723.12	609,395.31
			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Capital Outlay	6000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%	0.00%
Interfund Costs	7350	(44,580.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(44,580.00)	(44,580.00)	0.00
			5.48%	5.06%	4.64%	4.22%	3.79%	3.36%	2.93%	2.50%	2.06%	1.62%	1.18%	38.13%	74.98%	25.02%
Debt Service - Interest	7438	6,004.00	328.88	303.84	278.63	253.26	227.72	202.00	176.11	150.05	123.81	97.39	70.80	2,289.57	4,502.06	1,501.94
			5.63%	5.66%	5.70%	5.74%	5.78%	5.82%	5.86%	5.90%	5.94%	5.98%	6.02%	32.13%	96.14%	3.86%
Debt Service - Principal	7439	66,244.00	3,726.98	3,752.02	3,777.23	3,802.60	3,828.14	3,853.86	3,879.75	3,905.81	3,932.05	3,958.47	3,985.06	21,286.05	63,688.02	2,555.98
			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%	0.00%
Interfund Transfers Out	7619	714,634.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	714,634.00	714,634.00	0.00
TOTAL DISBURSEMENTS		**14,224,296.43**	**475,401.21**	**1,055,971.97**	**1,141,512.91**	**1,109,326.35**	**1,136,979.30**	**1,027,638.18**	**1,023,661.57**	**1,082,299.81**	**1,051,829.96**	**1,008,288.48**	**1,131,925.24**	**2,010,239.86**	**13,255,074.84**	**969,221.59**
NET INCOME		**(402,498.19)**	**(341,742.91)**	**(832,690.98)**	**(185,300.33)**	**(299,096.37)**	**(55,651.34)**	**1,204,340.64**	**(128,016.39)**	**(424,111.19)**	**(170,276.99)**	**(39,155.84)**	**(628,658.95)**	**(137,195.96)**		

	OBJ.	REVISED BUDGET	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	FISCAL YEAR TOTAL	ACCRUALS
ESTIMATES ONLY																
Cash On Hand July 1st	9110	216,796.13	PRIOR YEAR ACTIVITY													
			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Revolving Cash	9130	2,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,500.00
			57.97%	32.98%	1.33%	2.01%	0.28%	5.36%	0.00%	0.00%	0.14%	0.00%	0.00%	-0.07%	100.00%	0.00%
Accounts Receiveable	9200	3,312,183.79	1,920,180.99	1,092,286.56	43,952.73	66,600.29	9,284.57	177,597.98	0.00	0.00	4,654.00	0.00	0.00	(2,373.33)	3,312,183.79	0.00
			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%	0.00%
Due From Other Funds	9310	1,516.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,516.17	1,516.17	(0.00)
			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
			97.55%	1.13%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	1.32%	100.00%	0.00%
Accounts Payable	95XX	(82,114.46)	(80,100.46)	(931.50)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,082.50)	(82,114.46)	0.00
Health/Welfare Holding	9524	0.00	(78,154.96)	(58,300.04)	(21,292.78)	(26,448.83)	2,519.57	235.53	(34,894.46)	(1,854.18)	(18,278.38)	1,064.13	(8,913.40)	244,317.80	0.00	0.00
			82.20%	-17.87%	-17.68%	19.79%	-15.10%	-19.84%	35.07%	-20.49%	-15.54%	34.07%	-18.18%	53.57%	100.00%	0.00%
Unemployment Holding	9525	(41,311.72)	(33,958.65)	7,382.91	7,304.99	(8,174.92)	6,238.89	8,197.51	(14,489.99)	8,463.59	6,419.61	(14,074.42)	7,509.64	(22,130.88)	(41,311.72)	0.00
Workers' Comp Holding	9526	0.00	3,195.66	8,047.40	8,823.13	(11,005.30)	9,517.33	8,961.11	(18,690.40)	9,257.57	8,974.38	(18,220.28)	9,520.92	(18,381.52)	0.00	0.00
			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
OPEB Retiree Benefits	9530	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
			-126.45%	0.00%	0.00%	0.00%	0.00%	226.45%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
Due To Other Funds	9610	(101,566.55)	128,433.45	0.00	0.00	0.00	0.00	(230,000.00)	0.00	0.00	0.00	0.00	0.00	0.00	(101,566.55)	0.00
			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
Deferred Revenue	9650	(1,246.52)	0.00	0.00	0.00	0.00	0.00	0.00	(1,246.52)	0.00	0.00	0.00	0.00	0.00	(1,246.52)	0.00
			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Other Restatements	9795	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL PRIOR YEAR		**3,306,756.84**	**1,859,596.03**	**1,048,485.33**	**38,788.07**	**20,971.24**	**27,560.36**	**(35,007.87)**	**(69,321.37)**	**15,866.98**	**1,769.61**	**(31,230.57)**	**8,117.16**	**201,865.74**		
ENDING CASH			**1,734,649.25**	**1,950,443.60**	**1,803,931.34**	**1,525,806.21**	**1,497,715.23**	**2,667,048.00**	**2,469,710.24**	**2,061,466.03**	**1,892,958.65**	**1,822,572.24**	**1,202,030.45**	**1,266,700.23**		

Beginning Fund Balance July 1st	3,306,756.84
Change in Fund Balance	(402,498.19)
Estimated Fund Balance June 30th	2,904,258.65

Estimated Cash @ 6/30/2013	1,266,700.23
Estimated Accounts Receivable @ 6/30/2013	2,604,280.01
Estimated Accounts Payable @ 6/30/2013	(969,221.59)
Estimated Other Assets/Stores @ 6/30/2013	0.00
Revolving Cash @ 6/30/2013	2,500.00
Estimated Ending Fund Balance @ 6/30/2013	2,904,258.65

			BEGINNING CASH	1,266,700.23	1,626,343.66	1,718,365.52	2,026,176.81	1,686,581.87	1,226,328.50	2,708,257.82	2,431,830.71	2,229,014.49	2,546,567.50	2,942,289.26	2,025,429.61		
	Res.	OBJ.	BUDGET	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	FISCAL YEAR TOTALS	ACCRUALS
RECEIPTS																	
				5.00%	5.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	6.79%	0.00%	3.24%	83.03%	16.97%
State Aid - Rev Limit	0000	8011	5,052,295.00	252,614.75	252,614.75	454,706.55	454,706.55	454,706.55	454,706.55	454,706.55	454,706.55	454,706.55	343,050.83	0.00	163,694.36	4,194,920.54	857,374.46
				0.00%	0.00%	25.00%	0.00%	0.00%	25.00%	0.00%	0.00%	25.00%	0.00%	0.00%	25.00%	32.67%	0.00%
Ed. Protection Acct	1400	8012	1,650,521.00	0.00	0.00	412,630.25	0.00	0.00	412,630.25	0.00	0.00	412,630.25	0.00	0.00	412,630.25	1,650,521.00	0.00
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
State Aid - Prior Year	0000	8019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00%	0.00%	0.00%	0.00%	0.00%	55.00%	0.00%	0.00%	0.00%	40.00%	0.00%	5.00%	100.00%	0.00%
Local Property Taxes	0000	80??	1,720,837.00	0.00	0.00	0.00	0.00	0.00	946,460.35	0.00	0.00	0.00	688,334.80	0.00	86,041.85	1,720,837.00	0.00
				5.35%	6.62%	8.80%	9.03%	9.08%	8.77%	8.64%	8.74%	8.67%	8.64%	8.76%	8.89%	100.00%	0.00%
Other Non Revenue	0000	8092	29,066.00	1,556.06	1,925.29	2,558.79	2,625.72	2,640.10	2,549.06	2,510.17	2,541.07	2,518.85	2,510.76	2,547.22	2,582.90	29,066.00	0.00
TOTAL REVENUE LIMIT SOURCES 8010-8099			**8,452,719.00**	**254,170.81**	**254,540.04**	**869,895.59**	**457,332.27**	**457,346.65**	**1,816,346.21**	**457,216.72**	**457,247.62**	**869,855.65**	**1,033,896.39**	**2,547.22**	**664,949.36**	**7,595,344.54**	**857,374.46**
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	50.00%	0.00%	25.00%	0.00%	75.00%	25.00%
Special Ed-IDEA	3310	8181	284,414.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	142,207.00	0.00	71,103.50	0.00	213,310.50	71,103.50
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
All Other Federal	0000	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00%	0.00%	0.00%	0.00%	0.00%	25.00%	0.00%	0.00%	25.00%	0.00%	0.00%	25.00%	75.00%	25.00%
Title I, Part A	3010	8290	456,713.00	0.00	0.00	0.00	0.00	0.00	114,178.25	0.00	0.00	114,178.25	0.00	0.00	114,178.25	342,534.75	114,178.25
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Title I, Part A, ARRA	3011	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00%	0.00%	0.00%	0.00%	0.10%	0.00%	3.71%	29.91%	8.19%	7.45%	0.00%	6.70%	56.06%	43.94%
Migrant Education	3060	8290	152,188.00	0.00	0.00	0.00	0.00	156.99	0.00	5,651.30	45,523.17	12,467.89	11,335.66	0.00	10,189.00	85,324.02	66,863.98
				0.00%	0.00%	0.00%	0.00%	37.61%	0.00%	0.00%	0.00%	16.50%	0.00%	0.00%	0.00%	54.11%	45.89%
Migrant-Summer	3061	8290	76,113.00	0.00	0.00	0.00	0.00	28,628.63	0.00	0.00	0.00	12,558.50	0.00	0.00	0.00	41,187.13	34,925.87
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Title I, PI Schools	3178	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
State Fiscal Stabilization	3200	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Education Jobs Fund	3205	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	3.88%	0.00%	21.49%	25.38%	74.62%
Carl Perkins	3550	8290	13,425.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	521.32	0.00	2,885.49	3,406.81	10,018.19
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Drug Free School	3710	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00%	0.00%	25.00%	0.00%	0.00%	25.00%	0.00%	0.00%	25.00%	0.00%	0.00%	10.00%	85.00%	15.00%
Title II, Part A	4035	8290	70,088.00	0.00	0.00	17,522.00	0.00	0.00	17,522.00	0.00	0.00	17,522.00	0.00	0.00	7,008.80	59,574.80	10,513.20
				0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
Title II, Part A (Admin Tr)	4036	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Title II, Part D	4045	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
Title II, Part D (ARRA)	4047	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Title V	4110	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Title III, Immigrant	4201	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00%	0.00%	0.00%	0.00%	0.00%	25.00%	0.00%	0.00%	25.00%	0.00%	0.00%	25.00%	75.00%	25.00%
Title III, LEP	4203	8290	68,805.00	0.00	0.00	0.00	0.00	0.00	17,201.25	0.00	0.00	17,201.25	0.00	0.00	17,201.25	51,603.75	17,201.25
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Medi-Cal LEA Billing	5640	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Gear Up	5819	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
		8290	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL FEDERAL 8100-8299			**1,121,746.00**	**0.00**	**0.00**	**17,522.00**	**0.00**	**28,785.62**	**148,901.50**	**5,651.30**	**45,523.17**	**316,134.89**	**11,856.99**	**71,103.50**	**151,462.79**	**796,941.76**	**324,804.24**

	Res.	OBJ.	REVISED BUDGET	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	FISCAL YEAR TOTALS	ACCRUALS
RECEIPTS (CONT'D)																	
	Resrce			0.00%	0.00%	0.00%	20.00%	0.00%	20.00%	0.00%	20.00%	0.00%	20.00%	0.00%	20.00%	100.00%	0.00%
Economic Impact Aid	7090	8311	233,110.00	0.00	0.00	0.00	46,622.00	0.00	46,622.00	0.00	46,622.00	0.00	46,622.00	0.00	46,622.00	233,110.00	0.00
				0.00%	0.00%	0.00%	20.00%	0.00%	20.00%	0.00%	20.00%	0.00%	20.00%	0.00%	20.00%	100.00%	0.00%
Economic Impact Aid	7091	8311	190,726.00	0.00	0.00	0.00	38,145.20	0.00	38,145.20	0.00	38,145.20	0.00	38,145.20	0.00	38,145.20	190,726.00	0.00
				0.00%	0.00%	19.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	6.79%	0.00%	3.24%	83.03%	16.97%
Regular Transportation	7230	8311	333,874.00	0.00	0.00	63,436.06	30,048.66	30,048.66	30,048.66	30,048.66	30,048.66	30,048.66	22,670.04	0.00	10,817.52	277,215.58	56,658.42
				0.00%	0.00%	19.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	6.79%	0.00%	3.24%	83.03%	16.97%
Sp Ed Transportation	7240	8311	10,855.00	0.00	0.00	2,062.45	976.95	976.95	976.95	976.95	976.95	976.95	737.05	0.00	351.70	9,012.91	1,842.09
				0.00%	0.00%	25.00%	0.00%	0.00%	0.00%	0.00%	30.00%	0.00%	0.00%	0.00%	0.00%	55.00%	45.00%
K-3 CSR	1300	8434	362,001.00	0.00	0.00	90,500.25	0.00	0.00	0.00	0.00	108,600.30	0.00	0.00	0.00	0.00	199,100.55	162,900.45
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Mandated Costs	0000	8550	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	25.00%	0.00%	0.00%	25.00%	0.00%	0.00%	50.00%	50.00%
Unrestricted Lotto	1100	8560	215,140.00	0.00	0.00	0.00	0.00	0.00	0.00	53,785.00	0.00	0.00	53,785.00	0.00	0.00	107,570.00	107,570.00
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Restricted Lottery	6300	8560	52,050.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	52,050.00
	Dept			0.00%	0.00%	19.00%	0.00%	9.00%	9.00%	18.00%	9.00%	0.00%	18.00%	9.00%	9.00%	100.00%	0.00%
All Other State	0000	8590	1,419.00	0.00	0.00	269.61	0.00	127.71	127.71	255.42	127.71	0.00	255.42	127.71	127.71	1,419.00	0.00
				0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
Deferred Maintenance	6205	8590	85,000.00	0.00	0.00	0.00	0.00	0.00	85,000.00	0.00	0.00	0.00	0.00	0.00	0.00	85,000.00	0.00
				0.00%	0.00%	19.00%	0.00%	9.00%	9.00%	18.00%	9.00%	0.00%	18.00%	9.00%	9.00%	100.00%	0.00%
Phys Ed TIP	6258	8590	88,053.00	0.00	0.00	16,730.07	0.00	7,924.77	7,924.77	15,849.54	7,924.77	0.00	15,849.54	7,924.77	7,924.77	88,053.00	0.00
				0.00%	0.00%	19.00%	0.00%	9.00%	9.00%	18.00%	9.00%	0.00%	18.00%	9.00%	9.00%	100.00%	0.00%
CBET	6285	8590	19,018.00	0.00	0.00	3,613.42	0.00	1,711.62	1,711.62	3,423.24	1,711.62	0.00	3,423.24	1,711.62	1,711.62	19,018.00	0.00
				0.00%	0.00%	19.00%	0.00%	9.00%	9.00%	18.00%	9.00%	0.00%	18.00%	9.00%	9.00%	100.00%	0.00%
CalWORKs	6370	8590	35,975.00	0.00	0.00	6,835.25	0.00	3,237.75	3,237.75	6,475.50	3,237.75	0.00	6,475.50	3,237.75	3,237.75	35,975.00	0.00
				0.00%	0.00%	19.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	6.79%	0.00%	3.24%	83.03%	16.97%
Adult Ed (Regular)	6390	8590	132,688.00	0.00	0.00	25,210.72	11,941.92	11,941.92	11,941.92	11,941.92	11,941.92	11,941.92	9,009.52	0.00	4,299.09	110,170.85	22,517.15
				0.00%	0.00%	19.00%	0.00%	9.00%	9.00%	18.00%	9.00%	0.00%	18.00%	9.00%	9.00%	100.00%	0.00%
Safe Schools	6405	8590	29,484.00	0.00	0.00	5,601.96	0.00	2,653.56	2,653.56	5,307.12	2,653.56	0.00	5,307.12	2,653.56	2,653.56	29,484.00	0.00
				0.00%	0.00%	19.00%	0.00%	9.00%	9.00%	18.00%	9.00%	0.00%	18.00%	9.00%	9.00%	100.00%	0.00%
Art & Music Block Grant	6760	8590	26,068.00	0.00	0.00	4,952.92	0.00	2,346.12	2,346.12	4,692.24	2,346.12	0.00	4,692.24	2,346.12	2,346.12	26,068.00	0.00
				0.00%	0.00%	19.00%	0.00%	9.00%	9.00%	18.00%	9.00%	0.00%	18.00%	9.00%	9.00%	100.00%	0.00%
CAHSEE Int Instruct	7055	8590	15,299.00	0.00	0.00	2,906.81	0.00	1,376.91	1,376.91	2,753.82	1,376.91	0.00	2,753.82	1,376.91	1,376.91	15,299.00	0.00
				0.00%	0.00%	19.00%	0.00%	9.00%	9.00%	18.00%	9.00%	0.00%	18.00%	9.00%	9.00%	100.00%	0.00%
Supp Counseling	7080	8590	66,601.00	0.00	0.00	12,654.19	0.00	5,994.09	5,994.09	11,988.18	5,994.09	0.00	11,988.18	5,994.09	5,994.09	66,601.00	0.00
				0.00%	0.00%	19.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	6.79%	0.00%	3.24%	83.03%	16.97%
Gifted and Talented Ed	7140	8590	12,170.00	0.00	0.00	2,312.30	1,095.30	1,095.30	1,095.30	1,095.30	1,095.30	1,095.30	826.34	0.00	394.31	10,104.75	2,065.25
				0.00%	0.00%	19.00%	0.00%	9.00%	9.00%	18.00%	9.00%	0.00%	18.00%	9.00%	9.00%	100.00%	0.00%
Instructional Materials	7156	8590	98,355.00	0.00	0.00	18,687.45	0.00	8,851.95	8,851.95	17,703.90	8,851.95	0.00	17,703.90	8,851.95	8,851.95	98,355.00	0.00
				0.00%	0.00%	19.00%	0.00%	9.00%	9.00%	18.00%	9.00%	0.00%	18.00%	9.00%	9.00%	100.00%	0.00%
Peer Assistance Review	7271	8590	8,249.00	0.00	0.00	1,567.31	0.00	742.41	742.41	1,484.82	742.41	0.00	1,484.82	742.41	742.41	8,249.00	0.00
				0.00%	0.00%	19.00%	0.00%	9.00%	9.00%	18.00%	9.00%	0.00%	18.00%	9.00%	9.00%	100.00%	0.00%
SB472 Training	7294	8590	16,034.00	0.00	0.00	3,046.46	0.00	1,443.06	1,443.06	2,886.12	1,443.06	0.00	2,886.12	1,443.06	1,443.06	16,034.00	0.00
				0.00%	0.00%	19.00%	0.00%	9.00%	9.00%	18.00%	9.00%	0.00%	18.00%	9.00%	9.00%	100.00%	0.00%
Principal Training	7325	8590	4,849.00	0.00	0.00	921.31	0.00	436.41	436.41	872.82	436.41	0.00	872.82	436.41	436.41	4,849.00	0.00
				0.00%	0.00%	19.00%	0.00%	9.00%	9.00%	18.00%	9.00%	0.00%	18.00%	9.00%	9.00%	100.00%	0.00%
Pupil Retention Block	7390	8590	52,197.00	0.00	0.00	9,917.43	0.00	4,697.73	4,697.73	9,395.46	4,697.73	0.00	9,395.46	4,697.73	4,697.73	52,197.00	0.00
				0.00%	0.00%	19.00%	0.00%	9.00%	9.00%	18.00%	9.00%	0.00%	18.00%	9.00%	9.00%	100.00%	0.00%
Prof. Develop. Block	7393	8590	20,104.00	0.00	0.00	3,819.76	0.00	1,809.36	1,809.36	3,618.72	1,809.36	0.00	3,618.72	1,809.36	1,809.36	20,104.00	0.00
				0.00%	0.00%	19.00%	0.00%	9.00%	9.00%	18.00%	9.00%	0.00%	18.00%	9.00%	9.00%	100.00%	0.00%
School Library Imp Block	7395	8590	119,650.00	0.00	0.00	22,733.50	0.00	10,768.50	10,768.50	21,537.00	10,768.50	0.00	21,537.00	10,768.50	10,768.50	119,650.00	0.00
				0.00%	0.00%	19.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	6.79%	0.00%	3.24%	83.03%	16.97%
Supp Hourly Attendance	8311	8590	185,945.00	0.00	0.00	35,329.55	16,735.05	16,735.05	16,735.05	16,735.05	16,735.05	16,735.05	12,625.67	0.00	6,024.62	154,390.13	31,554.87
	Res			0.00%	0.00%	65.00%	0.00%	0.00%	0.00%	0.00%	0.00%	25.00%	0.00%	0.00%	10.00%	100.00%	0.00%
ASES - Finley	6010	8590	155,268.00	0.00	0.00	100,924.20	0.00	0.00	0.00	0.00	0.00	38,817.00	0.00	0.00	15,526.80	155,268.00	0.00
				0.00%	0.00%	0.00%	11.66%	0.00%	15.91%	0.00%	14.56%	9.64%	8.01%	5.46%	10.71%	75.95%	24.05%
ASES - HMS	6010	8590	136,973.00	0.00	0.00	0.00	15,977.21	0.00	21,793.52	0.00	19,949.08	13,197.86	10,972.43	7,480.25	14,667.00	104,037.35	32,935.65
				0.00%	0.00%	0.00%	50.00%	0.00%	0.00%	0.00%	0.00%	25.00%	0.00%	0.00%	0.00%	75.00%	25.00%
Sp Ed Mental Health	6512	8590	65,051.00	0.00	0.00	0.00	32,525.50	0.00	0.00	0.00	0.00	16,262.75	0.00	0.00	0.00	48,788.25	16,262.75
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Tobacco Use Prevention	6660	8590	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00%	0.00%	0.00%	0.00%	75.00%	0.00%	0.00%	0.00%	0.00%	25.00%	0.00%	0.00%	100.00%	0.00%
Ag Incentive	7010	8590	13,780.00	0.00	0.00	0.00	0.00	10,335.00	0.00	0.00	0.00	0.00	3,445.00	0.00	0.00	13,780.00	0.00
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
		8590	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER STATE		**8500-**	**2,785,986.00**	**0.00**	**0.00**	**434,032.98**	**194,067.79**	**125,254.83**	**306,480.55**	**222,826.78**	**328,236.41**	**129,075.49**	**307,082.15**	**61,602.20**	**190,970.19**	**2,299,629.37**	**486,356.63**

	Res.	OBJ.	REVISED BUDGET	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	FISCAL YEAR TOTALS	ACCRUALS
RECEIPTS (CONT'D)																	
				0.00%	0.00%	0.00%	0.00%	0.00%	50.00%	0.00%	0.00%	0.00%	0.00%	50.00%	0.00%	100.00%	0.00%
Community RDA Funds	9140	8625	110,000.00	0.00	0.00	0.00	0.00	0.00	55,000.00	0.00	0.00	0.00	0.00	55,000.00	0.00	110,000.00	0.00
				0.00%	0.00%	0.00%	25.00%	0.00%	0.00%	25.00%	0.00%	0.00%	25.00%	0.00%	0.00%	75.00%	25.00%
Interest	0000	8660	12,000.00	0.00	0.00	0.00	3,000.00	0.00	0.00	3,000.00	0.00	0.00	3,000.00	0.00	0.00	9,000.00	3,000.00
				0.00%	0.00%	0.00%	15.32%	0.00%	0.00%	19.15%	0.00%	0.00%	19.15%	0.00%	0.00%	53.61%	46.39%
Regional Occup Prog	0000	8677	67,273.00	0.00	0.00	0.00	10,304.00	0.00	0.00	12,881.00	0.00	0.00	12,881.00	0.00	0.00	36,066.00	31,207.00
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Misc. Funds (Non RL)	0000	8691	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	100.00%
All Other Local Rev	0000	8699	10,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,000.00
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
College Beg in Kinder	0000	8699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Library Damages Acct	0000	8699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Driver's Ed Training	0000	8699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00%	58.36%	0.35%	0.70%	0.00%	5.05%	0.00%	3.65%	27.01%	4.87%	0.00%	0.00%	100.00%	0.00%
Transportation	7230	8699	10,000.00	0.00	5,835.97	35.10	70.20	0.00	505.44	0.00	364.75	2,701.36	487.19	0.00	0.00	10,000.00	(0.00)
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Maintenance IID Grant	8150	8699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Ag Donation Fund	9010	8699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Microsoft Vouchers	9155	8699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Microsoft Govt Entities	9156	8699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00%	0.00%	19.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	6.79%	0.00%	3.24%	83.03%	16.97%
Special Ed -State	6500	8792	276,554.00	0.00	0.00	52,545.26	24,889.86	24,889.86	24,889.86	24,889.86	24,889.86	24,889.86	18,778.02	0.00	8,960.35	229,622.79	46,931.21
TOTAL OTHER LOCAL		**8600-**	**485,827.00**	**0.00**	**5,835.97**	**52,580.36**	**38,264.06**	**24,889.86**	**80,395.30**	**40,770.86**	**25,254.61**	**27,591.22**	**35,146.21**	**55,000.00**	**8,960.35**	**394,688.79**	**91,138.21**
INTERFUND TRANSFERS 8910-8929			**0.00**	**0.00%** **0.00**	**0.00%** **0.00**	**0.00%** **0.00**	**0.00%** **0.00**	**0.00%** **0.00**	**0.00%** **0.00**	**0.00%** **0.00**	**0.00%** **0.00**	**0.00%** **0.00**	**0.00%** **0.00**	**0.00%** **0.00**	**0.00%** **0.00**	**0.00**	**0.00**
INTERFUND OR TRAN BORROWING 8910-8929			**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
GRAND TOTAL RECEIPTS			**12,846,278.00**	**254,170.81**	**260,376.00**	**1,374,030.93**	**689,664.12**	**636,276.97**	**2,352,123.56**	**726,465.66**	**856,261.81**	**1,342,657.25**	**1,387,981.74**	**190,252.92**	**1,016,342.69**	**11,086,604.46**	**1,759,673.54**

	OBJ.	REVISED BUDGET	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	FISCAL YEAR TOTALS	ACCRUALS
DISBURSEMENTS																
			2.19%	8.47%	8.50%	8.72%	8.75%	8.63%	8.52%	8.80%	8.46%	8.53%	9.03%	8.96%	97.56%	2.44%
Certificated Salaries	1000	6,965,751.00	152,233.36	590,009.16	592,133.63	607,516.65	609,420.70	600,809.50	593,805.86	612,795.27	589,234.16	594,037.36	629,315.16	624,339.84	6,795,650.65	170,100.35
			5.46%	5.78%	8.29%	8.79%	9.79%	8.45%	8.19%	8.73%	8.57%	8.27%	9.23%	8.75%	98.31%	1.69%
Classified Salaries	2000	1,883,819.00	102,845.73	108,835.60	156,162.38	165,645.38	184,437.91	159,213.51	154,371.61	164,465.08	161,360.01	155,872.09	173,967.75	164,786.16	1,851,963.22	31,855.78
			3.24%	6.54%	7.25%	7.51%	7.42%	7.36%	7.24%	7.42%	7.24%	7.26%	7.57%	17.67%	93.71%	6.29%
Benefits	3000	2,411,770.00	78,193.17	157,735.42	174,939.90	181,136.86	178,877.78	177,456.87	174,614.08	178,860.58	174,583.09	175,127.51	182,489.17	426,104.81	2,260,119.23	151,650.77
			0.46%	13.61%	12.43%	6.14%	9.74%	2.82%	4.57%	4.58%	4.56%	1.96%	4.31%	3.09%	68.25%	31.75%
Supplies	4000	556,749.00	2,569.53	75,752.22	69,213.47	34,163.58	54,201.15	15,681.70	25,440.53	25,513.08	25,360.26	10,925.71	23,977.95	17,197.65	379,996.81	176,752.19
			9.40%	6.34%	8.25%	7.06%	5.79%	4.22%	4.06%	5.83%	5.89%	4.18%	7.39%	5.03%	73.44%	26.56%
Services/Other Operating	5000	1,281,747.00	120,432.05	81,262.52	105,719.57	90,543.11	74,263.54	54,033.61	52,011.04	74,784.17	75,555.92	53,616.86	94,671.69	64,439.12	941,333.22	340,413.78
Subtotal for SACS Reporting Object Codes 4000-5999		1,838,496.00	123,001.57	157,014.74	174,933.03	124,706.70	128,464.70	69,715.31	77,451.57	100,297.25	100,916.18	64,542.57	118,649.65	81,636.77	1,321,330.04	517,165.96
			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Capital Outlay	6000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%	0.00%
Interfund Costs	7350	(54,709.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(54,709.00)	(54,709.00)	0.00
			5.48%	5.06%	4.64%	4.22%	3.79%	3.36%	2.93%	2.50%	2.06%	1.62%	1.18%	38.13%	74.98%	25.02%
Debt Service - Interest	7438	1,675.00	91.75	84.77	77.73	70.65	63.53	56.35	49.13	41.86	34.54	27.17	19.75	638.75	1,255.99	419.01
			5.63%	5.66%	5.70%	5.74%	5.78%	5.82%	5.86%	5.90%	5.94%	5.98%	6.02%	32.13%	96.14%	3.86%
Debt Service - Principal	7439	44,402.00	2,498.12	2,514.90	2,531.80	2,548.81	2,565.92	2,583.16	2,600.52	2,617.98	2,635.57	2,653.28	2,671.10	14,267.60	42,688.78	1,713.22
			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%	0.00%
Interfund Transfers Out	7619	110,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	110,000.00	110,000.00	0.00
TOTAL DISBURSEMENTS		**13,201,204.00**	**458,863.71**	**1,016,194.58**	**1,100,778.48**	**1,081,625.05**	**1,103,830.55**	**1,009,834.70**	**1,002,892.77**	**1,059,078.02**	**1,028,763.55**	**992,259.98**	**1,107,112.57**	**1,367,064.93**	**12,328,298.90**	**872,905.10**
NET INCOME		**(354,926.00)**	**(204,692.90)**	**(755,818.58)**	**273,252.45**	**(391,960.93)**	**(467,553.58)**	**1,342,288.86**	**(276,427.11)**	**(202,816.22)**	**313,893.69**	**395,721.75**	**(916,859.65)**	**(350,722.24)**		

	OBJ.	REVISED BUDGET	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	FISCAL YEAR TOTAL	ACCRUALS
ESTIMATES ONLY																
Cash On Hand July 1st	9110	1,266,700.23	**PRIOR YEAR ACTIVITY**													
			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Revolving Cash	9130	2,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,500.00
			57.97%	32.98%	1.33%	2.01%	0.28%	5.36%	0.00%	0.00%	0.14%	0.00%	0.00%	-0.07%	100.00%	0.00%
Accounts Receiveable	9200	2,604,280.01	1,509,786.07	858,835.21	34,558.84	52,366.00	7,300.20	139,640.46	0.00	0.00	3,659.31	0.00	0.00	(1,866.08)	2,604,280.01	0.00
			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
			97.55%	1.13%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	1.32%	100.00%	0.00%
Accounts Payable	95XX	(969,221.59)	(945,449.74)	(10,994.77)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(12,777.07)	(969,221.59)	0.00
			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Health/Welfare Holding	9524	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Unemployment Holding	9525	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Workers' Comp Holding	9526	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
OPEB Retiree Benefits	9530	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Deferred Revenue	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Other Restatements	9795	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL PRIOR YEAR		**2,904,258.65**	**564,336.33**	**847,840.43**	**34,558.84**	**52,366.00**	**7,300.20**	**139,640.46**	**0.00**	**0.00**	**3,659.31**	**0.00**	**0.00**	**(14,643.16)**		
ENDING CASH			**1,626,343.66**	**1,718,365.52**	**2,026,176.81**	**1,686,581.87**	**1,226,328.50**	**2,708,257.82**	**2,431,830.71**	**2,229,014.49**	**2,546,567.50**	**2,942,289.26**	**2,025,429.61**	**1,660,064.21**		

Beginning Fund Balance July 1st	2,904,258.65
Change in Fund Balance	(354,926.00)
Estimated Fund Balance June 30th	2,549,332.65

Estimated Cash @ 6/30/2014	1,660,064.21
Estimated Accounts Receivable @ 6/30/2014	1,759,673.54
Estimated Accounts Payable @ 6/30/2014	(872,905.10)
Estimated Other Assets/Stores @ 6/30/2014	0.00
Revolving Cash @ 6/30/2014	2,500.00
Estimated Ending Fund Balance @ 6/30/2014	2,549,332.65

Description	Object Codes	2013-14 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted except line A1i)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. Revenue Limit Sources	8010-8099	8,267,423.00				
a. Base Revenue Limit per ADA (Form RL, line 4, ID 0024)		6,804.05	1.80%	6,926.52	2.20%	7,078.91
b. AB 851 Add-on (Meals, BTS, Special Adj.) (Form RL, line 5b, ID 0719)		0.00	0.00%	0.00	0.00%	0.00
c. Revenue Limit ADA (Form RL, line 5c, ID 0033)		1,521.94	-2.62%	1,482.11	-2.62%	1,443.28
d. Total Base Revenue Limit ([Line A1a plus A1b] times A1c) (ID 0034, 0724)		10,355,355.86	-0.86%	10,265,864.56	-0.48%	10,216,849.22
e. Other Revenue Limit (Form RL, lines 6 thru 14)		0.00	0.00%	0.00	0.00%	0.00
f. Total Revenue Limit Subject to Deficit (Sum lines A1d plus A1e, ID 0082)		10,355,355.86	-0.86%	10,265,864.56	-0.48%	10,216,849.22
g. Deficit Factor (Form RL, line 16)		0.81003	0.00%	0.81003	0.00%	0.81003
h. Deficited Revenue Limit (Line A1f times line A1g) (ID 0284)		8,388,148.91	-0.86%	8,315,658.27	-0.48%	8,275,954.37
i. Plus: Other Adjustments (e.g., basic aid, charter schools object 8015, prior year adjustments objects 8019 and 8099)		0.00	0.00%	0.00	0.00%	0.00
j. Revenue Limit Transfers (Objects 8091 and 8097)		(185,296.00)	1.80%	(188,631.00)	2.20%	(192,781.00)
k. Other Adjustments (Form RL, lines 18 thru 20 and line 41)		64,657.74	0.00%	64,658.00	0.00%	64,658.00
l. Total Revenue Limit Sources (Sum lines A1h thru A1k) (Must equal line A1)		8,267,510.65	-0.92%	8,191,685.27	-0.54%	8,147,831.37
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	1,594,299.00	1.80%	1,622,996.00	2.20%	1,658,702.00
4. Other Local Revenues	8600-8799	89,273.00	0.00%	89,273.00	0.00%	89,273.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(452,621.00)	1.80%	(460,768.00)	2.20%	(470,905.00)
6. Total (Sum lines A1l thru A5)		9,498,461.65	-0.58%	9,443,186.27	-0.19%	9,424,901.37
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				5,735,088.00		5,676,777.00
b. Step & Column Adjustment				71,689.00		70,960.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(130,000.00)		(130,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	5,735,088.00	-1.02%	5,676,777.00	-1.04%	5,617,737.00
2. Classified Salaries						
a. Base Salaries				1,138,986.00		1,150,385.00
b. Step & Column Adjustment				11,399.00		11,504.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,138,986.00	1.00%	1,150,385.00	1.00%	1,161,889.00
3. Employee Benefits	3000-3999	1,878,071.00	0.50%	1,887,461.00	0.50%	1,896,899.00
4. Books and Supplies	4000-4999	183,780.00	2.30%	188,007.00	2.50%	192,707.00
5. Services and Other Operating Expenditures	5000-5999	964,704.00	2.30%	986,892.00	2.50%	1,011,564.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	22,500.00	0.00%	22,500.00	0.00%	22,500.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(98,207.00)	-0.21%	(98,000.00)	0.00%	(98,000.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		9,824,922.00	-0.11%	9,814,022.00	-0.09%	9,805,296.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(326,460.35)		(370,835.73)		(380,394.63)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		2,839,094.06		2,512,633.71		2,141,797.98
2. Ending Fund Balance (Sum lines C and D1)		2,512,633.71		2,141,797.98		1,761,403.35
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	2,500.00		2,500.00		2,500.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,510,046.06		2,139,297.98		1,758,903.35
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,512,546.06		2,141,797.98		1,761,403.35

Description	Object Codes	2013-14 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,510,046.06		2,139,297.98		1,758,903.35
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750			0.00		0.00
b. Reserve for Economic Uncertainties	9789			0.00		0.00
c. Unassigned/Unappropriated	9790			0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		2,510,046.06		2,139,297.98		1,758,903.35

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

Unrestricted Revenues: REVENUE LIMIT = assumes enrollment will dip in 2013-14 and 2014-15 by 2.62% (represents dip between 2012-13 and 2013-14 P-2 reports). Funded ADA throughout projection assumes use of prior year ADA. COLA amounts (provided by SSC) = 1.80% in 2014-15 and 2.20% in 2015-16, with deficit of 18.997% in both years. COLAs were also added to the Sp Ed RL transfer in both out years. GF UR FEDERAL REVENUE is projected at $0 in outyears. GF UR OTHER STATE REVENUE was also increased by COLAs. GF UR OTHER LOCAL REVENUE is is projected to be flat throughout the projection. For UR GF OTHER FINANCING SOURCES, this amount reflects contributions to the two Restricted programs that require UR contributions, Transportation and Routine Maintenance. Years 2 and 3 were increased by the anticipated COLAs. Unrestricted Expenses: GF UR CERTIFICATED EXPENSES is first increased by the anticipated step/column movement in Year 1 and Year 2 by 1.25% (derived from historical average). The second change is an anticipated cut of approximately 2 certificated FTE per year to keep up with declining enrollment, as well as cuts to District revenues. GF UR CLASSIFIED EXPENSES are estimated to increase by an estimated 1.0%, due to step/column movement in both out years (based on historical average). GF UR EMPLOYEE BENEFITS reflect the changes in step/column, the anticipated reduction in Certificated FTE, as well as a 5% increase in H/W costs (of which the District pays half, or 2.5%). GF UR MATERIALS/SUPPLIES, PROFESSIONAL SERVICES, AND OTHER FINANCING/OTHER OUTGO EXPENDITURES were all increased by the anticipated consumer price index (2.30% in 2013-14 and 2.50% in 2014-15, according to SSC). Indirect Cost Recovery is projected to be flat.

Description	Object Codes	2013-14 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. Revenue Limit Sources	8010-8099	185,296.00	1.80%	188,631.00	2.20%	192,781.00
2. Federal Revenues	8100-8299	1,121,746.00	0.00%	1,121,746.00	0.00%	1,121,746.00
3. Other State Revenues	8300-8599	1,191,687.00	1.80%	1,213,137.00	2.20%	1,239,826.00
4. Other Local Revenues	8600-8799	396,554.00	0.00%	396,554.00	0.00%	396,554.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	452,621.00	1.80%	460,768.00	2.20%	470,905.00
6. Total (Sum lines A1 thru A5)		3,347,904.00	0.98%	3,380,836.00	1.21%	3,421,812.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				1,230,663.00		1,246,046.00
b. Step & Column Adjustment				15,383.00		15,576.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,230,663.00	1.25%	1,246,046.00	1.25%	1,261,622.00
2. Classified Salaries						
a. Base Salaries				744,833.00		752,281.00
b. Step & Column Adjustment				7,448.00		7,523.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	744,833.00	1.00%	752,281.00	1.00%	759,804.00
3. Employee Benefits	3000-3999	533,699.00	0.50%	536,367.00	0.50%	539,049.00
4. Books and Supplies	4000-4999	372,969.00	2.20%	381,174.00	-3.00%	369,739.00
5. Services and Other Operating Expenditures	5000-5999	317,043.00	2.20%	324,018.00	-3.00%	314,297.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	23,577.00	0.00%	23,577.00	0.00%	23,577.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	43,498.00	0.00%	43,500.00	0.00%	43,500.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	110,000.00	0.00%	110,000.00	0.00%	110,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		3,376,282.00	1.20%	3,416,963.00	0.14%	3,421,588.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(28,378.00)		(36,127.00)		224.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		65,164.59		36,786.59		659.59
2. Ending Fund Balance (Sum lines C and D1)		36,786.59		659.59		883.59
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	36,786.59		659.59		883.59
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		36,786.59		659.59		883.59

Description	Object Codes	2013-14 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2						
in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

Restricted Revenues: REVENUE LIMIT = COLA amounts (provided by SSC) of 1.80% in 2014-15 and 2.20% in 2015-16 were added to the RL transfer to Sp Ed in both out years. GF RESTRICTED FEDERAL REVENUE is projected to be flat throughout the projection. GF RESTRICTED OTHER STATE REVENUE was increased by the expected COLAs. GF RESTRICTED OTHER LOCAL REVENUE is projected to be flat throughout the projection. For RESTRICTED GF OTHER FINANCING SOURCES, this amount reflects contributions to the two Restricted programs that require UR contributions, Transportation and Routine Maintenance. Years 2 and 3 were increased by the anticipated COLA (1.80% in 2014-15 and 2.20% in 2015-16, as provided by SSC). Restricted Expenses: GF RESTRICTED CERTIFICATED EXPENSES are increased by the anticipated step/column movement in Year 1 and Year 2 by 1.25% (derived from historical average). GF RESTRICTED CLASSIFIED EXPENSES are estimated to increase by an estimated 1.0%, due to step/column movement in both out years (based on historical average). GF RESTRICTED EMPLOYEE BENEFITS reflect the changes in step/column, as well as a 5% increase in H/W costs (of which the District pays half, or 2.5%). GF RESTRICTED SUPPLIES AND SERVICES EXPENDITURES are increased in Year 2 of the projection by CPI of 2.20%. However, Year 3 of the projection shows a needed cut of 3% to object 4000-5000 series budgets in order to keep the Restricted programs from going negative. GF RESTRICTED OTHER OUTGO (7400-7499) expenses are expected to remain flat. GF RESTRICTED OTHER FINANCING EXPENSE are expected to remain flat.

Description	Object Codes	2013-14 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. Revenue Limit Sources	8010-8099	8,452,719.00	-0.86%	8,380,316.27	-0.47%	8,340,612.37
2. Federal Revenues	8100-8299	1,121,746.00	0.00%	1,121,746.00	0.00%	1,121,746.00
3. Other State Revenues	8300-8599	2,785,986.00	1.80%	2,836,133.00	2.20%	2,898,528.00
4. Other Local Revenues	8600-8799	485,827.00	0.00%	485,827.00	0.00%	485,827.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5)		12,846,365.65	-0.17%	12,824,022.27	0.18%	12,846,713.37
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				6,965,751.00		6,922,823.00
b. Step & Column Adjustment				87,072.00		86,536.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(130,000.00)		(130,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	6,965,751.00	-0.62%	6,922,823.00	-0.63%	6,879,359.00
2. Classified Salaries						
a. Base Salaries				1,883,819.00		1,902,666.00
b. Step & Column Adjustment				18,847.00		19,027.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,883,819.00	1.00%	1,902,666.00	1.00%	1,921,693.00
3. Employee Benefits	3000-3999	2,411,770.00	0.50%	2,423,828.00	0.50%	2,435,948.00
4. Books and Supplies	4000-4999	556,749.00	2.23%	569,181.00	-1.18%	562,446.00
5. Services and Other Operating Expenditures	5000-5999	1,281,747.00	2.28%	1,310,910.00	1.14%	1,325,861.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	46,077.00	0.00%	46,077.00	0.00%	46,077.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(54,709.00)	-0.38%	(54,500.00)	0.00%	(54,500.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	110,000.00	0.00%	110,000.00	0.00%	110,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		13,201,204.00	0.23%	13,230,985.00	-0.03%	13,226,884.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(354,838.35)		(406,962.73)		(380,170.63)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		2,904,258.65		2,549,420.30		2,142,457.57
2. Ending Fund Balance (Sum lines C and D1)		2,549,420.30		2,142,457.57		1,762,286.94
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	2,500.00		2,500.00		2,500.00
b. Restricted	9740	36,786.59		659.59		883.59
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,510,046.06		2,139,297.98		1,758,903.35
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,549,332.65		2,142,457.57		1,762,286.94

Description	Object Codes	2013-14 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,510,046.06		2,139,297.98		1,758,903.35
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances						
(Negative resources 2000-9999) (Enter projections)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		2,510,046.06		2,139,297.98		1,758,903.35
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		19.01%		16.17%		13.30%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d						
(Col. A: Form A, Estimated P-2 ADA column, lines 3, 6, and 25; enter projections)		1,476.00		1,438.00		1,400.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		13,201,204.00		13,230,985.00		13,226,884.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		13,201,204.00		13,230,985.00		13,226,884.00
d. Reserve Standard Percentage Level						
(Refer to Form 01CS, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		396,036.12		396,929.55		396,806.52
f. Reserve Standard - By Amount						
(Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		396,036.12		396,929.55		396,806.52
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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): 1,476

District's ADA Standard Percentage Level: **1.0%**

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)	1,639.91	1,642.78	N/A	Met
Second Prior Year (2011-12)	1,575.31	1,574.33	0.1%	Met
First Prior Year (2012-13)	1,562.85	1,533.10	1.9%	Not Met
Budget Year (2013-14) (Criterion 4A1, Step 2a)	1,521.94			

1B. Comparison of District ADA to the Standard

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

1a. STANDARD NOT MET - Funded ADA was estimated above the standard for the first prior year. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting funded ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

The District had a large drop in enrollment in 2011-12. The District mistakenly believed that this was an abnormally low enrollment year, and projected enrollment and subsequent ADA to improve.

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): 1,476

District's Enrollment Standard Percentage Level: 1.0%

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)	1,705	1,644	3.6%	Not Met
Second Prior Year (2011-12)	1,644	1,596	2.9%	Not Met
First Prior Year (2012-13)	1,549	1,586	N/A	Met
Budget Year (2013-14)	1,544			

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 NOT MET - Enrollment was estimated above the standard for two or more of the previous three years. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

Enrollment had increased in 2009-10, leading the District to believe that its enrollment trend was flattening. Subsequently, a large drop ensued in 2010-11, which was thought at the time to be an aberration. Instead, 2011-12 also saw a large decrease in enrollment, a dip was not expected.

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)	1,569	1,644	95.4%
Second Prior Year (2011-12)	1,557	1,596	97.6%
First Prior Year (2012-13)	1,516	1,586	95.6%
		Historical Average Ratio:	96.2%
	District's ADA to Enrollment Standard (historical average ratio plus 0.5%):		**96.7%**

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines 3, 6, and 25) (Form MYP, Line F2)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2013-14)	1,476	1,544	95.6%	Met
1st Subsequent Year (2014-15)	1,438	1,504	95.6%	Met
2nd Subsequent Year (2015-16)	1,400	1,465	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)	6,698.05	6,804.05	6,926.52	7,078.91
b. Deficit Factor (Form RL, Line 16) (Form MYP, Unrestricted, Line A1g)	0.77728	0.81003	0.81003	0.81003
c. Funded BRL per ADA (Step 1a times Step 1b)	5,206.26	5,511.48	5,610.69	5,734.13
d. Prior Year Funded BRL per ADA		5,206.26	5,511.48	5,610.69
e. Difference (Step 1c minus Step 1d)		305.22	99.21	123.44
f. Percent Change Due to COLA (Step 1e divided by Step 1d)		5.86%	1.80%	2.20%
Step 2 - Change in Population				
a. Revenue Limit (Funded) ADA (Form RL, Line 5c) (Form MYP, Unrestricted, Line A1c)	1,533.10	1,521.94	1,482.11	1,443.28
b. Prior Year Revenue Limit (Funded) ADA		1,533.10	1,521.94	1,482.11
c. Difference (Step 2a minus Step 2b)		(11.16)	(39.83)	(38.83)
d. Percent Change Due to Population (Step 2c divided by Step 2b)		-0.73%	-2.62%	-2.62%
Step 3 - Total Change in Funded COLA and Population (Step 1f plus Step 2d)		5.13%	-0.82%	-0.42%
Revenue Limit Standard (Step 3, plus/minus 1%):		**4.13% to 6.13%**	**-1.82% to .18%**	**-1.42% to .58%**

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)	1,722,710.65	1,722,710.65	1,722,710.65	1,722,710.65
Percent Change from Previous Year		**N/A**	**N/A**	**N/A**
Basic Aid Standard (percent change from previous year, plus/minus 1%):		**N/A**	**N/A**	**N/A**

4A3. Alternate Revenue Limit Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected Revenue Limit (applicable if Form RL, Budget column, line 6, is greater than zero, and line 5c, RL ADA, is zero)

	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Necessary Small School Standard (Funded COLA change - Step 1f, plus/minus 1%):	**N/A**	**N/A**	**N/A**

4B. Calculating the District's Projected Change in Revenue Limit

DATA ENTRY: Enter data in the 1st and 2nd Subsequent Year columns for Revenue Limit; all other data are extracted or calculated.

	Prior Year (2012-13)	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Revenue Limit (Fund 01, Objects 8011, 8012, 8020-8089)	8,020,143.83	8,423,653.00	8,351,607.00	8,310,954.00
District's Projected Change in Revenue Limit:		5.03%	-0.86%	-0.49%
Revenue Limit Standard:		**4.13% to 6.13%**	**-1.82% to .18%**	**-1.42% to .58%**
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)	8,554,691.33	9,599,239.36	89.1%
Second Prior Year (2011-12)	8,309,160.03	9,679,996.38	85.8%
First Prior Year (2012-13)	8,689,989.00	9,742,919.76	89.2%
		Historical Average Ratio:	88.0%

	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	**85.0% to 91.0%**	**85.0% to 91.0%**	**85.0% to 91.0%**

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)	8,752,145.00	9,824,922.00	89.1%	Met
1st Subsequent Year (2014-15)	8,714,623.00	9,814,022.00	88.8%	Met
2nd Subsequent Year (2015-16)	8,676,525.00	9,805,296.00	88.5%	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):	5.13%	-0.82%	-0.42%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	**-4.87% to 15.13%**	**-10.82% to 9.18%**	**-10.42% to 9.58%**
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	.13% to 10.13%	-5.82% to 4.18%	-5.42% to 4.58%

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)	1,366,050.41		
Budget Year (2013-14)	1,121,746.00	-17.88%	Yes
1st Subsequent Year (2014-15)	1,121,746.00	0.00%	No
2nd Subsequent Year (2015-16)	1,121,746.00	0.00%	No

Explanation: (required if Yes)
The large drop from 2012-13 to 2013-14 is due to the large amounts of carryover (deferred revenues) included in the 2012-13 Revenue figures. In addition, the District has budgeted for a 5% from sequestration cuts to annual Federal grant amounts.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2012-13)	3,342,346.57		
Budget Year (2013-14)	2,785,986.00	-16.65%	Yes
1st Subsequent Year (2014-15)	2,836,133.00	1.80%	No
2nd Subsequent Year (2015-16)	2,898,528.00	2.20%	No

Explanation: (required if Yes)
The large drop from 2012-13 to 2013-14 is due to the final payment of flexible Deferred Maintenance dollars that were awarded to the District for critical hardship projects. This amount was paid out over a 5-year period and inflated the Other State Revenues. In addition, in 2012-13 only, OPSC reimbursed the District for a prior Deferred Maintenance Project (Roofing) that was completed several years ago.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2012-13)	1,065,061.43		
Budget Year (2013-14)	485,827.00	-54.39%	Yes
1st Subsequent Year (2014-15)	485,827.00	0.00%	No
2nd Subsequent Year (2015-16)	485,827.00	0.00%	No

Explanation: (required if Yes)
The large drop from 2012-13 to 2013-14 is due to the substantial payout of approximately $450,000 by the Holtville RDA to settle prior year increment payments that were not made. In addition, several other receipts were made in 2012-13 which are not typically budgeted (i.e. MAA funds).

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2012-13)	744,322.06		
Budget Year (2013-14)	556,749.00	-25.20%	Yes
1st Subsequent Year (2014-15)	569,181.00	2.23%	No
2nd Subsequent Year (2015-16)	562,446.00	-1.18%	No

Explanation: (required if Yes)
The large drop from 2012-13 to 2013-14 is due to the inclusion of carryover dollars on the Restricted side of the Budget, which are budgeted, but not expected, to be fully expended in 2012-13. These dollars will be carried forward into 2013-14 after the close of the 2012-13 books with the Unaudited Actuals Report.

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

First Prior Year (2012-13)	1,404,796.37		
Budget Year (2013-14)	1,281,747.00	-8.76%	Yes
1st Subsequent Year (2014-15)	1,310,910.00	2.28%	No
2nd Subsequent Year (2015-16)	1,325,861.00	1.14%	No

Explanation: (required if Yes)
The large drop from 2012-13 to 2013-14 is due to the inclusion of carryover dollars on the Restricted side of the Budget, which are budgeted, but not expected, to be fully expended in 2012-13. These dollars will be carried forward into 2013-14 after the close of the 2012-13 books with the Unaudited Actuals Report.

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

DATA ENTRY: All data are extracted or calculated.

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
First Prior Year (2012-13)	5,773,458.41		
Budget Year (2013-14)	4,393,559.00	-23.90%	Not Met
1st Subsequent Year (2014-15)	4,443,706.00	1.14%	Met
2nd Subsequent Year (2015-16)	4,506,101.00	1.40%	Met

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

First Prior Year (2012-13)	2,149,118.43		
Budget Year (2013-14)	1,838,496.00	-14.45%	Not Met
1st Subsequent Year (2014-15)	1,880,091.00	2.26%	Met
2nd Subsequent Year (2015-16)	1,888,307.00	0.44%	Met

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

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

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

Explanation: Federal Revenue (linked from 6B if NOT met)
The large drop from 2012-13 to 2013-14 is due to the large amounts of carryover (deferred revenues) included in the 2012-13 Revenue figures. In addition, the District has budgeted for a 5% from sequestration cuts to annual Federal grant amounts.

Explanation: Other State Revenue (linked from 6B if NOT met)
The large drop from 2012-13 to 2013-14 is due to the final payment of flexible Deferred Maintenance dollars that were awarded to the District for critical hardship projects. This amount was paid out over a 5-year period and inflated the Other State Revenues. In addition, in 2012-13 only, OPSC reimbursed the District for a prior Deferred Maintenance Project (Roofing) that was completed several years ago.

Explanation: Other Local Revenue (linked from 6B if NOT met)
The large drop from 2012-13 to 2013-14 is due to the substantial payout of approximately $450,000 by the Holtville RDA to settle prior year increment payments that were not made. In addition, several other receipts were made in 2012-13 which are not typically budgeted (i.e. MAA funds).

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

Explanation: Books and Supplies (linked from 6B if NOT met)
The large drop from 2012-13 to 2013-14 is due to the inclusion of carryover dollars on the Restricted side of the Budget, which are budgeted, but not expected, to be fully expended in 2012-13. These dollars will be carried forward into 2013-14 after the close of the 2012-13 books with the Unaudited Actuals Report.

Explanation: Services and Other Exps (linked from 6B if NOT met)
The large drop from 2012-13 to 2013-14 is due to the inclusion of carryover dollars on the Restricted side of the Budget, which are budgeted, but not expected, to be fully expended in 2012-13. These dollars will be carried forward into 2013-14 after the close of the 2012-13 books with the Unaudited Actuals Report.

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)	13,201,204.00			
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	13,201,204.00	132,012.04	313,702.00	Met

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

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

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

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

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available 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)	408,635.78		
	b. Undesignated Amounts (Funds 01 and 17, Object 9790)	0.00		
	c. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)		3,067,132.16	2,836,594.06
	d. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)		0.00	0.00
	e. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
	f. Available Reserves (Lines 1a through 1e)	408,635.78	3,067,132.16	2,836,594.06
2.	Expenditures and Other Financing Uses			
	a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	13,621,181.71	13,547,224.60	14,224,296.43
	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)	13,621,181.71	13,547,224.60	14,224,296.43
3.	District's Available Reserve Percentage (Line 1f divided by Line 2d)	3.0%	22.6%	19.9%
	District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	**1.0%**	**7.5%**	**6.6%**

[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)	1,007,896.37	9,599,239.36	N/A	Met
Second Prior Year (2011-12)	(4,833.92)	9,679,996.38	0.0%	Met
First Prior Year (2012-13)	(230,538.10)	9,899,296.76	2.3%	Met
Budget Year (2013-14) (Information only)	(326,548.00)	9,824,922.00		

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): 1,476

District's Fund Balance Standard Percentage Level: 1.0%

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)	2,006,720.27	2,079,558.71	N/A	Met
Second Prior Year (2011-12)	2,581,093.36	3,074,466.08	N/A	Met
First Prior Year (2012-13)	2,572,319.01	3,069,632.16	N/A	Met
Budget Year (2013-14) (Information only)	2,839,094.06			

[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):	1,476	1,438	1,400
District's Reserve Standard Percentage Level:	**3%**	**3%**	**3%**

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

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

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

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? 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	0.00	0.00

10B. Calculating the District's Reserve Standard

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

		Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1.	Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	13,201,204.00	13,230,985.00	13,226,884.00
2.	Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3.	Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	13,201,204.00	13,230,985.00	13,226,884.00
4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	396,036.12	396,929.55	396,806.52
6.	Reserve Standard - by Amount ($63,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7.	**District's Reserve Standard (Greater of Line B5 or Line B6)**	**396,036.12**	**396,929.55**	**396,806.52**

10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	2,510,046.06	2,139,297.98	1,758,903.35
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00	0.00	0.00
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	2,510,046.06	2,139,297.98	1,758,903.35
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	19.01%	16.17%	13.30%
District's Reserve Standard (Section 10B, Line 7):	**396,036.12**	**396,929.55**	**396,806.52**
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)	(481,297.00)			
Budget Year (2013-14)	(452,621.00)	(28,676.00)	-6.0%	Met
1st Subsequent Year (2014-15)	(460,768.00)	8,147.00	1.8%	Met
2nd Subsequent Year (2015-16)	(470,905.00)	10,137.00	2.2%	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)	714,634.00			
Budget Year (2013-14)	110,000.00	(604,634.00)	-84.6%	Not Met
1st Subsequent Year (2014-15)	110,000.00	0.00	0.0%	Met
2nd Subsequent Year (2015-16)	110,000.00	0.00	0.0%	Met

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

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

The amounts transferred include approximately $450,000 in facilities funds from the RDA settlement and approximately $150,000 from the HHS Roofing Deferred Maintenance Project Reimbursement. Both of these amounts are being transferred to the Debt Service Fund to pay principal on outstanding facilities project debt).

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	8		G/F Unrestricted, Capital Facilities Funds, Bond Funds	811,379
Certificates of Participation	25		Bond Funds, RDA Pass-through Funds	2,078,172
General Obligation Bonds	37		Bond Redemption Fund	7,800,692
Supp Early Retirement Program	4		General Fund	203,988
State School Building Loans				
Compensated Absences	1		General Fund, Cafeteria Fund	101,500
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	234,020	61,131	37,555	37,555
Certificates of Participation	75,427	165,393	165,326	165,258
General Obligation Bonds	378,483	371,896	389,085	401,823
Supp Early Retirement Program	72,980	72,980	72,980	29,014
State School Building Loans	0	0	0	0
Compensated Absences	90,000	90,000	90,000	90,000
Other Long-term Commitments (continued):				
Total Annual Payments:	850,910	761,400	754,946	723,650
Has total annual payment increased over prior year (2012-13)?		**No**	**No**	**No**

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

Yes

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

Explanation:
(required if Yes)

Though the District received pass-through funds from the RDA and an old Deferred Maintenance reimbursement that can be used to pre-pay the District's COP, there still will remain roughly $200,000 in outstanding principal which will need to be repaid with GF dollars.

S7. Unfunded Liabilities

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

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

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

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

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

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

Certificated Bargaining Unit/Certificated Managment are eligible for retirement benefits at age 55 totaling $350/month for a maximum of 2 years post-retirement or when the retiree reaches age 65 (whichever of the earlier).

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)	775,617.00
b. OPEB unfunded actuarial accrued liability (UAAL)	775,617.00
c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?	Actuarial
d. If based on an actuarial valuation, indicate the date of the OPEB valuation	Jul 01, 2011

5. OPEB Contributions

	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method	74,448.00	74,448.00	74,448.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	119,510.00	119,510.00	36,206.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	119,510.00	119,510.00	36,206.00
d. Number of retirees receiving OPEB benefits	8	8	4

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	81.0	81.0	80.0	78.0

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.

Unsettled salary negotiations for 2012-13 and 2013-14.

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	59,447

		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	589,744	589,744	589,744
3.	Percent of H&W cost paid by employer	60.0%	60.0%	60.0%
4.	Percent projected change in H&W cost over prior year	5.0%	5.0%	5.0%

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	86,683	71,689	70,960
3.	Percent change in step & column over prior year	1.3%	1.3%	1.3%

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	59.0	58.0	58.0	58.0

Classified (Non-management) Salary and Benefit Negotiations

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

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

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

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

   Unsettled salary negotiations for 2012-13 and 2013-14.

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)?	No	No	No
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 15,924

	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	235,125	241,003	247,028
3. Percent of H&W cost paid by employer	85.0%	85.0%	85.0%
4. Percent projected change in H&W cost over prior year	5.0%	5.0%	5.0%

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	18,882	18,847	19,027
3. Percent change in step & column over prior year	1.0%	1.0%	1.0%

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	18.0	18.0	18.0	18.0

Management/Supervisor/Confidential
Salary and Benefit Negotiations

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

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:	Budget Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?	No	No	No
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 16,731

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

Management/Supervisor/Confidential Health and Welfare (H&W) Benefits	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	142,339	145,898	149,545
3. Percent of H&W cost paid by employer	60.0%	60.0%	60.0%
4. Percent projected change in H&W cost over prior year	5.0%	5.0%	5.0%

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?	Yes	Yes	Yes
2. Cost of step and column adjustments	5,500	5,500	5,500
3. Percent change in step & column over prior year	0.5%	0.5%	0.5%

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?	Yes	Yes	Yes
2. Total cost of other benefits	16,200	16,200	16,200
3. Percent change in cost of other benefits over prior year	0.0%	0.0%	0.0%

ADDITIONAL FISCAL INDICATORS

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

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

A1.	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	No
A2.	Is the system of personnel position control independent from the payroll system?	Yes
A3.	Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column of Criterion 2A are used to determine Yes or No)	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?	Yes
A5.	Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	No
A6.	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	No
A7.	Is the district's financial system independent of the county office system?	No
A8.	Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)	No
A9.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	Yes

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

Comments:
(optional)

Superintendent as of August of 2012 is Mr. Celso Ruiz.

End of School District Budget Criteria and Standards Review

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(44,580.00)				
Other Sources/Uses Detail					0.00	714,634.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	44,580.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					355.00	46,049.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	355.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					760,683.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	0.00	0.00	44,580.00	(44,580.00)	761,038.00	761,038.00	0.00	0.00

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(54,709.00)				
Other Sources/Uses Detail					0.00	110,000.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	54,709.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLA\								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					110,000.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	54,709.00	(54,709.00)	110,000.00	110,000.00		

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	13,183.00	13,183.00	0.0%
3) Other State Revenue		8300-8599	10,000.00	55,000.00	450.0%
4) Other Local Revenue		8600-8799	200.00	100.00	-50.0%
5) TOTAL, REVENUES			23,383.00	68,283.00	192.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	37,420.00	55,580.00	48.5%
2) Classified Salaries		2000-2999	5,000.00	5,000.00	0.0%
3) Employee Benefits		3000-3999	5,640.00	15,103.00	167.8%
4) Books and Supplies		4000-4999	8,652.00	3,543.00	-59.0%
5) Services and Other Operating Expenditures		5000-5999	7,990.00	8,735.00	9.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			64,702.00	87,961.00	35.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(41,319.00)	(19,678.00)	-52.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(41,319.00)	(19,678.00)	-52.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	65,444.92	24,125.92	-63.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			65,444.92	24,125.92	-63.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			65,444.92	24,125.92	-63.1%
2) Ending Balance, June 30 (E + F1e)			24,125.92	4,447.92	-81.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	24,125.92	4,447.92	-81.6%
Adult Ed Programs	0000	9780		*4,447.92*	
Adult Ed Programs	0000	9780	*24,125.92*		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
No Child Left Behind	3105, 3200, 4045	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	13,183.00	13,183.00	0.0%
TOTAL, FEDERAL REVENUE			13,183.00	13,183.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
All Other State Revenue		8590	10,000.00	55,000.00	450.0%
TOTAL, OTHER STATE REVENUE			10,000.00	55,000.00	450.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	200.00	100.00	-50.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			200.00	100.00	-50.0%
TOTAL, REVENUES			23,383.00	68,283.00	192.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	37,420.00	55,580.00	48.5%
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			37,420.00	55,580.00	48.5%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	5,000.00	5,000.00	0.0%
TOTAL, CLASSIFIED SALARIES			5,000.00	5,000.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	3,087.00	4,586.00	48.6%
PERS		3201-3202	571.00	571.00	0.0%
OASDI/Medicare/Alternative		3301-3302	926.00	1,189.00	28.4%
Health and Welfare Benefits		3401-3402	0.00	7,192.00	New
Unemployment Insurance		3501-3502	467.00	667.00	42.8%
Workers' Compensation		3601-3602	509.00	818.00	60.7%
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	80.00	80.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			5,640.00	15,103.00	167.8%
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	3,652.00	3,543.00	-3.0%
Noncapitalized Equipment		4400	5,000.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			8,652.00	3,543.00	-59.0%

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	4,990.00	6,485.00	30.0%
Dues and Memberships		5300	1,000.00	1,000.00	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	500.00	1,000.00	100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,500.00	250.00	-83.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,990.00	8,735.00	9.3%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			64,702.00	87,961.00	35.9%

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

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	13,183.00	13,183.00	0.0%
3) Other State Revenue		8300-8599	10,000.00	55,000.00	450.0%
4) Other Local Revenue		8600-8799	200.00	100.00	-50.0%
5) TOTAL, REVENUES			23,383.00	68,283.00	192.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		58,453.00	81,304.00	39.1%
2) Instruction - Related Services	2000-2999		6,249.00	6,657.00	6.5%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			64,702.00	87,961.00	35.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(41,319.00)	(19,678.00)	-52.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(41,319.00)	(19,678.00)	-52.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	65,444.92	24,125.92	-63.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			65,444.92	24,125.92	-63.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			65,444.92	24,125.92	-63.1%
2) Ending Balance, June 30 (E + F1e)			24,125.92	4,447.92	-81.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	24,125.92	4,447.92	-81.6%
Adult Ed Programs	0000	9780		*4,447.92*	
Adult Ed Programs	0000	9780	*24,125.92*		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	850,500.00	830,000.00	-2.4%
3) Other State Revenue		8300-8599	76,000.00	75,000.00	-1.3%
4) Other Local Revenue		8600-8799	15,500.00	17,500.00	12.9%
5) TOTAL, REVENUES			942,000.00	922,500.00	-2.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	278,057.00	283,926.00	2.1%
3) Employee Benefits		3000-3999	107,745.00	110,386.00	2.5%
4) Books and Supplies		4000-4999	580,000.00	600,000.00	3.4%
5) Services and Other Operating Expenditures		5000-5999	33,750.00	36,000.00	6.7%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	44,580.00	54,709.00	22.7%
9) TOTAL, EXPENDITURES			1,044,132.00	1,085,021.00	3.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(102,132.00)	(162,521.00)	59.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(102,132.00)	(162,521.00)	59.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	485,847.77	383,715.77	-21.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			485,847.77	383,715.77	-21.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			485,847.77	383,715.77	-21.0%
2) Ending Balance, June 30 (E + F1e)			383,715.77	221,194.77	-42.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	383,715.77	221,194.77	-42.4%
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	850,500.00	830,000.00	-2.4%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			850,500.00	830,000.00	-2.4%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	76,000.00	75,000.00	-1.3%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			76,000.00	75,000.00	-1.3%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,500.00	2,500.00	66.7%
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	14,000.00	15,000.00	7.1%
TOTAL, OTHER LOCAL REVENUE			15,500.00	17,500.00	12.9%
TOTAL, REVENUES			942,000.00	922,500.00	-2.1%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	184,641.00	188,289.00	2.0%
Classified Supervisors' and Administrators' Salaries		2300	93,416.00	95,637.00	2.4%
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			278,057.00	283,926.00	2.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	31,746.00	32,416.00	2.1%
OASDI/Medicare/Alternative		3301-3302	21,272.00	21,720.00	2.1%
Health and Welfare Benefits		3401-3402	47,386.00	48,252.00	1.8%
Unemployment Insurance		3501-3502	3,059.00	3,124.00	2.1%
Workers' Compensation		3601-3602	3,334.00	3,833.00	15.0%
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	948.00	1,041.00	9.8%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			107,745.00	110,386.00	2.5%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	20,000.00	20,000.00	0.0%
Noncapitalized Equipment		4400	30,000.00	80,000.00	166.7%
Food		4700	530,000.00	500,000.00	-5.7%
TOTAL, BOOKS AND SUPPLIES			580,000.00	600,000.00	3.4%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	5,000.00	5,000.00	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	17,500.00	20,000.00	14.3%
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	10,000.00	10,000.00	0.0%
Communications		5900	1,250.00	1,000.00	-20.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			33,750.00	36,000.00	6.7%
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	44,580.00	54,709.00	22.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			44,580.00	54,709.00	22.7%
TOTAL, EXPENDITURES			1,044,132.00	1,085,021.00	3.9%

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

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	850,500.00	830,000.00	-2.4%
3) Other State Revenue		8300-8599	76,000.00	75,000.00	-1.3%
4) Other Local Revenue		8600-8799	15,500.00	17,500.00	12.9%
5) TOTAL, REVENUES			942,000.00	922,500.00	-2.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		999,552.00	1,030,312.00	3.1%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		44,580.00	54,709.00	22.7%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,044,132.00	1,085,021.00	3.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(102,132.00)	(162,521.00)	59.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(102,132.00)	(162,521.00)	59.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	485,847.77	383,715.77	-21.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			485,847.77	383,715.77	-21.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			485,847.77	383,715.77	-21.0%
2) Ending Balance, June 30 (E + F1e)			383,715.77	221,194.77	-42.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	383,715.77	221,194.77	-42.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2012-13 Estimated Actuals	2013-14 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	383,715.77	221,194.77
Total, Restricted Balance		383,715.77	221,194.77

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,080.00	0.00	-100.0%
5) TOTAL, REVENUES			7,080.00	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	18,286.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	5,585.00	12,049.57	115.7%
6) Capital Outlay		6000-6999	44,382.00	201,088.24	353.1%
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			68,253.00	213,137.81	212.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(61,173.00)	(213,137.81)	248.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	355.00	0.00	-100.0%
b) Transfers Out		7600-7629	46,049.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	313,520.00	0.00	-100.0%
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			267,826.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			206,653.00	(213,137.81)	-203.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,484.81	213,137.81	3186.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,484.81	213,137.81	3186.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,484.81	213,137.81	3186.7%
2) Ending Balance, June 30 (E + F1e)			213,137.81	0.00	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	213,137.81	0.00	-100.0%
Finley Basketball Courts Project	0000	9780	*213,137.81*		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	930.00	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	6,150.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,080.00	0.00	-100.0%
TOTAL, REVENUES			7,080.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	13,661.00	0.00	-100.0%
Noncapitalized Equipment		4400	4,625.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			18,286.00	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	5,585.00	12,049.57	115.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,585.00	12,049.57	115.7%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	201,088.24	New
Buildings and Improvements of Buildings		6200	40,485.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	3,897.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			44,382.00	201,088.24	353.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			68,253.00	213,137.81	212.3%

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	355.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			355.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	46,049.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			46,049.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	10,000.00	0.00	-100.0%
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	303,520.00	0.00	-100.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			313,520.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			267,826.00	0.00	-100.0%

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,080.00	0.00	-100.0%
5) TOTAL, REVENUES			7,080.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		68,253.00	213,137.81	212.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			68,253.00	213,137.81	212.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(61,173.00)	(213,137.81)	248.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	355.00	0.00	-100.0%
b) Transfers Out		7600-7629	46,049.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	313,520.00	0.00	-100.0%
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			267,826.00	0.00	-100.0%

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			206,653.00	(213,137.81)	-203.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,484.81	213,137.81	3186.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,484.81	213,137.81	3186.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,484.81	213,137.81	3186.7%
2) Ending Balance, June 30 (E + F1e)			213,137.81	0.00	-100.0%
Components of Ending Fund Balance)					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	213,137.81	0.00	-100.0%
Finley Basketball Courts Project	0000	9780	*213,137.81*		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	26,835.00	500.00	-98.1%
5) TOTAL, REVENUES			26,835.00	500.00	-98.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	29,200.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			29,200.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,365.00)	500.00	-121.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,365.00)	500.00	-121.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	25,331.54	22,966.54	-9.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			25,331.54	22,966.54	-9.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			25,331.54	22,966.54	-9.3%
2) Ending Balance, June 30 (E + F1e)			22,966.54	23,466.54	2.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	22,966.54	23,466.54	2.2%
Capital Improvement Projects	0000	9780		*23,466.54*	
Capital Improvement Projects	0000	9780	*22,966.54*		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	200.00	500.00	150.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	26,635.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			26,835.00	500.00	-98.1%
TOTAL, REVENUES			26,835.00	500.00	-98.1%

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

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	29,200.00	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			29,200.00	0.00	-100.0%
TOTAL, EXPENDITURES			29,200.00	0.00	-100.0%

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

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	26,835.00	500.00	-98.1%
5) TOTAL, REVENUES			26,835.00	500.00	-98.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	29,200.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			29,200.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(2,365.00)	500.00	-121.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,365.00)	500.00	-121.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	25,331.54	22,966.54	-9.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			25,331.54	22,966.54	-9.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			25,331.54	22,966.54	-9.3%
2) Ending Balance, June 30 (E + F1e)			22,966.54	23,466.54	2.2%
Components of Ending Fund Balance)					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	22,966.54	23,466.54	2.2%
Capital Improvement Projects	0000	9780		*23,466.54*	
Capital Improvement Projects	0000	9780	*22,966.54*		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	16.15	0.00	-100.0%
5) TOTAL, REVENUES			16.15	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	526.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	7,156.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			7,682.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(7,665.85)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	355.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(355.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(8,020.85)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,020.85	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,020.85	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,020.85	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	16.15	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			16.15	0.00	-100.0%
TOTAL, REVENUES			16.15	0.00	-100.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	526.00	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			526.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	7,156.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			7,156.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			7,682.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	355.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			355.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(355.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	16.15	0.00	-100.0%
5) TOTAL, REVENUES			16.15	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		7,682.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			7,682.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(7,665.85)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	355.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(355.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(8,020.85)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,020.85	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,020.85	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,020.85	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance)					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	100.00	100.00	0.0%
5) TOTAL, REVENUES			100.00	100.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	187,228.00	771,536.00	312.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			187,228.00	771,536.00	312.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(187,128.00)	(771,436.00)	312.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	760,683.00	110,000.00	-85.5%
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			760,683.00	110,000.00	-85.5%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			573,555.00	(661,436.00)	-215.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	148,365.79	721,920.79	386.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			148,365.79	721,920.79	386.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			148,365.79	721,920.79	386.6%
2) Ending Balance, June 30 (E + F1e)			721,920.79	60,484.79	-91.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	721,920.79	60,484.79	-91.6%
Debt Service on Capital Projects	0000	9780		*60,484.79*	
Debt Service on Capital Projects	0000	9780	*721,920.79*		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Interest		8660	100.00	100.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			100.00	100.00	0.0%
TOTAL, REVENUES			100.00	100.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	89,057.00	26,719.00	-70.0%
Other Debt Service - Principal		7439	98,171.00	744,817.00	658.7%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			187,228.00	771,536.00	312.1%
TOTAL, EXPENDITURES			187,228.00	771,536.00	312.1%

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	760,683.00	110,000.00	-85.5%
(a) TOTAL, INTERFUND TRANSFERS IN			760,683.00	110,000.00	-85.5%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
(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)			760,683.00	110,000.00	-85.5%

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	100.00	100.00	0.0%
5) TOTAL, REVENUES			100.00	100.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	187,228.00	771,536.00	312.1%
10) TOTAL, EXPENDITURES			187,228.00	771,536.00	312.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(187,128.00)	(771,436.00)	312.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	760,683.00	110,000.00	-85.5%
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			760,683.00	110,000.00	-85.5%

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			573,555.00	(661,436.00)	-215.3%
F. FUND BALANCE, RESERVES					
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c) As of July 1 - Audited (F1a + F1b)			148,365.79	721,920.79	386.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			148,365.79	721,920.79	386.6%
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Components of Ending Fund Balance)					
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c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	721,920.79	60,484.79	-91.6%
Debt Service on Capital Projects	0000	9780		*60,484.79*	
Debt Service on Capital Projects	0000	9780	*721,920.79*		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

SACS2013 Financial Reporting Software - 2013.1.0
6/27/2013 8:21:04 AM **13-63149-0000000**

July 1 Budget (Single Adoption)
2013-14 Budget
Technical Review Checks

Holtville Unified **Imperial County**

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

SACS2013 Financial Reporting Software - 2013.1.0
6/27/2013 8:20:21 AM **13-63149-0000000**

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

Holtville Unified **Imperial County**

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

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IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.